

PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 77 Jackson Street

Zebulon, GA 30295

J. Briar Johnson, Chairman
Tim Daniel, Commissioner
Tim Guy, Commissioner
Jason Proctor, Commissioner
James Jenkins, Commissioner

Brandon Rogers, County Manager
Angela Blount, County Clerk

Special Called Meeting AGENDA Thursday, May 21, 2026 - 6:30 PM Courthouse, Main Courtroom, 16001 Barnesville Street, Zebulon, Georgia

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))

5. NEW BUSINESS

- a. Approve/deny Second Reading of the FY 2026-2027 Budget.
- b. Award Bid for the parking lot paving project located at 331 Thomaston Street, Zebulon, GA.

6. EXECUTIVE SESSION

- a. County Manager Rob Morton requests Executive Session for discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a public officer or employee or interviewing applicants for the position of the executive head of an agency, as provided in O.C.G.A. § 50-14-3(b)(2), germane to personnel.

7. ADJOURNMENT

Agenda subject to revision.

PIKE COUNTY BOARD OF COMMISSIONERS

Second Reading of the FY 2026-2027 Budget

SUBJECT:

Approve/deny Second Reading of the FY 2026-2027 Budget.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Budget Summary Report
▣ Exhibit	FY 2026-2027 Proposed Budget

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	APPROVED	DIFFERENCE (PRIOR YR vs PROPOSED)
10	CONTINGENCY	\$100,000.00	\$50,000.00	\$50,000.00					-\$50,000.00
13	COMMISSIONERS	\$3,762,236.00	\$1,424,623.00	\$1,431,311.00					-\$2,330,925.00
14	BOARD OF ELECTIONS AND VOTER REGISTRATION	\$430,308.00	\$462,966.00	\$439,136.00					\$8,828.00
15	BOARD OF EQUALIZATION	\$4,200.00	\$5,300.00	\$5,300.00					\$1,100.00
16	TAX COMMISSIONER	\$388,580.00	\$396,809.00	\$407,429.00					\$18,849.00
17	TAX ASSESSOR	\$634,277.00	\$600,700.00	\$643,058.00					\$8,781.00
18	BUILDING & GROUNDS	\$428,691.00	\$438,250.00	\$464,834.00					\$36,143.00
20	COURT SERVICES	\$224,190.00	\$224,590.00	\$224,790.00					\$600.00
21	SUPERIOR COURT	\$382,833.00	\$406,130.00	\$408,452.00					\$25,619.00
22	DISTRICT ATTORNEY	\$221,303.00	\$334,100.00	\$302,269.00					\$80,966.00
23	MAGISTRATE COURT	\$373,466.00	\$411,539.00	\$410,433.00					\$36,967.00
24	PROBATE	\$295,103.00	\$326,609.00	\$328,648.00					\$33,545.00
28	PUBLIC DEFENDER	\$186,448.00	\$186,448.00	\$186,448.00					\$0.00
32	INMATE CARE	\$263,518.00	\$263,518.00	\$263,518.00					\$0.00
33	SHERIFF	\$3,109,274.00	\$3,216,648.00	\$3,264,781.00					\$155,507.00
34	JAIL	\$1,313,977.00	\$1,403,766.00	\$1,432,917.00					\$118,940.00
37	CORONER	\$68,209.00	\$68,209.00	\$74,411.00					\$6,202.00
39	AMBULANCE CONTRACT	\$898,222.00	\$925,169.00	\$925,169.00					\$26,947.00
42	PUBLIC WORKS	\$2,896,182.00	\$3,026,850.00	\$3,060,088.00					\$163,906.00
45	SOLID WASTE	\$32,000.00	\$215,000.00	\$215,000.00					\$183,000.00
50	HEALTH DEPT	\$87,300.00	\$87,300.00	\$87,300.00					\$0.00
54	DFACS	\$18,053.00	\$18,053.00	\$18,053.00					\$0.00
55	COMMUNITY SERVICES	\$30,000.00	\$30,000.00	\$30,000.00					\$0.00
56	SENIOR CENTER	\$323,596.00	\$331,232.00	\$296,992.00					-\$26,604.00
61	PARKS & RECREATION AUTHORITY	\$776,107.00	\$856,970.00	\$797,638.00					\$21,531.00
65	PIKE COUNTY PUBLIC LIBRARY	\$226,033.00	\$229,277.00	\$225,755.00					-\$278.00
71	WATER & SEWERAGE AUTHORITY	\$212,545.00	\$208,536.00	\$208,536.00					-\$4,009.00
72	COUNTY AGENT	\$105,141.00	\$119,065.00	\$119,115.00					\$13,974.00
73	FORESTRY	\$9,517.00	\$9,517.00	\$9,517.00					\$0.00
74	PLANNING & DEVELOPMENT	\$448,820.00	\$502,719.00	\$482,018.00					\$33,198.00
76	AGRIBUSINESS	\$46,000.00	\$53,500.00	\$82,410.00					\$36,410.00
77	DEVELOPMENT AUTHORITY	\$116,968.00	\$115,157.00	\$116,982.00					\$14.00
80-89	FIRE DEPARTMENT	\$988,642.00	\$1,274,864.00	\$998,942.00					\$10,300.00
90	EMA	\$45,117.00	\$38,240.00	\$38,240.00					-\$6,877.00
91	ANIMAL CONTROL	\$160,448.00	\$148,920.00	\$156,328.00					-\$4,120.00
	TRANSFERS	\$1,198,108.00	\$1,567,192.00	\$1,360,537.00					\$162,429.00

100	GENERAL FUND ONLY (Expenditures)	\$20,805,412.00	\$19,977,766.00	\$19,566,355.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,239,057.00
	GENERAL FUND ONLY (Revenues)	\$20,805,412.00	\$19,809,389.80	\$19,566,355.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,239,057.00
	DEPARTMENT	PRIOR YR (AMENDED)	REQUESTED	PROPOSED	FIRST READING	SECOND READING	FINAL READING	Approved	DIFFERENCE (PRIOR YR vs PROPOSED)
206	JAIL FUND	\$5,000.00	\$10,000.00	\$10,000.00					\$5,000.00
210	IMPACT FEE FUND	\$279,000.00	\$403,000.00	\$403,000.00					\$124,000.00
215	E911 FUND	\$1,039,152.00	\$1,138,097.00	\$1,197,735.00					\$158,583.00
225	FEDERAL SEIZURE FUND	\$10,000.00	\$10,000.00	\$10,000.00					\$0.00
230	AMERICAN RESCUE FUND	\$3,272,187.00	\$2,500,000.00	\$2,500,000.00					-\$772,187.00
231	OPIOID ABATEMENT	\$10,000.00	\$10,000.00	\$10,000.00					\$0.00
245	DATE FUND	\$8,500.00	\$10,000.00	\$10,000.00					\$1,500.00
250	TECHNOLOGY FEE FUND	\$3,000.00	\$3,000.00	\$3,000.00					\$0.00
275	HOTEL/MOTEL TAX FUND	\$4,000.00	\$4,000.00	\$4,000.00					\$0.00
285	JUVENILE FUND	\$1,250.00	\$1,250.00	\$1,250.00					\$0.00
320	SPLOST FUND 2016-2022	\$420,000.00	\$400,000.00	\$400,000.00					-\$20,000.00
323	SPLOST FUND 2023-2028	\$9,589,875.00	\$13,000,000.00	\$13,000,000.00					\$3,410,125.00
325	LMIG FUND	\$1,435,880.00	\$1,564,700.00	\$1,564,700.00					\$128,820.00
341	CDBG FUND	\$870,000.00	\$0.00	\$0.00					-\$870,000.00
350	CAIP FUND	\$343,216.00	\$627,665.00	\$361,372.00					\$18,156.00
716	LAW LIBRARY FUND	\$10,000.00	\$10,000.00	\$10,000.00					\$0.00
	SPECIAL REVENUE FUNDS TOTAL (Expenditures)	\$17,301,060.00	\$19,691,712.00	\$19,485,057.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,183,997.00
	GRAND TOTAL OVERALL	\$38,106,472.00	\$39,669,478.00	\$39,051,412.00	\$0.00	\$0.00	\$0.00	\$0.00	\$944,940.00

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Fund: 100 General Fund								
Department: 03 Revenue Accounts								
Revenue								
100-03-1000-311750-000 Franchise Fee Tax- Television Cab...	4,428.00	4,000.00	1,887.00		53	3,500.00	3,500.00	
100-03-1000-371000-061 Rec Authority Donations		1,000.00			100	1,000.00	1,000.00	
100-03-1000-371000-080 Pc Fire Donations - Revenue	500.00	1,000.00			100	1,000.00	1,000.00	
100-03-1000-371000-091 Animal Shelter Donations		500.00			100	1,000.00	1,000.00	
100-03-1300-340000-000 Prior Year Revenues						437,084.00		
100-03-1330-314200-081 Beer & Wine Excise	44,147.00	45,000.00	33,180.00		26	47,000.00	47,000.00	
100-03-1330-316100-000 Business/ Occupation License	50,576.00	45,000.00	44,286.00		2	53,000.00	53,000.00	
100-03-1330-316300-000 Financial Institution Tax	93,958.00	93,000.00	96,120.00		-3	96,000.00	96,000.00	
100-03-1330-321100-081 Beer & Wine License	13,200.00	13,200.00	14,092.00		-7	14,000.00	14,000.00	
100-03-1400-341900-014 Municipal Election Services		5,000.00	5,704.00		-14	6,000.00	6,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-03-1400-341901-000 Elections - Board Of Education	28,595.00	5,000.00			100	12,000.00	12,000.00	
100-03-1400-341910-000 Election Qualifying Fees		5,000.00	3,126.00		37	5,000.00	5,000.00	
100-03-1500-340000-000 Misc Revenue	8,507.00	20,000.00	10,192.00		49	10,000.00	10,000.00	
100-03-1500-341400-000 Printing & Copying Service	100.00	200.00	55.00		73	250.00	250.00	
100-03-1500-361000-000 Interest Revenue	182,724.00	120,000.00	57,967.00		52	140,000.00	140,000.00	
100-03-1500-392100-000 Sale Of Assets	1,739.00	2,324,569.00	2,670,236.00		-15	20,000.00	20,000.00	
100-03-1510-349300-000 Bad Check Fees		100.00	25.00		75	100.00	100.00	
100-03-1514-313100-000 Local Option Sales Tax	2,104,365.00	2,000,000.00	1,505,578.00		25	2,300,000.00	2,300,000.00	
100-03-1514-316200-082 Insurance Premium Tax	1,393,943.00	1,450,000.00	1,563,590.00		-8	1,690,000.00	1,690,000.00	
100-03-1516-342310-000 Fingerprinting - Alcohol License	346.00	500.00	421.00		16	500.00	500.00	
100-03-1545-311000-000 General Property Taxes	8,552,247.00	10,649,035.00	8,855,880.00		17	10,253,212.00	10,265,773.00	
100-03-1545-311120-000 Timber Tax	13,219.00	10,000.00	8,757.00		12	15,000.00	15,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-03-1545-311200-000 Property Tax - Prior Year	477,672.00	180,000.00	260,834.00		-45	465,798.00	465,798.00	
100-03-1545-311310-000 Motor Vehicle Tax	114,330.00	130,000.00	89,317.00		31	125,000.00	125,000.00	
100-03-1545-311313-000 Motor Vehicle Admin Fees	18,478.00	18,000.00	15,570.00		14	20,000.00	20,000.00	
100-03-1545-311315-000 Motor Vehicle - Tavn	1,649,022.00	1,723,000.00	1,375,391.00		20	1,850,000.00	1,850,000.00	
100-03-1545-311320-000 Mobile Home	8,907.00	12,000.00	6,992.00		42	10,000.00	10,000.00	
100-03-1545-311340-000 Intangible Tax	155,744.00	150,000.00	129,783.00		13	170,000.00	170,000.00	
100-03-1545-311500-000 Property Not On Digest	219,942.00	60,000.00			100	50,000.00	50,000.00	
100-03-1545-319000-000 Penalties & Interest - Taxes	74,700.00	30,000.00	45,704.00		-52	50,000.00	50,000.00	
100-03-1545-319900-000 Cost & Interest - Taxes	43,563.00	25,000.00	26,186.00		-5	40,000.00	40,000.00	
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	68,961.00	70,000.00	57,432.00		18	75,000.00	75,000.00	
100-03-1545-341940-000 Tax Collection - Commission	380,185.00	340,000.00	386,009.00		-14	400,000.00	400,000.00	
100-03-1545-346900-000 Tag Mailout Fees	5,340.00	5,000.00	4,262.00		15	5,000.00	5,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-03-1545-383000-000 Insurance Reimbursements	43,204.00	10,000.00	116,641.00		-1,066	25,000.00	38,112.00	
100-03-1550-311400-000 Heavy Equipment - Taxes	5,226.00	3,000.00	1,359.00		55	3,000.00	3,000.00	
100-03-2150-311600-000 Real Estate Transfer	54,383.00	50,000.00	47,374.00		5	60,000.00	60,000.00	
100-03-2150-351110-000 Clerk Of Superior Court	141,111.00	140,000.00	130,064.00		7	170,000.00	170,000.00	
100-03-2400-351130-000 Magistrate Court	24,903.00	15,000.00	21,306.00		-42	30,000.00	30,000.00	
100-03-2400-351130-091 Animal Ordinance Violations	5,707.00	5,000.00	837.00		83	5,000.00	5,000.00	
100-03-2400-351131-000 Sheriff Services - Magistrate	22,353.00	23,000.00	25,754.00		-12	30,000.00	30,000.00	
100-03-2450-351150-000 Probate Court	166,476.00	150,000.00	145,731.00		3	170,000.00	170,000.00	
100-03-3300-342000-000 Sheriff Services - Superior Court	34,081.00	30,000.00	21,489.00		28	30,000.00	30,000.00	
100-03-3300-342100-000 Sheriff Service -Board Of Educati...	131,023.00	250,000.00	103,531.00		59	300,000.00	300,000.00	
100-03-3326-342330-000 Inmate Housing Revenues	4,308.00	5,000.00	15,080.00		-202	10,000.00	10,000.00	
100-03-3420-389001-000 Restitution - Other	1,100.00	500.00	1,454.00		-191	500.00	500.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-03-3500-371000-080 Fire Dept Donations	1,005.00		600.00					
100-03-3530-342000-000 Fire Dept Grant - Fireworks Grant	12,636.00							
100-03-3910-346110-000 Animal Control Shelter Fees	100.00		180.00			200.00	200.00	
100-03-3920-331151-000 Hazard Mitigation Grant		11,340.00			100			
100-03-3960-334151-000 Gswcc Watershed Dam Maintenance		1,500.00			100	1,500.00	1,500.00	
100-03-4000-343000-000 Culvert Permit Fees	21,728.00	25,000.00	15,500.00		38	18,000.00	18,000.00	
100-03-4226-346901-000 Sale Of Scrap Metal	1,964.00	2,500.00	2,475.00		1	2,500.00	2,500.00	
100-03-4500-344100-045 Epd Hazardous Waste Reimbursement						175,000.00	175,000.00	
100-03-4530-344150-045 Transfer Station Lease	10,000.00	10,000.00	10,000.00			10,000.00	10,000.00	
100-03-5431-334103-000 Gema/Hs - Empg Performance Grant	7,651.00	7,600.00			100	7,600.00	7,600.00	
100-03-5520-346000-000 Senior Citizen Center	89,656.00	90,000.00	43,224.00		52	90,000.00	90,000.00	
100-03-5520-371000-000 Senior Center Donations	500.00							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-03-6180-389000-000 Repayment Of Chestnut Oak Loan - ...						28,640.00	28,640.00	
100-03-6500-347100-000 Library Copier Fees	1,597.00	2,500.00	1,168.00		53	2,500.00	2,500.00	
100-03-7220-322200-000 Building Permits	296,790.00	290,000.00	250,757.00		14	290,000.00	290,000.00	
100-03-7400-322210-000 Zoning & Land Use Fees	33,624.00	25,000.00	25,493.00		-2	30,000.00	30,000.00	
100-03-7410-323900-000 Plat Reviews	1,250.00	3,000.00	650.00		78	1,500.00	1,500.00	
100-03-7410-323901-000 Code Enforcement Services	300.00	1,000.00			100	1,000.00	1,000.00	
100-03-7510-346900-000 Admin Fee - Development Authority	109,507.00	116,968.00	90,840.00		22	116,982.00	116,982.00	
Total Revenue	\$16,931,621.00	\$20,803,012.00	\$18,340,083.00			\$19,975,366.00	\$19,563,955.00	
Total Expenditure								
Net	\$16,931,621.00	\$20,803,012.00	\$18,340,083.00			\$19,975,366.00	\$19,563,955.00	
Department: 10 Contingency								
Expenditure								
100-10-1310-579000-000 Contingencies		100,000.00			100	50,000.00	50,000.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure		\$100,000.00				\$50,000.00	\$50,000.00	
Net		-\$100,000.00				-\$50,000.00	-\$50,000.00	
Department: 13 Commissioners								
Expenditure								
100-13-1000-512101-000 Hra Contribution	1,790.00	5,500.00	997.00		82	3,250.00	3,250.00	
100-13-1000-523100-000 Accg-Ins - Property & Liability	262,335.00	300,000.00	302,089.00		-1	330,000.00	330,000.00	
100-13-1000-523200-000 Communications - Phone	9,482.00	10,000.00	7,275.00		27	9,500.00	9,500.00	
100-13-1000-523900-000 Employee Screening	845.00	850.00	785.00		8	850.00	850.00	
100-13-1300-512200-000 Fica	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	154.00	250.00			100	250.00	250.00	
100-13-1300-523201-000 Cell Phone Communication	588.00	600.00	441.00		26	600.00	600.00	
100-13-1300-523232-000 Equipment Rental	1,958.00	2,000.00	1,620.00		19	2,200.00	2,375.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-13-1300-523300-000 Legal Publication	6,126.00	7,500.00	2,005.00		73	7,500.00		
100-13-1300-523500-000 Travel	14,953.00	20,940.00	5,409.00		74	25,000.00	25,000.00	
100-13-1300-523600-000 Dues & Fees	7,005.00	8,000.00	7,580.00		5	8,000.00	8,000.00	
100-13-1300-523700-000 Training	9,084.00	13,050.00	9,229.00		29	13,050.00	13,050.00	
100-13-1300-523850-000 Contract Services	115,818.00	65,000.00	70,682.00		-9	65,000.00	50,725.00	
100-13-1300-523900-000 Postage	1,988.00	2,400.00	1,753.00		27	2,400.00	2,400.00	
100-13-1300-531000-000 Supplies	6,198.00	7,500.00	6,709.00		11	7,500.00	7,500.00	
100-13-1300-531270-000 Gas\Diesel		200.00	93.00		53	200.00	200.00	
100-13-1300-531400-000 Legal Resources		2,500.00			100	2,500.00	2,000.00	
100-13-1310-511100-000 Regular (Comm) Employees	153,902.00	155,547.00	115,916.00		25	156,739.00	156,739.00	
100-13-1310-512100-000 Group (Comm) Insurance	69,515.00	74,465.00	56,373.00		24	75,043.00	86,300.00	
100-13-1310-512200-000 Fica & Medicare	9,498.00	11,900.00	8,627.00		28	11,990.00	11,990.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-13-1310-512700-000 Workers Compensation - Comm	114,796.00	121,000.00	93,096.00		23	110,000.00	110,000.00	
100-13-1320-511100-000 Regular (Co Mgr) Employees	13,113.00	65,000.00	49,750.00		23	65,000.00	65,000.00	
100-13-1320-512100-000 Group (Co Mgr) Insurance	77.00	10,065.00			100		423.00	
100-13-1320-512200-000 Fica & Medicare	966.00	4,973.00	3,756.00		24	4,973.00	4,973.00	
100-13-1320-512400-000 Retirement Contributions	10,426.00	10,612.00			100	10,000.00	10,000.00	
100-13-1330-511100-000 Regular (Administration) Emplo...	227,574.00	247,239.00	183,490.00		26	251,953.00	251,953.00	
100-13-1330-512100-000 Group (Adm) Insurance	32,000.00	47,432.00	17,087.00		64	28,050.00	32,258.00	
100-13-1330-512200-000 Fica & Medicare	16,237.00	19,062.00	14,081.00		26	19,275.00	19,275.00	
100-13-1330-512400-000 Retirement Contributions	17,735.00	27,282.00	29,254.00		-7	32,000.00	32,000.00	
100-13-1330-523300-000 Advertising & Legal Publications	460.00	3,600.00	1,012.00		72	3,600.00	8,500.00	
100-13-1500-521200-000 Prof Svc - Salary Study		20,000.00	19,881.00		1			
100-13-1500-523901-000 Bank Service Charges	575.00	500.00	9,052.00		-1,710	500.00	500.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-13-1512-582301-000 Penalties & Late Charges	11,365.00							
100-13-1530-521200-000 Professional Svc - Law	92,499.00	96,000.00	88,945.00		7	96,000.00	96,000.00	
100-13-1530-521201-000 Prof Svc - Attorney - Suits	2,500.00	10,000.00	14,244.00		-42	10,000.00	20,000.00	
100-13-1540-573000-000 Employee Recognition	8,101.00	8,500.00			100	8,500.00	5,000.00	
100-13-1560-521200-000 Prof Svc - Audit	36,770.00	35,000.00	32,414.00		7	35,000.00	36,500.00	
100-13-3000-523101-000 Accg-Ins - Ptsd First Responder	4,070.00	15,000.00	11,308.00		25	15,000.00	15,000.00	
100-13-4400-531210-000 Water/Sewage	1,094.00	1,200.00	842.00		30	1,200.00	1,200.00	
100-13-4600-531530-000 Electricity	6,078.00	7,000.00	5,059.00		28	7,000.00	7,000.00	
100-13-8000-581016-000 Unitedbank Loan #3807 - Principal		2,192,000.00	2,241,480.00		-2			
100-13-8000-582016-000 United Bank Loan 3807 - Interest	146,791.00	127,569.00	63,260.00		50			
Total Revenue								
Total Expenditure	\$1,414,552.00	\$3,762,236.00	\$3,475,594.00			\$1,424,623.00	\$1,431,311.00	
Net	-\$1,414,552.00	-\$3,762,236.00	-\$3,475,594.00			-\$1,424,623.00	-\$1,431,311.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 14 Board Of Elections & Reg.								
Expenditure								
100-14-1400-511100-000 Regular Employees	153,928.00	191,113.00	134,597.00		30	198,625.00	190,924.00	
100-14-1400-511200-000 Board Compensation	3,088.00	4,000.00	1,722.00		57	4,000.00	4,000.00	
100-14-1400-512100-000 Group Insurance	26,741.00	46,407.00	20,342.00		56	54,140.00	62,262.00	
100-14-1400-512101-000 Hra Contribution	604.00	1,750.00	1,890.00		-8	3,250.00	3,250.00	
100-14-1400-512200-000 Fica & Medicare	10,806.00	14,926.00	10,287.00		31	14,606.00	14,606.00	
100-14-1400-512201-000 Board Fica / Medicare						306.00	306.00	
100-14-1400-512400-000 Retirement Contributions	8,838.00	9,059.00	17,052.00		-88	17,478.00	17,478.00	
100-14-1400-522200-000 Repairs & Maintenance	37.00	500.00			100	1,000.00	750.00	
100-14-1400-523200-000 Communications - Phone	1,743.00	1,525.00	1,380.00		10	1,601.00	1,500.00	
100-14-1400-523300-000 Advertising	1,797.00	800.00	1,102.00		-38	1,000.00	1,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-14-1400-523500-000 Travel	2,410.00	6,000.00	5,839.00		3	6,000.00	6,000.00	
100-14-1400-523600-000 Dues & Fees	1,494.00	700.00	618.00		12	700.00	700.00	
100-14-1400-523700-000 Training	3,800.00	2,300.00	600.00		74	2,400.00	2,400.00	
100-14-1400-523850-000 Poll Workers - Contract Svc.	50,203.00	104,128.00	24,575.00		76	105,000.00	75,000.00	
100-14-1400-523900-000 Postage	2,664.00	3,500.00	1,169.00		67	4,000.00	3,500.00	
100-14-1400-531000-000 Supplies	14,010.00	12,000.00	38,000.00		-217	12,000.00	12,000.00	
100-14-1400-542500-000 Other Equipment	4,933.00	1,000.00	582.00		42	1,000.00	1,000.00	
100-14-1500-523850-000 Contract Services	26,413.00	27,500.00	35,249.00		-28	32,500.00	39,000.00	
100-14-4400-531210-000 Water /Sewage	334.00	350.00	254.00		27	360.00	360.00	
100-14-4600-531530-000 Electricity Exp	2,560.00	2,500.00	1,922.00		23	2,750.00	2,750.00	
100-14-4700-531520-000 Natural Gas Expense	260.00	250.00	230.00		8	250.00	350.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$316,663.00	\$430,308.00	\$297,410.00			\$462,966.00	\$439,136.00	
Net	-\$316,663.00	-\$430,308.00	-\$297,410.00			-\$462,966.00	-\$439,136.00	
Department: 15 Board Of Equalization								
Expenditure								
100-15-1000-523300-000 Legal Publication	64.00	200.00			100	200.00	200.00	
100-15-1000-523500-000 Bd Of Eq Travel	912.00	400.00			100	400.00	400.00	
100-15-1000-523700-000 Bd Of Eq Training	205.00	1,000.00	636.00		36	1,000.00	1,000.00	
100-15-1000-531000-000 Bd Of Eq - Supplies		50.00			100	50.00	50.00	
100-15-1330-512200-000 Fica & Medicare	36.00							
100-15-1330-521100-000 Bd Of Eq Per Diem	1,543.00	1,400.00	800.00		43	1,400.00	1,400.00	
100-15-1330-521200-000 Comp Pay	500.00	1,000.00			100	1,000.00	1,000.00	
100-15-1330-523400-000 Printing & Binding						1,000.00	1,000.00	
100-15-1550-523900-000 Postage		150.00			100	250.00	250.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$3,260.00	\$4,200.00	\$1,436.00			\$5,300.00	\$5,300.00	
Net	-\$3,260.00	-\$4,200.00	-\$1,436.00			-\$5,300.00	-\$5,300.00	
Department: 16 Tax Commissioner								
Expenditure								
100-16-1545-511100-000 Regular Employees	227,913.00	245,349.00	174,525.00		29	249,000.00	252,109.00	
100-16-1545-512100-000 Group Insurance	41,140.00	43,076.00	30,957.00		28	45,000.00	52,282.00	
100-16-1545-512101-000 Hra Contribution	1,500.00	1,500.00	1,255.00		16	1,500.00	750.00	
100-16-1545-512200-000 Fica & Medicare	15,758.00	18,770.00	12,976.00		31	19,049.00	19,287.00	
100-16-1545-512400-000 Retirement Contributions	13,413.00	13,860.00	13,942.00		-1	14,000.00	14,291.00	
100-16-1545-521200-000 Professional Svc	9,250.00	9,300.00	9,095.00		2	9,800.00		
100-16-1545-523200-000 Communications - Phone	2,395.00	2,200.00	1,734.00		21	2,200.00	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		850.00	548.00		36	850.00	850.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-16-1545-523500-000 Travel	1,281.00	800.00			100	1,000.00	1,000.00	
100-16-1545-523600-000 Dues & Fees	400.00	500.00	1,359.00		-172	600.00	600.00	
100-16-1545-523700-000 Training	924.00	865.00			100	1,000.00	1,000.00	
100-16-1545-523850-000 Contract Svc	45,376.00	39,500.00	26,541.00		33	39,500.00	49,300.00	
100-16-1545-523900-000 Postage	3,283.00	4,400.00	2,966.00		33	4,400.00	4,400.00	
100-16-1545-531000-000 Supplies	5,370.00	4,700.00	3,702.00		21	6,000.00	6,000.00	
100-16-4400-531210-000 Water / Sewage	349.00	360.00	266.00		26	360.00	385.00	
100-16-4600-531530-000 Electricity Exp -Tax Comm	2,243.00	2,250.00	1,673.00		26	2,250.00	2,650.00	
100-16-4700-531220-000 Natural Gas Expens	250.00	250.00	224.00		10	250.00	275.00	
Total Revenue								
Total Expenditure	\$370,845.00	\$388,580.00	\$281,763.00			\$396,809.00	\$407,429.00	
Net	-\$370,845.00	-\$388,580.00	-\$281,763.00			-\$396,809.00	-\$407,429.00	

