

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

Regular Meeting AGENDA

Tuesday, July 28, 2026 - 6:30 PM

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

Courthouse Doors on East/South Sides open at 6:00 p.m. Town Hall Meeting at 6:15 p.m.

1. CALL TO ORDER

Chairman J. Briar Johnson

2. INVOCATION

Kyle Garner

3. PLEDGE OF ALLEGIANCE

Chairman J. Briar Johnson

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

5. APPROVAL OF THE MINUTES

- a. Minutes of the June 30, 2026, Regular Monthly Meeting.
- b. Minutes of the June 30, 2026, Executive Session.
- c. Minutes of the July 23, 2026, Special Called Meeting.
- d. Minutes of the July 23, 2026, Executive Session.

6. INVITED GUESTS

- a. Sam Trager with University of Georgia to present Compensation Study.

7. REPORTS FROM COMMISSIONS, DEPARTMENTS, COMMITTEES, AUTHORITIES

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

Department Reports

Financial Reports

- b. County Manager Report

Update on County finances for the following funds/accounts:

General Fund	\$425,131.75
Fire Dept. Donations	\$11,585.43

Cash Reserve Account	\$312,726.48
Jail Fund	\$32,894.94
E-911 Fund	\$30,072.72
DATE Fund	\$20,189.48
Juvenile Court Fund	\$15,852.65
Residential Impact Fees	\$327,734.61
Commercial Impact Fees	\$21,116.04
C.A.I.P. Fund	\$15,913.62
General Obligation SPLOST 2022-2028	\$3,676,472.42
L.M.I.G. Grant (DOT)	\$661,448.22

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

8. UNFINISHED BUSINESS

- a. Discussion of 3-way stop sign at Melville Brown Road and Hunter Road.

9. NEW BUSINESS

- a. Consider use of Courthouse Grounds from Cami Hoopes with the City of Zebulon for Trick or Treating on the Square on Saturday, October 31, 2026 from 4:00 p.m. until 10:00 p.m.
- b. Consider use of Courthouse Grounds from Bryan Richardson with Pike County American Legion Post 197 for Pike County Patriot Day (9-11) Observance Program on September 11, 2026 from 8:00 a.m. until 4:00 p.m.
- c. Consider use of Courthouse Grounds from Bryan Richardson with Pike County American Legion Post 197 for Pike County Veterans Day Observance Program on November 11, 2026, from 8:00 a.m. until 1:00 p.m. (Should there be inclement weather, Post 197 would like to use the Courthouse main courtroom to proceed with the event.)
- d. Approve/deny issuance of alcohol license (Retail Pouring – beer and wine) for Marlon Justo, Asian Bites Kitchen LLC dba Maneki Neko Hibachi and Sushi House, 806 Plaza Drive, Zebulon, GA. *Applicant has met criteria.*
- e. Consider Tax Refund application from Dennis and Patricia Talley in the amount of \$118.22.
- f. Consider removal of the primary structure located at 205 Alabama Road The Rock, GA, from the 2026 tax digest due to the dwelling being destroyed by a structure fire on January 14, 2026.
- g. Consider removal of the primary structure located at 1358 Drew Allend Road Williamson, GA, from the 2026 tax digest due to the dwelling being destroyed by a structure fire on February 5, 2026.
- h. Consider removal of the primary structure located at 141 Starks Road Zebulon, GA, from the 2026 tax digest due to the dwelling being destroyed by a structure fire on February 8, 2026.
- i. Consideration of the previously interviewed applicants for the vacant seat on the Pike County Parks and Recreation Authority.
- j. Approve/Deny Fiscal Year 2025/2026 Auditor Engagement Letter from Fulton & Kozak.
- k. Fiscal Year 2027 Local Maintenance & Improvement Grant (LMIG) Program.

- l. Approve/deny Pike County DFCS to retain the Fiscal Year 2026 county budget surplus in the amount of \$7,885.11 for the purpose of establishing a General Assistance Program to support eligible residents in need.
- m. Consider Resolutions calling for Referendums on HB 1563 and HB 1562.
- n. Consider Quotes for Public Works F-450/4500 Truck.
- o. Discussion of McKinley Road punch list.
- p. Consideration of accepting the donation of four (4) vehicles to the Pike County Fire Department.
- q. Approve/deny the Adoption Resolution for the Capital Improvements Element (CIE) Annual Update.
- r. Approval of the second reading of the Impact Fee Ordinance.
- s. Consideration of Butler Snow LLP Letter of Engagement for 2028 SPLOST renewal.
- t. Consideration of confirmation-certification letter related to the modified special exception permit regarding proposed solar farm at Highway 18 and North Madden Bridge and Nixon Roads.

10. PUBLIC COMMENT - (Limited to 5 minutes per person)

- a. Laine Dupree will address the Board regarding AirEvac Lifeteam and provide educational information on air ambulance services.
- b. Eugene Allison to address the Board regarding Domestic Violence.

11. 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.

12. ADJOURNMENT

Agenda subject to revision.

PIKE COUNTY BOARD OF COMMISSIONERS

Minutes of the June 30, 2026, Regular Monthly Meeting.

SUBJECT:

Minutes of the June 30, 2026, Regular Monthly Meeting.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Minutes of the June 30, 2026 RMM

REVIEWERS:

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

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

The Pike County Board of Commissioners held its Regular Monthly Meeting on Tuesday, June 30, 2026 at 6:30 p.m. in the Courthouse, Main Courtroom, 16001 Barnesville Street, Zebulon. Chairman Briar Johnson convened the meeting and Commissioners Tim Daniel, Tim Guy, Ken Pullin, and James Jenkins attended. County Attorney/County Manager Rob Morton and County Clerk Angela Blount were also present. (O.C.G.A. § 50-14-1(e) (2)).

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

Commissioner Jenkins requested the agenda to be amended to move the item listed under Public Comment, subsection c. Steve Reeves, to Invited Guest Section allowing Steve Reeves and Mark Whitley to address the Board regarding Ranchland Estates.

Motion/second by Jenkins/Pullin to approve the amended agenda to move the item listed under Public Comment, subsection c. Steve Reeves, to the Invited Guest section, allowing Steve Reeves and Mark Whitley to address the Board regarding Ranchland Estates.

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

- a. Minutes of the June 10, 2026, Regular Monthly Meeting.
- b. Minutes of the June 10, 2026, Executive Session.

Motion/second by Commissioners Daniel/Guy to approve the minutes of the June 10, 2026 Regular Monthly Meeting, and minutes of the June 10, 2026 Executive Session, motion carried 5-0.

- 6. **INVITED GUEST**

- a. Steve Reeves and Mark Whitley will address the Board regarding Ranchland Estates. *(Agenda amended to add this item under Invited Guest)*

Mr. Steve Reeves and Mr. Mark Whitley have invested substantial personal funds in maintaining the dam and the private road crossing Bridle Lake in Ranchland Estates, which remains private property. The county has historically declined ownership due to long-term maintenance costs. Although a Homeowners Association (HOA) was intended, it was never formally established, leaving the developer as the recorded owner. Mr. Reeves and Mr. Whitley have undertaken significant maintenance responsibilities, including replacement of a standpipe (approximately \$10,000), payment of liability insurance and taxes, and commissioning multiple lake studies.

More than 60 homeowners were contacted in an effort to form an HOA; only five responded, all declining participation. As a result, the owners are now considering formation of a “lake association” as an alternative structure. They expressed concern about liability stemming from heavy vehicular traffic—such as semi-trucks and dump trucks—using the unsafe dam crossing as a cut-through. The private road lacks guardrails. A 2018 geotechnical study identified surface deficiencies, which were reaffirmed by a recent visual inspection. The next phase of assessment is estimated at approximately \$7,000.

Mr. Reeves requested that the county install official barricades, asserting that county mapping contributed to public use of the private road. Previous gates installed by the owners were torn down, and one of the gates installed by the county was also removed. Commissioner Pullin questioned the appropriateness of using taxpayer funds to restrict access to private property, noting that the matter may be civil in nature.

The owners intend to install “No Trespassing” signage and lock the gate to control vehicular access while still allowing pedestrian and bicycle use for nearby residents. Confusion remains regarding right-of-way deeds, and a previously discussed land-swap proposal was never completed. Residents of Phase Three continue to claim lake access rights, although their phase is not included in the original covenants.

- 7. **REPORTS FROM COMMISSIONS, DEPARTMENTS, COMMITTEES, AUTHORITIES**

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

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

- b. County Manager Report

Update on County finances for the following funds/accounts:

General Fund	\$484,224.78
Fire Dept. Donations.....	\$10,710.43
Cash Reserve Account.....	\$351,600.72
Jail Fund	\$31,388.90
E-911 Fund	\$18,569.31

DATE Fund	\$20,116.99
Juvenile Court Fund.....	\$15,852.65
Residential Impact Fee	\$314,182.63
Commercial Impact Fees	\$20,797.93
C.A.I.P FUND	\$15,911.37
General Obligation SPLOST 2022-2028.....	\$3,411,946.99
L.M.I.G. Grant (DOT).....	\$644,458.22

c. County Manager Comment

County Manager Rob Morton reported that Bryan Richardson contacted him to advise that American Legion Post 197 is now accepting nominations for its First Responder of the Year awards. The submission deadline is September 18, 2026.

County Manager Rob Morton stated that Joe Parks submitted a request for the county to provide a historical marker for the Hilltop Community. The intent is to place the marker at the corner where the historical school is located in the Hilltop Community. Commissioner Daniel and County Manager Morton met with Mr. Parks at the site on May 4, 2026. Following that meeting, staff began researching the process and associated costs for the memorial marker. Based on the quotes obtained, the lowest proposal is \$3,975.00. As this amount was not included in the budget, County Manager Morton requested direction from the Board regarding whether to proceed with the request to honor the Hilltop Community with a historical marker.

County Manager Morton noted that the Hilltop Community holds an annual celebration during the second week of September and would like the marker to be installed prior to that event. Commissioner Pullin expressed concern that approving this request could lead to similar requests from other groups. Chairman Johnson inquired about how the marker would be mounted, and County Manager Morton stated that it would be a bronze marker installed on a stand. Commissioner Daniel asked whether the funding would come from the contingency line item in the FY 2026 budget, and County Manager Morton confirmed that it would.

Motion/second by Commissioners Daniel/Guy to approve the purchase of a historical marker for the Hilltop Community in the amount of \$3,975.00, motion carried 4-1 with Commissioner Pullin opposed.

Motion/second by Commissioners Daniel/Guy to approve purchase of a historical marker for the Hilltop Community in the amount of \$3,975.00 from contingency funds, motion carried 4-1, with Commissioner Pullin opposed.

Commissioner Pullin stated that, rather than funding the historical marker from contingency funds, he and Commissioner Jenkins would personally split the cost and pay for the marker.

Motion/second by Commissioners Pullin/Jenkins to rescind the prior vote to use contingency funds for the historical marker for the Hilltop Community and to authorize the use of private donated funds for payment of the marker, motion carried 5-0.

County Manager Rob Morton stated that the preparatory removal of cedar trees between the Annex and the Commissioners’ office has been completed. He further reported that paving of the parking lot is scheduled for next week, contingent upon weather conditions and the asphalt plant reopening after the holiday. The funding for the paving will be paid with committed funds from the current budget.

County Manager Rob Morton stated that the next Board of Commissioners meeting is scheduled for July 8, 2026, which is one week from tomorrow. He reported that, at this time, there are no agenda items for that meeting. County Manager Morton asked the Board whether they wished to proceed with the meeting or cancel it. Commissioner Pullin noted that this is not the first time a meeting has been canceled and expressed a desire for the Board to follow a more standardized meeting schedule. The Commissioner also suggested considering holding both monthly meetings in the evening.

Motion/second by Commissioners Guy/Daniel to approve canceling the next Board of Commissioners regular monthly meeting scheduled for July 8, 2026, due to lack of business items, motion carried 5-0.

d. Commissioner Reports

District 1 –Tim Daniel – No report.

District 2 –Tim Guy – No report.

District 3 – Commissioner Pullin – No report.

District 4 – James Jenkins asked whether the Impact Fee Study had received its second reading. County Manager Morton responded that it had not; only a second hearing has been held. He explained that updates to the impact fee ordinance require the State’s response to the Capital Improvement Element before a second reading can occur.

At-Large Chairman Briar Johnson thanked everyone for attending the meeting. Chairman Johnson stated that he wished more people would attend all meetings, not only those involving hot-topic issues.

e. County Attorney Report to Commissioners – No report.

8. UNFINISHED BUSINESS - NONE

9. NEW BUSINESS

- a. Consider use of Courthouse Grounds from Charles Steck with Life Line Ministry for Statewide Bible Reading on Tuesday, July 14, 2026 at 7:14 p.m.

County Manager Rob Morton stated that the application has been reviewed and meets all required criteria. He recommended approval. County Manager Morton also noted that the meeting time was changed from the morning to the afternoon in an effort to increase public attendance.

Motion/second by Commissioners Guy/Daniel to approve use of Courthouse Grounds from Charles Steck with Life Line Ministry on Tuesday, July 14, 2026 at 7:14 p.m. for Statewide Bible Reading, motion carried 5-0.