Department: 17 Tax Assessor

Expenditure

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-17-1300-523201-000 Cell Phone Communications	941.00	1,500.00	623.00		58	1,500.00	2,400.00	
100-17-1550-511100-000 Regular Employees	233,025.00	279,015.00	162,118.00		42	229,920.00	239,575.00	
100-17-1550-511200-000 Board Compensation	6,520.00	7,000.00	3,880.00		45	10,500.00	9,000.00	
100-17-1550-512100-000 Group Insurance	80,203.00	99,913.00	50,085.00		50	99,913.00	91,718.00	
100-17-1550-512101-000 Hra Contribution	2,202.00	4,500.00	2,909.00		35	4,500.00	4,500.00	
100-17-1550-512200-000 Fica & Medicare	15,821.00	21,880.00	12,097.00		45	21,880.00	18,327.00	
100-17-1550-512400-000 Retirement Contributions	21,676.00	21,588.00	26,622.00		-23	21,588.00	26,788.00	
100-17-1550-522200-000 Repairs & Maintenance	42.00					100.00		
100-17-1550-523200-000 Communications - Phone	2,234.00	2,250.00	1,334.00		41	2,250.00	1,750.00	
100-17-1550-523300-000 Advertising		500.00	64.00		87	500.00	500.00	
100-17-1550-523400-000 Printing & Binding	7,573.00	8,500.00	1,436.00		83	8,500.00	8,500.00	
100-17-1550-523500-000 Travel	7,091.00	8,000.00	2,367.00		70	8,000.00	8,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-17-1550-523600-000 Dues & Fees	3,500.00	500.00			100	500.00	500.00	
100-17-1550-523700-000 Training	2,342.00	2,500.00	614.00		75	2,500.00	2,500.00	
100-17-1550-523850-000 Contract Svc	69,641.00	162,031.00	190,508.00		-18	174,449.00	217,000.00	
100-17-1550-523900-000 Postage	364.00	1,500.00	594.00		60	1,000.00	1,000.00	
100-17-1550-531000-000 Supplies	1,718.00	2,000.00	1,915.00		4	2,000.00	2,000.00	
100-17-1550-531270-000 Gas/Diesel	3,714.00	6,000.00	1,192.00		80	6,000.00	3,750.00	
100-17-1550-542200-000 Vehicles M&R	635.00	1,500.00	146.00		90	1,500.00	1,500.00	
100-17-1550-542400-000 Computers			30.00					
100-17-4400-531210-000 Water/Sewage	425.00	500.00	324.00		35	500.00	500.00	
100-17-4600-531530-000 Electricity	2,821.00	2,850.00	2,100.00		26	2,850.00	3,000.00	
100-17-4700-531220-000 Natural Gas	213.00	250.00	203.00		19	250.00	250.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$462,701.00	\$634,277.00	\$461,161.00			\$600,700.00	\$643,058.00	
Net	-\$462,701.00	-\$634,277.00	-\$461,161.00			-\$600,700.00	-\$643,058.00	
Department: 18 Buildings & Grounds								
Expenditure								
100-18-1300-523201-000 Cell Phone Communications	527.00	600.00	396.00		34	600.00	600.00	
100-18-1565-511100-000 Regular Employees	114,099.00	147,591.00	111,972.00		24	153,831.00	146,295.00	
100-18-1565-511300-000 Overtime	303.00	1,000.00	85.00		92	1,000.00	1,000.00	
100-18-1565-512100-000 Group Insurance	17,916.00	28,646.00	22,295.00		22	45,498.00	52,323.00	
100-18-1565-512101-000 Hra Contribution	1,792.00	1,750.00	64.00		96	750.00	750.00	
100-18-1565-512200-000 Fica & Medicare	7,904.00	11,368.00	8,105.00		29	11,769.00	11,269.00	
100-18-1565-512400-000 Retirement Contributions	16,074.00	16,476.00	10,946.00		34	11,220.00	11,220.00	
100-18-1565-512900-000 Uniforms	652.00	750.00	577.00		23	750.00	750.00	
100-18-1565-522100-000 Cleaning Supplies	5,832.00	7,000.00	3,809.00		46	7,000.00	7,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-18-1565-522200-000 Maintenance Rprs/Exp - All Facili...	111,986.00	114,700.00	38,933.00		66	100,000.00	126,000.00	
100-18-1565-522201-000 Contract Services - Bldg & Ground...	81,409.00	80,410.00	67,863.00		16	80,832.00	83,027.00	
100-18-1565-531210-000 Water / Sewage	294.00	3,300.00	3,211.00		3	3,500.00	3,500.00	
100-18-1565-531520-000 Propane Gas	572.00	1,500.00			100	1,500.00	1,000.00	
100-18-1565-531700-000 Supplies - Small Equipment	930.00	1,000.00	546.00		45	1,000.00	1,000.00	
100-18-1565-542200-000 Vehicles M& R	15,112.00	2,500.00	5,138.00		-106	10,500.00	10,500.00	
100-18-4600-531530-000 Electricity Expense	2,370.00	2,600.00	1,964.00		24	2,500.00	2,600.00	
100-18-4700-531270-000 Gas/Diesel	4,960.00	7,500.00	3,527.00		53	6,000.00	6,000.00	
Total Revenue								
Total Expenditure	\$382,732.00	\$428,691.00	\$279,431.00			\$438,250.00	\$464,834.00	
Net	-\$382,732.00	-\$428,691.00	-\$279,431.00			-\$438,250.00	-\$464,834.00	
Department: 20 Court Services								
Expenditure								
100-20-2000-521200-000 Professional Services		10,000.00			100	10,000.00	10,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-20-2000-531300-000 Food		400.00	130.00		68	400.00	400.00	
100-20-2000-531600-000 Small Equipment		1,000.00			100	1,000.00	1,000.00	
100-20-2100-531100-000 Supplies / Materials	220.00	1,500.00	1,570.00		-5	1,500.00	1,500.00	
100-20-2150-521100-000 Circuit Court	117,868.00	118,960.00	127,355.00		-7	118,960.00	118,960.00	
100-20-2300-521100-000 Court Interpreter / Translator	686.00		768.00			1,000.00	1,000.00	
100-20-2500-521100-000 Court Reporter	18,382.00	19,000.00	8,662.00		54	19,000.00	19,000.00	
100-20-2700-523850-000 Juror Per Diem	7,160.00	10,000.00	10,000.00			10,000.00	10,000.00	
100-20-2750-523200-000 Communications - Phone	2,315.00	2,200.00	1,549.00		30	1,600.00	1,800.00	
100-20-2750-523851-000 Contract Services	3,450.00	4,000.00	1,000.00		75	4,000.00	4,000.00	
100-20-2800-521000-000 Guardian Ad Litem	26,000.00	26,000.00	23,833.00		8	26,000.00	26,000.00	
100-20-4400-531210-000 Water / Sewage	1,086.00	1,130.00	872.00		23	1,130.00	1,130.00	
100-20-4600-531530-000 Electricity Expense	29,364.00	30,000.00	22,802.00		24	30,000.00	30,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$206,531.00	\$224,190.00	\$198,541.00			\$224,590.00	\$224,790.00	
Net	-\$206,531.00	-\$224,190.00	-\$198,541.00			-\$224,590.00	-\$224,790.00	
Department: 21 Clerk Of Superior Court								
Expenditure								
100-21-2180-511100-000 Regular Employees	222,242.00	229,787.00	178,569.00		22	239,618.00	239,618.00	
100-21-2180-512100-000 Group Insurance	59,090.00	58,425.00	48,454.00		17	64,653.00	74,350.00	
100-21-2180-512101-000 Hra Contribution	2,940.00	3,500.00	1,632.00		53	1,750.00	1,750.00	
100-21-2180-512200-000 Fica & Medicare	15,232.00	17,579.00	13,355.00		24	18,331.00	18,331.00	
100-21-2180-512400-000 Retirement Contributions	22,388.00	22,574.00	16,179.00		28	16,583.00	16,583.00	
100-21-2180-522200-000 Repairs & Maintenance	135.00		820.00			8,495.00	500.00	
100-21-2180-523200-000 Communications - Phone	2,199.00	1,912.00	1,325.00		31	1,600.00	1,620.00	
100-21-2180-523300-000 Advertising/ Legal Publication	75.00	500.00			100	500.00	500.00	
100-21-2180-523400-000 Printing & Binding	1,105.00	1,000.00	2,530.00		-153	2,000.00	2,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-21-2180-523500-000 Travel	4,549.00	2,500.00	760.00		70	3,000.00	3,000.00	
100-21-2180-523600-000 Dues & Fees	600.00	600.00	1,200.00		-100	600.00	1,200.00	
100-21-2180-523700-000 Training	1,300.00	2,500.00	1,014.00		59	2,500.00	2,500.00	
100-21-2180-523850-000 Contract Services	33,118.00	32,000.00	35,999.00		-12	35,000.00	35,000.00	
100-21-2180-523900-000 Postage	1,860.00	3,000.00	1,606.00		46	3,000.00	3,000.00	
100-21-2180-531000-000 Supplies	4,506.00	4,000.00	5,197.00		-30	4,000.00	4,000.00	
100-21-2180-531400-000 Legal Publications	194.00	500.00			100	500.00	500.00	
100-21-2180-542401-000 Historical Deed Indexing Project	1,855.00	2,456.00	3,752.00		-53	4,000.00	4,000.00	
Total Revenue								
Total Expenditure	\$373,388.00	\$382,833.00	\$312,392.00			\$406,130.00	\$408,452.00	
Net	-\$373,388.00	-\$382,833.00	-\$312,392.00			-\$406,130.00	-\$408,452.00	
Department: 22 District Attorney								
Expenditure								
100-22-2200-521100-000 District Attorney	215,733.00	215,733.00	215,733.00			328,530.00	296,699.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-22-2200-523200-000 Communications- Phone	2,029.00	1,900.00	1,519.00		20	1,900.00	1,900.00	
100-22-4700-522200-000 Contract Services	3,600.00	3,670.00	3,000.00		18	3,670.00	3,670.00	
Total Revenue								
Total Expenditure	\$221,362.00	\$221,303.00	\$220,252.00			\$334,100.00	\$302,269.00	
Net	-\$221,362.00	-\$221,303.00	-\$220,252.00			-\$334,100.00	-\$302,269.00	
Department: 23 Magistrate Court								
Expenditure								
100-23-1300-523201-000 Cell Phone - Communications	485.00	500.00	375.00		25	452.00	480.00	
100-23-2400-511100-000 Regular Employees	175,468.00	274,492.00	208,229.00		24	297,201.00	304,992.00	
100-23-2400-512100-000 Group Insurance	28,804.00	28,860.00	21,204.00		27	39,465.00	34,760.00	
100-23-2400-512101-000 Hra Contribution	1,716.00	1,750.00	1,582.00		10	1,750.00	1,750.00	
100-23-2400-512200-000 Fica & Medicare	12,217.00	20,999.00	15,704.00		25	22,736.00	23,332.00	
100-23-2400-512400-000 Retirement Contributions	17,720.00	17,225.00	10,150.00		41	18,789.00	12,700.00	
100-23-2400-522200-000 Contract Services	19,056.00	15,987.00	12,344.00		23	16,650.00	18,220.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-23-2400-523200-000 Communications - Phone	2,029.00	1,957.00	1,536.00		22	2,197.00	1,900.00	
100-23-2400-523300-000 Advertising		40.00			100	40.00	40.00	
100-23-2400-523400-000 Printing & Binding	158.00	500.00	545.00		-9	600.00	600.00	
100-23-2400-523500-000 Travel	272.00	1,750.00	824.00		53	1,750.00	1,750.00	
100-23-2400-523600-000 Dues & Fees	1,985.00	1,816.00	2,528.00		-39	2,051.00	2,051.00	
100-23-2400-523700-000 Training		1,000.00			100	1,000.00	1,000.00	
100-23-2400-523850-000 Professional Services	55,670.00	1,000.00	361.00		64	1,000.00	1,000.00	
100-23-2400-523900-000 Postage	1,570.00	1,668.00	1,533.00		8	1,708.00	1,708.00	
100-23-2400-531000-000 Supplies	2,282.00	3,072.00	2,172.00		29	3,300.00	3,300.00	
100-23-2400-531400-000 Legal Publications	535.00	850.00	535.00		37	850.00	850.00	
Total Revenue								
Total Expenditure	\$319,967.00	\$373,466.00	\$279,622.00			\$411,539.00	\$410,433.00	
Net	-\$319,967.00	-\$373,466.00	-\$279,622.00			-\$411,539.00	-\$410,433.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 24 Probate Court								
Expenditure								
100-24-2450-511100-000 Regular Employees	181,828.00	193,646.00	137,997.00		29	207,937.00	207,937.00	
100-24-2450-512100-000 Group Insurance	45,924.00	47,037.00	27,311.00		42	53,729.00	61,788.00	
100-24-2450-512101-000 Hra Contribution	878.00	3,000.00	1,086.00		64	3,250.00	3,250.00	
100-24-2450-512200-000 Fica & Medicare	12,694.00	14,814.00	10,412.00		30	15,569.00	15,999.00	
100-24-2450-512400-000 Retirement Contributions	6,020.00	5,094.00	7,962.00		-56	14,000.00	8,500.00	
100-24-2450-522200-000 Contract Services	11,784.00	11,500.00	10,258.00		11	11,500.00	11,500.00	
100-24-2450-523200-000 Communications - Phone	2,315.00	2,139.00	1,535.00		28	1,750.00	1,800.00	
100-24-2450-523500-000 Travel	2,484.00	6,003.00	325.00		95	5,754.00	5,754.00	
100-24-2450-523600-000 Dues & Fees	710.00	500.00	550.00		-10	750.00	750.00	
100-24-2450-523700-000 Training	2,241.00	3,320.00	2,691.00		19	2,870.00	2,870.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-24-2450-523900-000 Postage	2,039.00	2,050.00	2,268.00		-11	3,500.00	2,500.00	
100-24-2450-531000-000 Supplies	6,581.00	6,000.00	3,270.00		45	6,000.00	6,000.00	
Total Revenue								
Total Expenditure	\$275,498.00	\$295,103.00	\$205,665.00			\$326,609.00	\$328,648.00	
Net	-\$275,498.00	-\$295,103.00	-\$205,665.00			-\$326,609.00	-\$328,648.00	
Department: 25 Court - Trial / Appeals								
Expenditure								
100-25-2000-521200-000 Professional Services	7,861.00							
Total Revenue								
Total Expenditure	\$7,861.00							
Net	-\$7,861.00							
Department: 28 Public Defender								
Expenditure								
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	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
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	1,004.00	200.00	73.00		63	200.00	200.00	
100-32-3326-531000-000 Inmate Supplies	27,273.00	24,000.00	12,186.00		49	24,000.00	24,000.00	
100-32-3350-523850-000 Support Of Inmates	39,705.00	40,000.00	8,856.00		78	40,000.00	40,000.00	
100-32-3350-531300-000 Food For Inmates	71,755.00	73,832.00	52,467.00		29	73,832.00	73,832.00	
100-32-3370-523100-000 Inmate Medical	140,102.00	125,486.00	99,888.00		20	125,486.00	125,486.00	
Total Revenue								
Total Expenditure	\$279,839.00	\$263,518.00	\$173,470.00			\$263,518.00	\$263,518.00	
Net	-\$279,839.00	-\$263,518.00	-\$173,470.00			-\$263,518.00	-\$263,518.00	
Department: 33 Sheriff								
Expenditure								
100-33-1300-523201-000 Cell Phone Communications	15,368.00	16,555.00	15,981.00		3	18,500.00	18,500.00	
100-33-3300-511100-000 Regular Employees	1,432,624.00	1,755,249.00	1,261,238.00		28	1,835,717.00	1,835,852.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-33-3300-511300-000 Overtime	106,463.00	91,135.00	81,251.00		11	96,565.00	96,565.00	
100-33-3300-512100-000 Group Insurance	323,788.00	459,245.00	210,563.00		54	406,702.00	467,707.00	
100-33-3300-512101-000 Hra Contribution	6,696.00	18,750.00	4,695.00		75	18,250.00	18,250.00	
100-33-3300-512200-000 Fica & Medicare	105,759.00	141,249.00	100,733.00		29	147,830.00	147,830.00	
100-33-3300-512400-000 Retirement Contributions	162,561.00	173,173.00	162,828.00		6	166,135.00	166,135.00	
100-33-3300-512900-000 Uniforms	48,603.00	67,000.00	60,521.00		10	85,977.00	85,977.00	
100-33-3300-521200-000 Contract Services	158,478.00	147,656.00	144,041.00		2	199,645.00	199,038.00	
100-33-3300-523200-000 Communications - Phone	9,394.00	8,600.00	5,243.00		39	8,600.00	6,500.00	
100-33-3300-523400-000 Printing & Binding	667.00	1,362.00	1,462.00		-7	1,362.00	1,362.00	
100-33-3300-523500-000 Travel	1,715.00	4,000.00	1,061.00		73	4,000.00	4,000.00	
100-33-3300-523600-000 Dues & Fees	11,812.00	2,000.00	3,017.00		-51	2,000.00	2,000.00	
100-33-3300-523700-000 Training	4,375.00	2,500.00	2,563.00		-3	3,000.00	3,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-33-3300-523900-000 Postage	662.00	700.00	671.00		4	1,000.00	700.00	
100-33-3300-531000-000 Supplies	26,850.00	33,000.00	21,786.00		34	33,000.00	33,000.00	
100-33-3300-531270-000 Gas/Diesel	92,792.00	93,500.00	68,587.00		27	93,500.00	93,500.00	
100-33-3300-542200-000 Capital Outlay - Vehicles	-402.00							
100-33-3321-531100-000 Investigation Supplies	150.00	2,000.00	804.00		60	2,000.00	2,000.00	
100-33-3323-522200-000 Vehicles- M&R	48,044.00	70,000.00	60,418.00		14	70,000.00	60,000.00	
100-33-3330-523100-000 Accg-Ins - Property & Liability	10,000.00							
100-33-3355-522200-000 Repairs & Maintenance	1,301.00	1,500.00	2,841.00		-89	3,000.00	3,000.00	
100-33-4400-531210-000 Water / Sewage	2,412.00	2,500.00	2,035.00		19	2,800.00	2,800.00	
100-33-4600-531530-000 Electricity Expense	15,751.00	16,000.00	12,484.00		22	16,000.00	16,000.00	
100-33-4700-531220-000 Natural Gas Exp	1,430.00	1,600.00	967.00		40	1,065.00	1,065.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$2,587,293.00	\$3,109,274.00	\$2,225,790.00			\$3,216,648.00	\$3,264,781.00	
Net	-\$2,587,293.00	-\$3,109,274.00	-\$2,225,790.00			-\$3,216,648.00	-\$3,264,781.00	
Department: 34 Jail								
Expenditure								
100-34-3326-511100-000 Regular Employees	808,189.00	870,989.00	613,544.00		30	882,352.00	884,102.00	
100-34-3326-511300-000 Overtime	44,965.00	45,000.00	47,330.00		-5	55,155.00	55,155.00	
100-34-3326-512100-000 Group Insurance	121,970.00	154,205.00	93,964.00		39	171,915.00	197,702.00	
100-34-3326-512101-000 Hra Contribution	539.00	9,000.00	915.00		90	10,000.00	10,000.00	
100-34-3326-512200-000 Fica & Medicare	59,006.00	70,074.00	50,385.00		28	71,720.00	71,853.00	
100-34-3326-512400-000 Retirement Contributions	76,271.00	74,620.00	102,315.00		-37	107,577.00	107,577.00	
100-34-3326-512900-000 Uniforms	13,606.00	3,500.00	6,709.00		-92	10,444.00	10,444.00	
100-34-3326-521200-000 Professional Svc	18,440.00	2,250.00	462.00		79	2,250.00	2,250.00	
100-34-3326-522200-000 Repairs & Maintenance	24,842.00	1,500.00	5,672.00		-278	5,000.00	5,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-34-3326-523200-000 Communications - Phone	3,172.00	3,000.00	1,823.00		39	3,000.00	2,500.00	
100-34-3326-523700-000 Training	1,726.00	3,000.00	1,938.00		35	3,000.00	3,000.00	
100-34-3326-523850-000 Contract Services	17,711.00	28,848.00	15,958.00		45	29,269.00	31,250.00	
100-34-3326-523900-000 Postage	19.00	150.00	29.00		81	150.00	150.00	
100-34-3326-531000-000 Supplies - Jail	3,322.00	3,000.00	3,592.00		-20	3,000.00	3,000.00	
100-34-3326-531270-000 Gas/Diesel	11,574.00	12,000.00	10,090.00		16	12,000.00	12,000.00	
100-34-3326-542200-000 Vehicles - M & R	428.00	6,000.00	849.00		86	6,000.00	6,000.00	
100-34-3360-531700-000 Record Books	1,170.00	1,200.00			100	1,200.00	1,200.00	
100-34-4400-531210-000 Water / Sewage - Jail	10,746.00	12,055.00	10,576.00		12	15,530.00	15,530.00	
100-34-4600-531530-000 Electricity - Jail	11,818.00	12,086.00	9,169.00		24	12,704.00	12,704.00	
100-34-4700-531220-000 Natural Gas - Jail	1,320.00	1,500.00	892.00		41	1,500.00	1,500.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$1,230,834.00	\$1,313,977.00	\$976,212.00			\$1,403,766.00	\$1,432,917.00	
Net	-\$1,230,834.00	-\$1,313,977.00	-\$976,212.00			-\$1,403,766.00	-\$1,432,917.00	
Department: 37 Coroner								
Expenditure								
100-37-3700-511100-000 Regular Employees	26,972.00	25,000.00	16,494.00		34	25,000.00	17,112.00	
100-37-3700-512100-000 Group Insurance	24,153.00	23,624.00	18,450.00		22	23,624.00	28,290.00	
100-37-3700-512200-000 Fica & Medicare	1,463.00	1,913.00	1,003.00		48	1,913.00	1,979.00	
100-37-3700-522200-000 Vehicles M&R		500.00			100	500.00	500.00	
100-37-3700-522250-000 Transport	2,600.00	3,500.00	1,300.00		63	3,500.00	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	480.00	205.00		57	480.00	480.00	
100-37-3700-523500-000 Travel	2,147.00	2,400.00	1,923.00		20	2,400.00	2,400.00	
100-37-3700-523600-000 Dues & Fees	450.00	450.00	150.00		67	450.00	450.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-37-3700-523700-000 Training	1,605.00	1,080.00	3,605.00		-234	1,080.00	1,600.00	
100-37-3700-523850-000 Contract Services	162.00	162.00	3,476.00		-2,046	162.00	8,750.00	
100-37-3700-531000-000 Supplies	5,210.00	7,500.00	2,186.00		71	7,500.00	7,500.00	
100-37-3700-531100-000 Investigation Expenses		200.00			100	200.00	200.00	
100-37-3700-531270-000 Gas/Diesel	224.00	250.00	331.00		-32	250.00	500.00	
100-37-4600-531530-000 Electricity Expense	124.00	150.00	107.00		29	150.00	150.00	
Total Revenue								
Total Expenditure	\$65,566.00	\$68,209.00	\$49,230.00			\$68,209.00	\$74,411.00	
Net	-\$65,566.00	-\$68,209.00	-\$49,230.00			-\$68,209.00	-\$74,411.00	
Department: 39 Ambulance Contract								
Expenditure								
100-39-3940-572000-000 Ambulance Contract	872,060.00	898,222.00	823,365.00		8	925,169.00	925,169.00	
Total Revenue								
Total Expenditure	\$872,060.00	\$898,222.00	\$823,365.00			\$925,169.00	\$925,169.00	
Net	-\$872,060.00	-\$898,222.00	-\$823,365.00			-\$925,169.00	-\$925,169.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 42 Public Works Of Roads								
Expenditure								
100-42-1000-542500-000 Capital Outlay- Other Equip			142,065.00					
100-42-1300-523201-000 Cell Phone Communications	3,044.00	1,500.00	1,282.00		15	1,500.00	2,200.00	
100-42-1500-531300-000 Food & Vending Services	124.00	300.00	611.00		-104	600.00	600.00	
100-42-4100-523200-000 Communication- Phone	2,751.00	2,800.00	2,209.00		21	2,800.00	2,800.00	
100-42-4100-523300-000 Advertising	823.00	150.00	526.00		-250	600.00	600.00	
100-42-4210-511100-000 Regular Employees	833,775.00	970,182.00	649,520.00		33	979,636.00	979,636.00	
100-42-4210-511300-000 Overtime	23,109.00	20,000.00	7,360.00		63	20,000.00	10,000.00	
100-42-4210-512100-000 Group Insurance	240,209.00	282,480.00	176,819.00		37	283,592.00	326,130.00	
100-42-4210-512101-000 Hra Contribution	2,651.00	12,250.00	3,366.00		73	11,750.00	11,750.00	
100-42-4210-512200-000 Fica & Medicare	58,105.00	75,749.00	48,389.00		36	76,472.00	76,472.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-42-4210-512400-000 Retirement Contributions	100,670.00	98,945.00	92,179.00		7	93,144.00	93,144.00	
100-42-4220-522000-000 Sign M&R	14,961.00	12,000.00	13,861.00		-16	15,000.00	15,000.00	
100-42-4220-522200-000 Equipment M&R	105,295.00	110,000.00	109,868.00		0	130,000.00	130,000.00	
100-42-4220-531000-000 Supplies	6,184.00	5,000.00	4,107.00		18	5,000.00	5,000.00	
100-42-4220-531270-000 Gas/Diesel	122,268.00	130,000.00	77,601.00		40	130,000.00	130,000.00	
100-42-4220-531500-000 Culvert Pipes	51,137.00	70,000.00	20,794.00		70	50,000.00	50,000.00	
100-42-4220-531600-000 Small Equipment	7,860.00	7,500.00	6,884.00		8	7,500.00	7,500.00	
100-42-4220-542200-000 Vehicles- M&R	79,597.00	80,000.00	70,029.00		12	80,000.00	80,000.00	
100-42-4221-521341-000 Profsrvcs-Cdbgtanyardrd-Local Mat...			40,873.00					
100-42-4221-541341-000 Capoutlay-Cdbgtanyardrd-Local Mat...			187,991.00					
100-42-4221-541400-000 M&R- Paved & Unpaved Roads	774,675.00	710,000.00	689,984.00		3	750,000.00	750,000.00	
100-42-4230-541400-000 M&R- Bridges		10,000.00	652.00		93	20,000.00	20,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-42-4270-523850-000 Contract Svc	14,486.00	15,000.00	15,418.00		-3	15,000.00	15,000.00	
100-42-4400-531210-000 Water / Sewage	1,570.00	2,100.00	858.00		59	2,100.00	2,100.00	
100-42-4600-531530-000 Electricity Expense	6,042.00	6,500.00	4,961.00		24	6,500.00	6,500.00	
100-42-4700-531520-000 Propane Gas Expense	1,030.00	1,500.00	1,114.00		26	1,500.00	1,500.00	
100-42-8000-581004-000 Cat Leas# 70010402/70200038 Mtrgr...	26,304.00	40,304.00	29,667.00		26	44,898.00	44,898.00	
100-42-8000-581013-000 Firstcitiznbank#083-0026573 Grada...						122,599.00	122,599.00	
100-42-8000-582004-000 Massey Ferguson Tractors	336,778.00							
100-42-8000-582013-000 Cat Lease# 0170035602	12,017.00	55,267.00	10,014.00		82			
100-42-8000-582015-000 United Bank Loa N Interest	-27,057.00							
100-42-8000-582205-000 Cat Lease#???? Skid Steer 299D2Xe	14,803.00	14,800.00	13,569.00		8	14,804.00	14,804.00	
100-42-8000-582210-000 Cat Lease#???? Excavator 323	30,024.00	30,024.00	27,522.00		8	30,024.00	30,024.00	
100-42-8000-582215-000 Cat Lease#???? Wheel Loader 938M	32,079.00	32,080.00	29,406.00		8	32,080.00	32,080.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-42-8000-582220-000 Cat Lease#???? Dozier D3	18,365.00	18,365.00	16,834.00		8	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	\$2,975,063.00	\$2,896,182.00	\$2,577,717.00			\$3,026,850.00	\$3,060,088.00	
Net	-\$2,975,063.00	-\$2,896,182.00	-\$2,577,717.00			-\$3,026,850.00	-\$3,060,088.00	
Department: 45 Solid Waste/ Recycling								
Expenditure								
100-45-4560-523850-000 Contract Services	13,269.00	32,000.00	37,056.00		-16	215,000.00	215,000.00	
Total Revenue								
Total Expenditure	\$13,269.00	\$32,000.00	\$37,056.00			\$215,000.00	\$215,000.00	
Net	-\$13,269.00	-\$32,000.00	-\$37,056.00			-\$215,000.00	-\$215,000.00	
Department: 50 Health Department								
Expenditure								
100-50-5100-572000-000 Board Of Health	87,300.00	87,300.00	80,025.00		8	87,300.00	87,300.00	
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$87,300.00	\$87,300.00	\$80,025.00			\$87,300.00	\$87,300.00	
Net	-\$87,300.00	-\$87,300.00	-\$80,025.00			-\$87,300.00	-\$87,300.00	
Department: 54 Dfacs								
Expenditure								
100-54-5400-572000-000 Dfacs	18,053.00	18,053.00	16,549.00		8	18,053.00	18,053.00	
Total Revenue								
Total Expenditure	\$18,053.00	\$18,053.00	\$16,549.00			\$18,053.00	\$18,053.00	
Net	-\$18,053.00	-\$18,053.00	-\$16,549.00			-\$18,053.00	-\$18,053.00	
Department: 55 Community Services								
Expenditure								
100-55-5500-572000-000 Mcintosh Trail Rdc Dues	19,145.00	19,500.00	19,145.00		2	19,500.00	19,500.00	
100-55-5540-572000-000 Mctrail-Public Transport	10,500.00	10,500.00			100	10,500.00	10,500.00	
Total Revenue								
Total Expenditure	\$29,645.00	\$30,000.00	\$19,145.00			\$30,000.00	\$30,000.00	
Net	-\$29,645.00	-\$30,000.00	-\$19,145.00			-\$30,000.00	-\$30,000.00	
Department: 56 Senior Citizen Center								
Expenditure								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-56-5520-511100-000 Regular Employees	93,348.00	105,375.00	73,539.00		30	110,644.00	104,812.00	
100-56-5520-512100-000 Group Insurance - Benefits	10,153.00	9,613.00	6,962.00		28	9,225.00	10,609.00	
100-56-5520-512101-000 Hra Contribution		750.00			100	750.00	750.00	
100-56-5520-512200-000 Fica & Medicare	6,175.00	8,062.00	5,758.00		29	8,465.00	8,019.00	
100-56-5520-512400-000 Retirement Contributions	4,003.00	4,103.00	4,199.00		-2	4,304.00	4,304.00	
100-56-5520-521100-000 Contract Services	1,256.00	2,566.00	229.00		91	2,566.00	2,000.00	
100-56-5520-523200-000 Communications - Phone	2,499.00	2,700.00	1,945.00		28	2,700.00	1,900.00	
100-56-5520-523500-000 Travel		600.00			100	800.00	800.00	
100-56-5520-523700-000 Training		125.00			100	1,300.00	1,300.00	
100-56-5520-523900-000 Postage	58.00	100.00			100	78.00	78.00	
100-56-5520-531100-000 Supplies	1,490.00	1,600.00	1,318.00		18	2,000.00	2,000.00	
100-56-5520-531101-000 Senior Center 'Stepping Up' Grant	490.00							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-56-5520-531210-000 Water / Sewer Senior Center	342.00	400.00	266.00		34	400.00	420.00	
100-56-5520-531270-000 Gas / Diesel	2,645.00	3,000.00	1,755.00		42	3,000.00	3,000.00	
100-56-5520-531300-000 Congregate Meal Expense	59,400.00	80,000.00	51,067.00		36	80,000.00	70,000.00	
100-56-5520-531301-000 Home Delivered Meal Expense	52,628.00	92,602.00	48,524.00		48	93,000.00	75,000.00	
100-56-5520-531530-000 Electricity - Senior Center	8,550.00	9,500.00	6,903.00		27	9,500.00	9,500.00	
100-56-5520-542200-000 Vehicle Repairs & Maintenance	2,254.00	2,500.00	974.00		61	2,500.00	2,500.00	
Total Revenue								
Total Expenditure	\$245,291.00	\$323,596.00	\$203,439.00			\$331,232.00	\$296,992.00	
Net	-\$245,291.00	-\$323,596.00	-\$203,439.00			-\$331,232.00	-\$296,992.00	
Department: 61 Recreation								
Expenditure								
100-61-4750-523200-000 Communications - Phone	1,752.00	1,600.00	860.00		46	1,600.00	1,600.00	
100-61-4750-523201-000 Cell Phone Communications	20.00							
100-61-6110-511100-000 Regular Employees	307,621.00	321,097.00	223,743.00		30	356,960.00	328,875.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-61-6110-512100-000 Group Insurance	93,009.00	97,817.00	71,858.00		27	97,817.00	109,582.00	
100-61-6110-512101-000 Hra Contribution	1,826.00	4,000.00	4,486.00		-12	4,000.00	4,000.00	
100-61-6110-512200-000 Fica & Medicare	20,807.00	24,564.00	16,189.00		34	24,564.00	25,159.00	
100-61-6110-512400-000 Retirement Contributions	26,143.00	26,797.00	28,704.00		-7	26,797.00	29,422.00	
100-61-6110-521100-000 Contract Services	5,348.00	6,232.00	3,601.00		42	6,232.00	5,000.00	
100-61-6120-572000-000 Recreation Authority	298,736.00	294,000.00	269,500.00		8	339,000.00	294,000.00	
Total Revenue								
Total Expenditure	\$755,262.00	\$776,107.00	\$618,941.00			\$856,970.00	\$797,638.00	
Net	-\$755,262.00	-\$776,107.00	-\$618,941.00			-\$856,970.00	-\$797,638.00	
Department: 65 Libraries								
Expenditure								
100-65-4750-523200-000 Communications - Phone	733.00	725.00	336.00		54	725.00	500.00	
100-65-6500-511100-000 Library Employees	131,609.00	145,797.00	88,824.00		39	153,650.00	147,667.00	
100-65-6500-512100-000 Group Insurance	4,845.00	27,788.00	8,955.00		68	21,301.00	24,496.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-65-6500-512101-000 Hra Contribution		1,750.00			100	750.00	750.00	
100-65-6500-512200-000 Fica & Medicare	9,226.00	11,154.00	6,815.00		39	11,755.00	11,297.00	
100-65-6500-512400-000 Retirement Contributions	3,270.00	3,352.00	4,004.00		-19	4,104.00	4,104.00	
100-65-6500-521100-000 Contract Services	1,911.00	2,000.00	1,851.00		7	2,200.00	2,200.00	
100-65-6500-523300-000 Advertising	276.00	250.00	159.00		36	100.00	100.00	
100-65-6500-523500-000 Training / Travel		250.00			100	150.00	150.00	
100-65-6500-523600-000 Dues & Fees / Subscriptions						100.00	100.00	
100-65-6500-523800-000 Contracts / Licenses	330.00	622.00	100.00		84	522.00	522.00	
100-65-6500-523900-000 Postage & Postal Services	104.00	166.00	122.00		27	100.00	130.00	
100-65-6500-531003-000 Supplies - Administrative	2,930.00	4,000.00	2,737.00		32	5,500.00	5,500.00	
100-65-6500-531220-000 Natural Gas Expense	2,529.00	3,000.00	2,368.00		21	3,000.00	3,000.00	
100-65-6500-531510-000 Water	601.00	600.00	423.00		30	600.00	660.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-65-6500-531530-000 Electricity	10,611.00	11,500.00	7,891.00		31	11,500.00	11,500.00	
100-65-6500-572000-000 Library Board	1,220.00	1,220.00	1,220.00			1,220.00	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	\$182,054.00	\$226,033.00	\$137,664.00			\$229,277.00	\$225,755.00	
Net	-\$182,054.00	-\$226,033.00	-\$137,664.00			-\$229,277.00	-\$225,755.00	
Department: 71 Water Resources								
Expenditure								
100-71-4400-531210-000 Water / Sewage	543.00	600.00	1,168.00		-95			
100-71-4410-523900-000 Water Authority Postage	2,552.00	1,500.00	2,839.00		-89			
100-71-7120-523200-000 Communications - Phone	1,567.00	1,900.00	1,199.00		37			
100-71-7120-572000-000 Water Auth	175,037.00	208,545.00	191,166.00		8	208,536.00	208,536.00	
Total Revenue								
Total Expenditure	\$179,699.00	\$212,545.00	\$196,372.00			\$208,536.00	\$208,536.00	
Net	-\$179,699.00	-\$212,545.00	-\$196,372.00			-\$208,536.00	-\$208,536.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 72 County Agent								
Expenditure								
100-72-4400-531210-000 Water / Sewage	543.00							
100-72-4600-531530-000 Electricity Expense	4,845.00	5,000.00	2,835.00		43	4,500.00	4,800.00	
100-72-7130-511100-000 Regular Employees	6,355.00							
100-72-7130-512100-000 Group Insurance	21.00							
100-72-7130-512200-000 Fica & Medicare	481.00							
100-72-7130-512400-000 Retirement Contributions	3,691.00							
100-72-7130-523200-000 Communications - Phone	2,380.00	1,500.00	1,784.00		-19	2,500.00	2,250.00	
100-72-7130-523300-000 Advertising	1,000.00	1,200.00			100	1,200.00	1,200.00	
100-72-7130-523500-000 Travel	2,401.00	2,000.00	1,422.00		29	2,200.00	2,200.00	
100-72-7130-523600-000 Dues & Fees	155.00	500.00	355.00		29	500.00	500.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-72-7130-523700-000 Training	2,668.00	3,200.00	1,792.00		44	7,800.00	7,800.00	
100-72-7130-523850-000 Uga- Contract Services- County Ag...	38,280.00	83,241.00	51,385.00		38	90,735.00	90,735.00	
100-72-7130-523851-000 Contract Services - Other	2,170.00	3,000.00	4,188.00		-40	5,130.00	5,130.00	
100-72-7130-531000-000 Supplies	3,954.00	3,000.00	1,157.00		61	3,000.00	3,000.00	
100-72-7130-542200-000 Vehicles Maintenance	809.00	1,000.00			100			
100-72-7410-531270-000 Gas / Diesel	927.00	1,500.00	681.00		55	1,500.00	1,500.00	
Total Revenue								
Total Expenditure	\$70,680.00	\$105,141.00	\$65,599.00			\$119,065.00	\$119,115.00	
Net	-\$70,680.00	-\$105,141.00	-\$65,599.00			-\$119,065.00	-\$119,115.00	
Department: 73 Forestry Resources								
Expenditure								
100-73-7140-572000-000 State Forestry	9,517.00	9,517.00	9,517.00			9,517.00	9,517.00	
Total Revenue								
Total Expenditure	\$9,517.00	\$9,517.00	\$9,517.00			\$9,517.00	\$9,517.00	
Net	-\$9,517.00	-\$9,517.00	-\$9,517.00			-\$9,517.00	-\$9,517.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 74 Planning & Development								
Expenditure								
100-74-1300-523201-000 Cell Phone Communications	1,456.00	1,500.00	1,126.00		25	2,000.00	2,000.00	
100-74-4400-531210-000 Water / Sewage	349.00	425.00	266.00		37	425.00	425.00	
100-74-4600-531530-000 Electricity Exp	2,629.00	2,700.00	1,958.00		27	2,700.00	2,700.00	
100-74-4700-531220-000 Natural Gas Expense	204.00	300.00	195.00		35	300.00	300.00	
100-74-7410-511100-000 Regular Employees	277,570.00	290,289.00	225,582.00		22	330,289.00	303,395.00	
100-74-7410-512100-000 Group Insurance	49,217.00	49,242.00	39,990.00		19	57,568.00	66,203.00	
100-74-7410-512101-000 Hra Contribution	1,645.00	3,000.00	2,150.00		28	2,500.00	2,500.00	
100-74-7410-512200-000 Fica & Medicare	19,047.00	22,208.00	16,822.00		24	25,267.00	23,925.00	
100-74-7410-512400-000 Retirement Contributions	27,296.00	27,556.00	29,677.00		-8	30,070.00	30,070.00	
100-74-7410-521100-000 Fire Safety Inspection		2,000.00			100	2,000.00	2,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-74-7410-523200-000 Communications - Phone	2,395.00	1,600.00	1,734.00		-8	1,600.00	2,000.00	
100-74-7410-523300-000 Advertising	1,019.00	2,000.00	1,023.00		49	2,000.00	2,000.00	
100-74-7410-523600-000 Dues & Fees	280.00	500.00	225.00		55	500.00	500.00	
100-74-7410-523700-000 Training	2,905.00	5,000.00			100	5,000.00	5,000.00	
100-74-7410-523850-000 Contract Services	25,015.00	27,000.00	23,182.00		14	27,000.00	25,500.00	
100-74-7410-523900-000 Postage	512.00	1,500.00	448.00		70	1,500.00	1,500.00	
100-74-7410-531000-000 Supplies	3,225.00	4,000.00	2,415.00		40	4,000.00	4,000.00	
100-74-7410-531270-000 Gas/Diesel	4,931.00	6,000.00	2,989.00		50	6,000.00	6,000.00	
100-74-7410-542200-000 Vehicles M&R	1,823.00	2,000.00			100	2,000.00	2,000.00	
Total Revenue								
Total Expenditure	\$421,518.00	\$448,820.00	\$349,782.00			\$502,719.00	\$482,018.00	
Net	-\$421,518.00	-\$448,820.00	-\$349,782.00			-\$502,719.00	-\$482,018.00	