- b. Consider one appointment to the Parks and Recreation Authority to fill an unexpired three-year term, set to expire June 30, 2028. *Applicants have met the criteria.*

County Manager Rob Morton stated that there were five applicants for the Pike County Parks and Recreation Authority vacancy for the term ending June 30, 2028. The applicants were Joshua Follett, Stephen Fontana, Alyssa Kendrick, Crews Ledbetter, and Herman Lucas. He noted that all five applicants were qualified. Interviews were conducted on June 26 and June 29, with some members of the Parks and Recreation Authority and the Executive Director in attendance. Based on the interviews and discussions with the Board members who participated, as well as input from the Director, their recommendation is for Stephen Fontana to fill the vacant position.

Motion/second by Commissioners Guy/Jenkins to approve the appointment of Timothy “Crews” Ledbetter to the Parks and Recreation Authority, motion carried 5-0.

- c. Consider one appointment to the Development Authority of Pike County to fill an unexpired four-year term, set to expire December 31, 2028. *Applicant has met the criteria.*

County Manager Rob Morton stated that he interviewed the only applicant, Chandler Eidson, who submitted an application for this position. He noted that the applicant is out of town and unable to attend the meeting this evening. County Manager Morton reported that the Board of Commissioners received a request from the Chairman of the Development Authority of Pike County to extend the application period so that the Development Authority may provide input in the selection process. County Manager Morton asked the Board to postpone this agenda item to either the next Board meeting or until September, should the Board choose to honor the request from the Development Authority of Pike County. County Manager Morton further stated that the vacant position will need to be readvertised in the month of August. Commissioner Pullin stated that he would like to extend the application deadline, advertise the vacancy in August, and bring the item back before the Board of Commissioners at their September evening meeting.

Motion/second by Commissioners Pullin/Daniel to approve extending the application deadline for the Development Authority vacant position, authorizing publication of the vacancy advertisement in August, and placing the appointment on the Board of Commissioners September 29, 2026 meeting agenda, motion carried 5-0.

- d. Review and discuss the minutes from the May 18, 2026 Joint Workshop held between the City of Zebulon and Pike County Board of Commissioners.

The Board of Commissioners reviewed a document from the City of Zebulon regarding a joint workshop held on May 18, 2026. Commissioner Pullin noted that the document appeared to be an unratified transcript rather than official minutes. County Manager Morton further observed that the document was undated and contained multiple typographical errors. This prompted a broader discussion on the need to update the countywide Service Delivery Strategy, and the County Manager confirmed that he would coordinate with the city mayors to schedule a joint meeting after the Fourth of July holiday. County Manager Morton reminded everyone that he, Commissioner Daniel, and Commissioner Pullin will attend a Joint Committee meeting with the City of Zebulon on July 23, 2026 at 2:00 p.m. at the EMA Building.

Discussion only, no motion entertained.

- e. Consider Tax Refund application from Betty Barker in the amount of \$285.36.

Chief Tax Appraiser Greg Hobbs addressed the Board and stated that the tax refund application submitted by Betty Barker of Reidsboro Road in Hollonville, in the amount of \$285.36, resulted from a recent property survey that corrected her acreage from 114.12 acres to 97.89 acres. This reflects a difference of 16.23 acres that had been billed in tax years 2023, 2024, and 2025.

Motion/second by Commissioners Daniel/Guy to approve tax refund application from Betty Barker in the amount of \$285.36, motion carried 5-0.

- f. Discuss the proposed purchase of a passenger van for the Pike County Senior Center.

The board discussed a request to purchase a 26-seat passenger van for the Senior Center. The van, a 2006 model with approximately 41,900 miles, was purchased by Commissioner Tim Guy for \$13,800 plus \$300 in transport fees. After disclosing the Commissioner’s financial interest and confirming the price was below market values, the Board agreed to the purchase using county contingency funds.

Motion/second by Commissioners Pullin/Daniel to approve purchase of a passenger van for the Pike County Senior Center, motion carried 5-0.

Motion/second by Commissioners Pullin/Daniel to approve the purchase of a van in the amount of \$14,100.00 from contingency funds, motion carried 5-0.

- g. Consideration of Harden Road realignment agreement and Quit Claim Deed.

County Manager Rob Morton stated that the Board was provided with the proposed Realignment and Property Exchange Agreement and the related deeds. He noted that this project was previously

approved by the Board of Commissioners in connection with the paving of Harden Road, which was awarded to Atlanta Paving.

CM Morton reported that Mr. Sidney Esary will be executing the Agreement and his deed conveying property to Pike County, and that these documents will be delivered tomorrow along with funds covering the survey, realignment costs, and recording fees, totaling \$17,030.00. He further stated that no county general funds were used for this project, as the Harden Road improvements were part of the GTIB projects. The payment and reimbursement from Mr. Esary will be deposited into the LMIG account.

CM Morton advised that he will be requesting Board approval of the Agreement and the deed from Pike County to Sidney Esary, including authorization to execute all related documents.

Commissioner Pullin asked what the right-of-way was for Harden Road. County Manager Morton stated that a title search would be required to determine the exact right-of-way. Commissioner Pullin stated that he would like this to be completed if the Board agreed.

Motion/second by Commissioners Pullin/Daniel to approve the realignment agreement and authorize execution of the Quit Claim Deed for Harden Road, motion carried 5-0.

Motion/second by Commissioners Pullin/Daniel to approve County Manager/County Attorney Rob Morton to conduct a title search on the right-of-way for Harden Road, motion carried 5-0.

Motion/second by Commissioners Pullin/Daniel to approve the Quit Claim Deed for Harden Road, motion carried 5-0.

- h. Discussion of 3-way stop sign at Melville Brown Road and Hunter Road.

County Manager Rob Morton stated that the Board was provided with a copy of the request received by the County for a new three-way stop sign at the intersection of Melville Brown Road and Hunter Road. He noted that this request is similar to a previous three-way stop approved by the Board of Commissioners for safety purposes. Commissioner Jenkins stated that he would like to postpone this item until the July 28, 2026 meeting to allow time for further review.

Motion/second by Commissioners Jenkins/Pullin to postpone this agenda item until the Board of Commissioners regular monthly meeting on July 28, 2026, motion carried 4-1 with Chairman Johnson opposed to postponing the item.

- i. Consideration of declaring the 416 Backhoe surplus and authorizing JM Wood Auction Company Inc. to auction per the auction proposal date of September 22-24, 2026.

County Manager Rob Morton stated that this item is related to the recently approved lease with John Deere. He requested that the Board declare the 416 Backhoe as surplus and approve the auction agreement with JM Wood, under which the County is guaranteed \$50,000.00 and will receive an additional 80% of any amount exceeding a sale price of \$56,000.00.

Motion/second by Commissioners Pullin/Daniel to declare the 416 Backhoe surplus, motion carried 5-0.

Motion/second by Commissioners Pullin/Daniel to authorize JM Wood Auction Company Inc. to auction the 416 Backhoe, motion carried 5-0.

- j. Consideration of declaring the 262 Skid Steer surplus and authorize the sale to Yancey in the amount of \$8K.

County Manager Rob Morton stated that this item is also related to a recent equipment lease. He noted that the Board had been provided with a copy of the offer to purchase the 262 Skid Steer, which Chris Goodman indicated was a fair price given the poor condition of the equipment. CM Morton requested that the Board declare the 262 Skid Steer surplus and authorize its sale to Yancey for \$8,000.00, including authorization to execute the necessary documentation.

Commissioner Jenkins stated that he would prefer the Skid Steer be sold on GovDeals with a minimum bid amount of \$8,000.00, the amount Yancey agreed to pay. Commissioner Guy asked for the year of the equipment, and County Manager Morton responded that it is a 2013 model.

Motion/second by Commissioners Jenkins/Pullin to declare the 262 Skid Steer surplus, motion carried 5-0.

Motion/second by Commissioners Jenkins/Pullin to authorize the sale of the 262 Skid Steer on GovDeals with a minimum bid amount of \$8,000.00, motion carried 5-0.

10. PUBLIC COMMENT (Limited to 5 minutes per person)

- a. Laine Dupree will address the Board regarding AirEvac Lifeteam and provide educational information on air ambulance services.

Not present at the meeting.

- b. Jeffrey Cooper will address the Board regarding Ranchland Estates dam closure.

Jeffrey Cooper, a long-time resident of Ranchland Estates, echoed the safety concerns, stating the issue has always been about stopping the area over the dam from being used as a high speed “cut-through”, not about restricting community access for recreation. Mr. Cooper shared his frustration over the long standing problem and expressed appreciation for the county’s recent action in installing barricades to support the property owner’s efforts to ensure safety.

- c. **Agenda amended to move this agenda item to Invited Guest.**

11. EXECUTIVE SESSION

- a. Chairman Briar Johnson 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.

Motion/second by Commissioners Daniel/Guy to adjourn Regular Session and enter into Executive Session at 8:12 p.m., motion carried 5-0.

CLOSED MEETING AFFIDAVIT

[A copy of the affidavit must be filed with the minutes of the meeting]

STATE OF GEORGIA

COUNTY OF PIKE

AFFIDAVIT OF PIKE COUNTY BOARD OF COMMISSIONERS

Members of the Pike County Board of Commissioners, being duly sworn, state under oath that the following is true and accurate to the best of his/her knowledge and belief:

1.

The Pike County Board of Commissioners met in a duly advertised meeting on 6-30-2026.

2.

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

3.

The executive session was called to order at 8:12 p.m.

4.

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

No Consultation with the county attorney, or other legal counsel, to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. § 50-14-2(1);

No Discussion of tax matters made confidential by state law as provided by O.C.G.A. § 50-14-2(2) and _____ *insert the citation to the legal authority making the tax matter confidential*);

No Discussion of the future acquisition of real estate as provided by O.C.G.A. § 50-14-3(4);

Yes 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);

No Other – Germane to authorizing negotiations to purchase, dispose of or lease property.

Pike County Board of Commissioners:

J. Briar Johnson, Chairman	(L.S.)
Tim Daniel, Commissioner	(L.S.)
Tim Guy, Commissioner	(L.S.)
Ken Pullin, Commissioner	(L.S.)
James Jenkins, Commissioner	(L.S.)

This the 30th day of June 2026.

Sworn to and subscribed

Before me this 30th day of June 2026.

Robert L. Morton
Morton & Morton Associates
County Attorney and Notary Public

My commission expires: August 10, 2026.

Motion/second by Commissioners Daniel/Guy to adjourn Executive Session and enter into Regular Session at 9:11 p.m., motion carried 5-0.

12. ADJOURNMENT

Motion/second by Commissioners Guy/Daniel to adjourn at 9:11 p.m., motion carried 5-0.

J. Briar Johnson, Chairman

Angela Blount, County Clerk

PIKE COUNTY BOARD OF COMMISSIONERS

Minutes of the July 23, 2026, Special Called Meeting.

SUBJECT:

Minutes of the July 23, 2026, Special Called Meeting.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Minutes of the July 23, 2026 BOC SCM

REVIEWERS:

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

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

The Pike County Board of Commissioners held a Special Called Meeting on Thursday, July 23, 2026, at 9:00 a.m. in the Courthouse, Main Courtroom, 16001 Barnesville Street, Zebulon. Chairman Briar Johnson convened the meeting and Commissioners Tim Daniel, Tim Guy, Ken Pullin, and James Jenkins attended. County Attorney/County Manager Rob Morton and County Clerk Angela Blount were also present. (O.C.G.A. § 50-14-1(e) (2)).

EXECUTIVE SESSION ONLY

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

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

- 5. EXECUTIVE SESSION
 - a. Chairman Briar Johnson 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.

Motion/second by Commissioners Guy/Daniel to adjourn Regular Session and enter into Executive Session at 9:02 a.m., motion carried 5-0.

CLOSED MEETING AFFIDAVIT
[A copy of the affidavit must be filed with the minutes of the meeting]

STATE OF GEORGIA
COUNTY OF PIKE

AFFIDAVIT OF PIKE COUNTY BOARD OF COMMISSIONERS

Members of the Pike County Board of Commissioners, being duly sworn, state under oath that the following is true and accurate to the best of his/her knowledge and belief:

- 1.
The Pike County Board of Commissioners met in a duly advertised meeting on 7-23-2026.
- 2.
During such meeting, the Board voted to go into closed session.
- 3.
The executive session was called to order at 9:02 a.m.
- 4.
The subject matter of the closed portion of the meeting was devoted to the following matter(s) within the exceptions provided in the open meetings law:

- No Consultation with the county attorney, or other legal counsel, to discuss pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the county or any officer or employee or in which the county or any officer or employee may be directly involved as provided in O.C.G.A. § 50-14-2(1);
- No Discussion of tax matters made confidential by state law as provided by O.C.G.A. § 50 14-2(2) and _____*insert the citation to the legal authority making the tax matter confidential*);
- No Discussion of the future acquisition of real estate as provided by O.C.G.A. § 50-14-3(4);
- Yes 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);
- No Other – Germane to authorizing negotiations to purchase, dispose of or lease property.

Pike County Board of Commissioners:

J. Briar Johnson, Chairman	(L.S.)
Tim Daniel, Commissioner	(L.S.)
Tim Guy, Commissioner	(L.S.)
Ken Pullin, Commissioner	(L.S.)
James Jenkins, Commissioner	(L.S.)

This the 23rd day of July 2026.

Sworn to and subscribed
Before me this 23rd day of July 2026.

Robert L. Morton
Morton & Morton Associates
County Attorney and Notary Public

My commission expires: August 10, 2026.

Motion/second by Commissioners Guy/Pullin to adjourn Executive Session and enter into Regular Session at 9:47 a.m., motion carried 4-0. Commissioner Daniel left Executive Session at 9:40 a.m. due to a prior commitment.