Department: 76 Agribusiness

Expenditure

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-76-1000-523201-000 Cell Phone - Communications	486.00		546.00					
100-76-7525-541300-000 Chestnut Oaks Facility	23,613.00							
100-76-7525-572000-000 Agribusiness Auth	42,950.00	46,000.00	42,167.00		8	53,500.00	82,410.00	
Total Revenue								
Total Expenditure	\$67,049.00	\$46,000.00	\$42,713.00			\$53,500.00	\$82,410.00	
Net	-\$67,049.00	-\$46,000.00	-\$42,713.00			-\$53,500.00	-\$82,410.00	
Department: 77 Development Authority								
Expenditure								
100-77-7510-511100-000 Regular Employees	82,516.00	87,531.00	65,360.00		25	85,396.00	85,396.00	
100-77-7510-512100-000 Group Insurance	11,238.00	12,020.00	9,129.00		24	12,173.00	13,998.00	
100-77-7510-512200-000 Fica & Medicare	5,263.00	6,697.00	4,988.00		26	6,533.00	6,533.00	
100-77-7510-512400-000 Retirement Contributions	8,642.00	8,858.00	8,969.00		-1	9,193.00	9,193.00	
100-77-7510-523201-000 Cell Phone - Communications	40.00	500.00	375.00		25	500.00		
100-77-7510-523850-000 Contract Services	1,807.00	1,362.00	1,151.00		15	1,362.00	1,862.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$109,506.00	\$116,968.00	\$89,972.00			\$115,157.00	\$116,982.00	
Net	-\$109,506.00	-\$116,968.00	-\$89,972.00			-\$115,157.00	-\$116,982.00	
Department: 80 Fire Station Head Quarter								
Expenditure								
100-80-1000-512700-000 Firefighters Cancer/ Disability I...	5,318.00	5,500.00	5,061.00		8	5,500.00	6,050.00	
100-80-1310-512900-000 Firefighter Per Diem	34,335.00	40,000.00	14,100.00		65	20,000.00	40,000.00	
100-80-1550-523200-000 Communications	27,414.00	15,000.00	11,705.00		22	20,000.00	20,000.00	
100-80-3040-521200-000 Medical Fees	6,000.00	5,000.00	4,500.00		10	5,000.00	5,000.00	
100-80-3080-511100-000 Regular Employees	430,616.00	502,347.00	376,717.00		25	782,642.00	498,347.00	
100-80-3080-511300-000 Overtime		10,000.00			100		10,000.00	
100-80-3080-512200-000 Fica & Medicare	31,290.00	39,195.00	30,471.00		22	59,872.00	39,195.00	
100-80-3500-512900-000 Uniforms	13,286.00	7,500.00	4,121.00		45	7,500.00	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	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-80-3510-522200-000 Vehicle R & M	61,275.00	62,000.00	60,583.00		2	72,000.00	72,000.00	
100-80-3510-523100-000 Property & Liability Ins.	39,819.00	42,000.00	37,886.00		10	42,000.00	42,000.00	
100-80-3510-523500-000 Travel	1,210.00	1,000.00	391.00		61	1,000.00	1,000.00	
100-80-3510-523600-000 Dues And Fees		500.00	248.00		50	500.00	500.00	
100-80-3510-523900-000 Postage	2.00	50.00	2.00		96	50.00	50.00	
100-80-3510-531000-000 Office Supplies	1,542.00	1,750.00	1,542.00		12	2,000.00	2,000.00	
100-80-3520-522200-000 Equipment	76,448.00	68,000.00	66,096.00		3	68,000.00	68,000.00	
100-80-3520-531270-000 Gas / Diesel	30,935.00	35,000.00	24,374.00		30	35,000.00	35,000.00	
100-80-3520-531700-000 Auxiliary	154.00	500.00	114.00		77	500.00	500.00	
100-80-3540-523701-000 Fire Training	14,397.00	15,000.00	11,716.00		22	15,000.00	15,000.00	
100-80-3550-523850-000 Contract Services	38,891.00	42,500.00	38,992.00		8	42,500.00	39,000.00	
100-80-3570-522310-000 Zebulon Building Lease	10,800.00	10,800.00	9,000.00		17	10,800.00	10,800.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-80-3570-523000-000 Fireworks Tax Grant Expenditures	12,636.00							
100-80-3570-542500-000 Other Supplies/ Equipment	2,682.00							
100-80-3570-542600-000 Bunker Gear	29,718.00	30,000.00	16,525.00		45	30,000.00	30,000.00	
100-80-3630-523800-000 Ambulance Licenses		2,500.00			100	2,500.00	2,750.00	
100-80-3630-531100-000 Medical Supplies	4,109.00	12,500.00	7,145.00		43	12,500.00	12,500.00	
100-80-3630-531101-000 Public Safety & Education	2,269.00	3,000.00	2,016.00		33	3,000.00	3,000.00	
100-80-4400-531210-000 Water Expense	1,798.00	2,500.00	1,626.00		35	2,500.00	2,750.00	
100-80-4600-531530-000 Electricity Expense	17,853.00	18,500.00	14,665.00		21	18,500.00	20,000.00	
100-80-4700-531220-000 Natural Gas	190.00	1,000.00	212.00		79	1,000.00	1,000.00	
100-80-4700-531520-000 Propane Gas Expense	6,485.00	10,000.00	5,507.00		45	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$906,472.00	\$988,642.00	\$750,315.00			\$1,274,864.00	\$998,942.00	
Net	-\$906,472.00	-\$988,642.00	-\$750,315.00			-\$1,274,864.00	-\$998,942.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

FY 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 90 E M A								
Expenditure								
100-90-1300-523900-000 Postage		5.00			100	5.00	5.00	
100-90-1550-523201-000 Ema - Cell Phone	588.00	550.00	441.00		20	600.00	600.00	
100-90-3520-522200-000 E M A Vehicle M & R	103.00	100.00			100	100.00	100.00	
100-90-3520-523600-000 Dues & Fees	25.00	75.00	50.00		33	50.00	50.00	
100-90-3520-531000-000 E M A Maintenance Supplies	651.00	1,500.00	1,258.00		16	1,500.00	1,500.00	
100-90-3520-531270-000 Ema Gas/Fuel - Vehicle	1,500.00	1,500.00	944.00		37	1,500.00	1,500.00	
100-90-3520-531600-000 E M A Small Equipment	100.00	100.00	491.00		-391	500.00	500.00	
100-90-3540-523703-000 E M A Training	479.00	1,000.00	700.00		30	1,000.00	1,000.00	
100-90-3610-531100-000 Hazard Mitigation Grant Expense	22,680.00	11,340.00	2,520.00		78			
100-90-3630-522200-000 Ema Contract Services	9,965.00	12,000.00	7,669.00		36	12,000.00	12,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-90-3920-523200-000 Communications - Phone	81.00		201.00			240.00	240.00	
100-90-3920-542200-000 Ema Grant Expense	15,757.00	15,197.00	1,473.00		90	18,995.00	18,995.00	
100-90-3920-542201-000 Vehicle	21.00							
100-90-4600-531530-000 Ema Electricity	1,236.00	1,500.00	1,069.00		29	1,500.00	1,500.00	
100-90-4700-531520-000 Propane Gas Expense		250.00			100	250.00	250.00	
Total Revenue								
Total Expenditure	\$53,186.00	\$45,117.00	\$16,816.00			\$38,240.00	\$38,240.00	
Net	-\$53,186.00	-\$45,117.00	-\$16,816.00			-\$38,240.00	-\$38,240.00	
Department: 91 Animal Control								
Expenditure								
100-91-3910-511100-000 Regular Employees	62,529.00	76,898.00	53,968.00		30	63,777.00	63,777.00	
100-91-3910-511300-000 Overtime	307.00							
100-91-3910-512100-000 Group Insurance	41,452.00	47,677.00	18,533.00		61	49,389.00	56,797.00	
100-91-3910-512200-000 Fica & Medicare	3,832.00	5,883.00	3,773.00		36	4,879.00	4,879.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-91-3910-512400-000 Retirement Contributions	7,461.00	7,648.00	7,923.00		-4	8,121.00	8,121.00	
100-91-3910-512900-000 Uniforms		200.00	191.00		4	200.00	200.00	
100-91-3910-522200-000 Building Repairs & Maintenance		972.00			100	972.00	972.00	
100-91-3910-523201-000 Animal Control - Cell Phone	1,016.00	1,020.00	751.00		26	1,020.00	1,020.00	
100-91-3910-523300-000 Advertising		100.00	212.00		-112	200.00	200.00	
100-91-3910-523700-000 Education & Training		500.00			100	500.00	500.00	
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	5,482.00	5,500.00	4,528.00		18	5,500.00	5,500.00	
100-91-3910-523900-000 Postage	50.00	100.00	22.00		78	100.00	100.00	
100-91-3910-523901-000 Other Svcs - Employee Vaccination...		500.00	110.00		78	1,012.00	1,012.00	
100-91-3910-531000-000 Supplies	267.00	800.00	413.00		48	800.00	800.00	
100-91-3910-531210-000 Water / Sewage Expense	654.00	700.00	500.00		29	700.00	700.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
100-91-3910-531270-000 Gas / Diesel	1,781.00	4,300.00	2,442.00		43	4,300.00	4,300.00	
100-91-3910-531520-000 Natural Gas Expense	1,011.00	1,100.00	567.00		48	1,100.00	1,100.00	
100-91-3910-531530-000 Electricity - Animal Shelter	2,861.00	3,250.00	1,870.00		42	3,250.00	3,250.00	
100-91-3910-531600-000 Small Equipment	431.00	1,000.00			100	800.00	800.00	
100-91-3910-542200-000 Vehicle Repair & Maintenance	1,153.00	1,600.00	512.00		68	1,600.00	1,600.00	
100-91-3910-823875-000 Veterinary Services	379.00	600.00	498.00		17	600.00	600.00	
Total Revenue								
Total Expenditure	\$130,766.00	\$160,448.00	\$96,913.00			\$148,920.00	\$156,328.00	
Net	-\$130,766.00	-\$160,448.00	-\$96,913.00			-\$148,920.00	-\$156,328.00	
Department: 98 Transfers In								
Revenue								
100-98-1000-391200-275 Transfer In From Hotel/Motel	1,306.00	2,400.00			100	2,400.00	2,400.00	
100-98-1000-391200-350 Transfer In Capital Projects Fund	47,715.00							
100-98-1000-393001-000 Other Fin Sources - Sale Of Land	1,584.00							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue	\$50,605.00	\$2,400.00				\$2,400.00	\$2,400.00	
Total Expenditure								
Net	\$50,605.00	\$2,400.00				\$2,400.00	\$2,400.00	
Department: 99 Transfers Out								
Expenditure								
100-99-1000-611000-325 Transfer Out L.M.I Grant Fund (Do...	210,570.00	200,000.00			100	203,700.00	203,700.00	
100-99-1000-611000-350 Transfer Out Cap (Captial Aquisi...		343,216.00	313,254.00		9	627,665.00	361,372.00	
100-99-1000-611100-215 Transfer Out- E911	491,400.00	654,892.00			100	735,827.00	795,465.00	
Total Revenue								
Total Expenditure	\$701,970.00	\$1,198,108.00	\$313,254.00			\$1,567,192.00	\$1,360,537.00	
Net	-\$701,970.00	-\$1,198,108.00	-\$313,254.00			-\$1,567,192.00	-\$1,360,537.00	
Fund: 206 Jail Construction & Operation								
Department: 03 Revenue Accounts								
Revenue								
206-03-1500-361000-000 Interest Revenue	27.00		17.00			20.00	20.00	
206-03-3326-342000-000 Jail- Superior Court	1,616.00	1,000.00	2,344.00		-134	2,000.00	2,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
206-03-3326-342100-000 Jail- Magistrate Court	1,206.00	500.00	945.00		-89	1,000.00	1,000.00	
206-03-3326-342200-000 Jail- Probate Court	11,078.00	3,500.00	7,968.00		-128	6,980.00	6,980.00	
206-03-3326-344000-000 Misc Revenues	1,564.00							
Total Revenue	\$15,491.00	\$5,000.00	\$11,274.00			\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$15,491.00	\$5,000.00	\$11,274.00			\$10,000.00	\$10,000.00	
Department: 34 Jail								
Expenditure								
206-34-3326-531700-000 Jail Construction Exp.	28,133.00	5,000.00			100	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$28,133.00	\$5,000.00				\$10,000.00	\$10,000.00	
Net	-\$28,133.00	-\$5,000.00				-\$10,000.00	-\$10,000.00	
Fund: 210 Impact Fees								
Department: 03 Revenue Accounts								
Revenue								
210-03-1000-341320-033 Sheriff Impact Fees	64,882.00	30,000.00	69,200.00		-131	50,000.00	50,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
210-03-1000-341320-034 Jail Impact Fees	185,364.00	87,000.00	198,232.00		-128	100,000.00	100,000.00	
210-03-1000-341320-035 Fire Dept Impact Fees	80,556.00	38,000.00	87,705.00		-131	70,000.00	70,000.00	
210-03-1000-341320-038 E-911 Impact Fees	66,993.00	31,000.00	70,527.00		-128	50,000.00	50,000.00	
210-03-1000-341320-042 Road Dept Impact Fees	41,430.00	25,000.00	49,306.00		-97	30,000.00	30,000.00	
210-03-1000-341320-061 Parks & Rec Impact Fees	62,755.00	25,000.00	64,396.00		-158	60,000.00	60,000.00	
210-03-1000-361000-000 Interest - Residential Impact Fee	35,926.00	10,000.00	31,325.00		-213	10,000.00	10,000.00	
210-03-1000-361100-000 Interest - Commercial Impact Fees	10,196.00	3,000.00	6,276.00		-109	3,000.00	3,000.00	
210-03-1516-341320-065 Library Impact Fees	15,927.00	12,000.00	16,458.00		-37	12,000.00	12,000.00	
210-03-1516-341320-074 Administration Impact Fees	17,068.00	10,000.00	16,722.00		-67	10,000.00	10,000.00	
210-03-1516-341390-074 Cie Prep Impact Fees	13,090.00	8,000.00	12,823.00		-60	8,000.00	8,000.00	
Total Revenue	\$594,187.00	\$279,000.00	\$622,970.00			\$403,000.00	\$403,000.00	
Total Expenditure								
Net	\$594,187.00	\$279,000.00	\$622,970.00			\$403,000.00	\$403,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 33 Sheriff								
Expenditure								
210-33-1000-572000-000 Sheriff Impact Fee Expense		50,000.00			100			
Total Revenue								
Total Expenditure		\$50,000.00						
Net		-\$50,000.00						
Department: 34 Jail								
Expenditure								
210-34-1000-572000-000 Jail Impact Fee Expense		80,000.00			100			
Total Revenue								
Total Expenditure		\$80,000.00						
Net		-\$80,000.00						
Department: 38 County E-911								
Expenditure								
210-38-1000-572000-000 E911 Impact Fee Expense		50,000.00	5,831.00		88	100,000.00	100,000.00	
Total Revenue								
Total Expenditure		\$50,000.00	\$5,831.00			\$100,000.00	\$100,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Net		-\$50,000.00	-\$5,831.00			-\$100,000.00	-\$100,000.00	
Department: 42 Public Works Of Roads								
Expenditure								
210-42-1000-572000-000 Public Wks (Roads) Impact Fee Exp		50,000.00	85,000.00		-70	100,000.00	100,000.00	
Total Revenue								
Total Expenditure		\$50,000.00	\$85,000.00			\$100,000.00	\$100,000.00	
Net		-\$50,000.00	-\$85,000.00			-\$100,000.00	-\$100,000.00	
Department: 61 Recreation								
Expenditure								
210-61-1000-572000-001 Pcpra Impact Fee - Rec Complex Dn...			20,875.00			175,000.00	175,000.00	
210-61-6122-541402-000 Site Work - Recreation Complex	82,410.00							
Total Revenue								
Total Expenditure	\$82,410.00		\$20,875.00			\$175,000.00	\$175,000.00	
Net	-\$82,410.00		-\$20,875.00			-\$175,000.00	-\$175,000.00	
Department: 65 Libraries								
Expenditure								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
210-65-1000-572000-000 Library - Residential Impact Fee...	27,771.00	4,000.00	4,565.00		-14	28,000.00	28,000.00	
Total Revenue								
Total Expenditure	\$27,771.00	\$4,000.00	\$4,565.00			\$28,000.00	\$28,000.00	
Net	-\$27,771.00	-\$4,000.00	-\$4,565.00			-\$28,000.00	-\$28,000.00	
Department: 74 Planning & Development								
Expenditure								
210-74-1516-521300-000 Administration -Prof Svc	14,280.00							
210-74-1516-521301-000 Cie Prep	57,120.00	45,000.00	16,184.00		64			
Total Revenue								
Total Expenditure	\$71,400.00	\$45,000.00	\$16,184.00					
Net	-\$71,400.00	-\$45,000.00	-\$16,184.00					
Fund: 215 E-911 Fund								
Department: 03 Revenue Accounts								
Revenue								
215-03-1500-361000-000 Interest Revenue	46.00	10.00	35.00		-248	20.00	20.00	
215-03-3800-342500-000 E-911 Tax Revenue - Land	73,044.00	72,000.00	47,747.00		34	72,000.00	72,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
215-03-3800-342501-000 E911 Tax Revenue -Cell	326,897.00	312,000.00	220,799.00		29	330,000.00	330,000.00	
215-03-3800-342502-000 Firework Tax	241.00	250.00	236.00		6	250.00	250.00	
Total Revenue	\$400,228.00	\$384,260.00	\$268,817.00			\$402,270.00	\$402,270.00	
Total Expenditure								
Net	\$400,228.00	\$384,260.00	\$268,817.00			\$402,270.00	\$402,270.00	
Department: 38 County E-911								
Expenditure								
215-38-3800-511100-000 Regular Employees	480,525.00	519,313.00	375,304.00		28	524,119.00	524,119.00	
215-38-3800-511300-000 Over- Time	44,189.00	53,300.00	35,657.00		33	53,000.00	53,000.00	
215-38-3800-512100-000 Group Insurance	105,259.00	138,152.00	96,980.00		30	226,245.00	260,182.00	
215-38-3800-512101-000 Hra Contribution	2,827.00	6,500.00	2,808.00		57	11,750.00	11,750.00	
215-38-3800-512200-000 Fica & Medicare	31,844.00	43,805.00	30,386.00		31	44,173.00	44,150.00	
215-38-3800-512400-000 Retirement Contributions	40,177.00	46,641.00	55,731.00		-19	55,618.00	55,618.00	
215-38-3800-512900-000 Uniforms	3,442.00	5,000.00	2,186.00		56	5,000.00	5,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
215-38-3800-522200-000 M & R Contract Services	26,004.00		1,324.00					
215-38-3800-522320-000 Equipment Lease-Communications		56,789.00			100	50,483.00	90,000.00	
215-38-3800-522330-000 Equipment Lease - Interest		4,708.00			100	920.00	14,000.00	
215-38-3800-523200-000 Communication - Phone	143,459.00	111,873.00	130,937.00		-17	111,873.00	85,000.00	
215-38-3800-523201-000 Cell Phone- Communications	3.00							
215-38-3800-523500-000 Travel		300.00			100	300.00	300.00	
215-38-3800-523600-000 Dues & Fees	770.00	250.00			100	554.00	554.00	
215-38-3800-523700-000 Training	64.00	300.00	64.00		79	300.00	300.00	
215-38-3800-523850-000 Contract Services	4,563.00	41,471.00	40,688.00		2	41,471.00	41,471.00	
215-38-3800-531000-000 Supplies	1,987.00	4,000.00	5,613.00		-40	5,000.00	5,000.00	
215-38-4400-531210-000 Water & Sewage	663.00	650.00	561.00		14	771.00	771.00	
215-38-4600-531530-000 Electricity Expense	5,852.00	6,100.00	4,479.00		27	6,520.00	6,520.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$891,628.00	\$1,039,152.00	\$782,718.00			\$1,138,097.00	\$1,197,735.00	
Net	-\$891,628.00	-\$1,039,152.00	-\$782,718.00			-\$1,138,097.00	-\$1,197,735.00	
Department: 98 Transfers In								
Revenue								
215-98-1000-391000-000 Transfer In From General Fund	491,400.00	654,892.00			100	735,827.00	795,465.00	
Total Revenue	\$491,400.00	\$654,892.00				\$735,827.00	\$795,465.00	
Total Expenditure								
Net	\$491,400.00	\$654,892.00				\$735,827.00	\$795,465.00	
Fund: 225 Federal Seizure Fund								
Department: 03 Revenue Accounts								
Revenue								
225-03-2000-351360-000 Federal Seizure Revenue		9,985.00			100	10,000.00	10,000.00	
225-03-2000-361000-000 Federal Seizure Interest	57.00	15.00	41.00		-173			
Total Revenue	\$57.00	\$10,000.00	\$41.00			\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$57.00	\$10,000.00	\$41.00			\$10,000.00	\$10,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 33 Sheriff								
Expenditure								
225-33-2000-531500-000 Federal Seizure Expense		10,000.00	21,377.00		-114	10,000.00	10,000.00	
Total Revenue								
Total Expenditure		\$10,000.00	\$21,377.00			\$10,000.00	\$10,000.00	
Net		-\$10,000.00	-\$21,377.00			-\$10,000.00	-\$10,000.00	
Fund: 230 American Rescue Plan Fund								
Department: 03 Revenue Accounts								
Revenue								
230-03-1000-332100-000 American Rescue Plan Revenue	274,943.00							
230-03-1000-399999-000 Prior Year Revenues		3,272,187.00			100	2,500,000.00	2,500,000.00	
230-03-1500-361000-000 Interest Income	71,673.00		70,262.00					
Total Revenue	\$346,616.00	\$3,272,187.00	\$70,262.00			\$2,500,000.00	\$2,500,000.00	
Total Expenditure								
Net	\$346,616.00	\$3,272,187.00	\$70,262.00			\$2,500,000.00	\$2,500,000.00	
Department: 13 Commissioners								
Expenditure								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
230-13-1000-521200-000 Bank Charges	55.00							
230-13-1518-521200-000 Professional Services	2,365.00							
230-13-1535-521200-000 Professional Services - Website	3,438.00	7,938.00			100			
Total Revenue								
Total Expenditure	\$5,858.00	\$7,938.00						
Net	-\$5,858.00	-\$7,938.00						
Department: 17 Tax Assessor								
Expenditure								
230-17-1550-523850-000 Contract Services	27,594.00	16,982.00	16,981.00		0			
Total Revenue								
Total Expenditure	\$27,594.00	\$16,982.00	\$16,981.00					
Net	-\$27,594.00	-\$16,982.00	-\$16,981.00					
Department: 18 Buildings & Grounds								
Expenditure								
230-18-1565-541100-000 Capital Outlay - Bldgs & Grounds	12,000.00							
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$12,000.00							
Net	-\$12,000.00							
Department: 33 Sheriff								
Expenditure								
230-33-3300-542200-000 Capital Outlay - Vehicles	53,074.00	1,083.00			100			
Total Revenue								
Total Expenditure	\$53,074.00	\$1,083.00						
Net	-\$53,074.00	-\$1,083.00						
Department: 42 Public Works Of Roads								
Expenditure								
230-42-4221-541448-000 Concord Road	63,625.00							
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			760,000.00	760,000.00	
Total Revenue								
Total Expenditure	\$80,072.00	\$1,291,184.00	\$1,291,184.00			\$760,000.00	\$760,000.00	
Net	-\$80,072.00	-\$1,291,184.00	-\$1,291,184.00			-\$760,000.00	-\$760,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 71 Water Resources								
Expenditure								
230-71-4400-541002-000 Reidsboro Road Phase 1	300.00							
230-71-4400-541200-000 Water Authority Improvements		1,955,000.00	1,955,000.00			1,740,000.00	1,740,000.00	
Total Revenue								
Total Expenditure	\$300.00	\$1,955,000.00	\$1,955,000.00			\$1,740,000.00	\$1,740,000.00	
Net	-\$300.00	-\$1,955,000.00	-\$1,955,000.00			-\$1,740,000.00	-\$1,740,000.00	
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							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$45,123.00							
Net	-\$45,123.00							
Fund: 231 Opioid Abatement Fund								
Department: 03 Revenue Accounts								
Revenue								
231-03-8120-340000-000 Opioid Abatement Revenue	20,249.00	10,000.00	14,573.00		-46	10,000.00	10,000.00	
Total Revenue	\$20,249.00	\$10,000.00	\$14,573.00			\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$20,249.00	\$10,000.00	\$14,573.00			\$10,000.00	\$10,000.00	
Department: 55 Community Services								
Expenditure								
231-55-5436-572000-000 Mcintosh Trail Behavioral Health	10,000.00	10,000.00	9,167.00		8	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$10,000.00	\$10,000.00	\$9,167.00			\$10,000.00	\$10,000.00	
Net	-\$10,000.00	-\$10,000.00	-\$9,167.00			-\$10,000.00	-\$10,000.00	
Fund: 245 Drug Abuse Treatment Education								
Department: 03 Revenue Accounts								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Revenue								
245-03-1000-399999-000 Prior Year Revenues		5,190.00			100	6,690.00	6,690.00	
245-03-2000-341100-000 Date Fees	765.00	1,000.00	556.00		44	1,000.00	1,000.00	
245-03-2000-361000-000 Interest Income	14.00	10.00	8.00		22	10.00	10.00	
245-03-2150-341100-000 Date Fees- Superior Court	1,930.00	1,200.00	250.00		79	1,200.00	1,200.00	
245-03-2400-341101-000 Date Fees- Magistrate Court		100.00			100	100.00	100.00	
245-03-2450-341102-000 Date Fees- Probate Court	199.00	1,000.00	458.00		54	1,000.00	1,000.00	
Total Revenue	\$2,908.00	\$8,500.00	\$1,272.00			\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$2,908.00	\$8,500.00	\$1,272.00			\$10,000.00	\$10,000.00	
Department: 31 Drug Abuse Treatment Educ								
Expenditure								
245-31-2000-531000-000 Date-Supplies	8,535.00	8,500.00	9,431.00		-11	10,000.00	10,000.00	
Total Revenue								
Total Expenditure	\$8,535.00	\$8,500.00	\$9,431.00			\$10,000.00	\$10,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Net	-\$8,535.00	-\$8,500.00	-\$9,431.00			-\$10,000.00	-\$10,000.00	
Fund: 250 Technology Fee Fund								
Department: 03 Revenue Accounts								
Revenue								
250-03-2450-351150-000 Technology Fees	5,047.00	3,000.00	4,966.00		-66	3,000.00	3,000.00	
Total Revenue	\$5,047.00	\$3,000.00	\$4,966.00			\$3,000.00	\$3,000.00	
Total Expenditure								
Net	\$5,047.00	\$3,000.00	\$4,966.00			\$3,000.00	\$3,000.00	
Department: 24 Probate Court								
Expenditure								
250-24-2450-542200-000 Technology Expense	999.00	3,000.00	1,523.00		49	3,000.00	3,000.00	
Total Revenue								
Total Expenditure	\$999.00	\$3,000.00	\$1,523.00			\$3,000.00	\$3,000.00	
Net	-\$999.00	-\$3,000.00	-\$1,523.00			-\$3,000.00	-\$3,000.00	
Fund: 275 Hotel/Motel Tax Fund								
Department: 03 Revenue Accounts								
Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
275-03-0000-314100-000 Hotel/Motel Tax	2,184.00	4,000.00	3,936.00		2	4,000.00	4,000.00	
Total Revenue	\$2,184.00	\$4,000.00	\$3,936.00			\$4,000.00	\$4,000.00	
Total Expenditure								
Net	\$2,184.00	\$4,000.00	\$3,936.00			\$4,000.00	\$4,000.00	
Department: 78 Hotel/Motel Tax								
Expenditure								
275-78-1000-521200-000 Bank Charges	4.00							
275-78-7520-572000-000 Payments To Other Agencies	874.00	1,600.00			100	1,600.00	1,600.00	
Total Revenue								
Total Expenditure	\$878.00	\$1,600.00				\$1,600.00	\$1,600.00	
Net	-\$878.00	-\$1,600.00				-\$1,600.00	-\$1,600.00	
Department: 99 Transfers Out								
Expenditure								
275-99-9000-611000-100 Transfer Out To General Fund	1,306.00	2,400.00			100	2,400.00	2,400.00	
Total Revenue								
Total Expenditure	\$1,306.00	\$2,400.00				\$2,400.00	\$2,400.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Net	-\$1,306.00	-\$2,400.00				-\$2,400.00	-\$2,400.00	
Fund: 285 Juvenile Court Fund								
Department: 03 Revenue Accounts								
Revenue								
285-03-2600-351160-000 Court Revenue	695.00	1,240.00	800.00		35	1,240.00	1,240.00	
285-03-2600-361000-000 Interest Income	7.00	10.00	4.00		57	10.00	10.00	
Total Revenue	\$702.00	\$1,250.00	\$804.00			\$1,250.00	\$1,250.00	
Total Expenditure								
Net	\$702.00	\$1,250.00	\$804.00			\$1,250.00	\$1,250.00	
Department: 92 Juvenile								
Expenditure								
285-92-2600-521200-000 Professional Services	240.00	250.00			100	250.00	250.00	
285-92-2600-521250-000 Juvenile Supervisory		1,000.00			100	1,000.00	1,000.00	
Total Revenue								
Total Expenditure	\$240.00	\$1,250.00				\$1,250.00	\$1,250.00	
Net	-\$240.00	-\$1,250.00				-\$1,250.00	-\$1,250.00	
Fund: 320 Splost 2016-2022								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 03 Revenue Accounts								
Revenue								
320-03-1000-399999-000 Prior Year Revenues		402,000.00			100	398,000.00	398,000.00	
320-03-1500-361000-000 Interest Revenues/Income	65,897.00	18,000.00	20,581.00		-14	2,000.00	2,000.00	
Total Revenue	\$65,897.00	\$420,000.00	\$20,581.00			\$400,000.00	\$400,000.00	
Total Expenditure								
Net	\$65,897.00	\$420,000.00	\$20,581.00			\$400,000.00	\$400,000.00	
Department: 93 Special Local Option Tax								
Expenditure								
320-93-1000-521200-000 Bank Charges	22.00		35.00					
320-93-4221-541341-000 Rdcapoutlay-Cdbgtanyrdrd-Localmat...			657,789.00					
320-93-4221-541410-000 Sands Road - Splost	11,940.00							
320-93-4221-541444-000 Hill Street	13,424.00							
320-93-4222-541403-000 West Road			18,361.00					