6. ADJOURNMENT

Motion/second by Commissioners Guy/Pullin to adjourn at 9:47 a.m., motion carried 4-0.

J. Briar Johnson, Chairman

Angela Blount, County Clerk

PIKE COUNTY BOARD OF COMMISSIONERS

Department Reports

SUBJECT:

Department Reports

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Ameripro - June
▣ Exhibit	Ameripro - May
▣ Exhibit	Amwaste - June
▣ Exhibit	Animal Control - June
▣ Exhibit	Building and Grounds - June
▣ Exhibit	DFCS - June
▣ Exhibit	Elections Supervisor Report
▣ Exhibit	Extension Office - June
▣ Exhibit	Library - June
▣ Exhibit	Magistrate Court
▣ Exhibit	Planning and Development
▣ Exhibit	Probate Court - June
▣ Exhibit	Public Works - June
▣ Exhibit	Senior Center - July

REVIEWERS:

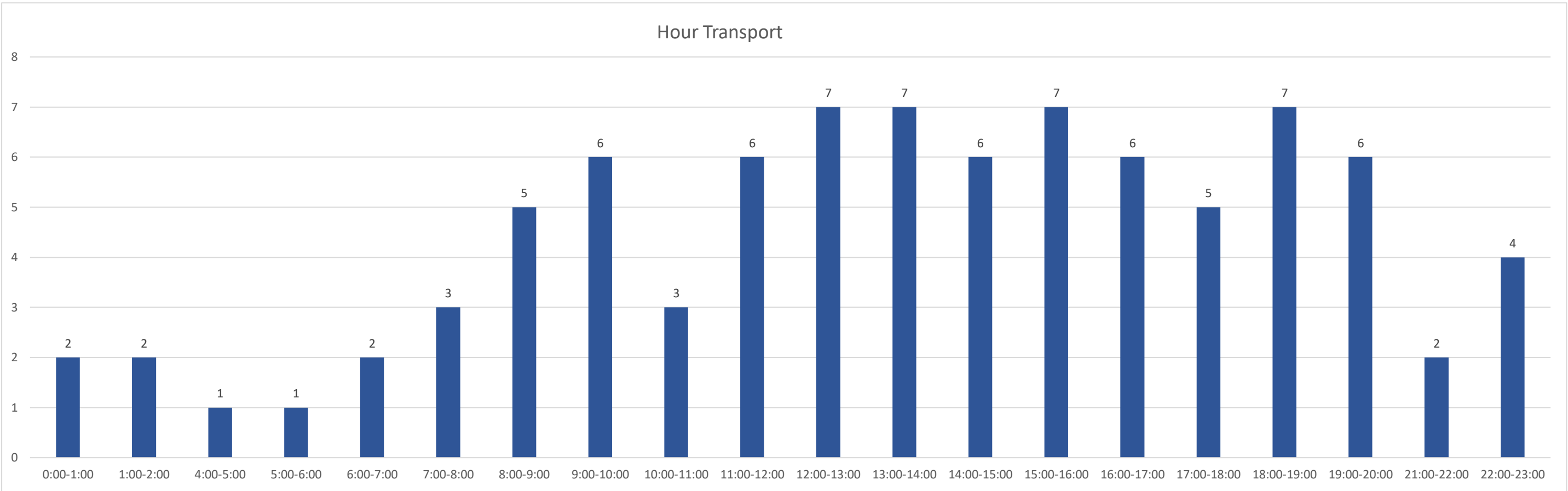
Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda



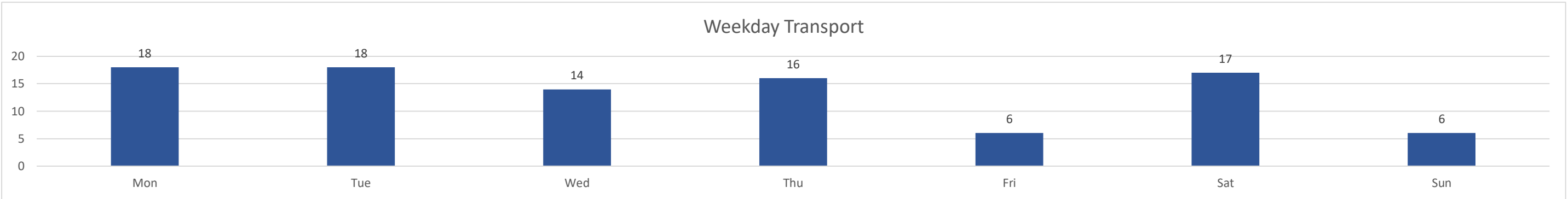
911 Pike

Month	Request	Transport	Refusal	Cancellation	Response Time Goal	Response Time	Out of Chute Time	Mutual Aid Given	Mutual Aid Received	Exception
June	205	95	68	42	00:11:59	00:07:31	00:01:44	2	7	54

Hour	Transport
0:00-1:00	2
1:00-2:00	2
4:00-5:00	1
5:00-6:00	1
6:00-7:00	2
7:00-8:00	3
8:00-9:00	5
9:00-10:00	6
10:00-11:00	3
11:00-12:00	6
12:00-13:00	7
13:00-14:00	7
14:00-15:00	6
15:00-16:00	7
16:00-17:00	6
17:00-18:00	5
18:00-19:00	7
19:00-20:00	6
21:00-22:00	2
22:00-23:00	4
23:00-24:00	7
Grand Total	95



Weekday	Transport
Mon	18
Tue	18
Wed	14
Thu	16
Fri	6
Sat	17
Sun	6
Grand Total	95



Drop Off	Transport
Wellstar Spalding Medical Center	48
Upton Regional Medical Center	40
141 US-19	2
Piedmont Fayette Hospital	2
703 PATTON RD	1
3929 ROBERTS QUARTERS RD	1
521 STARKS RD	1
Grand Total	95

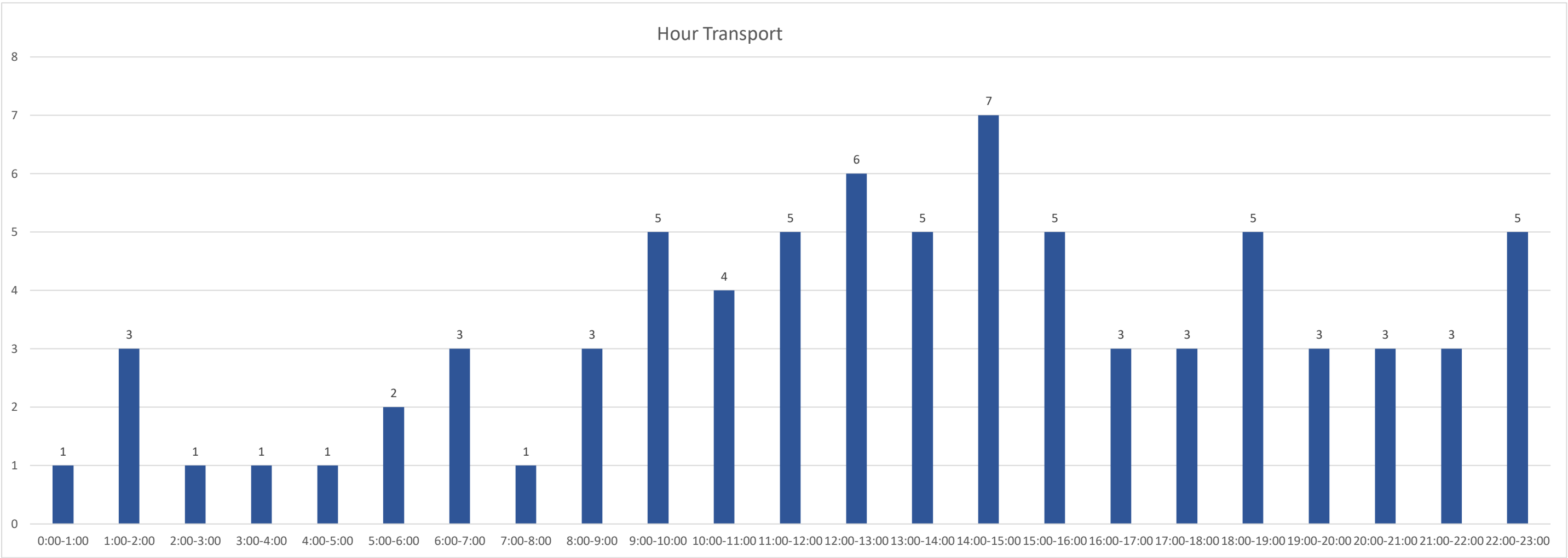
Mutual Aid	Handled By	
Call County	Upson	Lamar
Pike	2	5



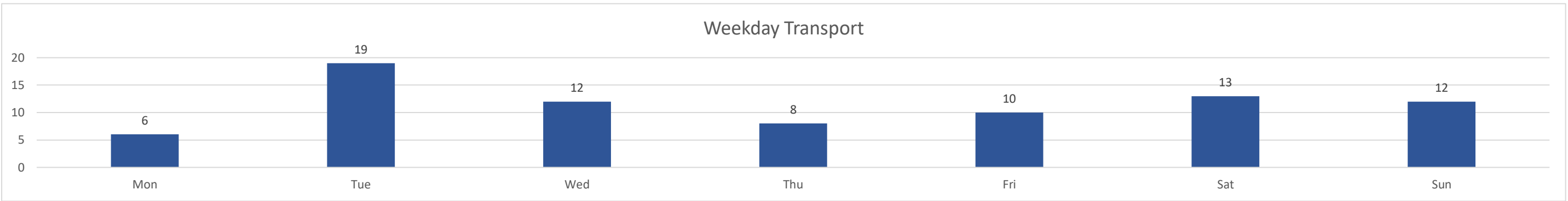
911 Pike

Month	Request	Transport	Refusal	Cancellation	Response Time Goal	Response Time	Out of Chute Time	Mutual Aid Given	Mutual Aid Received	Exception
May	186	80	63	43	00:11:59	00:07:08	00:01:24	4	4	28

Hour	Transport
0:00-1:00	1
1:00-2:00	3
2:00-3:00	1
3:00-4:00	1
4:00-5:00	1
5:00-6:00	2
6:00-7:00	3
7:00-8:00	1
8:00-9:00	3
9:00-10:00	5
10:00-11:00	4
11:00-12:00	5
12:00-13:00	6
13:00-14:00	5
14:00-15:00	7
15:00-16:00	5
16:00-17:00	3
17:00-18:00	3
18:00-19:00	5
19:00-20:00	3
20:00-21:00	3
21:00-22:00	3
22:00-23:00	5
23:00-24:00	2
Grand Total	80



Weekday	Transport
Mon	6
Tue	19
Wed	12
Thu	8
Fri	10
Sat	13
Sun	12
Grand Total	80



Drop Off	Transport
Upson Regional Medical Center	43
Wellstar Spalding Medical Center	32
Piedmont Fayette Hospital	2
834 GA-362	1
1373 GA-18	1
1871 BEEKS RD	1
Grand Total	80

Mutual Aid	Handled By	
Call County	Upson	Lamar
Pike	2	2

Summary Material Activity Report

June 01, 2026 to June 30, 2026

All Ticket Types

All Materials

Facility: Pike County Transfer Station

Material	Weight Inbound	
C&D (TONS)	1.81	TN
MSW (TONS)	522.99	TN
Passenger Tires	63.00	EA
	524.80	TN



ANIMAL CONTROL

PO Box 377
Zebulon, GA 30295

Phone: 678-603-7285

956 County Farm Rd.
Williamson, GA 30292

"Serving Citizens Responsibly"

June 2026 Monthly Animal Control Summary

1st-7th

- \$239.00 collected for fines paid in June 2026
- Monthly reports completed
- GDOA data report completed
- Safety meeting
- several reports of missing dogs due to thunderstorms
- a dog showed up at an address in Whitfield Walk. We relocated the dog back to its residence on Leigh's point. Owner of the dog has been deceased for 2 months son-in-law is caring for the dog daily, but she escaped the fence.
- Shane completed a follow-up on Glover Rd.
- Shane completed a welfare check on Drew Allen Rd.
- Shane scanned a stray on Williamson Zebulon Rd. (no microchip)
- The same dog scanned on Williamson Zebulon Rd. showed up at the football fields on Twin Oaks Rd. (no one has claimed the dog)
- Shane drove out to scan a dog on Glover Rd. (no microchip)
- Sat. Tanya on-call
- Sun. Tanya on-call

8th-14th

- Tanya drove to the 500 block of Hood Rd. to pick up a bat that was attacked by a cat inside of the home and took to the Health department to be sent off for rabies testing. (negative)
- Tanya scanned 2 dogs from Harrison Rd. that someone brought to our office. (no microchip)
- Had to order 4 more citation books
- Shane set a trap at Pike Pawn to try and trap a cat that was stuck in the wall. (cat was never trapped. Pike Pawn opened the wall up and found the cat deceased.)
- Shane responded to another complaint on MLK Circle.