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
320-93-4222-541416-000 Shady Lane - Splst						400,000.00	400,000.00	
320-93-4222-541428-000 Wood Creek Road		150,000.00	6,000.00		96			
320-93-4222-541430-000 Mckinley Road	96,983.00							
320-93-4222-541432-000 Woodard Road	61,481.00							
320-93-4222-541433-000 Starks Road	192,589.00							
320-93-4222-541434-000 Hunter Road			90,917.00					
320-93-4222-541435-000 Old Zebulon Road		165,000.00			100			
320-93-4222-541451-000 Blanton Mill Road		105,000.00			100			
320-93-4222-541469-000 Ward Road	12,800.00							
320-93-4222-541473-000 Harden/Scott Roads	15,900.00							
320-93-4222-541474-000 Friendship/Gaulding Roads	13,700.00							
320-93-4222-541475-000 West Fossett Road			30,764.00					

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$418,839.00	\$420,000.00	\$803,866.00			\$400,000.00	\$400,000.00	
Net	-\$418,839.00	-\$420,000.00	-\$803,866.00			-\$400,000.00	-\$400,000.00	
Fund: 323 Splost 2022-2028								
Department: 03 Revenue Accounts								
Revenue								
323-03-1000-313200-000 Splost 2022-2028 Revenue	2,714,437.00	2,500,000.00	1,942,387.00		22	2,700,000.00	2,700,000.00	
323-03-1000-399999-000 Prior Year Revenues		6,909,875.00			100	10,150,000.00	10,150,000.00	
323-03-1500-361000-000 Interest Income	379,917.00	180,000.00	186,916.00		-4	150,000.00	150,000.00	
Total Revenue	\$3,094,354.00	\$9,589,875.00	\$2,129,303.00			\$13,000,000.00	\$13,000,000.00	
Total Expenditure								
Net	\$3,094,354.00	\$9,589,875.00	\$2,129,303.00			\$13,000,000.00	\$13,000,000.00	
Department: 13 Commissioners								
Expenditure								
323-13-1500-523901-000 Bank Charges	4,575.00	1,500.00			100	4,600.00	4,600.00	
Total Revenue								
Total Expenditure	\$4,575.00	\$1,500.00				\$4,600.00	\$4,600.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Net	-\$4,575.00	-\$1,500.00				-\$4,600.00	-\$4,600.00	
Department: 93 Special Local Option Tax								
Expenditure								
323-93-4222-541428-000 Wood Creek Road	7,000.00	2,500,000.00			100	2,948,650.00	2,948,650.00	
323-93-4222-541429-000 Roberts Quarters Road	379,227.00							
323-93-4222-541435-000 Old Zebulon Road		2,750,000.00			100	4,000,000.00	4,000,000.00	
323-93-4222-541451-000 Blanton Mill Road		1,750,000.00			100	3,000,000.00	3,000,000.00	
323-93-4960-571000-010 City Of Williamson	590,779.00	137,500.00	185,428.00		-35	148,500.00	148,500.00	
323-93-4960-571000-020 City Of Zebulon			353,998.00			283,500.00	283,500.00	
323-93-4960-571000-030 City Of Meansville			67,428.00			54,000.00	54,000.00	
323-93-4960-571000-040 City Of Molena		100,000.00	147,220.00		-47	108,000.00	108,000.00	
323-93-4960-571000-050 City Of Concord			134,856.00			108,000.00	108,000.00	
323-93-8000-581100-000 Principal Debt Payments	1,880,000.00	1,975,000.00	1,975,000.00			2,070,000.00	2,070,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
323-93-8000-582100-000 Interest On Debt	472,250.00	375,875.00	212,625.00		43	274,750.00	274,750.00	
Total Revenue								
Total Expenditure	\$3,329,256.00	\$9,588,375.00	\$3,076,555.00			\$12,995,400.00	\$12,995,400.00	
Net	-\$3,329,256.00	-\$9,588,375.00	-\$3,076,555.00			-\$12,995,400.00	-\$12,995,400.00	
Fund: 325 Lmi Grant Fund								
Department: 03 Revenue Accounts								
Revenue								
325-03-1000-334001-000 Gtib Grant Revenue	993,532.00							
325-03-1000-334301-000 Lmi Grant Revenue	542,764.00	560,000.00	617,321.00		-10	679,000.00	679,000.00	
325-03-1000-334302-000 Lra Revenue	665,881.00	665,880.00			100	670,000.00	670,000.00	
325-03-1500-361000-000 Interest Income	69,558.00	10,000.00	1,742.00		83	12,000.00	12,000.00	
Total Revenue	\$2,271,735.00	\$1,235,880.00	\$619,063.00			\$1,361,000.00	\$1,361,000.00	
Total Expenditure								
Net	\$2,271,735.00	\$1,235,880.00	\$619,063.00			\$1,361,000.00	\$1,361,000.00	
Department: 42 Public Works Of Roads								
Expenditure								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
325-42-1000-521200-000 Bank Charges	35.00							
325-42-4221-541445-000 Striping Various Roads		665,880.00			100			
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			100			
325-42-4222-541428-000 Wood Creek Road (Lra)						998,391.00	998,391.00	
325-42-4222-541453-000 Emulsion	7,377.00							
325-42-4222-541454-000 Concord Road	7,406.00							
325-42-4222-541459-000 Chapman Road	84,320.00							
325-42-4222-541460-000 Sandefur Road	45,693.00							
325-42-4222-541461-000 Daniel Road	249,646.00							
325-42-4222-541464-000 Caldwell Bridge Road	539,334.00							
325-42-4222-541467-000 Pedenville Road	43,518.00							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
325-42-4222-541469-000 Scott/Ward Road	716,577.00		36,156.00					
325-42-4222-541472-000 Ranchland Est - Water Hole Pass/D...	153,349.00							
325-42-4222-541473-000 Harden Road	789,593.00		38,519.00					
325-42-4222-541474-000 Friendship Circle	491,348.00		23,547.00					
325-42-4222-541475-000 Mccard Lake Road	581,527.00		30,607.00					
325-42-4222-541476-000 Gaulding Road	141,505.00		7,448.00					
325-42-4222-541477-000 Woodard Road (Lra)	317,325.00							
325-42-4222-541478-000 Melville Brown Road (Lra)			451,374.00					
325-42-8000-581300-000 Loan Principal Payments		441,843.00	218,291.00		51	450,338.00	450,338.00	
325-42-8000-582300-000 Loan Interest Expense		126,510.00	64,863.00		49	115,971.00	115,971.00	
Total Revenue								
Total Expenditure	\$4,240,191.00	\$1,435,880.00	\$870,805.00			\$1,564,700.00	\$1,564,700.00	
Net	-\$4,240,191.00	-\$1,435,880.00	-\$870,805.00			-\$1,564,700.00	-\$1,564,700.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 98 Transfers In								
Revenue								
325-98-1000-391000-100 Transfer In - From General Fund	210,570.00	200,000.00			100	203,700.00	203,700.00	
325-98-1000-393000-000 Other Fin Sources - Loan Proceeds	1,819,018.00							
Total Revenue	\$2,029,588.00	\$200,000.00				\$203,700.00	\$203,700.00	
Total Expenditure								
Net	\$2,029,588.00	\$200,000.00				\$203,700.00	\$203,700.00	
Fund: 341 Cdbg Grant Fund								
Department: 03 Revenue Accounts								
Revenue								
341-03-5400-334000-000 Cdbg Grant - Revenue	39,515.00	870,000.00	818,013.00		6			
Total Revenue	\$39,515.00	\$870,000.00	\$818,013.00					
Total Expenditure								
Net	\$39,515.00	\$870,000.00	\$818,013.00					
Department: 13 Commissioners								
Expenditure								
341-13-5400-521200-000 Professional Services	39,515.00		51,254.00					

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
341-13-5400-541000-000 Cdbg Grant Expense		870,000.00	766,759.00		12			
Total Revenue								
Total Expenditure	\$39,515.00	\$870,000.00	\$818,013.00					
Net	-\$39,515.00	-\$870,000.00	-\$818,013.00					
Fund: 350 C.A.I.P Fund								
Department: 03 Revenue Accounts								
Revenue								
350-03-1000-361000-000 Caip Fund Interest	63.00		12.00					
Total Revenue	\$63.00		\$12.00					
Total Expenditure								
Net	\$63.00		\$12.00					
Department: 14 Board Of Elections & Reg.								
Expenditure								
350-14-1000-542400-000 Caip Fund Computers	16,225.00							
Total Revenue								
Total Expenditure	\$16,225.00							
Net	-\$16,225.00							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Department: 16 Tax Commissioner								
Expenditure								
350-16-1000-542400-000 Caip Fund - Computers	999.00	1,500.00			100	1,500.00	1,500.00	
Total Revenue								
Total Expenditure	\$999.00	\$1,500.00				\$1,500.00	\$1,500.00	
Net	-\$999.00	-\$1,500.00				-\$1,500.00	-\$1,500.00	
Department: 17 Tax Assessor								
Expenditure								
350-17-1550-542400-000 Computers		3,600.00	498.00		86	2,900.00	2,900.00	
Total Revenue								
Total Expenditure		\$3,600.00	\$498.00			\$2,900.00	\$2,900.00	
Net		-\$3,600.00	-\$498.00			-\$2,900.00	-\$2,900.00	
Department: 23 Magistrate Court								
Expenditure								
350-23-2400-542400-000 Computers - Magistrate Court		3,600.00			100	1,800.00	1,800.00	
Total Revenue								
Total Expenditure		\$3,600.00				\$1,800.00	\$1,800.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Net		-\$3,600.00				-\$1,800.00	-\$1,800.00	
Department: 33 Sheriff								
Expenditure								
350-33-3300-542200-000 Capital Outlay Vehicles - Sheriff	72,496.00	240,476.00	239,043.00		1	316,465.00	253,172.00	
Total Revenue								
Total Expenditure	\$72,496.00	\$240,476.00	\$239,043.00			\$316,465.00	\$253,172.00	
Net	-\$72,496.00	-\$240,476.00	-\$239,043.00			-\$316,465.00	-\$253,172.00	
Department: 42 Public Works Of Roads								
Expenditure								
350-42-1000-542500-000 Capital Outlay Other Equipment Pw		67,040.00	66,931.00		0	295,000.00	92,000.00	
Total Revenue								
Total Expenditure		\$67,040.00	\$66,931.00			\$295,000.00	\$92,000.00	
Net		-\$67,040.00	-\$66,931.00			-\$295,000.00	-\$92,000.00	
Department: 72 County Agent								
Expenditure								
350-72-1000-542400-000 Computers - Co Agent	576.00	3,000.00	3,000.00					
Total Revenue								

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Expenditure	\$576.00	\$3,000.00	\$3,000.00					
Net	-\$576.00	-\$3,000.00	-\$3,000.00					
Department: 90 E M A								
Expenditure								
350-90-3670-541000-000 Capital Outlay - Outdoor Warning		24,000.00	20,000.00		17	10,000.00	10,000.00	
Total Revenue								
Total Expenditure		\$24,000.00	\$20,000.00			\$10,000.00	\$10,000.00	
Net		-\$24,000.00	-\$20,000.00			-\$10,000.00	-\$10,000.00	
Department: 98 Transfers In								
Revenue								
350-98-1000-391000-100 Transfer In From General Fund		343,216.00	313,254.00		9	627,665.00	361,372.00	
Total Revenue		\$343,216.00	\$313,254.00			\$627,665.00	\$361,372.00	
Total Expenditure								
Net		\$343,216.00	\$313,254.00			\$627,665.00	\$361,372.00	
Department: 99 Transfers Out								
Expenditure								
350-99-1000-611000-100 Transfer Out To General Fund	47,715.00							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$47,715.00							
Net	-\$47,715.00							
Fund: 716 Law Library - Superior Court								
Department: 03 Revenue Accounts								
Revenue								
716-03-2150-351110-000 Law Library - Superior	2,580.00	2,500.00			100	2,500.00	2,500.00	
716-03-2400-351130-000 Law Library - Magistrate	3,074.00	3,500.00			100	3,500.00	3,500.00	
716-03-2450-351150-000 Law Library - Probate	4,945.00	4,000.00			100	4,000.00	4,000.00	
Total Revenue	\$10,599.00	\$10,000.00				\$10,000.00	\$10,000.00	
Total Expenditure								
Net	\$10,599.00	\$10,000.00				\$10,000.00	\$10,000.00	
Department: 21 Clerk Of Superior Court								
Expenditure								
716-21-2000-531000-000 Law Library Supplies	304.00							
716-21-3000-521000-000 Professional & Technical Services	3,483.00	10,000.00			100	10,000.00	10,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2026-2027

Account	2024 - 2025	2025 - 2026	6/30/2026	2025 - 2026		2026 - 2027		
	Actual (\$)	Budget (\$)	Actual (\$)		%Remaining	Requested	Recommended	Approved
Total Revenue								
Total Expenditure	\$3,787.00	\$10,000.00				\$10,000.00	\$10,000.00	
Net	-\$3,787.00	-\$10,000.00				-\$10,000.00	-\$10,000.00	
Report Total Revenue	\$26,373,046.00	\$38,106,472.00	\$23,239,224.00			\$39,669,478.00	\$39,051,412.00	
Report Total Expenditure	\$26,106,118.00	\$38,106,472.00	\$26,188,118.00			\$39,669,478.00	\$39,051,412.00	
Report Total Net	\$266,928.00		-\$2,948,894.00					

PIKE COUNTY BOARD OF COMMISSIONERS

Parking Lot Paving 331 Thomaston Street Zebulon, GA

SUBJECT:

Award Bid for the parking lot paving project located at 331 Thomaston Street, Zebulon, GA.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Atlanta Paving and Concrete
▣ Exhibit	McLeRoy Inc.
▣ Exhibit	MHB Paving Inc
▣ Exhibit	Piedmont Paving Inc,
▣ Exhibit	SouthEast Pavement Inc.
▣ Exhibit	Tajrishi General Contracting

REVIEWERS:

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



ATLANTA
PAVING & CONCRETE
CONSTRUCTION, INC.

April 27, 2026

Chris Goodman
Pike County
331 Main St.
Zebulon, Ga. 30295
PH: 770-550-0829
Email: cgoodman@pikecoga.gov

Proposal/ Contract to provide asphalt paving at 331 Main St in Zebulon, Ga.

We propose hereby to furnish labor, materials, and equipment necessary for completion of the following in a substantial and workmanlike manner to industry standards.

Item	Item No	Description	Qty	Unit	Unit Price	Total
1	Gravel Lot	Haul & install 2" of 9.5mm Type 2 hot mix asphalt	751	SY	\$30.39	\$22,822.89
2	Paved Lot	Haul & install ¾" of OGI & 1.25" of 9.5mm Type 2 hot mix asphalt	819	SY	\$25.09	\$20,548.71
		Total Bid				\$43,371.60

- Notes:
1. City to furnish a source of water to Atlanta paving at no additional cost.
 2. No construction layout, staking or engineering is included.
 3. **No permit or other fees included. Permit to be supplied by Contractor.**
 4. No bond or bond premium is included
 5. Mobilization cost \$3,500/each per crew mobilization charge if additional mobilizations are required

Hot Mix Asphalt prices are very unstable because of the world crude oil market. Accordingly this contract may increase as the cost of hot mix asphalt changes from the base price used in this estimate. The above price includes (1) one mobilization fee for the paving crew, any additional mobilizations will be \$3,500.00 per crew. Note we will not be responsible for damage done to the existing driveway or any damage to the grass, landscape, and sprinkler system. Any additional GAB stone needed will be at a cost of \$42.50 per ton. Any additional #4 or baby surge stone will be at a cost of \$48.50 per ton. ****Due to volatility of cement/liquid cement, price not guaranteed should asphalt rise in price, we will need to negotiate price.** The concrete will be guaranteed against failure for a period of (1) one year from completion, excluding physical cuts made by others in the pavement. Loads in excess of the designated load limit, failure resulting from work performed by others, or normal reflective cracking in overlays or concrete. Any correction for undercutting or compaction required under other sections of job specifications will be done at extra cost for any labor, materials, and equipment (including profit and overhead) required.

Wage Rates: This quotation is based upon wage rates APPC normally pays its employees. If this project has a wage rate determination that is required by Davis Bacon Act, the contract amount will be adjusted for these increased labor rates plus any fringes associated with this determination.



ATLANTA
PAVING & CONCRETE
CONSTRUCTION, INC.

APCC is not responsible for damage to underground objects such as utilities, water, or debris and other conditions beyond their control. APCC is not responsible for pre-existing drainage problems or for surface run-off in areas (1%) one percent or less. APCC is not responsible for damage that could occur to internal streets or driveways on property due to moving of heavy equipment. APCC agrees to carry and pay for all workers compensation, public liability, property damage, unemployment compensation insurance and payroll taxes as required by law.

Payment terms: Payment terms: All sums expended under this agreement are due and payable when billed/invoiced. Any sums not paid within thirty (30) days of the date billed/invoiced shall accrue interest at the rate of 18% per year from the date of the billing/invoice until paid. In the event that any past dues sums are referred to an attorney for collection, you agree to pay APCC reasonable attorney's fees in an amount equal to 15% of the outstanding principal and interest owed.

Any verbal change orders will be executed as part of this contract if an authorized project manager is unavailable on site to sign in order to proceed with the work schedule. Any verbal change orders will be executed as part of this contract if an authorized project manager is unavailable on site to sign in order to carry out work schedule. Any attention or deviation from the above specifications involving extra cost will be executed upon written orders for same and become an extra charge over the sum set forth in this proposal/contract. Satisfactory evidence of credit and project funding, which the customer grants us or our agent permission to verify, is to be submitted and maintained throughout the course of the contract.

All terms and conditions contained herein are included in any contract between parties by reference and this document will be attached and made a part of any contract executed. Terms and conditions contained herein will supersede any others that may be included.

Acceptance of Proposal/Contract: The above prices, specifications and conditions are satisfactory and are hereby accepted. APCC is authorized to do the work specified.

Owner or Authorized agent: _____

Date _____

APCC: _____

Date _____

Tony L. O'Neal

CONTRACTOR AFFIDAVIT UNDER O.C.G.A. § 13-10-91(b)(1)

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, firm or corporation which is engaged in the physical performance of services on behalf of the Pike County Board of Commissioners, Georgia has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). The undersigned contractor further agrees to maintain records of such compliance and to provide a copy of each such verification to the Pike County Board of Commissioners, Georgia at the time the subcontractor(s) is retained to perform such service. Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

65784

Federal Work Authorization User Identification Number

11/05/2007

Date of Authorization

Atlanta Paving & Concrete Construction, Inc.

Name of Contractor

2026 Pike County Paving Project

Name of Project

Pike County Board of Commissioners, Georgia

Name of Public Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.

This 30 day of April, 2026.



By: Authorized Officer or Agent (Contractor Name)

Vice President

Title of Authorized Officer or Agent of Contractor

Mandy Neese

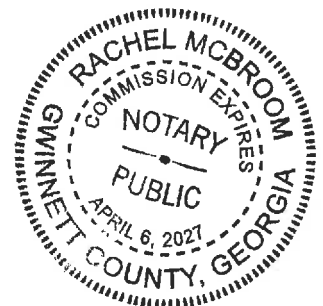
Printed Name of Authorized Officer or Agent

Sworn to and subscribed before me this
30 day of April, 2026.



Notary Public

My Commission Expires: April 6th, 2027





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
2/13/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER PointeNorth (Atlanta) PO Box 2976 Gainesville GA 30503	CONTACT NAME: Lisa Harris PHONE (A/C, No, Ext): 770-858-7531 E-MAIL ADDRESS: certificates@nortoninsurance.com		FAX (A/C, No): 770-297-4883
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED Atlanta Paving & Concrete Construction Inc.; Georgia Materials Group Inc.; M1 Property Investments LLC & Weldon Coweta I LLC PO Box 1547 Norcross GA 30071	INSURER A: Arch Speciality Insurance Company		21199
	INSURER B: AXIS Surplus Ins Co		26620
	INSURER C:		
	INSURER D:		
	INSURER E:		

COVERAGES **CERTIFICATE NUMBER:** 52167337 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y	Y	31PKG2033201	7/1/2025	7/1/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	Y	Y	31PKG2033201	7/1/2025	7/1/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			31UFP2033201	7/1/2025	7/1/2026	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	31WCI2033201	7/1/2025	7/1/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
B	Pollution Liability			CP006165-03-2025	12/30/2025	12/30/2026	2,000,000 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER "FOR INFORMATION PURPOSES" XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXX 0000	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Michael Mellars</i>
--	--



2026 BUSINESS OCCUPATIONAL TAX CERTIFICATE

Business ID
16535

License Number
2026-22865

Date Issued
03/31/2026

Date Expires
03/31/2027

Highway, Street, and Bridge Construction
(NOT TRANSFERABLE)

CITY OF PEACHTREE CORNERS
310 TECHNOLOGY PKWY
PEACHTREE CORNERS, GA 30092

FOR OPERATION IN THE CITY OF PEACHTREE CORNERS,
GEORGIA SUBJECT TO ZONING RESTRICTIONS AND ALL
OTHER CODES AND RESOLUTIONS OF THE MAYOR AND CITY
COUNCIL OF THE CITY OF PEACHTREE CORNERS, GEORGIA.
THIS LICENSE IS A MERE PRIVILEGE SUBJECT TO BE
SUSPENDED OR REVOKED, AND IS SUBJECT TO ANY
FURTHER ORDINANCES WHICH MAY BE ENACTED

Valid for Business Shown Below Only:

BUSINESS NAME / ADDRESS:

ATLANTA PAVING & CONCRETE CONSTRUCTION CO, INC.
2775 MECHANICSVILLE RD
PEACHTREE CORNERS, GA 30071-1716

CORPORATE / MAILING ADDRESS:

ATLANTA PAVING & CONCRETE CONSTRUCTION CO, INC.
2775 MECHANICSVILLE RD
PEACHTREE CORNERS, GA 30071-1716

MUST POST IN A CONSPICUOUS LOCATION

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
 requester. Do not
 send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type.
 See Specific Instructions on page 3.

1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Atlanta Paving & Concrete Construction, Inc.		
2	Business name/disregarded entity name, if different from above.		
3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>		
5	Address (number, street, and apt. or suite no.). See instructions. 2775 Mechanicsville Road	Requester's name and address (optional)	
6	City, state, and ZIP code Peachtree Corners, GA 30071		
7	List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number	
[] [] [] - [] [] - [] [] [] []	
or	
Employer identification number	
5 8 - 2 2 7 5 7 4 8	

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person 	Date 4/21/24
------------------	------------------------------	------------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

CUSTOMER	CONTACT	ADDRESS	PHONE #/EMAIL
City of Peachtree City, GA	Jonathan Miller Public Works Director	151 Willowbend Rd Peachtree City, GA 30269	770-487-5183 jmiller@peachtree-city.org
City of Fayetteville, GA	Cajen Rhodes Director of Public Services	210 Stonewall Ave W Fayetteville, GA 30214	770-460-4665 crhodes@fayetteville-ga.gov
Fayette County, GA	Bradley Klinger Public Works Director	115 McDonough Rd Fayetteville, GA 30214	770-320-6039 bklinger@fayettecountyga.gov
Macon-Bibb County, GA	John Hayes County Engineer	780 Third St Macon, GA 31201	478-621-6660 jhayes@maconbibb.us
Rockdale County, GA	Brian Kelley Director of Transportation	2570 Old Covington Hwy SW Conyers, GA 30012	770-278-7136 brian.kelley@rockdalecountyga.gov
City of Newnan, GA	Michael Klahr Director of Engineering	25 LaGrange St Newnan, GA 30263	678-673-5563 mklahr@newnanga.gov
City of Barnesville, GA	Richard Vereen Utilities & Public Works Director	109 Forsyth St Barnesville, GA 30204	770-358-6290 ext 3 richard.vereen@cityofbarnesville.com
South Fulton/Union City, GA	Jeffery Brown (Atlas Technical Consultants) Project Manager	2450 Commerce Ave, Ste 100 Duluth, GA 30096	770-490-2800 jeffery.brown@oneatlas.com

PROJECT	SCOPE OF WORK	LOCATION	VALUE	START	END
City of West Point 2023 LMIG	MilU/Pave/Stripe	West Point, GA	\$ 155,384	Feb 2023	Feb 2023
Peachtree City Paving Projects for 2022	MilU/FDR/Pave	Peachtree City, GA	\$ 5,753,798	Feb 2022	Mar 2023
City of Avondale Estates FY 2022 Road Maintenance	MilU/Pave/Stripe	Avondale Estates, GA	\$ 812,755	Apr 2023	May 2023
Four Clayton County Roads	Pave/FDR/Stripe	Clayton County, GA	\$ 3,073,559	Sep 2022	Oct 2023
City of Doraville 2023 Capital Paving	MilU/Pave/Stripe	Doraville, GA	\$ 1,262,412	May 2023	Nov 2023
Fayetteville 2023 Road Repairs	MilU/Pave	Fayetteville, GA	\$ 169,449	Sep 2023	Dec 2023
Peachtree City Paving Projects for 2023	MilU/FDR/Pave/Stripe	Peachtree City, GA	\$ 8,724,889	May 2023	Apr 2024
Fayetteville 2024 LMIG	MilU/Pave/FDR/Stripe	Fayetteville, GA	\$ 285,801	Jun 2024	Jul 2024
Norcross 2023 SPLOST	MilU/Pave/Stripe	Norcross, GA	\$ 1,605,063	Apr 2024	Aug 2024
Norcross CDBG 2023 Resurfacing & Stormwater	MilU/Pave	Norcross, GA	\$ 1,140,368	May 2024	Sep 2024
Peachtree City Paving 2024	MilU/Pave/FDR/Stripe	Peachtree City, GA	\$ 4,540,163	May 2024	Oct 2024
Tyrone 2024 Asphalt Resurfacing	MilU/Pave/Stripe	Tyrone, GA	\$ 787,007	May 2024	Oct 2024
2024 Chamblee LMIG Roadway Resurfacing	MilU/Pave/FDR/Stripe	Chamblee, GA	\$ 1,957,738	Aug 2024	Oct 2024
City of West Point 2024 LMIG	Pave/Stripe	West Point, GA	\$ 314,944	Apr 2024	Oct 2024
Stacks Road FDR	MilU/Pave/FDR/Stripe	South Fulton, GA	\$ 677,874	Aug 2024	Oct 2024
Conyers 2024 Resurfacing Project	MilU/Pave/Stripe	Conyers, GA	\$ 2,680,888	May 2024	Oct 2024
Fayetteville 2024 Summer Road Paving	MilU/Pave/Stripe	Fayetteville, GA	\$ 471,975	Aug 2024	Nov 2024
City of Fayetteville 2025 LMIG	MilU/Pave/Stripe	Fayetteville, GA	\$ 902,530	Feb 2025	May 2025
Barnesville 2025 LMIG	Pave/Stripe	Barnesville, GA	\$ 317,221	Apr 2025	Jul 2025
Macon Deep Patch w/ Resurfacing	MilU/Pave/Stripe	Macon, GA	\$ 1,182,687	Jun 2025	Jul 2025
2024 Pike County Paving	MilU/Pave/Stripe	Pike County, GA	\$ 3,675,830	Dec 2024	Aug 2025
Pike County 2023 CDBG Tanyard Rd	Grade/MilU/Pave/FDR/Stripe	Pike County, GA	\$ 1,589,017.00	May 2025	Sep 2025
Palmetto 2025 Roads	MilU/Pave	Palmetto, GA	\$ 277,567	Sep 2025	Sep 2025
Rockdale County 2025 SPLOST FDR	Pave/FDR/Grade/Stripe	Rockdale County, GA	\$ 2,923,657	Jan 2025	Sep 2025
Union City Dodson Lake/Fairburn Ave Resurfacing	MilU/Pave/FDR/Stripe	Union City, GA	\$ 822,861	Sep 2025	Oct 2025
Macon Bibb County 2025 LRA Paving	MilU/Pave/Stripe	Macon-Bibb County, GA	\$ 2,810,733	Sep 2025	Jan 2026
South Fulton Fulton Industrial Blvd Resurfacing	MilU/Pave/FDR/Stripe	South Fulton, GA	\$ 3,461,498	Dec 2024	Jan 2026
City of Fayetteville 2025 Summer Patching	Grade/MilU/Pave	Fayetteville, GA	\$ 913,838	Aug 2025	Nov 2025
Barnesville 2026 LMIG	MilU/Pave/Stripe	Barnesville, GA	\$ 310,338	Mar 2026	Mar 2026
City of Concord Concord Street Paving	MilU/Pave/Stripe	Concord, GA	\$ 164,639	Apr 2026	Apr 2026
Avondale Estates 2025 Repaving	MilU/Pave/Stripe	Avondale Estates, GA	\$ 350,172	Feb 2026	Feb 2026
City of Palmetto Roosevelt Hwy/Griffith Dr Paving	MilU/Pave/Stripe	Palmetto, GA	\$ 32,314	Feb 2026	Feb 2026



200 PLAZA DRIVE
Zebulon, GA 30295

Since 1971

www.mcleroyinc.com

Phone: 770.567.3514
info@mcleroyinc.com

PROPOSAL

DATE: 4.30.2026

PROJECT: **Pike County Board of Commissioners**
331 Thomaston Street
Zebulon, GA 30295

RE:
sealed bids for asphalt paving services for parking lot located at 331 Thomaston Street, Zebulon, Georgia

McLeRoy, Inc. is pleased to propose the following site development:

ITEM	QTY	UNIT
PREP GRAVEL SURFACE	1	LS
COMPACT WITH SMOOTH DRUM ROLLER	751	SY
INSTALL 9.5 MM, TYPE 2 ASPHALT (2" COMPACTED)	751	SY
CLEAN AND PREP EXISTING ASPHALT	819	SY
INSTALL OGI ASPHALT (3/4" COMPACTED)	819	SY
INSTALL 9.5 MM, TYPE 2 ASPHALT (1.25" COMPACTED)	819	SY
TRAFFIC CONTROL	1	LS
MOBILIZATION	1	LS
TOTAL COST	\$	51,807



INC.
Since 1971

200 PLAZA DRIVE
Zebulon, GA 30295

www.mcleroyinc.com

Phone: 770.567.3514
info@mcleroyinc.com

Thank you for the opportunity to provide this proposal.

Respectfully Submitted,

Eric B. McLeRoy, Principal

**GENERAL CONTRACTOR #GCCO001150
UTILITY CONTRACTOR # UC302338
GDOT CONTRACTOR # 13156**

DESCRIPTIONS (Continued from Page 1)

CG2404 12/19 Blanket Waiver of Transfer of Rights

86681 09/04 Per Project Per Location

87950 09/14 Blkt AI where req by contract

74445 10/99 Primary as to certain AI

62897 06/95 BA WOS

WC000313 04/84 Blkt WC WOS

ASPEX420 03/17 AI END Excess Liability

ASPEX240 01/16 Noncontributory Excess Liability

APEX153 12/15 WOS Excess End

Drainage Rehabilitation, Repair, Replacement, & Miscellaneous Maintenance Services District 7

Contract Number:48400-DOT0003437

Agreement #: 48400-410-0000043083-151

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED - OWNERS, LESSEES OR
CONTRACTORS - SCHEDULED PERSON OR ORGANIZATION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s)	Location(s) Of Covered Operations
All persons or organizations when you have agreed in writing in a contract or agreement that such persons or organizations be added as an additional insured.	All Locations
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.	

- A. Section II - Who Is An Insured** is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by:
1. Your acts or omissions; or
 2. The acts or omissions of those acting on your behalf;
- in the performance of your ongoing operations for the additional insured(s) at the location(s) designated above.
- However:
1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
 2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.
- B.** With respect to the insurance afforded to these additional insureds, the following additional exclusions apply:
- This insurance does not apply to "bodily injury" or "property damage" occurring after:
1. All work, including materials, parts or equipment furnished in connection with such work, on the project (other than service, maintenance or repairs) to be performed by or on behalf of the additional insured(s) at the location of the covered operations has been completed; or
 2. That portion of "your work" out of which the injury or damage arises has been put to its intended use by any person or organization other than another contractor or subcontractor engaged in performing operations for a principal as a part of the same project.
- C.** With respect to the insurance afforded to these additional insureds, the following is added to **Section III - Limits Of Insurance**:
- If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:
1. Required by the contract or agreement; or
 2. Available under the applicable limits of insurance;
- whichever is less.
- This endorsement shall not increase the applicable limits of insurance.

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WAIVER OF TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS TO US (WAIVER OF SUBROGATION)

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
ELECTRONIC DATA LIABILITY COVERAGE PART
LIQUOR LIABILITY COVERAGE PART
POLLUTION LIABILITY COVERAGE PART DESIGNATED SITES
POLLUTION LIABILITY LIMITED COVERAGE PART DESIGNATED SITES
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART
RAILROAD PROTECTIVE LIABILITY COVERAGE PART
UNDERGROUND STORAGE TANK POLICY DESIGNATED TANKS

SCHEDULE

Name Of Person(s) Or Organization(s):
PURSUANT TO APPLICABLE WRITTEN CONTRACT OR AGREEMENT YOU ENTER INTO.
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

The following is added to Paragraph 8. **Transfer Of Rights Of Recovery Against Others To Us of Section IV – Conditions:**

We waive any right of recovery against the person(s) or organization(s) shown in the Schedule above because of payments we make under this Coverage Part. Such waiver by us applies only to the extent that the insured has waived its right of recovery against such person(s) or organization(s) prior to loss. This endorsement applies only to the person(s) or organization(s) shown in the Schedule above.

This page has been left blank intentionally.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**PRIMARY AND NONCONTRIBUTORY –
OTHER INSURANCE CONDITION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
LIQUOR LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

The following is added to the **Other Insurance Condition** and supersedes any provision to the contrary:

Primary And Noncontributory Insurance

This insurance is primary to and will not seek contribution from any other insurance available to an additional insured under your policy provided that:

- (1) The additional insured is a Named Insured under such other insurance; and

- (2) You have agreed in writing in a contract or agreement that this insurance would be primary and would not seek contribution from any other insurance available to the additional insured.

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED – OWNERS, LESSEES OR
CONTRACTORS – AUTOMATIC STATUS WHEN
REQUIRED IN A WRITTEN CONSTRUCTION
AGREEMENT WITH YOU**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

A. Section II – Who Is An Insured is amended to include as an additional insured any person or organization for whom you are performing operations when you and such person or organization have agreed in writing in a contract or agreement that such person or organization be added as an additional insured on your policy. Such person or organization is an additional insured only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by:

1. Your acts or omissions; or
2. The acts or omissions of those acting on your behalf;

in the performance of your ongoing operations for the additional insured.

However, the insurance afforded to such additional insured:

1. Only applies to the extent permitted by law; and
2. Will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

A person's or organization's status as an additional insured under this endorsement ends when your operations for that additional insured are completed.

B. With respect to the insurance afforded to these additional insureds, the following additional exclusions apply:

This insurance does not apply to:

1. "Bodily injury", "property damage" or "personal and advertising injury" arising out of the rendering of, or the failure to render, any professional architectural, engineering or surveying services, including:
 - a. The preparing, approving, or failing to prepare or approve, maps, shop drawings, opinions, reports, surveys, field orders, change orders or drawings and specifications; or
 - b. Supervisory, inspection, architectural or engineering activities.

This exclusion applies even if the claims against any insured allege negligence or other wrongdoing in the supervision, hiring, employment, training or monitoring of others by that insured, if the "occurrence" which caused the "bodily injury" or "property damage", or the offense which caused the "personal and advertising injury", involved the rendering of or the failure to render any professional architectural, engineering or surveying services.

2. "Bodily injury" or "property damage" occurring after:

- a. All work, including materials, parts or equipment furnished in connection with such work, on the project (other than service, maintenance or repairs) to be performed by or on behalf of the additional insured(s) at the location of the covered operations has been completed; or
- b. That portion of "your work" out of which the injury or damage arises has been put to its intended use by any person or organization other than another contractor or subcontractor engaged in performing operations for a principal as a part of the same project.

C. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

The most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement you have entered into with the additional insured; or
2. Available under the applicable limits of insurance;

whichever is less.

This endorsement shall not increase the applicable limits of insurance.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED - OWNERS, LESSEES OR CONTRACTORS - COMPLETED OPERATIONS

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
 PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s)	Location(s) And Description Of Covered Operations
All persons or organizations when you have agreed in writing in a contract or agreement that such persons or organizations be added as an additional insured.	All Locations
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.	

A. Section II - Who Is An Insured is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury" or "property damage" caused, in whole or in part, by "your work" at the location designated and described in the schedule of this endorsement performed for that additional insured and included in the "products-completed operations hazard".

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the

contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to Section III - Limits Of Insurance:

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable limits of insurance;

whichever is less.

This endorsement shall not increase the applicable limits of insurance.

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ENDORSEMENT

This endorsement, effective 12:01 A.M. 09/01/2025
forms a part of Policy No. GL5856938
issued to McLeRoy, Inc.; McLeRoy Equipment, LLC;
by NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.

**AMENDMENT OF LIMITS OF INSURANCE
(Per Project or Per Location Aggregate Limit)**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE FORM

I. Your policy is amended to include either a Per Project General Aggregate Limit, a Per Location General Aggregate Limit or a Per Project and Per Location General Aggregate Limit. Please select only *one* of the following:

- | | |
|---|--------------|
| <input checked="" type="checkbox"/> Per Project General Aggregate Limit | \$ 2,000,000 |
| <input type="checkbox"/> Per Location General Aggregate Limit | \$ |
| <input type="checkbox"/> Per Project and Per Location General Aggregate Limit | \$ |

IF NEITHER OF THESE BOXES ARE CHECKED, THIS ENDORSEMENT IS VOID. IF MORE THAN ONE OF THE THESE BOXES ARE CHECKED, THIS ENDORSEMENT IS VOID.

II. **SECTION III - LIMITS OF INSURANCE** , is amended to include the following:

1. The Limits of Insurance and the rules below fix the most we will pay regardless of the number of:
 - a. Insureds;
 - b. Claims made or "suits" brought; or
 - c. Persons or organizations making claims or bringing "suits".
2. The General Aggregate Limit is the most we will pay for the sum of:
 - a. Medical expenses under Coverage C;
 - b. Damages under Coverage A, except damages because of "bodily injury" or "property damage" included in the products-completed operations hazard"; and
 - c. Damages under Coverage B.
3. The Products-Completed Operations Aggregate Limit is the most we will pay under Coverage A for damages because of "bodily injury" and "property damage" included in the "products-completed operations hazard".
4. Subject to 2. above, the Personal and Advertising Injury Limit is the most we will pay under Coverage B for the sum of all damages because of all "personal and advertising injury" sustained by any one person or organization.
5. Subject to 2. or 3. above, whichever applies, the Each Occurrence Limit is the most we will pay for the sum of:
 - a. Damages under Coverage A; and
 - b. Medical expenses under Coverage C

because of all "bodily injury" and "property damage" arising out of any one "occurrence".

6. Subject to 5. above, the Damage to Premises Rented To You Limit is the most we will pay under Coverage A because of "property damage" to any one premises, while rented to you, or in the case of damage by fire, while rented to you or temporarily occupied by you with permission of the owner.
7. Subject to 5. above, the Medical Expense Limit is the most we will pay under Coverage C for all medical expenses because of "bodily injury" sustained by any one person.
8. Subject to 2., 4., 5., 6., and/or 7. above, the Per Project Aggregate Limit is the most we will pay under Coverages A, B, and C combined for the sum of:
 - a. Damages under Coverage A;
 - b. Damages under Coverage B; and
 - c. Medical Expenses under Coverage C

arising out of any single Project described above.

9. Subject to 2., 4., 5., 6., and/or 7. above, the Per Location Aggregate Limit is the most we will pay under Coverages A, B, and C combined for the sum of:
 - a. Damages under Coverage A;
 - b. Damages under Coverage B; and
 - c. Medical expenses under Coverage C

arising out of the any single Location described above.

The Limits of Insurance of this Coverage Part apply separately to each consecutive annual period and to any remaining period of less than 12 months, starting with the beginning of the policy period shown in the Declarations, unless the policy period is extended after issuance for an additional period of less than 12 months. In that case, the additional period will be deemed part of the last preceding period for purposes of determining the Limits of Insurance.

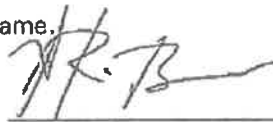
- III. The Limits of Insurance shown in the Declarations are deleted in their entirety and replaced by the Limits of Insurance set forth below.