-6-10-26 Magistrate Court Arraignment:

- L. Hill Nuisance Dog \$100- Paid fine
- K. Clack Nuisance Dog \$100- Paid fine
- M. Story No rabies x 2 \$200- Paid fines



ANIMAL CONTROL

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Zebulon, GA 30295

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956 County Farm Rd.
Williamson, GA 30292

"Serving Citizens Responsibly"

- Shane scanned a dog on Watson Rd. (no microchip)
- welfare check on Drew Allen Rd. Complaint came in by Deputy Maddox about cruelty to cats.
- Tanya issued D. Conner on Drew Allen Rd. 4 cruelty to animals and 18 no rabies
- welfare check on animals on Pilkington Rd. (no Address, animals being kept on vacant property. The owner was warned and stated he was fixing to remove all of the animals from the property. Animals are now removed from the property. Owner lives in Griffin.
- Tanya issued a nuisance dog warning on Strickland Rd.
- Sat. Shane on-call
- Sun. Shane on-call

15th-21st

- Several calls came in regarding stray cats and dogs
- Shane scanned a dog on the side of the road on Hwy 19 at Wilder Rd. (no microchip, and later found out the dog did have a microchip that was not registered. Shane stated it was pouring down rain while he was attempting to scan the dog, the scanner may have gotten wet.
- 19th Closed. Tanya on call
- Sat. Shane on-call
- Sun. Tanya on-call Tanya received a call in reference to a dog bite in Molena. When Deputy Maddox arrived on scene he called and stated the victim did not have any visible marks on his hand where he claimed he was bit by the dog.

22nd-30th

- Attended the Department Head Meeting
- Shane issued 1 nuisance goat and 15 nuisance chicken citations to K. Corn \$1,600
- Complaint came in about 2 nuisance dogs on Adams Rd. The owner of the dogs was warned by phone and was also sent a warning letter in the mail.
- Complaint on Hill St. in Concord in reference to two blue heifers running at-large and acting aggressive. Owner of the dog was warned to keep the dogs confined to their property.
- complaint about 2 blue heifers running at large and acting aggressive on Hill St. Warning letter posted on the door along with a business card.
- Tip about A. Wilson having 20 plus dogs back on her property. Charges pending due to A. Wilson and T. Guffey not being on the property at the time we arrived.
- Shane drove to Caldwell Rd. to pick up a deceased dog and dispose of it for the owner because they had no way to dispose of it.
- Had to purchase 4 more Citation Books from Mays Printing \$281.58



ANIMAL CONTROL

PO Box 377
Zebulon, GA 30295

Phone: 678-603-7285

956 County Farm Rd.
Williamson, GA 30292

"Serving Citizens Responsibly"

- Tanya on vacation 28TH-30th
- Shane issued 2 obstruction citations to S. Walker
- Shane picked up a feral kitten that bit someone in their garage and had it sent off for testing. (negative)
- Shane issued 16 nuisance citations for chickens and goats to K. Corn
- Shane completed ORR
- Shane did a welfare check on dogs on Glover Rd.
- Shane issued a Nuisance dog warning on Concord St.

Building and Grounds Monthly Accomplishments for June 2026

- Courthouse:

Had outside water leak repaired by City of Zebulon

Repaired small courtroom A/C

Replaced damage sheetrock in main Courtroom

Changed door hinges in Magistrate Court office to self-close

Replaced old outside door mats

Converted upstairs bathroom lights to LED

Converted Deputy office light to LED

Sprayed for weeds

- Sheriff's office/Jail:

Had front door Lock replaced at SO

Fixed toilet at SO

Installed 4 mirrors, 2 white boards, and a paper towel holder

Assembled 2 file cabinets

- Library:

Repaired AC in conference room for early voting

Sprayed for weeds

- Senior Center:

Replaced ceiling tiles in work out room

Repaired water leak in attic

- Chestnut:

Delivered/picked up Kids luggage to Rock Eagle camp

Installed door stops in conference room

Installed new bathroom sign

Replaced a door with new weather stripping

- Health Dept:

Replaced old A/c unit with new

Replaced 4 attic fans

- Annex:

Installed new toilet seat in tax Accessors

Moved voting equipment

Changed back door code

- Fire Station:

Sprayed for weeds

- Public Works:

Sprayed for weeds

- Buildings and Grounds

Repaired toilet at Transfer station

Cleaned up around B&G shop

Fixed leak at Transfer station office

**Pike COUNTY DFCS
COUNTY BUDGET-FY26**

		July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Totals	Budget	Balance	% Spent
Admin Exp	Acct #																
Board per diem/ Travel	651.450		\$ 60.00		\$ 60.00			\$ 45.00	\$ 45.00		\$ 30.00	\$ 15.00	\$ -	\$ 255.00	\$ 610.00	\$ 355.00	41.80%
Foster Care																	
Clothing	812.450													\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Medical	813.450													\$ -	\$ 450.00	\$ 450.00	0.00%
Incidentals	814.450	\$ 10.03	\$ -	\$ 13.32	\$ 51.63		\$ -			\$ -				\$ 74.98	\$ 5,000.00	\$ 4,925.02	1.50%
Total F/C		\$ 10.03	\$ -	\$ 13.32	\$ 51.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74.98	\$ 6,450.00	\$ 6,375.02	1.16%
Foster Cr-ILP																	
Board														\$ -		\$ -	0.00%
Clothing	812.460												\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Medical	813.460													\$ -	\$ 450.00	\$ 450.00	0.00%
Incidentals	814.460	\$ 78.53	\$ -	\$ 54.29	\$ 50.00	\$ -	\$ -		\$ 21.26	\$ 67.82	\$ -	\$ -	\$ 34.72	\$ 306.62	\$ 5,000.00	\$ 4,693.38	6.13%
Total F/C		\$ 78.53	\$ -	\$ 54.29	\$ 50.00	\$ -	\$ -	\$ -	\$ 21.26	\$ 67.82	\$ -	\$ -	\$ 34.72	\$ 306.62	\$ 6,450.00	\$ 6,143.38	4.75%
Sal Supp-CM-201	561.201						\$ -		\$ -					\$ -	\$ -	\$ -	0.00%
Sal Supp-CM-207	561.207						\$ -		\$ -					\$ -	\$ -	\$ -	0.00%
Sal Supp-Cty	511.450						\$ -		\$ -		\$ -	\$ 5,275.00		\$ 5,275.00	\$ -	\$ (5,275.00)	0.00%
FICA Supp-Cty	514.450						\$ -		\$ -		\$ -	\$ 378.68		\$ 378.68		\$ (378.68)	0.00%
CTY travel	640.450													\$ -	\$ 500.00	\$ 500.00	0.00%
General Assist	851.450				\$ -		\$ -							\$ -	\$ 250.00	\$ 250.00	0.00%
Other Op	627.450	\$ 315.00	\$ 312.82	\$ 393.69	\$ 161.00	\$ -	\$ -	\$ 1,126.57	\$ (26.05)	\$ 134.00	\$ 137.99	\$ -	\$ 1,322.59	\$ 3,877.61	\$ 3,150.00	\$ (727.61)	123.10%
Supplies	614.450													\$ -	\$ 500.00	\$ 500.00	0.00%
County Printing	618.450														\$ 143.00	\$ 143.00	0.00%
Equip > \$1000	643.450													\$ -		\$ -	0.00%
Equip < \$1000	646.450													\$ -		\$ -	0.00%
Contracts	653.450													\$ -		\$ -	0.00%
Totals		\$ 403.56	\$ 372.82	\$ 461.30	\$ 322.63	\$ -	\$ -	\$ 1,171.57	\$ 40.21	\$ 201.82	\$ 167.99	\$ 5,668.68	\$ 1,357.31	\$ 10,167.89	\$ 18,053.00	\$ 7,885.11	56.32%



**JOINT BOARD OF
ELECTIONS AND
REGISTRATION
PIKE COUNTY GA**

P.O. Box 1032, 81 Jackson St. Zebulon, GA 30295
770-567-2003

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

Election Supervisor Report

July 21, 2026

1. Legislative Update.

- a. The Legislature passed SB3EX, which provides for the following:
 - i. Creates a committee to study and recommend standards
 - ii. Pushes the requirements regarding the QR code to 2028.
 - iii. Creates the situation where "the difference between the number of votes received by a candidate who has been declared elected... and the number of votes received by any other candidate or candidates... **shall not be more than one-half of 1 percent...**"
 1. This situation implies that a candidate cannot be declared the winner if the difference is >1% which has been the threshold for an automatic recount.
 2. This will have to be resolve via a court ruling or law change.

2. State Board of Elections update

- i. Has implemented a new rule where: **"The voter's name shall then be recorded in ink and entered on the appropriate numbered list of voters. "Numbered list of voters" means one or more sheets of uniform size containing consecutively numbered blank spaces for the insertion of voters' names at the time of and in the order of receiving their ballots".**
 1. The counties have been relying on the electronic system for decades and now suddenly the SEB has passed a rule that we are to manually create this list.
 2. The way it is worded, someone could potentially link the image of a ballot back to a voter; especially in a small precinct during low voter turnout elections.
- ii. Has Proposed a new rule for Ballot Secrecy.
 1. This is troubling in the fact that it is changing from maintaining secrecy to "protect the absolute secrecy".
 2. Implies that BMD's are only for handicapped and to have be arranged to have the "the ability to communicate in private with authorized persons providing assistance"
 3. If we need to rescan the ballots we are required to reshuffle them to "randomize the order"; which are already shuffled.
 4. Orders the SOS to updated the software. Likely not happening



To stay up to date on election info
Text: GOVOTEPIKE
To: 80946



<https://www.facebook.com/pikecoga.BoardOfElections>



<https://govotepikecoga.wixsite.com/mysite>



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3. Registration Stats for June.

a. During the elections periods, we do not process voter registrations

JUNE	
Total Number of Registered Voters	16,264
Number of New Registered Voters	0
Number of Voters who transferred Into Pike	0
Number of Cancelled Registrations (Vitals, Felon, Mentally Incompetent, Voter requested, moved out of state)	11
Totals per Category of Registration:	
DDS Tile	0
MVP Tile	0
OLVR Tile	0
Mail/ Walk in Applications	0
Vital Records	7
Felon Records (40 Day clock)	0
Transfers out of County	47

4. Advance Voting at the Library.

a. This was a huge success.

i. The comments that have been received have been very positive:

1. Everyone liked the easy parking.
2. Ease of access.
3. The larger voting area.

b. The new voting cabinets helped make the setting up and removal of equipment easier, especially on the night that the Library had the Untamed Zoo using the same room that we were using for Advance Voting.

5. Thank you for your support.



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site.com/mysite](https://govotepikecoga.wixsite.com/mysite)

Pike County Extension
June 2026 Monthly Report

General Department Announcements

- Extension continues to work closely with members of the Agribusiness Authority Board for success of Chestnut Oak facility.

Agriculture and Natural Resources: Brooklyne Wassel

- Programs
 - *Pollinators and Pesticide Applications*, Credits and Coffee, Pesticide continuing education credit class
 - Homestead Skills Lunch and Learn Series: Irrigation
 - Farm Passport Tour
 - Honeywood Farm
 - Red-Tip Farm
 - Master Forager – Class
 - Summer Foraging ID Hike
 - Elderberry Processing
 - General Summer Foraging
 - Georgia Ag Experience Trailer, Hosted trailer in collaboration with Pike County Farm Bureau and J. Joel Edwards Public Library for summer reading
- Meetings
 - Pike County Extension Office Meeting
 - 2026 NOWA Mega-Conference Planning Meeting (Virtual)
 - Northwest District County Extension Coordinator Update (Virtual)
 - Quarterly Pike County Department Head Meeting
 - Pike County Ag Education Planning Meeting
- Training(s)
 - Georgia Farm Bureau District 5 Women's Leadership Meeting
- Research
 - Wastewater Research Project in Planning Stages
- Media
 - *Lunch and Learn: Irrigation*, YouTube Video
- Social Media
 - Instagram- 152 indirect contacts, 6 direct contacts (3 posts)
 - Facebook- 822 indirect contacts, 22 direct contacts (5 posts)
- Contacts (Does not include program participants)
 - Phone- 97 contacts
 - Email- 103 contacts

- Face to Face- 43
- Sites- 12
- Other
 - Monitor station for CoCoRaHS (Community Collaborative Rain, Hail & Snow Network)
 - Geocache – Under construction
 - Monthly NASS Crop Weather Reporter
 - Drought Monitor Reporter
 - State 4-H Horse Show
 - 2 4-H'ers competed in riding classes (both placed in the class, one placed in overall awards for two divisions)
 - 2 4-H'ers competed in educational contests and placed with all entries
 - Worked the show in Perry for a week

4-H and Youth: Brandi Baade

- Programs
 - Youth Entrepreneur Camp – 7 Pike County youth explored the fundamentals of entrepreneurship by developing business ideas, creating logos and marketing materials, and pitching their concepts. Participants strengthened creativity, financial literacy, communication, and problem-solving skills through hands-on learning.
- Chartered Clubs
 - Submitted DNR Time Sheet for all SAFE Sports disciplines
 - Archery Team – Charter meeting with new head coach
- Meetings
 - Riley's Light Foundation
 - Pike County Schools CTAE and 4-H collaboration meeting
 - PCD Visit
- Social Media
 - Instagram - 650 indirect, 22 direct (10 posts)
 - Facebook – 8849 indirect, 151 direct (28 posts)
- Other
 - Georgia 4-H State Council Trip – 2 Voting delegates attended the Georgia 4-H State Council
 - Cloverleaf Summer Camp
 - 36 Pike County Elementary School students in attendance
 - 2 Adult Volunteers
 - 1 Teen Leader
 - Riley's Light Car Show Volunteer – Scholarship from Riley's Light Foundation available for local 4-H Students
- Office Contacts