	Limits of Insurance
General Aggregate Limit	\$ 15,000,000
Each Occurrence	\$ 1,000,000
Products-Completed Operations Aggregate Limit	\$ 2,000,000
Personal & Advertising Injury Limit	\$ 1,000,000
Damage to Premises Rented to	\$ 300,000
Medical Expense Limit	\$ 10,000
Per Project General Aggregate Limit, Per Location	\$ 2,000,000
General Aggregate Limit or Per	
Project and Per Location General Aggregate Limit	

IV. SECTION V - DEFINITIONS, is amended to include the following:

23. "Location" means premises involving the same or connecting lots, or premises whose connection is interrupted only by a street, roadway, waterway, or right-of-way railroad.

All other terms and conditions of this policy remain the same.



Authorized Representative or
Countersignature (in States Where
Applicable)

ENDORSEMENT

This endorsement, effective 12:01 A.M. 09/01/2025 forms a part of

Policy No. AL5717906 issued to McLeRoy, Inc.; McLeRoy Equipment, LLC;

by NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED - WHERE REQUIRED UNDER CONTRACT OR AGREEMENT

This endorsement modifies insurance provided under the following:

BUSINESS AUTO COVERAGE FORM

SCHEDULE

ADDITIONAL INSURED:

Any person or organization for whom you are contractually bound to provide Additional Insured status but only to the extent of such person's or organization's liability arising out of the use of a covered "auto".

I. SECTION II - COVERED AUTOS LIABILITY COVERAGE, A. Coverage, 1. - Who Is Insured, is amended to add:

d. Any person or organization, shown in the schedule above, to whom you become obligated to include as an additional insured under this policy, as a result of any contract or agreement you enter into which requires you to furnish insurance to that person or organization of the type provided by this policy, but only with respect to liability arising out of use of a covered "auto". However, the insurance provided will not exceed the lesser of:

- (1) The coverage and/or limits of this policy, or
- (2) The coverage and/or limits required by said contract or agreement.



AUTHORIZED REPRESENTATIVE

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ENDORSEMENT

This endorsement, effective 12:01A.M. 09/01/2025 forms a part of

policy No. AL5717906 issued to McLeRoy, Inc.; McLeRoy Equipment, LLC;

by NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

INSURANCE PRIMARY AS TO CERTAIN ADDITIONAL INSURED

This endorsement modifies insurance provided under the following:

BUSINESS AUTO COVERAGE FORM

Section IV - Business Auto Conditions, B., General Conditions, 5., Other Insurance, c., is amended by the addition of the following sentence:

The insurance afforded under this policy to an additional insured will apply as primary insurance for such additional insured where so required under an agreement executed prior to the date of accident. We will not ask any insurer that has issued other insurance to such additional insured to contribute to the settlement of loss arising out of such accident.

All other terms and conditions remain unchanged.



Authorized Representative or
Countersignature (in States Where
Applicable)

This page has been left blank intentionally.

ENDORSEMENT

This endorsement, effective 12:01 A.M. 09/01/2025 forms a part of

policy No. AL5717906 issued to McLeRoy, Inc.; McLeRoy Equipment, LLC;

by NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

WAIVER OF TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS TO US

This endorsement modifies insurance provided under the following:

BUSINESS AUTO COVERAGE FORM

Section IV - Business Auto Conditions, A. - Loss Conditions, 5. - Transfer of Rights of Recovery Against Others to Us, is amended to add:

However, we will waive any right of recover we have against any person or organization with whom you have entered into a contract or agreement because of payments we make under this Coverage Form arising out of an "accident" or "loss" if:

- (1) The "accident" or "loss" is due to operations undertaken in accordance with the contract existing between you and such person or organization; and
- (2) The contract or agreement was entered into prior to any "accident" or "loss".

No waiver of the right of recovery will directly or indirectly apply to your employees or employees of the person or organization, and we reserve our rights or lien to be reimbursed from any recovery funds obtained by any injured employee.



AUTHORIZED REPRESENTATIVE

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McLeRoy, Inc.; McLeRoy Equipment, LLC;
WC48407335

WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT

This endorsement changes the policy to which it is attached effective on inception date of the policy unless a different date is indicated below.

This endorsement, effective 12:01 AM 09/01/2025 forms a part of Policy No. WC48407335

Issued to McLeRoy, Inc.; McLeRoy Equipment, LLC;

By NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule. This agreement applies only to the extent that you perform work under a written contract that requires you to obtain this agreement from us.

This agreement shall not operate directly or indirectly to benefit any one not named in the Schedule.

Schedule

**ANY PERSON OR ORGANIZATION TO WHOM BE BECOME
OBLIGATED TO WAIVE YOUR RIGHTS OF RECOVERY
AGAINST, UNDER ANY CONTRACT OR AGREEMENT YOU
ENTER INTO, PRIOR TO THE OCCURRENCE OF LOSS.**

Any person or organization for which the employer has agreed by written contract, executed prior to loss, may execute a waiver of subrogation. However, for purposes of work performed by the employer in Missouri, this waiver of subrogation does not apply to any construction group of classifications as designated by the waiver of right to recover from others (subrogation) rule in our manual.

This form is not applicable in California, Kentucky, New Hampshire, New Jersey, Texas, or Utah.

WC 00 03 13
(Ed. 04/84)

Countersigned by _____



Authorized Representative

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED ENDORSEMENT

This endorsement modifies insurance provided under the following:
ASPEN EXCESS LIABILITY INSURANCE POLICY

This Policy is amended as follows:

A. The term Insured is hereby amended to include the following:

As per Underlying

ALL OTHER TERMS, CONDITIONS AND EXCLUSIONS REMAIN UNCHANGED

THIS ENDORSEMENT FORMS A PART OF POLICY NUMBER: CX00HVJ24

Issued by: Aspen American Insurance Company

Issued to: McLeRoy, Inc.; McLeRoy Equipment, LLC;

Effective date: 09/01/2025

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

OTHER INSURANCE – NON-CONTRIBUTORY ENDORSEMENT

This endorsement modifies insurance provided under the following:

ASPEN EXCESS LIABILITY INSURANCE POLICY

This Policy is amended as follows:

A. SECTION V. CONDITIONS, Paragraph F. Other Insurance is amended to include the following:

Notwithstanding anything to the contrary set forth in this Policy, this **Section V. Conditions, Paragraph F. Other Insurance** shall not apply when a contract, into which you have entered, requires the First Underlying Insurance Policy set forth in **ITEM 5.** of the Declarations for this Policy, to be primary and non-contributory, provided that this provision shall only apply with respect to liability arising out of your operations, your work, your products or premises owned or rented to you, and related to such contract.

ALL OTHER TERMS, CONDITIONS AND EXCLUSIONS REMAIN UNCHANGED.

THIS ENDORSEMENT FORMS A PART OF POLICY NUMBER: CX00HVJ24

Issued by: Aspen American Insurance Company

Issued to: McLeRoy, Inc.; McLeRoy Equipment, LLC;

Effective date: 09/01/2025

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Aspen American Insurance Company

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

WAIVER OF SUBROGATION ENDORSEMENT

This endorsement modifies insurance provided under the following:

ASPEN EXCESS LIABILITY INSURANCE POLICY

This Policy is amended as follows:

- A. In the event of any payment under this Policy for a "loss" for which you have waived the right of recovery in a written contract entered into prior to the "loss", the Company hereby agrees to also waive its right of recovery. This waiver shall only apply with respect to a "loss" occurring due to operations undertaken as per the specific contract in which you waived the right of recovery.

ALL OTHER TERMS, CONDITIONS AND EXCLUSIONS REMAIN UNCHANGED.

THIS ENDORSEMENT FORMS A PART OF POLICY NUMBER: CX00HVJ24

Issued by: Aspen American Insurance Company

Issued to: McLeRoy, Inc.; McLeRoy Equipment, LLC;

Effective date: 09/01/2025

MHB Paving, Inc.

Quality - Experience - Service
113 S Cherokee Rd, Social Circle, GA 30025 (770) 786-8666 Fax (770) 786-1678



PROPOSAL AND CONTRACT

Attn: Pike County Board of Commisioners

Date April 30, 2026

Project: Bid Proposal Asphalt Paving Services

Location: Address 331 Thomaston Street, Zebulon, Georgia

MHB Paving, Inc. (Hereafter called "MHB") proposes to furnish to you (the "Buyer") the following material and/or services required for the above:

Approx. Qty.		Description	Rate	Price
	<u>Asphalt</u>			
751.00 SY	Gravel Area	Clip existing gravel, 2" 9.5mm TP2 Asphalt	\$ 29.67	\$ 22,282.17
819.00 SY	Existing Asphalt Area	0.75" Open Graded Interlayer (OGI), 1.25" 9.5mm TP2 Asphalt	\$ 25.83	\$ 21,154.77
				\$ 43,436.94

Any item not explicitly stated above is NOT included in pricing. A change order will be issued for any additional work.

Plans:

DUE TO THE RISING COSTS OF ASPHALT MATERIAL, MHB IS NOT ABLE TO HOLD VENDOR PRICING. THEREFORE, SHOULD THERE BE AN INCREASE BEFORE ACTUAL PLACEMENT, YOU AGREE TO PAY FOR THE INCREASE WITH NO INCREASE TO PROFIT/OVERHEAD.

Exclude: Demo, Grading, Utility Work, Stairs, Handrails, Guard Rails, Loading Docks and Ramps.

No night work or weekend work included in pricing

MHB not responsible for damages to binder caused by binder being used as a work surface

NOTES:

- Subgrade to be +/- 1/10 of grade.
- MHB will not warranty drainage in areas having less than 1 1/2% fall to low points.
- Quantities above are estimated, invoices will be made from actual field measurements.
- Traffic Control is NOT included
- MHB is Not responsible for supplying erosion control. Damages caused by such are Not covered.
- Any work not described above will require a signed Change Order.
- No permits or engineered plans
- Compaction to be 95% or better.
- A Discount May Be Given If Payment Is Received Within 10 Days From Billing Date, please inquire.
- Price Includes 1 Mobilization, All Others Billed @ \$5,150.00/ea.
- Layout/Surveying Work is Not included unless otherwise specified.

THIS PROPOSAL & CONTRACT MUST BE MADE PART OF SEPARATE CONTRACT.

This proposal will remain a firm offer for a period of thirty-five (35) days from the above date, after which it will be invalid unless confirmed in writing by MHB. Payment in full is required at completion of above work, unless otherwise specified. Customer shall pay all costs for attorney fees that may be incurred in the collection of past due invoices.

(Signature & Title)

MHB Paving, Inc.

(Date of Acceptance)

Wesley Bryant - Estimator

(Signature & Title)



Piedmont Paving, Inc.
 1226 Highway 16 East
 Newnan, GA 30263

PROPOSAL AND CONTRACT

Submitted To: Pike County Boad of Commissioners Attn.: Angela Blount	Project Name: 2026 Pike County Paving Project Project Location: Zebulon Ga	Date: 4/30/2026 Proposal No: 9072 Estimator: Jake Estes
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Piedmont Paving, Inc., hereinafter called the Company, offers to furnish all labor, materials and equipment required for the performance of the following described work in connection with the above referenced project:

<u>Item</u>	<u>Approx. Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Amount</u>
<u>1. Gravel Surface Area</u>	751	SY	\$38.75	\$29,101.25
Includes: 120 tons of GAB (to be used as needed)				
Prepair existing gravel for paving				
2" 9.5mm Asphalt				
<u>2. Existing Paved Surface</u>	819	SY	\$29.90	\$24,488.10
Includes: 3/4" OGI layer (w/ tack)				
1.25" 9.5mm Asph (w/ tack)				
<hr/>				
			Total Amount	\$53,589.35

General Notes:


1. One mobilization is included. Add \$3,000 for each additional move in.
2. Layout, testing, bonds, sawcutting, demolition, grading, sealcoating, rumble strips, utility coordination and adjustment of existing structures are excluded.
3. Traffic control is excluded.
4. Erosion control, sediment control and associated "Best Management Practices" are excluded and shall be the responsibility of others.
5. Subgrade to be compacted, pass a proof roll, and be left +/- .10' by others prior to mobilization.
6. Pricing is based upon current material costs which are subject to change. Although we do not anticipate a notable change, Piedmont Paving has no control over the cost of asphaltic concrete paving material. In the event material unit costs change (up or down) from what is included in the estimate for this work, Piedmont Paving, Inc. will provide documentation to prove the difference in cost and adjust the invoice for that difference.
7. Drainage of the pavement surface is not guaranteed where the design slope is less than one percent.
8. Pavement lift thicknesses are based on a tolerance of 1/4" for each lift of asphalt.
9. Bituminous Prime Coat is excluded unless specifically quoted above.
10. GAB under curb is excluded.

Unless a lump sum price is to be paid for the foregoing work, and is clearly so stated, it is understood and agreed that the quantities referred to above are estimates and that payment shall be made at the stated unit prices on the actual field measured quantities of work performed by the Company and determined upon completion of work.

If the foregoing meets with your acceptance, kindly sign below and return this proposal. Upon its receipt it is understood that the foregoing, including the terms and conditions set forth on the following page(s), will constitute the full and complete agreement between us.

This proposal expires thirty (30) days from the date hereof but may be accepted at any later date at the sole option of the Company.

Respectfully submitted,



(Signature)

Jake Estes - Estimator
(Printed Name and Title)

CONTRACT ACCEPTANCE:

Company Name

Piedmont Paving, Inc.

Signature

Signature

Printed Name and Title

Jake Estes - Estimator
Printed Name and Title

Date

Date

TERMS AND CONDITIONS

Payment in full for all work performed hereunder during any month shall be made not later than the tenth day of the month next following. Final and complete payment for all work performed hereunder shall be made not later than fifteen (15) days after the completion of such work. Interest at the highest rate allowable under the laws of the jurisdiction in which the contract is executed, or one- and one-half percent (1.5%) per month, whichever is less, shall be charged and paid on all unpaid balances from the due date to the date we receive payment.

We shall not become obligated to perform the work called for under this Proposal and Contract until we check and approve your credit. This Proposal and Contract shall be null and void if your credit is not approved. If credit conditions become unsatisfactory at any time prior to our completion of the work hereunder, we shall be furnished adequate security upon our request.

Any deviations from the specifications or modifications of the terms of this contract and any extra or incidental work, or reductions in work, shall be set forth in writing and signed by both parties prior to the making of such change. We will be compensated for any increase in our costs caused by such change, on the basis of the increase plus ten percent (10%) profit. If a time is set for the performance of the work, and if, in our sole judgment, such change will increase the time necessary for our performance, we will be granted a reasonable extension of time.

We will provide and pay for Workmen's Compensation Insurance covering our employees and Public Liability and Property Damage Insurance protecting ourselves. We will also assume responsibility for the collection and payment of Social Security and the State Unemployment Taxes applicable to our employees. You agree to carry Public Liability and Property Damage Insurance sufficient to protect yourself against any and all claims arising from the performance of the work, including but not limited to claims arising under your agreement to indemnify and hold us harmless under the final paragraph of this Proposal and Contract.

We shall be provided with suitable access to the work area. If our work is dependent upon or must be undertaken in conjunction with the work of others, such work shall be so performed as to permit us to perform our work hereunder in a normal uninterrupted single shift operation.

Unless a time for the performance of our work is specified, we shall undertake it in the course of our normal operating schedule. We shall not be liable for any failure to undertake or complete the work for causes beyond our control, including but not limited to fire, flood, or other casualty; labor disputes or other disagreements; and accidents or other mishaps, whether affecting this work or other operations in which we are involved, directly or indirectly.

If for causes beyond our control our work is not completed within twelve (12) months after the date of your acceptance of the proposal, we may cancel this agreement at any time thereafter on ten (10) days notice. In such event (i) we shall be relieved of any further obligation with respect to the balance of this work; and (ii) we shall be entitled to receive final and complete payment for all work performed by us to the date of cancellation within fifteen (15) days thereafter.

We shall not be responsible for, and you agree to indemnify and hold us harmless from, any suit, claim, liability, cost or expense arising from or in any way related to: sidewalks, driveways or other improvements located within our work area or designated areas of access, and to adjacent property and improvements; subsurface conditions; and any and all other alleged damages to persons or property, including but not limited to personal injury and death, arising from the performance of the work, unless such alleged damages arise from our sole negligence. You

further agree to indemnify and protect us and save harmless from any and all loss, damage, costs, expenses and attorney's fees suffered or incurred on account of our breach of any obligations and covenants of this contract. It is further understood that we shall not be responsible for any damage to or deterioration of any of our work, whether completed or in process, resulting from any cause or causes beyond our reasonable control, including but not limited to design, failure of subgrade or other subsurface conditions, or failure or inadequacy of any labor or materials not furnished and installed by us, whether or not such failure or inadequacy was or could have been known at the time our work was undertaken or work performed under adverse weather conditions. You agree that the proper jurisdiction and venue for adjudication concerning this contract is Coweta County, Georgia and you waive any right to jurisdiction and venue in any other place.



GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT

Table with 2 columns: Contractor's Name, Solicitation/Contract No./ Call No. or Project Description. Values: Piedmont Paving, Inc.; 2026 Pike County Paving Project

CONTRACTOR AFFIDAVIT

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, entity or corporation which is engaged in the physical performance of services on behalf of the Georgia Department of Transportation has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91.

Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

58932
Federal Work Authorization User Identification Number (EEV/E-Verify Company Identification Number)

10/05/2007
Date of Authorization

Piedmont Paving, Inc.
Name of Contractor

I hereby declare under penalty of perjury that the foregoing is true and correct

Andrew Trammell
Printed Name (of Authorized Officer or Agent of Contractor)

Vice President
Title (of Authorized Officer or Agent of Contractor)

[Handwritten Signature]
Signature (of Authorized Officer or Agent)

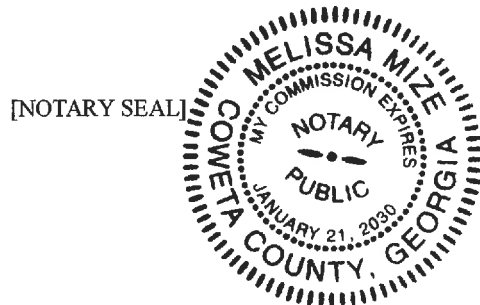
April 30, 2026
Date Signed

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE

30 DAY OF April, 2026

[Handwritten Signature]
Notary Public

My Commission Expires: January 21, 2030





Piedmont Paving, Inc.

1226 Highway 16 East
Newnan, GA 30263

References

Name of Project: Kia Parking Lot Expansion

Contact: Kia of Georgia, Inc.

Jesse Warren – Facilities Project Manager

Jesse.Warren@kiageorgia.com

Date Completed: April 2025

Value of Project: \$1,359,107.55

Description of Project: Grading, Storm Drain, Curb & Gutter, Paving, and Striping for the employee parking lot of Kia in West Point, Georgia.

Name of Project: 2023 Coweta County Schools

Contact: Coweta County Board of Commissioners

Thomas Handley - Public Works Director

Thandley@coweta.ga.us

770-254-3775

Date Completed: August 2023

Value of Project: \$1,510,712.01

Description of Project: Grading, Storm Drain, Curb & Gutter, Paving, and Striping for Brooks Elementary, East Side Elementary, Newnan Crossing, and Jefferson Elementary Schools.

Name of Project: Piedmont Fayette Hospital Parking

Contact: Brasfield & Gorrie LLC

Jeanne Sebren – Project Assistant

jsebren@brasfieldgorrie.com

Date Completed: August 2024

Value of Project: \$972,860.00

Description of Project: Asphalt paving, sealcoating, and striping for the parking lot addition, including the installation of speed tables.



Piedmont Paving, Inc.

1226 Highway 16 East
Newnan, GA 30263

References

Name of Project: Callaway Gardens Parking Lots

Contact: Tim Whitehead – Callaway Gardens
twhitehead@callawaygardens.com

Date Completed: September 2022

Value of Project: \$1,061,541.88

Description of Project: Mill existing parking lot, applied 3” Asphalt Paving, Sealcoating, Striping of over 1,000 parking spaces, and sidewalk replacement.

Name of Project: Fayetteville City Hall Parking

Contact: New South Construction Co.
Judy Meeks Senior Project Manager
jmeeks@newsouthconstruction.com

Date Completed: July 2021

Value of Project: \$662,369.00

Description of Project: Grading, Storm Drain, Curb & Gutter, Paving, and Striping for Fayetteville City Hall parking.

Name of Project: East Coweta High School Parking Lot Additions

Contact: Coweta County Board of Education
Ronnie Cheek – Director of Facilities
ronnie.cheek@cowetaschools.net
770-254-2750 ext. 203

Date Completed: July 2020

Value of Project: 540,980.99

Description of Project: Grading, Storm Drain (including underground detention), Curb & Gutter, Paving, Striping, and final landscaping for additional parking lot at East Coweta High School.



SouthEast Pavement Inc.
 581 Hwy 29 S
 Newnan, GA 30263
 (470) 401-0123

Proposal

Estimate ID
 8GM6FXJ8-001

Bid date
 Apr 9, 2026

Expires
 Jun 8, 2026

Contact
 Jacque Renfro
 jacque@sepave.com
 (678) 675-8350

Attention
 Chris Goodman
 Pink County Board Of Commissioners
 331 Thomaston St
 Zebulon, GA 30295
 cgoodman@pikecoga.com
 (770) 567-3406

Project name
 Pike County Board of Commissioners

Project address
 331 Thomaston St
 Zebulon, GA 30295

Estimate name
 Pike County Board of Commissioners

Payment Terms
 Due on Completion

Bid Items

Item #1

Overlay Existing Asphalt I/ Install New Asphalt

Qty	UOM	Line item total
1	SY	\$37,792.00

Existing Paved Surface Area: 819 sy
 Contractor will supply and install @ .75" Inch of OGI
 Contractor will supply and install @ 1.25" Inch of 9.5mm asphalt topping
 See Project Map in Red.

Gravel Surface Area: 751 sy
 Contractor will supply and install @ 2" Inch depth of 9.5mm asphalt topping
 See Project Map in Green

Furnish, place, and compact asphalt per thickness and type above

- A tack coat will be where required over existing surface.
- The new asphalt will be installed at the above depth using a self-propelled paver spreader box
- We will roll and compact with a smooth drum roller to achieve a smooth and uniform surface.
- Department of Transportation approved mix will be installed.
- We recommend the freshly paved area be kept free of traffic for 12-18 hours to allow the new asphalt time to cure.
- Contractor does not guarantee against standing/ponding water on lots that are less than 2% grade.

Notes

OPTION: If disposal of carstops, install of new carstops or striping is required contractor can provide additional pricing at customer request.

Contractor will utilize existing GAB onsite with no import / removal. Area will be fine graded and proof rolled. Work follows existing grades; contractor is not responsible for drainage or ponding on areas that are <2% grade currently

** OGI/PermaFlex is designed to retard reflective cracking, but does not guarantee against reflective cracking. Contractor is not responsible for cracks that may reflect through the new surface.**

Bid Total:
\$37,792.00

File Attachments



Conditions

Bid Expiration Date

All bid pricing expires/is subject to change 45 days from the receipt of each bid.