- Face to face – 9
- Phone – 32
- Email - 22

Extension Administrative Assistant: Morgan Mathews

- Contacts
 - Phone- 60
 - Email- 106
 - Face to Face- 92
- Services
 - Soil Samples- 8
 - Water Samples- 11
 - Forage Samples- 1
 - Other- 1

J. JOEL EDWARDS PUBLIC LIBRARY

Manager's Report

June 2026

June 2026 STATS	
# PATRONS	4,246
COMPUTER SESSIONS	140
Wi-Fi USERS	276
AWE COMPUTER SESSIONS	
GADD	
ADULT VOL. HRS	87.5
ONSITE 0-5 PGMS	6
ONSITE 0-5 PGM ATTEND	190
OFFSITE 0-5 PGM	0
OFFSITE 0-5 PGM ATT	0
ONSITE 6-11 PGM	9
ONSITE 6-11 PGM ATT	609
OFFSITE 6-11 PGM	5
OFFSITE 6-11 PGM ATT	150
ONSITE TEEN PGM	4
ONSITE TEEN ATT	10
OFFSITE TEEN PGM	0
OFFSITE TEEN ATT	0
ONSITE ADULT PGM	5
ONSITE ADULT ATT	57
ITEMS RECEIVED	217
TOTAL COLLECTIONS/ITEMS	31, 835
CIRCULATION	3,592
STEAM Room	10
*INCOMING TRANSITS	779
*OUTGOING TRANSITS	1,038

June Programs

6/2 – Story Time
Book Bedazzling

6/3 - Take & Make Dinosaur Craft

6/4 – Summer Reading Kick-off
Out of the Box Dinos Performance
Bouncy House (To the Moon Inflatables)
Snow Cone Stand

6/5 – Golden Movie Time

6/8-6/12 –Early Voting

6/9- Story Time
Stitch and Sip
Dinosaur Sock Animal Craft

6/11- Untamed Zoo Performance

6/16 – Story Time
Dungeons and Dragons Club

6/17 – Stained Glass Craft

6/18 – Jason Clark, Southeastern Reptile Rescue Performance
Little Pike Paradise
Take & Make Snake Puppet
Father's Day Fish Craft

6/23 – Story Time
Spy Day

6/24 – Dino Double Feature (Ice Age and Jurassic Park)

6/25 – Ag Experience Trailer
The Science Guys Performance

6/30 – Story Time
Book Club
Take & Make 4th of July Craft

Daily STEAM Room Open

Breakdown of the programs

On-site 0—5 y.o. programs:

Story Time (Weekly)
Little Pike Paradise Soft Play
Summer Reading Performances

Off-site 0—5 y.o. programs:

1,000 Books Before Kindergarten

On-site 6—11 y.o. and Teen programs:

Summer Reading Performances
Make your own Sock Dinosaur
Stained Glass Craft
Father's Day Craft
Movie Day
Dungeons and Dragons (Teens)

Off-site 6-11 y.o. and Teen programs

Take & Make Crafts: bookmarks, Snake Puppets, 4th of July Craft

On-site Adult programs:

Book Club
Sip and Stitch
Book Bedazzling

STEAM Room:

3-D Printing

Conference Room

Proctor Exam
Early Voting

Pike County Magistrate Court

Memo

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

From: M. Callaway-Ingram, Chief Magistrate 
Clayton T. Kendrick, Magistrate

Re: Breakdown on Animal Control County Ordinance Violation Fines and Fees for June 2026

Date: July 14, 2026

In an effort to help distinguish fines and court costs derived from Animal Control County Ordinance Violations and other County Ordinance Violations, this information is being provided as a breakdown of fines, fees and court costs received during the month of **June 2026** as they relate to Animal Control County Ordinance Violations.

Leslie Hill	26-35CO	\$100
Katherine Clack	26-36CO	\$100
Morgan Story	26-38CO	\$100
Morgan Story	26-39CO	\$100
Heathcliffe Coonrod	25-82CO	\$7
Dusty Thomas	25-95CO	\$54.35

Thus, \$461.35 of the check in the amount of \$ 2,310.27 paid to the Pike County Board of Commissioners is attributable to Animal Ordinance cases for the month of June 2026.

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



PLANNING AND DEVELOPMENT OFFICE

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

P. O. Box 377
77 Jackson St.
Zebulon GA 30295

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

"Serving Citizens Responsibly"

7/15/2026

County Manager and Commissioners.

Below is a breakdown of my departments monthly report for June 2026. If you have any questions please call me.

Permits: 42 Total (8 New Home)

FEES COLLECTED

Residential Fees:	\$ 20,757.40
City Permits:4	\$ 1,323.40
Impact Fees Residential:	\$ 33,879.95
Impact Fees Commercial:	\$ 6,124.43
Business Licenses: 30	\$ 7,589.10
Plats Reviewed: 8	\$ 650.00
Zoning Cases and Final Plats: 2	\$ 600.00
LDP: 0	\$ -
Administrative Variance: 1	\$ 100.00
TOTAL FEES COLLECTED	\$ 71,024.28

Code Enforcement: 6-15-26 through 6-30-26

Open cases - 10
Court Arraignment - 1
Site inspections - 6
Follow up site visites - 5
Compliant calls - 3

Building Inspections

Various building inspections - 44

The department is staying steady as we navigate the day-to-day activities.

Thanks,

Cassandra Jones

Cassandra Jones

Director



JUNE 2026

Monthly Report

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

JUDGE GINNY BLAKENEY

Total Monthly Collections:

\$26,430.57

Citizen Engagements:

228 (receipted)

Weapons Carry Licenses

51 ISSUED

Marriage Licenses

15 ISSUED

Issued Citations

Georgia DNR - 0

Georgia State Patrol - 50

Pike County SO - 64

Total: 114 Cases

Civil Filings

Petition to Probate: 3

Petition for Year's Support: 2

Administrations: 3

Guardianships: 13

Discharge: 1

Misc. Filings: 13

Total: 35 Filings

Vital Records:

63 Birth Certificates

173 Death Certificates

Orders to Apprehend:

1 Cases

Technology Fund Collections

\$1,130.00

Paid to Commissioners
(after fund disbursements)

\$15,706.11



Pike County Public Works Monthly Report

June 4th, 2026 – July 3rd, 2026

Work Orders

- Installed speed limit signs between 8367 Old Zebulon Road and Roberts Quarters Road
- Cleaned out culvert at the intersection of Patton Road and Wentworth Way
- Built the shoulder up along the edge of the road at the intersection of Chapel Hill and Hutchinson Farm Road
- Patched two holes near the Dollar General on Bottoms Road at Highway 18
- Tore out beaver dams that were built at the culvert that was causing flooding on Daniel Road
- Removed all vegetation from the dam of the watershed and riser at Green Street Meansville watershed; also removed all trees from the plunge pool for the NRCS
- Removed all vegetation from dam as well as plunge pool and riser. Repaired huge wash out near plunge pool on outlet of dam that had bad erosion with dirt, rip rap, and grass mat at the Alexander Road Watershed for the NRCS
- Removed all vegetation from dam as well as removed down trees from plunge pool and riser at the Harden Road Watershed for the NRCS
- Removed dead deer from the intersection of Old Zebulon Road and Howell Road
- Removed large fallen tree on Madden Road
- Removed load of construction debris that was dumped on the edge of McKinley Road
- Replaced No Thru Traffic sign and misspelled road name sign on Ginger Cake Road
- Mowed all low hanging limbs and brush growing near the edge of the road near 1025 Shortcut Road. As well as clipped high shoulders throughout the full length of the road that was encroaching into the asphalt causing the road to be narrow.
- Cleaned out culvert with high pressure water truck as well as repaired washed out part of the road near the culvert and driveway at 426 Dunbar School Road
- Installed two Blind Drive signs near Apple Lane on Williamson Zebulon Road
- Repaired potholes and washouts with motor grader at 223 Arthur Road
- Removed dead deer near 2380 Chappel Hill Road
- Removed dead dog near 19 Wilder Road
- Tore down beaver dam blocking culvert on Daniel Road
- Cut back trees that have grown out into the road near 2248 Weems Road
- Cleaned out ditches on Hagans Mountain Road where water was jumping across the road and causing a washout

- Cleaned out drains at the intersection of Williams Trail and Ethridge Mill Road
- Removed fallen tree that was blocking both lanes of Buffinton Road
- Repaired large pothole on Williamson Zebulon Road
- Replaced faded stop sign at the intersection of Plantation Road and Honeysuckle Lane
- Laid rock on muddy area of Russell Road where it intersects New Hope Road
- Laid rock on muddy areas of Flowers Road
- Removed fallen tree from across the road near 220 Hillcrest Street
- Removed fallen tree from across the road on Spring Road
- Repaired washed out area of road and potholes at 4801 Blanton Mill Road
- Removed tree that had fallen and was lodged against another tree on Mountain View Road
- Cut back trees that were hanging out onto the road near the intersection of Eppenger Bridge Road and Collier Road
- Removed mattress that was dumped on 2nd District Road
- Cleaned out culvert and ditches at 731 Tanyard Road
- Repaired the intersection at Rawlins Road and Tanyard Road to keep rainwater from washing mud onto Tanyard Road
- Repaired large rut from washout as well as cleaned out ditches and culvert at 152 Wright Road
- Removed dead deer on Bates Road
- Cut back tree that was hanging out onto the road between 971 and 777 Harden Road
- Installed road name signs at the 3-way stop at Watering Hole Pass and Ranchland Gap
- Cut back low hanging limbs at the stop sign near 312 Watering Hole Pass
- Repaired bad washout near 2235 West Road
- Repaired bad washout near the intersection of Reams Road and Bagwell Road
- Removed fallen tree blocking the road near 903 Gaulding Road
- Repaired and patched three large areas of Twin Oaks Road with hot mix asphalt that were falling apart due to trash truck traffic
- Replaced rotted Cross Road Ahead sign near 921 Old Lifsey Springs Road
- Cut back low hanging limbs that were covering signs near the bridge on Kings Bridge Road
- Removed dead deer near 2873 Old Lifsey Springs Road
- Mowed paved and dirt portions of 2nd District Road
- On Call removed several downed trees blocking the roads after the major storm on June 18th-19th. Gaulding Road(X2), Mean Street, Old Fayetteville Road, Mount View Road, Shackelford Road, 2nd Street, and Harden Road
- Cleaned out culvert at 410 Dunn Road
- Cleaned out ditches between the area of Dukes Road and Pitts Road
- Repaired sinkhole near the culvert at 496 Adams Road
- Repaired washout around outlet of 60-inch cross drain at the creek on Cook Road
- Removed all cypress trees at the Board of Commissioners office in preparation for the parking lot to be paved

Driveway Permits

- Inspected driveway on Concord Road
- Inspected and approved driveways on Kings Road, Salter Road, McKinley Road, West Fossett Road, Millie Trail, Reidsboro Road, Roberts Quarters Road, and Tanyard Road
- Collected \$400 in Driveway Permit fees.

Rotational Road Maintenance

- Motor graders worked into the evenings during the week of June 22nd getting the roads back in shape after the major storms from the previous weekend. Graders have been in the Hunter Road, Caldwell Road, Kendrick Road, and Perkins Road area. They are currently in the Calvary Road and River Road area.
- The long-arm mowers are currently in the River Road, Caldwell Bridge Road, and Old Zebulon Road area.
- Paved road mowing crews are in the Kings Road, Rose Hill Road, and Flat Shoals Road area.

Shop

- The Public Works shop continues to complete maintenance on all county owned vehicles to include hoses, belts, brakes, tires, and oil changes. As well as servicing all Public Works equipment.

Thank you,

Chris Goodman

Director of Public Works

July 2026

Su	Monday	Tuesday	Wednesday	Thursday	Friday	Sat
			1 Crafts with Janie Clark from Brightmoor @ 10:00am PM BINGO Prizes	2 AM Prize Bingo Center Closed @ 12:30 Noon	3 Independence Day Center Closed	4
5	6 Chair Exercise @ 10:00 3 Laps Call a friend Word Search	7 Pastor Odom 10:00am 3 Laps Check out the exercise room	8 Chair Exercise @ 10:00 3 Laps Call a friend	9 Senior Farmer Market@ Pike County PM BINGO R	10 Golden Senior Day @ Library meet there at 10:15 am Center Closed	11
12	13 Chair Exercise @ 10:00 3 Laps Call a friend Word Search	14 Pastor Odom 10:00am 3 Laps Check out the exercise room	15 The Price is Right with L @ 10:00am 3 Laps Call a friend	16 AM Bingo Card Games Basketball 3 Laps	17 Chair Exercise @ 10:00am 3Laps BINGO PM	18

19	20 Chair Exercise @ 10:00 3 Laps Call a friend Word Search	21 Pastor Odom 10:00am 3 Laps Check out the exercise room	22 Chair Exercise @ 10:00 3 Laps Call a friend	23 AM Bingo Young @ Heart Club Birthday Celebration 3 Laps Brown Bag Pickup	24 Summer Wellness & Friendship Day with Upson County.	25
26	27 Games with Paula with Eternal Hope @ 10:00am Call a Friend 3 Laps	28 Pastor Odom 10:00am 3 Laps Check out the exercise room	29 Painting with Mr. Larry @ 10:00am 3 Laps Basketball Check out the exercise room	30 AM Bingo Card Games Basketball Afternoon Show and Tell 3 Laps	31 Fishing/Picnic with Spalding County Center Closed	

What Are the Benefits of Drinking Water

As mentioned above, our bodies require water in order to survive. But there are also many **health benefits of drinking water**, including:

- Carrying nutrients and oxygen to all of the cells in our body. [90% of our blood is made of water](#), making water essential for proper bodily function
- Helping to regulate our body temperature
- Cushioning our joints
- Stabilizing our heartbeat

- Normalizing our blood pressure
- Aiding digestion
- Protecting our organs and tissue
- Helping to prevent constipation
- Flushing bacteria from our bladder

PIKE COUNTY BOARD OF COMMISSIONERS

Financial Reports

SUBJECT:

Financial Reports

ACTION:

Approve/Deny/Discuss

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	911 Check Register
▣ Exhibit	Balance Sheet FY 25-26
▣ Exhibit	Balance Sheet FY 26-27
▣ Exhibit	Bank Balances
▣ Exhibit	Budget to Actuals Review
▣ Exhibit	CAIP Check Register
▣ Exhibit	Federal Seizure Check Register
▣ Exhibit	General Fund Check Register
▣ Exhibit	Georgia Fund 1
▣ Exhibit	Impact Fee Worksheet
▣ Exhibit	Opioid Check Register
▣ Exhibit	Revenue & Expenditure FY 25-26
▣ Exhibit	Revenue & Expenditure FY 26-27
▣ Exhibit	Sales Tax History
▣ Exhibit	SPLOST Fund Check Register

REVIEWERS:

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

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 215-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
3763	06/30/2026	5202 AT&T MOBILITY 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 103.75	103.75
3764	06/30/2026	1078 CITY OF ZEBULON-WATER 215-38-4400-531210-000 WATER & SEWAGE	Check	No 101.67	101.67
3765	06/30/2026	3002 DISH NETWORK 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 107.13	107.13
3766	07/07/2026	1044 AT&T 215-38-3800-523200-000 COMMUNICATION - PHONE 215-38-3800-523200-000 COMMUNICATION - PHONE 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 190.00 5,483.17 1,442.89	7,116.06
3767	07/07/2026	3015 AT&T CAPITAL SERVICES, INC 215-38-3800-523200-000 COMMUNICATION - PHONE 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 5,124.77 5,124.77	10,249.54
3768	07/07/2026	1216 MACON COMMUNICATIONS 215-38-3800-522200-000 M & R CONTRACT SERVICES	Check	No 33,774.00	33,774.00
3769	07/07/2026	5350 RINGCENTRAL INC 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 112.79	112.79
3770	07/07/2026	1206 SOUTHERN RIVERS ENERGY 215-38-4600-531530-000 ELECTRICITY EXPENSE	Check Accrual	No 113.00	113.00
3771	07/14/2026	5202 AT&T MOBILITY 215-38-3800-523200-000 COMMUNICATION - PHONE	Check Accrual	No 1.25	1.25
3772	07/14/2026	3582 AT&T U-VERSE 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 105.00	105.00
3773	07/14/2026	4576 CHARTER COMMUNICATIONS 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 48.27	48.27
3774	07/14/2026	1216 MACON COMMUNICATIONS 215-38-3800-522200-000 M & R CONTRACT SERVICES	Check	No 410.00	410.00
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	12	\$52,242.46
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	12	\$52,242.46

* Denotes Check Numbers that are out of sequence.

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Fund: 100 GENERAL FUND	
Type: Assets	
100-00-0000-111100-000 CASH IN BANK-GENERAL FUND	1,686,680.91
100-00-0000-111100-003 GENERAL-CASH RESERVES	351,614.48
100-00-1000-111110-076 ONE GA GRANT (CHESTNUT OAKS	550.00
100-00-1000-111110-080 PC FIRE DEPT DONATIONS	11,585.43
100-00-1000-111301-000 GEORGIA FUND 1 - INVESTMENT	7,011,140.27
100-00-1000-111800-000 PROPERTY TAX RECEIVABLE	188,328.28
100-00-1000-111850-000 PROPERTY TAX ALLOWANCE	-3,790.91
100-00-1000-111901-000 ACCOUNTS RECEIVABLE-OTHER	28,950.08
100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	416.30
100-00-1000-111914-000 A/R CITY OF MOLENA	5,724.22
100-00-1000-111915-000 A/R CITY OF CONCORD	1,818.94
100-00-1000-111919-000 A/R PC DEVELOPMENT AUTHORITY	19,365.92
100-00-1000-111920-000 A/R C BRYAN	76.46
100-00-1000-113100-215 DUE FROM E911 FUND	611,356.86
100-00-1000-113100-275 DUE FROM HOTEL MOTEL TAX	1,306.30
100-00-1000-113100-325 DUE FROM L.M.I. GRANT FUND	125,000.00
100-00-1000-113100-715 DUE FROM SUPERIOR COURT	42,609.40
100-00-1000-113100-716 DUE FROM LAW LIBRARY	3,280.12
100-00-1000-113100-720 DUE FROM PROBATE COURT	16,267.21
100-00-1000-113100-730 DUE FROM SHERIFF'S OFFICE	2,588.00
100-00-1000-113100-750 DUE FROM MAGISTRATE COURT	4,861.84
100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	34,879.27
100-00-1000-113800-000 PREPAID POSTAGE	3,892.58
100-00-1000-113801-000 PREPAID YEAREND EXPENSES	310,144.57
Type: Assets Total	\$10,458,646.53
Type: Liabilities & Equity	
Liabilities	
100-01-1000-121210-000 ACCRUED SALARIES & WAGES	352,686.91
100-01-1000-121211-000 ACCRUED ACCOUNTS PAYABLE	63,822.15
100-01-1000-121310-000 FEDERAL Withholding	3,139.85
100-01-1000-121315-000 HEALTH Withholding	-1,951.00

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
100-01-1000-121316-000 MEDICAL - Withholding	-43,206.13
100-01-1000-121318-000 VISION - Withholding	281.55
100-01-1000-121319-000 FLEXIBLE SPENDING ACCOUNT	252.03
100-01-1000-121320-000 FICA / MEDICARE Withholding	3,051.64
100-01-1000-121326-000 DENTAL - Withholding	-2,072.83
100-01-1000-121330-000 STATE Withholding	1,705.82
100-01-1000-121336-000 LIFE INSURANCE	-449.19
100-01-1000-121337-000 SHORT TERM DISABILITY	593.35
100-01-1000-121338-000 LONG TERM DISABILITY	-7,283.33
100-01-1000-121345-000 DEFFERED COMP	-4,108.72
100-01-1000-121346-000 TAX COMMISSION DEFERRED CC	140.78
100-01-1000-121361-000 BANKERS FIDELITY - LIFE Withhol	182.00
100-01-1000-121371-000 ADDITIONAL LIFE INS - Withholding	324.15
100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERI	-139.87
100-01-1000-121376-000 ANTHEM ACCIDENT	136.17
100-01-1000-121377-000 ANTHEM CRITICAL ILLNESS	931.11
100-01-1000-121378-000 ANTHEM HOSPITAL	202.23
100-01-1000-121379-000 DEFINED BENEFIT PLAN	769.15
100-01-1000-121400-000 EMPLOYER'S FICA	3,049.92
100-01-1000-121500-000 GARNISHMENTS PAYABLE	389.19
100-01-1000-121510-000 CHILD SPT-GA PAYABLE	579.17
100-01-1000-121530-000 CHPTR 13 PAYABLE	804.57
100-01-1000-121540-000 DUE TO IRS	4,207.63
100-01-1000-121700-000 DEFERRED PROPERTY TAXES	172,318.21
100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FU	819.10
100-01-1000-121900-230 DUE TO ARP FUND	1,943,364.58
100-01-1000-121900-325 DUE TO L.M.I. GRANT FUND	2,016,773.80
100-01-1000-122400-000 ACCRUED INTEREST PAYABLE	98,697.40
100-01-1000-512200-000 FICA	-141.19
Liabilities Total	\$4,609,870.20
Equity	
100 CURRENT FUND BALANCE	970,940.41
100-02-1000-134000-000 FUND BALANCE - GENERAL	4,709,257.92

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
100-02-1000-135100-000 FUND BALANCE - NONSPENDABL	7,321.00
100-02-1000-135101-000 FUND BALANCE - NONSPENDABL	96,557.00
100-02-1000-135300-017 FUND BALANCE - COMMITTED TA	40,000.00
100-02-1000-135300-018 FUND BAL COMMITTED BUILDING	8,000.00
100-02-1000-135300-024 FUND BALANCE COMMITTED- PR	4,500.00
100-02-1000-135302-000 FUND BAL - PROPERTY ASSESSM	12,200.00
Equity Total	\$5,848,776.33
Type: Liabilities & Equity Total	\$10,458,646.53
Fund: 206 JAIL CONSTRUCTION & OPERATION	
Type: Assets	
206-00-1000-111100-000 CASH IN BANK JAIL	31,388.90
206-00-1000-113100-715 DUE FROM SUPERIOR COURT	245.84
206-00-1000-113100-720 DUE FROM PROBATE COURT	1,157.04
206-00-1000-113100-750 DUE FROM MAGISTRATE COURT	103.16
Type: Assets Total	\$32,894.94
Type: Liabilities & Equity	
Equity	
206 CURRENT FUND BALANCE	14,957.37
206-02-1000-134000-000 FUND BALANCE	17,937.57
Equity Total	\$32,894.94
Type: Liabilities & Equity Total	\$32,894.94
Fund: 210 IMPACT FEES	
Type: Assets	
210-00-0000-111110-002 RES IMPACT FEE	320,958.62
210-00-0000-111120-002 COMM IMPACT FEE	20,798.70
210-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	1,772,798.92
210-00-1000-111900-000 ACCOUNTS RECEIVABLE	7,093.33
Type: Assets Total	\$2,121,649.57
Type: Liabilities & Equity	
Liabilities	
210-01-1000-123601-000 IMPACT FEE CREDIT LIABILITY	10,585.57
Liabilities Total	\$10,585.57
Equity	

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
210 CURRENT FUND BALANCE	564,079.65
210-02-1000-134000-000 FUND BALANCE	1,546,984.35
Equity Total	\$2,111,064.00
Type: Liabilities & Equity Total	\$2,121,649.57
Fund: 211 CONFISCATED ASSETS FUND	
Type: Assets	
211-00-1000-111102-000 CASH - STATE SEIZURES	3,631.00
211-00-1000-111103-000 CASH - PENDING ASSETS FORFEI	17,392.00
Type: Assets Total	\$21,023.00
Type: Liabilities & Equity	
Liabilities	
211-01-1000-121500-000 PENDING CASES	3,630.00
Liabilities Total	\$3,630.00
Equity	
211-02-1000-134220-000 FUND BALANCE	17,393.00
Equity Total	\$17,393.00
Type: Liabilities & Equity Total	\$21,023.00
Fund: 215 E-911 FUND	
Type: Assets	
215-00-0000-111100-000 CASH IN BANK- E-911 OPERATION	52,027.42
215-00-1000-111900-000 ACCOUNTS RECEIVABLE	30,272.60
215-00-1000-113800-000 PREPAID ITEMS	520.77
Type: Assets Total	\$82,820.79
Type: Liabilities & Equity	
Liabilities	
215-01-1000-121111-000 ACCRUED ACCTS PAYABLE	34,185.64
215-01-1000-121900-100 DUE TO GENERAL FUND	611,356.86
Liabilities Total	\$645,542.50
Equity	
215 CURRENT FUND BALANCE	-562,721.71
Equity Total	-\$562,721.71
Type: Liabilities & Equity Total	\$82,820.79
Fund: 225 FEDERAL SEIZURE FUND	

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Type: Assets	
225-00-1000-111110-000 FEDERAL SEIZURE FUND	92,341.22
Type: Assets Total	\$92,341.22
Type: Liabilities & Equity	
Liabilities	
225-01-2000-121100-000 ACCOUNTS PAYABLE	11,250.00
Liabilities Total	\$11,250.00
Equity	
225 CURRENT FUND BALANCE	-32,586.03
225-02-2000-134000-000 FUND BALANCE	113,677.25
Equity Total	\$81,091.22
Type: Liabilities & Equity Total	\$92,341.22
Fund: 230 AMERICAN RESCUE PLAN FUND	
Type: Assets	
230-00-0000-111100-000 CHECKING UNITED BANK - ARP	36,443.65
230-00-1000-113100-100 DUE FROM GENERAL FUND	1,943,364.58
Type: Assets Total	\$1,979,808.23
Type: Liabilities & Equity	
Liabilities	
230-01-1000-122500-000 Deferred Revenue	2,980,024.52
Liabilities Total	\$2,980,024.52
Equity	
230 CURRENT YEAR FUND BALANCE	-1,151,667.28
230-02-1000-134000-000 FUND BALANCE	151,450.99
Equity Total	-\$1,000,216.29
Type: Liabilities & Equity Total	\$1,979,808.23
Fund: 231 OPIOID ABATEMENT FUND	
Type: Assets	
231-00-0000-111100-000 OPIOID ABATEMENT CHECKING A	78,227.28
Type: Assets Total	\$78,227.28
Type: Liabilities & Equity	
Equity	
231 CURRENT YEAR FUND BALANCE	6,639.08