Terms and Conditions

- These Terms and Conditions are by and between SouthEast Pavement Inc., and the front-side "Purchaser".
- All stone, asphalt, and concrete depths indicated are to be interpreted as average depths. Actual Asphalt Repair depth regardless of depth specified on the front will only go to the stone base or specified depth whichever is less.
- Drainage is not guaranteed on areas having less than 2% grade.
- If contract is cancelled by Purchaser prior to commencement of work, Purchaser will pay Contractor (20%) of total contract price.
- Unit prices, if specified, provides no guarantee that contractor will perform additions service at same rate.
- All proposals are based on the existence of workable sub-base layer (able to pass a proof roll). It shall not be Contractors responsibility to check sub-base unless it is specified and paid for in the contract. Contractor shall not be responsible for consequences of sub-base deficiency or failures.
- Purchaser shall not prematurely subject the work to any type of traffic; loads in excess of the design capacity before proper cure, or in a manner which may damage the work. Contractor is not responsible for graffiti, tire tracks, animal or human footprints, etc., on finished concrete/asphalt.
- If delays are incurred from circumstances created by the customer, additional mobilization fee of \$2,500.00 per day will be charged to customer.
- Contractor assumes no responsibility for underground utilities. Purchaser is responsible for all damage to existing structures and facilities, including underground facilities, caused by equipment necessary to carry out the work.
- Contractor will not be responsible for construction or material failures or delays in construction caused by any factor beyond its control, including, but not limited to, delays or failures caused by weather, acts of God, delays in transportation, acts of suppliers and subcontractors, acts of the Purchaser, Owner or its separate contractors, fuel or raw material shortages, plant failures, or any other cause beyond its control.
- Unless stated in writing on this proposal, all engineering and testing, subgrade stabilization (undercut), excavation, utilities, adjustment of underground facilities, manholes, water valves, or underground structures, striping, landscaping, permits, bonds, government approvals, damage to existing asphalt and concrete and landscaping shall be Purchaser's sole responsibility. Purchaser agrees to indemnify, protect, and hold Contractor harmless from any and all damages, expenses and attorneys fees suffered or incurred on account of Purchaser's breach of any obligation or covenant of this proposal.
- In the event that Contractor retains an attorney to recover any amount due under this agreement, the Purchaser agrees to pay all attorney fees, court costs and costs of collection incurred by Contractor.
- Purchaser will, prior to Contractor leaving the job site, arrange for an authorized representative or agent of the Purchaser to inspect completed Contractor work in the company of a Contractor representative. Purchaser's failure to inspect job site as above will signify acceptance of work performed by Contractor and agreement to pay the bill in full within fifteen (15) days.

Signatures

Accepted By

Pink County Board Of Commissioners
cgoodman@pikecoga.com
(770) 567-3406



Chris Goodman

Submitted By

Jacque Renfro
jacque@sepave.com
(678) 675-8350



Jacque Renfro



Tajrishi General Contracting LLC

PROPOSAL: ASPHALT PAVING SERVICES – PIKE COUNTY

To: Pike County Board of Commissioners
From: Tajrishi General Contracting LLC
Date: April 30, 2026
Project: **2026 Pike County Paving Project**

Project Total (Lump Sum):

The total lump sum price for the scope of work outlined below is: \$65,383.21

DETAILED SCOPE OF WORK BREAKDOWN:

Tajrishi General Contracting LLC specializes in civil and infrastructure projects and is prepared to meet the technical requirements of this ITB with professional precision.

1. MOBILIZATION

- Base Mobilization Fee: \$6,500.00
- Note: This pricing assumes all paving work is completed in a single mobilization.

2. GRAVEL SURFACE AREA PREPARATION & PAVING

- Prepare gravel surface as needed for proper compaction and uniformity.
- Furnish and install 2 inches of 9.5 mm Type 2 hot mix asphalt.
- Subtotal for Gravel Surface Area: \$32,494.50

3. EXISTING PAVED SURFACE AREA (OVERLAY)

- Furnish and install 3/4" of Open Graded Interlayer (OGI).
- Furnish and install 1.25" of 9.5 mm Type 2 hot mix asphalt.
- Subtotal for Existing Paved Surface Area: \$26,388.71



Tajrishi General Contracting LLC

EXCLUSIONS

- Exclusions: This proposal specifically excludes:
 - Demolition, Traffic Control, and Prime Coat.
 - Construction Layout, Staking, GAB, and Hualing out Materials.
 - Striping, Signage, and Bollards.

FIRM COMMITMENT

Tajrishi General Contracting LLC is committed to high-quality, professional communication and rigorous safety standards throughout the duration of this contract.

Sincerely,

Masoud Tajrishi
CEO, Tajrishi General Contracting LLC

Bid Proposal Asphalt Paving Services

Pike County Board of Commissioners

331 Thomaston Street
Zebulon, GA 30295

Date: April 8, 2026

The Pike County Board of Commissioners is accepting sealed bids for asphalt paving services for parking lot located at **331 Thomaston Street, Zebulon, Georgia**. The bidder will provide all **labor, materials, and equipment** necessary to complete the project in accordance with the specifications provided.

Project Understanding & Scope of Work

The parking lot consists of two distinct surface areas requiring different paving applications. Our proposed work includes:

1. Gravel Surface Area

- **Total Area:** Approximately 751 square yards
- **Scope:**
 - Prepare gravel surface as needed for proper compaction and uniformity
 - Install **2 inches of 9.5 mm Type 2 hot mix asphalt**

2. Existing Paved Surface Area

- **Total Area:** Approximately 819 square yards
- **Scope:**
 - Install **¾ inch of Open Graded Interlayer (OGI)**
 - Install **1.25 inches of 9.5 mm Type 2 hot mix asphalt**

Project Management & Communication

Any questions should be emailed to **Chris Goodman** at cgoodman@pikecoga.gov

Bid Submission

The proposal deadline is **April 30, 2026 at 5:00 p.m.** Bids will be opened on May 13, 2026 at the Board of Commissioners meeting. Any bid received after the said time and date above will not be considered. Bids will be opened and read aloud at the commissioners' meeting.

Submission Location: Pike County Board of Commissioners Office 331 Thomaston Street
Zebulon, GA 30295

Each bid form must be submitted in a SEALED ENVELOPE, addressed to the Pike County Board of Commissioners Attn: Angela Blount. Each envelope containing a Bid must be plainly marked on the outside as 2026 Pike County paving project. If the bid is forwarded by mail, the sealed envelope containing the Bid must be enclosed in a separate mailing envelope to the attention of Pike County Board of Commissioners paving project. **Cost proposals should be in a separate sealed envelope so that all documents presented to the Board of Commissioners can be reviewed prior to the cost proposal's opening.**

Withdrawal of Bid:

A bidder may withdraw his bid before the expiration of the time during which bids may be submitted without prejudice to the bidder, by submitting a written request of withdrawal to the Purchasing Department.

Rejection of Bid:

The Board of Commissioners may reject any or all bids and must reject a bid from any party who has been delinquent or unfaithful in any formal contract with the Board of Commissioners. Also, the right is reserved to waive any irregularities or informalities in any bid or in the bidding procedure. The Board of Commissioners shall be the sole judge as to which proposal is best, and, in ascertaining this, will take into consideration the business integrity, financial resources, facilities for performing the work and experience in similar operations of the various bidders.

Non-Collusion Affidavit:

By submitting a bid, the bidder represents and warrants that such bid is genuine and not sham or collusive or made in the interest or on behalf of any person not therein named, and that the bidder has not directly or indirectly induced or solicited any other bidder to put in a sham bid, or any other person, firm or corporation to refrain from bidding and that the bidder has not in any manner sought by collusion to secure to that bidder any advantage over any other bidder.

Interest of:

By submitting a bid, the bidder represents and warrants that neither a Commissioner, County Manager, employee nor any other person employed by the Board of Commissioners

has, in any manner, an interest, directly or indirectly in the bid or in the contract which may be made under it, or in any expected profits to arise therefrom.

CONTRACTORS and SUBCONTRACTORS bidding on this Project will be required to comply with all Federal, State, and local laws.

The contractor who wins the bid must also provide a Contractor Affidavit verifying compliance with the Federal Work Authorization Program known as E-Verify. This form must be notarized. In addition, the awarded contractor must submit the Verification of Lawful Presence within the United States, along with any other forms or documentation required by the Pike County Board of Commissioners.

The Pike County Board of Commissioners reserves the right to waive any informality and to accept any Bid which may be in Pike County's best interest.



Department Of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0023
Important Information - Please Read

TAJRISHI GENERAL CONTRACTING LLC
MASOUD TAJRISHI SOLE MBR
% MASOUD TAJRISHI SOLE MBR
4930 SIERRA CREEK DR
HOSCHTON, GA 30548

March 23, 2026

We assigned you an employer identification number (EIN)

Your EIN is **41-5051740**. The name control associated with this EIN is **TAJR**.

What you need to do

- If you did **not** apply for this EIN, visit [IRS.gov/EINNotRequested](https://www.irs.gov/EINNotRequested).
- Use this EIN and your name exactly as they appear above when you fill out your tax returns. Otherwise, it may cause delays. Keep a copy of this notice for your records because we'll only send it to you once. You can share a copy with future officers of your organization or anyone asking for proof of your EIN. If your name or address is incorrect as shown, send the correct information to the address at the top of this notice.
- If a Limited Liability Company (LLC) elects to be classified as an association taxable as a corporation, the LLC must file Form 8832, Entity Classification Election. If an LLC wants to elect S corporation status and meets certain criteria, the LLC must timely file Form 2553, Election by a Small Business Corporation. In that instance, we'll treat the LLC as a corporation as of the effective date of the S corporation election and the LLC doesn't need to file Form 8832. Visit [IRS.gov/LLC](https://www.irs.gov/LLC) and refer to Publication 3402, Taxation of Limited Liability Companies, for more information.

Additional Information

- Refer to Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business, for tips on keeping your EIN safe.
- Find tax forms or publications by visiting [IRS.gov/Forms](https://www.irs.gov/Forms) or by calling 800-TAX-FORM (800-829-3676).
- Call us at 800-829-4933 if you can't find what you need online. If you prefer, you can write to the address at the top of this notice.

STATE OF GEORGIA

Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

CERTIFICATE OF ORGANIZATION

I, **Brad Raffensperger**, the Secretary of State and the Corporation Commissioner of the State of Georgia, hereby certify under the seal of my office that

Tajrishi General Contracting LLC

a Domestic Limited Liability Company

has been duly organized under the laws of the State of Georgia on **03/15/2026** by the filing of articles of organization in the Office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated.

WITNESS my hand and official seal in the City of Atlanta
and the State of Georgia on **03/23/2026**.



Brad Raffensperger

Brad Raffensperger
Secretary of State

ARTICLES OF ORGANIZATION

Electronically Filed
Secretary of State
Filing Date: 3/15/2026 4:38:50 PM

BUSINESS INFORMATION

CONTROL NUMBER 26063856
BUSINESS NAME Tajrishi General Contracting LLC
BUSINESS TYPE Domestic Limited Liability Company
EFFECTIVE DATE 03/15/2026

PRINCIPAL OFFICE ADDRESS

ADDRESS 4930 Sierra Creek Dr, Hoschton, GA, 30548, USA

REGISTERED AGENT

NAME	ADDRESS	COUNTY
Masoud Tajrishi	4930 Sierra Creek Dr, Hoschton, GA, 30548, USA	Gwinnett

ORGANIZER(S)

NAME	TITLE	ADDRESS
Masoud Tajrishi	ORGANIZER	4930 Sierra Creek Dr, Hoschton, GA, 30548, USA

OPTIONAL PROVISIONS

N/A

AUTHORIZER INFORMATION

AUTHORIZER SIGNATURE Masoud Tajrishi
AUTHORIZER TITLE Organizer



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

04/07/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Affordable Contractors Insurance, LLC 8501 N Scottsdale Rd Suite 270 Paradise Valley AZ 85253		CONTACT NAME: Sean O'Keefe PHONE (A/C, No, Ext): (888) 652-4513 E-MAIL ADDRESS: info@acisaves.com FAX (A/C, No): (888) 274-7438	
INSURED Tajrishi General Contracting LLC 4930 Sierra Creek Drive Hoschton GA 30548		INSURER(S) AFFORDING COVERAGE INSURER A: SIRIUSPOINT SPECIALTY INS CORP INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	
		NAIC # 16820	


COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input checked="" type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	X	X	ISCSPCM000001321	10/16/2025	10/16/2026	EACH OCCURRENCE \$ 500,000
	DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000						
							MED EXP (Any one person) \$ 5,000
							PERSONAL & ADV INJURY \$ 500,000
							GENERAL AGGREGATE \$ 500,000
							PRODUCTS - COMP/OP AGG \$ 500,000
							\$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$
							AGGREGATE \$
							\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

HOLDER NAMED ADDITIONAL INSURED

CERTIFICATE HOLDER State Licensing Board for Residential and General Contractors 3920 Arkwright Rd Ste 195 Macon, GA 31210	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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STATE OF GEORGIA

Brad Raffensperger, Secretary of State

State Licensing Board for Residential and Commercial General
Contractors

Commercial General Contractor Limited Tier Company

LICENSE NO. GCLT-CO000825

Tajrishi General Contractor LLC

4930 Sierra Creek Dr

Qualifying Agent: Masoud Tajrishi

Qualifying Agent License No: GCLT-QA000829

Expiry Date - 06/30/2028

Status - Active

A pocket-sized license card is below. Above is an enlarged copy of your pocket card.

Please make note of the expiration date on your license. It is your responsibility to renew your license before it expires. Please notify the Board if you have a change of address.

Wall certificates suitable for framing are available at cost, see board fee schedule. To order a wall certificate, please order from the GOALS Portal <https://goals.sos.ga.gov/>.

Please refer to Board Rules for any continuing education requirements your profession may require.

Georgia Professional Licensing Boards Division

3920 Arkwright Rd, Suite 195

Macon, GA 31210

Phone: (404) 424-9966

<https://goals.sos.ga.gov/>.



STATE OF GEORGIA

Brad Raffensperger, Secretary of State

State Licensing Board for Residential and Commercial General Contractors

Commercial General Contractor Limited Tier Company

LICENSE NO. GCLT-CO000825

Tajrishi General Contractor LLC

4930 Sierra Creek Dr

Qualifying Agent: Masoud Tajrishi

Qualifying Agent License No: GCLT-QA000829

Expiry Date - 06/30/2028

Status - Active

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
 requester. Do not
 send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Masoud Tajrishi	
	2 Business name/disregarded entity name, if different from above. Tajrishi General Contracting LLC	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/>	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside the United States.)</i>	
	5 Address (number, street, and apt. or suite no.). See instructions. 4930 Sierra Creek Dr	
	6 City, state, and ZIP code Hoschton, GA, 30548	
7 List account number(s) here (optional)		
		Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number									
or									
Employer identification number									
4	1	-	5	0	5	1	7	4	0

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	Date 04/20/2026
------------------	--------------------------	--

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441-1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

- **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) ^{**}	The grantor [*]

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B)) ^{**}	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

^{*} **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

^{**} For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

Bid Proposal Asphalt Paving Services

Pike County Board of Commissioners

331 Thomaston Street
Zebulon, GA 30295

Date: April 8, 2026

The Pike County Board of Commissioners is accepting sealed bids for asphalt paving services for parking lot located at **331 Thomaston Street, Zebulon, Georgia**. The bidder will provide all **labor, materials, and equipment** necessary to complete the project in accordance with the specifications provided.

Project Understanding & Scope of Work

The parking lot consists of two distinct surface areas requiring different paving applications. Our proposed work includes:

1. Gravel Surface Area

- **Total Area:** Approximately 751 square yards
- **Scope:**
 - Prepare gravel surface as needed for proper compaction and uniformity
 - Install **2 inches of 9.5 mm Type 2 hot mix asphalt**

2. Existing Paved Surface Area

- **Total Area:** Approximately 819 square yards
- **Scope:**
 - Install **¾ inch of Open Graded Interlayer (OGI)**
 - Install **1.25 inches of 9.5 mm Type 2 hot mix asphalt**

Project Management & Communication

Any questions should be emailed to **Chris Goodman** at cgoodman@pikecoga.gov

Bid Submission

The proposal deadline is **April 30, 2026 at 5:00 p.m.** Bids will be opened on May 13, 2026 at the Board of Commissioners meeting. Any bid received after the said time and date above will not be considered. Bids will be opened and read aloud at the commissioners' meeting.

has, in any manner, an interest, directly or indirectly in the bid or in the contract which may be made under it, or in any expected profits to arise therefrom.

CONTRACTORS and SUBCONTRACTORS bidding on this Project will be required to comply with all Federal, State, and local laws.

The contractor who wins the bid must also provide a Contractor Affidavit verifying compliance with the Federal Work Authorization Program known as E-Verify. This form must be notarized. In addition, the awarded contractor must submit the Verification of Lawful Presence within the United States, along with any other forms or documentation required by the Pike County Board of Commissioners.

The Pike County Board of Commissioners reserves the right to waive any informality and to accept any Bid which may be in Pike County's best interest.

Submission Location: Pike County Board of Commissioners Office 331 Thomaston Street
Zebulon, GA 30295

Each bid form must be submitted in a SEALED ENVELOPE, addressed to the Pike County Board of Commissioners Attn: Angela Blount. Each envelope containing a Bid must be plainly marked on the outside as 2026 Pike County paving project. If the bid is forwarded by mail, the sealed envelope containing the Bid must be enclosed in a separate mailing envelope to the attention of Pike County Board of Commissioners paving project. **Cost proposals should be in a separate sealed envelope so that all documents presented to the Board of Commissioners can be reviewed prior to the cost proposal's opening.**

Withdrawal of Bid:

A bidder may withdraw his bid before the expiration of the time during which bids may be submitted without prejudice to the bidder, by submitting a written request of withdrawal to the Purchasing Department.

Rejection of Bid:

The Board of Commissioners may reject any or all bids and must reject a bid from any party who has been delinquent or unfaithful in any formal contract with the Board of Commissioners. Also, the right is reserved to waive any irregularities or informalities in any bid or in the bidding procedure. The Board of Commissioners shall be the sole judge as to which proposal is best, and, in ascertaining this, will take into consideration the business integrity, financial resources, facilities for performing the work and experience in similar operations of the various bidders.

Non-Collusion Affidavit:

By submitting a bid, the bidder represents and warrants that such bid is genuine and not sham or collusive or made in the interest or on behalf of any person not therein named, and that the bidder has not directly or indirectly induced or solicited any other bidder to put in a sham bid, or any other person, firm or corporation to refrain from bidding and that the bidder has not in any manner sought by collusion to secure to that bidder any advantage over any other bidder.

Interest of:

By submitting a bid, the bidder represents and warrants that neither a Commissioner, County Manager, employee nor any other person employed by the Board of Commissioners



Department Of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0023
Important Information - Please Read



IRS Notice CP575G

TAJRISHI GENERAL CONTRACTING LLC
MASOUD TAJRISHI SOLE MBR
% MASOUD TAJRISHI SOLE MBR
4930 SIERRA CREEK DR
HOSCHTON, GA 30548

March 23, 2026

We assigned you an employer identification number (EIN)

Your EIN is **41-5051740**. The name control associated with this EIN is **TAJR**.

What you need to do

- If you did **not** apply for this EIN, visit [IRS.gov/EINNotRequested](https://www.irs.gov/EINNotRequested).
- Use this EIN and your name exactly as they appear above when you fill out your tax returns. Otherwise, it may cause delays. Keep a copy of this notice for your records because we'll only send it to you once. You can share a copy with future officers of your organization or anyone asking for proof of your EIN. If your name or address is incorrect as shown, send the correct information to the address at the top of this notice.
- If a Limited Liability Company (LLC) elects to be classified as an association taxable as a corporation, the LLC must file Form 8832, Entity Classification Election. If an LLC wants to elect S corporation status and meets certain criteria, the LLC must timely file Form 2553, Election by a Small Business Corporation. In that instance, we'll treat the LLC as a corporation as of the effective date of the S corporation election and the LLC doesn't need to file Form 8832. Visit [IRS.gov/LLC](https://www.irs.gov/LLC) and refer to Publication 3402, Taxation of Limited Liability Companies, for more information.

Additional Information

- Refer to Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business, for tips on keeping your EIN safe.
- Find tax forms or publications by visiting [IRS.gov/Forms](https://www.irs.gov/Forms) or by calling 800-TAX-FORM (800-829-3676).
- Call us at 800-829-4933 if you can't find what you need online. If you prefer, you can write to the address at the top of this notice.

STATE OF GEORGIA

Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

CERTIFICATE OF ORGANIZATION

I, **Brad Raffensperger**, the Secretary of State and the Corporation Commissioner of the State of Georgia, hereby certify under the seal of my office that

Tajrishi General Contracting LLC
a Domestic Limited Liability Company

has been duly organized under the laws of the State of Georgia on **03/15/2026** by the filing of articles of organization in the Office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated.

WITNESS my hand and official seal in the City of Atlanta
and the State of Georgia on **03/23/2026**.



Brad Raffensperger

Brad Raffensperger
Secretary of State

ARTICLES OF ORGANIZATION

Electronically Filed
Secretary of State
Filing Date: 3/15/2026 4:38:50 PM

BUSINESS INFORMATION

CONTROL NUMBER 26063856
BUSINESS NAME Tajrishi General Contracting LLC
BUSINESS TYPE Domestic Limited Liability Company
EFFECTIVE DATE 03/15/2026

PRINCIPAL OFFICE ADDRESS

ADDRESS 4930 Sierra Creek Dr, Hoshton, GA, 30548, USA

REGISTERED AGENT

NAME	ADDRESS	COUNTY
Masoud Tajrishi	4930 Sierra Creek Dr, Hoshton, GA, 30548, USA	Gwinnett

ORGANIZER(S)

NAME	TITLE	ADDRESS
Masoud Tajrishi	ORGANIZER	4930 Sierra Creek Dr, Hoshton, GA, 30548, USA

OPTIONAL PROVISIONS

N/A

AUTHORIZER INFORMATION

AUTHORIZER SIGNATURE Masoud Tajrishi
AUTHORIZER TITLE Organizer



STATE OF GEORGIA

Brad Raffensperger, Secretary of State

State Licensing Board for Residential and Commercial General
Contractors

Commercial General Contractor Limited Tier Company

LICENSE NO. GCLT-CO000825

Tajrishi General Contractor LLC

4930 Sierra Creek Dr

Qualifying Agent: Masoud Tajrishi

Qualifying Agent License No: GCLT-QA000829

Expiry Date - 06/30/2028

Status - Active

A pocket-sized license card is below. Above is an enlarged copy of your pocket card.

Please make note of the expiration date on your license. It is your responsibility to renew your license before it expires. Please notify the Board if you have a change of address.

Wall certificates suitable for framing are available at cost, see board fee schedule. To order a wall certificate, please order from the GOALS Portal <https://goals.sos.ga.gov/>.

Please refer to Board Rules for any continuing education requirements your profession may require.

Georgia Professional Licensing Boards Division

3920 Arkwright Rd, Suite 195

Macon, GA 31210

Phone: (404) 424-9966

<https://goals.sos.ga.gov/>.



STATE OF GEORGIA

Brad Raffensperger, Secretary of State

State Licensing Board for Residential and Commercial General Contractors

Commercial General Contractor Limited Tier Company

LICENSE NO. GCLT-CO000825

Tajrishi General Contractor LLC

4930 Sierra Creek Dr

Qualifying Agent: Masoud Tajrishi

Qualifying Agent License No: GCLT-QA000829

Expiry Date - 06/30/2028

Status - Active

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Masoud Tajrishi		
	2	Business name/disregarded entity name, if different from above. Tajrishi General Contracting LLC		
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4	Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>		(Applies to accounts maintained outside the United States.)
	5	Address (number, street, and apt. or suite no.). See instructions. 4930 Sierra Creek Dr	Requester's name and address (optional)	
6	City, state, and ZIP code Hoschton, GA, 30548			
7	List account number(s) here (optional)			

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number										
or										
Employer identification number										
4	1		-	5	0	5	1	7	4	0

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	Date 04/20/2026
------------------	--------------------------	--------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

- **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLÉ accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.