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
231-02-1000-134200-000 FUND BALANCE	71,588.20
Equity Total	\$78,227.28
Type: Liabilities & Equity Total	\$78,227.28
Fund: 245 DRUG ABUSE TREATMENT EDUCATION	
Type: Assets	
245-00-1000-111110-001 CASH IN BANK - DATE	20,119.33
245-00-1000-111901-000 ACCOUNTS RECEIVABLE - OTHEF	15.92
245-00-1000-113100-720 DUE FROM PROBATE COURT	54.23
Type: Assets Total	\$20,189.48
Type: Liabilities & Equity	
Equity	
245 CURRENT FUND BALANCE	-6,014.49
245-02-2000-134000-000 FUND BALANCE	26,203.97
Equity Total	\$20,189.48
Type: Liabilities & Equity Total	\$20,189.48
Fund: 250 TECHNOLOGY FEE FUND	
Type: Assets	
250-00-0000-111100-000 CHECKING - TECHNOLOGY FEE	10,997.40
250-00-1000-113100-720 DUE FROM PROBATE COURT	1,130.00
Type: Assets Total	\$12,127.40
Type: Liabilities & Equity	
Equity	
250 CURRENT YEAR FUND BALANCE	4,929.48
250-02-1000-134000-000 FUND BALANCE	7,197.92
Equity Total	\$12,127.40
Type: Liabilities & Equity Total	\$12,127.40
Fund: 275 HOTEL/MOTEL TAX FUND	
Type: Assets	
275-00-0000-111100-000 CASH IN BANK-HOTEL/MOTEL TA)	6,677.73
Type: Assets Total	\$6,677.73
Type: Liabilities & Equity	
Liabilities	
275-01-1000-121900-100 DUE TO GENERAL FUND	1,306.30

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Liabilities Total	\$1,306.30
Equity	
275 CURRENT YEAR FUND BALANCE	5,371.43
Equity Total	\$5,371.43
Type: Liabilities & Equity Total	\$6,677.73
Fund: 285 JUVENILE COURT FUND	
Type: Assets	
285-00-1000-111110-000 CASH IN BANK JUVENILE COURT	15,852.65
Type: Assets Total	\$15,852.65
Type: Liabilities & Equity	
Equity	
285 CURRENT FUND BALANCE	1,405.57
285-02-2600-134000-000 FUND BALANCE JUVENILE FUND	14,447.08
Equity Total	\$15,852.65
Type: Liabilities & Equity Total	\$15,852.65
Fund: 320 SPLOST 2016-2022	
Type: Assets	
320-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	358,616.14
320-00-1000-111100-000 CASH IN BANK-SPLOST CONST AC	13,599.51
Type: Assets Total	\$372,215.65
Type: Liabilities & Equity	
Equity	
320 CURRENT FUND BALANCE	-801,714.24
320-00-1000-134000-000 FUND BALANCE	1,173,929.89
Equity Total	\$372,215.65
Type: Liabilities & Equity Total	\$372,215.65
Fund: 323 SPLOST 2022-2028	
Type: Assets	
323-00-0000-111100-000 CASH IN BANK SPLOST 2022-2028	3,678,472.42
323-00-0000-116100-000 RESTRICTED CASH - REGIONS TR	8,843,901.03
323-00-1000-111100-001 CASH IN BANK BOND 2023-2024	1,000.00
323-00-1000-111400-000 INTEREST RECEIVABLE	28,863.69
Type: Assets Total	\$12,552,237.14

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Type: Liabilities & Equity	
Equity	
323 CURRENT YEAR FUND BALANCE	-324,928.71
323-02-1000-134000-000 FUND BALANCE SPLOST 2022-20	12,877,165.85
Equity Total	\$12,552,237.14
Type: Liabilities & Equity Total	\$12,552,237.14
Fund: 325 LMI GRANT FUND	
Type: Assets	
325-00-0000-111100-042 CASH-L.M.I. GRANT (DOT)	644,458.22
325-00-1000-111900-000 ACCTS RECIEVABLE - LMI GRANT	17,030.00
325-00-1000-113100-100 DUE FROM GENERAL FUND	2,016,773.80
Type: Assets Total	\$2,678,262.02
Type: Liabilities & Equity	
Liabilities	
325-01-1000-121900-100 DUE TO GENERAL FUND	125,000.00
Liabilities Total	\$125,000.00
Equity	
325 CURRENT FUND BALANCE	346,588.70
325-02-1000-134000-000 FUND BALANCE LMI GRANT	2,206,673.32
Equity Total	\$2,553,262.02
Type: Liabilities & Equity Total	\$2,678,262.02
Fund: 341 CDBG GRANT FUND	
Type: Assets	
341-00-1000-111100-000 CDBG Grant - State - Cash in Bank	178.03
Type: Assets Total	\$178.03
Type: Liabilities & Equity	
Equity	
341-02-1000-134000-000 Fund Balance CDBG	178.03
Equity Total	\$178.03
Type: Liabilities & Equity Total	\$178.03
Fund: 350 C.A.I.P FUND	
Type: Assets	
350-00-1000-111100-000 CAIP FUND- CASH IN BANK	15,913.62

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Type: Assets Total	\$15,913.62
Type: Liabilities & Equity	
Equity	
350 CURRENT FUND BALANCE	-16,203.46
350-02-1000-134000-000 FUND BALANCE	32,117.08
Equity Total	\$15,913.62
Type: Liabilities & Equity Total	\$15,913.62
Fund: 715 CLERK OF SUPERIOR COURT	
Type: Assets	
715-00-0000-111110-000 UB CASH - CRIMINAL & CIVIL - 090	1,285.81
715-00-0000-111120-000 FBP CASH - REAL ESTATE/OFFICE	70,259.06
715-00-0000-111130-000 FBP CASH - CONDEMNTN/GARNIS	322,512.81
715-00-0000-111140-000 UB CASH - CASH BONDS - 0493	40,592.54
715-00-1000-113100-750 DUE FROM MAGISTRATE COURT	100.00
Type: Assets Total	\$434,750.22
Type: Liabilities & Equity	
Liabilities	
715-01-1000-121120-000 PAYABLE TO OTHERS	397,194.42
715-01-1000-121900-100 DUE TO GENERAL FUND	37,348.30
715-01-1000-121900-206 DUE TO JAIL FUND	22.50
715-01-1000-121900-716 DUE TO LAW LIBRARY	185.00
Liabilities Total	\$434,750.22
Type: Liabilities & Equity Total	\$434,750.22
Fund: 716 LAW LIBRARY - SUPERIOR COURT	
Type: Assets	
716-00-1000-111110-000 CASH IN BANK - LAW LIBRARY	23,446.06
716-00-1000-113100-715 DUE FROM SUPERIOR	185.00
716-00-1000-113100-720 DUE FROM PROBATE	350.00
716-00-1000-113100-750 DUE FROM MAGISTRATE COURT	550.00
Type: Assets Total	\$24,531.06
Type: Liabilities & Equity	
Equity	
716-02-2000-134000-000 FUND BALANCE	24,531.06

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Equity Total	\$24,531.06
Type: Liabilities & Equity Total	\$24,531.06
Fund: 720 PROBATE COURT	
Type: Assets	
720-00-0000-111110-000 CASH - UB PROBATE CT - 4456	910.00
720-00-0000-111120-000 CASH - UB PROBATE BOND ACCT	20,404.11
Type: Assets Total	\$21,314.11
Type: Liabilities & Equity	
Liabilities	
720-01-1000-121120-000 PAYABLE TO OTHERS	6,553.37
720-01-1000-121900-100 DUE TO GENERAL FUND	13,241.11
720-01-1000-121900-206 DUE TO JAIL FUND	810.89
720-01-1000-121900-250 DUE TO TECH FUND	358.74
720-01-1000-121900-716 DUE TO LAW LIBRARY	350.00
Liabilities Total	\$21,314.11
Type: Liabilities & Equity Total	\$21,314.11
Fund: 740 TAX COMMISSIONERS FUND	
Type: Assets	
740-00-1000-111110-000 UB - TAX COMM MAIN ACCT 2917	588,965.64
740-00-1000-111120-000 UB - TAX COMM EXCESS FUNDS 5	16,379.12
740-00-1000-111500-000 TAXES RECEIVABLE	389,920.55
Type: Assets Total	\$995,265.31
Type: Liabilities & Equity	
Liabilities	
740-01-1000-121101-000 TAXES PAYABLE UPON COLLECTI	573,000.94
740-01-1000-121902-000 DUE TO OTHER GOVTS & AGENC	422,264.37
Liabilities Total	\$995,265.31
Type: Liabilities & Equity Total	\$995,265.31
Fund: 750 MAGISTRATE COURT FUND	
Type: Assets	
750-00-1000-111110-000 MAGISTRATE CASH - UB 5405	10,208.43
Type: Assets Total	\$10,208.43
Type: Liabilities & Equity	

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Liabilities	
750-01-1000-121120-000 PAYABLE TO OTHERS	5,071.82
750-01-1000-121900-100 DUE TO GENERAL FUND	4,390.87
750-01-1000-121900-206 DUE TO JAIL FUND	95.74
750-01-1000-121900-715 DUE TO CLERK OF SUP CT	100.00
750-01-1000-121900-716 DUE TO LAW LIBRARY	550.00
Liabilities Total	\$10,208.43
Type: Liabilities & Equity Total	\$10,208.43
Fund: 761 PIKE COUNTY PUBLIC FACILITIES AUTHORITY	
Type: Assets	
761-00-0000-111110-000 UB CASH - PCPFA - 8069	298,570.00
Type: Assets Total	\$298,570.00
Type: Liabilities & Equity	
Liabilities	
761-01-1000-121901-000 DUE TO PCPFA	298,570.00
Liabilities Total	\$298,570.00
Type: Liabilities & Equity Total	\$298,570.00

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Fund: 100 GENERAL FUND	
Type: Assets	
100-00-0000-111100-000 CASH IN BANK-GENERAL FUND	425,131.75
100-00-0000-111100-003 GENERAL-CASH RESERVES	312,726.48
100-00-1000-111110-076 ONE GA GRANT (CHESTNUT OAKS	550.00
100-00-1000-111110-080 PC FIRE DEPT DONATIONS	11,585.43
100-00-1000-111301-000 GEORGIA FUND 1 - INVESTMENT	7,011,140.27
100-00-1000-111800-000 PROPERTY TAX RECEIVABLE	188,328.28
100-00-1000-111850-000 PROPERTY TAX ALLOWANCE	-3,790.91
100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	416.30
100-00-1000-111914-000 A/R CITY OF MOLENA	5,724.22
100-00-1000-111919-000 A/R PC DEVELOPMENT AUTHORITY	11,021.95
100-00-1000-111920-000 A/R C BRYAN	76.46
100-00-1000-113100-215 DUE FROM E911 FUND	611,356.86
100-00-1000-113100-275 DUE FROM HOTEL MOTEL TAX	1,306.30
100-00-1000-113100-325 DUE FROM L.M.I. GRANT FUND	125,000.00
100-00-1000-113100-716 DUE FROM LAW LIBRARY	3,546.24
100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	50,623.26
100-00-1000-113800-000 PREPAID POSTAGE	3,892.58
Type: Assets Total	\$8,758,635.47
Type: Liabilities & Equity	
Liabilities	
100-01-1000-121310-000 FEDERAL Withholding	21,978.93
100-01-1000-121315-000 HEALTH Withholding	-1,951.00
100-01-1000-121316-000 MEDICAL - Withholding	-190,933.76
100-01-1000-121318-000 VISION - Withholding	591.95
100-01-1000-121319-000 FLEXIBLE SPENDING ACCOUNT	722.13
100-01-1000-121320-000 FICA / MEDICARE Withholding	21,361.41
100-01-1000-121326-000 DENTAL - Withholding	-1,195.65
100-01-1000-121330-000 STATE Withholding	10,508.17
100-01-1000-121336-000 LIFE INSURANCE	-660.02
100-01-1000-121337-000 SHORT TERM DISABILITY	-475.34
100-01-1000-121338-000 LONG TERM DISABILITY	-9,416.17

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
100-01-1000-121345-000 DEFERRED COMP	-5,512.33
100-01-1000-121346-000 TAX COMMISSION DEFERRED CC	246.36
100-01-1000-121361-000 BANKERS FIDELITY - LIFE Withhol	182.00
100-01-1000-121371-000 ADDITIONAL LIFE INS - Withholdin	-649.63
100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERI	289.18
100-01-1000-121376-000 ANTHEM ACCIDENT	262.75
100-01-1000-121377-000 ANTHEM CRITICAL ILLNESS	1,147.07
100-01-1000-121378-000 ANTHEM HOSPITAL	436.69
100-01-1000-121379-000 DEFINED BENEFIT PLAN	38.83
100-01-1000-121400-000 EMPLOYER'S FICA	21,359.75
100-01-1000-121500-000 GARNISHMENTS PAYABLE	389.19
100-01-1000-121510-000 CHILD SPT-GA PAYABLE	-8.10
100-01-1000-121700-000 DEFERRED PROPERTY TAXES	172,318.21
100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FU	819.10
100-01-1000-121900-230 DUE TO ARP FUND	1,943,364.58
100-01-1000-121900-325 DUE TO L.M.I. GRANT FUND	2,016,773.80
100-01-1000-122400-000 ACCRUED INTEREST PAYABLE	98,697.40
100-01-1000-512200-000 FICA	-141.19
Liabilities Total	\$4,100,544.31
Equity	
100 CURRENT FUND BALANCE	-1,190,685.17
100-02-1000-134000-000 FUND BALANCE - GENERAL	5,680,198.33
100-02-1000-135100-000 FUND BALANCE - NONSPENDABL	7,321.00
100-02-1000-135101-000 FUND BALANCE - NONSPENDABL	96,557.00
100-02-1000-135300-017 FUND BALANCE - COMMITTED TA	40,000.00
100-02-1000-135300-018 FUND BAL COMMITTED BUILDING	8,000.00
100-02-1000-135300-024 FUND BALANCE COMMITTED- PR	4,500.00
100-02-1000-135302-000 FUND BAL - PROPERTY ASSESSM	12,200.00
Equity Total	\$4,658,091.16
Type: Liabilities & Equity Total	\$8,758,635.47
Fund: 206 JAIL CONSTRUCTION & OPERATION	
Type: Assets	
206-00-1000-111100-000 CASH IN BANK JAIL	32,894.94

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Type: Assets Total	\$32,894.94
Type: Liabilities & Equity	
Equity	
206-02-1000-134000-000 FUND BALANCE	32,894.94
Equity Total	\$32,894.94
Type: Liabilities & Equity Total	\$32,894.94
Fund: 210 IMPACT FEES	
Type: Assets	
210-00-0000-111110-002 RES IMPACT FEE	327,734.61
210-00-0000-111120-002 COMM IMPACT FEE	21,116.04
210-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	1,772,798.92
Type: Assets Total	\$2,121,649.57
Type: Liabilities & Equity	
Liabilities	
210-01-1000-123601-000 IMPACT FEE CREDIT LIABILITY	10,585.57
Liabilities Total	\$10,585.57
Equity	
210-02-1000-134000-000 FUND BALANCE	2,111,064.00
Equity Total	\$2,111,064.00
Type: Liabilities & Equity Total	\$2,121,649.57
Fund: 211 CONFISCATED ASSETS FUND	
Type: Assets	
211-00-1000-111102-000 CASH - STATE SEIZURES	3,631.00
211-00-1000-111103-000 CASH - PENDING ASSETS FORFEIT	17,392.00
Type: Assets Total	\$21,023.00
Type: Liabilities & Equity	
Liabilities	
211-01-1000-121500-000 PENDING CASES	3,630.00
Liabilities Total	\$3,630.00
Equity	
211-02-1000-134220-000 FUND BALANCE	17,393.00
Equity Total	\$17,393.00
Type: Liabilities & Equity Total	\$21,023.00
Fund: 215 E-911 FUND	

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Type: Assets	
215-00-0000-111100-000 CASH IN BANK- E-911 OPERATION	30,072.72
Type: Assets Total	\$30,072.72
Type: Liabilities & Equity	
Liabilities	
215-01-1000-121900-100 DUE TO GENERAL FUND	611,356.86
Liabilities Total	\$611,356.86
Equity	
215 CURRENT FUND BALANCE	-18,562.43
215-02-1000-134000-000 FUND BALANCE	-562,721.71
Equity Total	-\$581,284.14
Type: Liabilities & Equity Total	\$30,072.72
Fund: 225 FEDERAL SEIZURE FUND	
Type: Assets	
225-00-1000-111110-000 FEDERAL SEIZURE FUND	81,091.22
Type: Assets Total	\$81,091.22
Type: Liabilities & Equity	
Equity	
225-02-2000-134000-000 FUND BALANCE	81,091.22
Equity Total	\$81,091.22
Type: Liabilities & Equity Total	\$81,091.22
Fund: 230 AMERICAN RESCUE PLAN FUND	
Type: Assets	
230-00-0000-111100-000 CHECKING UNITED BANK - ARP	36,443.65
230-00-1000-113100-100 DUE FROM GENERAL FUND	1,943,364.58
Type: Assets Total	\$1,979,808.23
Type: Liabilities & Equity	
Liabilities	
230-01-1000-122500-000 Deferred Revenue	2,980,024.52
Liabilities Total	\$2,980,024.52
Equity	
230-02-1000-134000-000 FUND BALANCE	-1,000,216.29
Equity Total	-\$1,000,216.29

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Type: Liabilities & Equity Total	\$1,979,808.23
Fund: 231 OPIOID ABATEMENT FUND	
Type: Assets	
231-00-0000-111100-000 OPIOID ABATEMENT CHECKING A	77,393.94
Type: Assets Total	\$77,393.94
Type: Liabilities & Equity	
Equity	
231 CURRENT YEAR FUND BALANCE	-833.34
231-02-1000-134200-000 FUND BALANCE	78,227.28
Equity Total	\$77,393.94
Type: Liabilities & Equity Total	\$77,393.94
Fund: 245 DRUG ABUSE TREATMENT EDUCATION	
Type: Assets	
245-00-1000-111110-001 CASH IN BANK - DATE	20,189.48
Type: Assets Total	\$20,189.48
Type: Liabilities & Equity	
Equity	
245-02-2000-134000-000 FUND BALANCE	20,189.48
Equity Total	\$20,189.48
Type: Liabilities & Equity Total	\$20,189.48
Fund: 250 TECHNOLOGY FEE FUND	
Type: Assets	
250-00-0000-111100-000 CHECKING - TECHNOLOGY FEE	12,127.40
Type: Assets Total	\$12,127.40
Type: Liabilities & Equity	
Equity	
250-02-1000-134000-000 FUND BALANCE	12,127.40
Equity Total	\$12,127.40
Type: Liabilities & Equity Total	\$12,127.40
Fund: 275 HOTEL/MOTEL TAX FUND	
Type: Assets	
275-00-0000-111100-000 CASH IN BANK-HOTEL/MOTEL TA	6,677.73
Type: Assets Total	\$6,677.73

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Type: Liabilities & Equity	
Liabilities	
275-01-1000-121900-100 DUE TO GENERAL FUND	1,306.30
Liabilities Total	\$1,306.30
Equity	
275-02-1000-134000-000 FUND BALANCE	5,371.43
Equity Total	\$5,371.43
Type: Liabilities & Equity Total	\$6,677.73
Fund: 285 JUVENILE COURT FUND	
Type: Assets	
285-00-1000-111110-000 CASH IN BANK JUVENILE COURT	15,852.65
Type: Assets Total	\$15,852.65
Type: Liabilities & Equity	
Equity	
285-02-2600-134000-000 FUND BALANCE JUVENILE FUND	15,852.65
Equity Total	\$15,852.65
Type: Liabilities & Equity Total	\$15,852.65
Fund: 320 SPLOST 2016-2022	
Type: Assets	
320-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	358,616.14
320-00-1000-111100-000 CASH IN BANK-SPLOST CONST AC	13,599.51
Type: Assets Total	\$372,215.65
Type: Liabilities & Equity	
Equity	
320-00-1000-134000-000 FUND BALANCE	372,215.65
Equity Total	\$372,215.65
Type: Liabilities & Equity Total	\$372,215.65
Fund: 323 SPLOST 2022-2028	
Type: Assets	
323-00-0000-111100-000 CASH IN BANK SPLOST 2022-2028	3,676,472.42
323-00-0000-116100-000 RESTRICTED CASH - REGIONS TR	8,843,901.03
323-00-1000-111100-001 CASH IN BANK BOND 2023-2024	1,000.00
323-00-1000-111400-000 INTEREST RECEIVABLE	28,863.69

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Type: Assets Total	\$12,550,237.14
Type: Liabilities & Equity	
Equity	
323 CURRENT YEAR FUND BALANCE	-2,000.00
323-02-1000-134000-000 FUND BALANCE SPLOST 2022-2023	12,552,237.14
Equity Total	\$12,550,237.14
Type: Liabilities & Equity Total	\$12,550,237.14
Fund: 325 LMI GRANT FUND	
Type: Assets	
325-00-0000-111100-042 CASH-L.M.I. GRANT (DOT)	661,488.22
325-00-1000-113100-100 DUE FROM GENERAL FUND	2,016,773.80
Type: Assets Total	\$2,678,262.02
Type: Liabilities & Equity	
Liabilities	
325-01-1000-121900-100 DUE TO GENERAL FUND	125,000.00
Liabilities Total	\$125,000.00
Equity	
325-02-1000-134000-000 FUND BALANCE LMI GRANT	2,553,262.02
Equity Total	\$2,553,262.02
Type: Liabilities & Equity Total	\$2,678,262.02
Fund: 341 CDBG GRANT FUND	
Type: Assets	
341-00-1000-111100-000 CDBG Grant - State - Cash in Bank	178.03
Type: Assets Total	\$178.03
Type: Liabilities & Equity	
Equity	
341-02-1000-134000-000 Fund Balance CDBG	178.03
Equity Total	\$178.03
Type: Liabilities & Equity Total	\$178.03
Fund: 350 C.A.I.P FUND	
Type: Assets	
350-00-1000-111100-000 CAIP FUND- CASH IN BANK	15,913.62
Type: Assets Total	\$15,913.62

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Type: Liabilities & Equity	
Equity	
350-02-1000-134000-000 FUND BALANCE	15,913.62
Equity Total	\$15,913.62
Type: Liabilities & Equity Total	\$15,913.62
Fund: 715 CLERK OF SUPERIOR COURT	
Type: Assets	
715-00-0000-111110-000 UB CASH - CRIMINAL & CIVIL - 090	1,285.81
715-00-0000-111120-000 FBP CASH - REAL ESTATE/OFFICE	70,259.06
715-00-0000-111130-000 FBP CASH - CONDEMNTN/GARNIS	322,512.81
715-00-0000-111140-000 UB CASH - CASH BONDS - 0493	40,592.54
715-00-1000-113100-750 DUE FROM MAGISTRATE COURT	100.00
Type: Assets Total	\$434,750.22
Type: Liabilities & Equity	
Liabilities	
715-01-1000-121120-000 PAYABLE TO OTHERS	397,194.42
715-01-1000-121900-100 DUE TO GENERAL FUND	37,348.30
715-01-1000-121900-206 DUE TO JAIL FUND	22.50
715-01-1000-121900-716 DUE TO LAW LIBRARY	185.00
Liabilities Total	\$434,750.22
Type: Liabilities & Equity Total	\$434,750.22
Fund: 716 LAW LIBRARY - SUPERIOR COURT	
Type: Assets	
716-00-1000-111110-000 CASH IN BANK - LAW LIBRARY	23,446.06
716-00-1000-113100-715 DUE FROM SUPERIOR	185.00
716-00-1000-113100-720 DUE FROM PROBATE	350.00
716-00-1000-113100-750 DUE FROM MAGISTRATE COURT	550.00
Type: Assets Total	\$24,531.06
Type: Liabilities & Equity	
Equity	
716-02-2000-134000-000 FUND BALANCE	24,531.06
Equity Total	\$24,531.06
Type: Liabilities & Equity Total	\$24,531.06

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Fund: 720 PROBATE COURT	
Type: Assets	
720-00-0000-111110-000 CASH - UB PROBATE CT - 4456	910.00
720-00-0000-111120-000 CASH - UB PROBATE BOND ACCT	20,404.11
Type: Assets Total	\$21,314.11
Type: Liabilities & Equity	
Liabilities	
720-01-1000-121120-000 PAYABLE TO OTHERS	6,553.37
720-01-1000-121900-100 DUE TO GENERAL FUND	13,241.11
720-01-1000-121900-206 DUE TO JAIL FUND	810.89
720-01-1000-121900-250 DUE TO TECH FUND	358.74
720-01-1000-121900-716 DUE TO LAW LIBRARY	350.00
Liabilities Total	\$21,314.11
Type: Liabilities & Equity Total	\$21,314.11
Fund: 740 TAX COMMISSIONERS FUND	
Type: Assets	
740-00-1000-111110-000 UB - TAX COMM MAIN ACCT 2917	588,965.64
740-00-1000-111120-000 UB - TAX COMM EXCESS FUNDS 5	16,379.12
740-00-1000-111500-000 TAXES RECEIVABLE	389,920.55
Type: Assets Total	\$995,265.31
Type: Liabilities & Equity	
Liabilities	
740-01-1000-121101-000 TAXES PAYABLE UPON COLLECTI	573,000.94
740-01-1000-121902-000 DUE TO OTHER GOVTS & AGENC	422,264.37
Liabilities Total	\$995,265.31
Type: Liabilities & Equity Total	\$995,265.31
Fund: 750 MAGISTRATE COURT FUND	
Type: Assets	
750-00-1000-111110-000 MAGISTRATE CASH - UB 5405	10,208.43
Type: Assets Total	\$10,208.43
Type: Liabilities & Equity	
Liabilities	
750-01-1000-121120-000 PAYABLE TO OTHERS	5,071.82

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
750-01-1000-121900-100 DUE TO GENERAL FUND	4,390.87
750-01-1000-121900-206 DUE TO JAIL FUND	95.74
750-01-1000-121900-715 DUE TO CLERK OF SUP CT	100.00
750-01-1000-121900-716 DUE TO LAW LIBRARY	550.00
Liabilities Total	\$10,208.43
Type: Liabilities & Equity Total	\$10,208.43
Fund: 761 PIKE COUNTY PUBLIC FACILITIES AUTHORITY	
Type: Assets	
761-00-0000-111110-000 UB CASH - PCPFA - 8069	298,570.00
Type: Assets Total	\$298,570.00
Type: Liabilities & Equity	
Liabilities	
761-01-1000-121901-000 DUE TO PCPFA	298,570.00
Liabilities Total	\$298,570.00
Type: Liabilities & Equity Total	\$298,570.00

PIKE COUNTY BANK BALANCES	6/24/2026	7/20/2026
GENERAL FUNDS		
General Fund (100 Fund)	484,224.78	425,131.75
Pike County Fire Department Donations (100 Fund)	10,710.43	11,585.43
Pike County Cash Reserves (100 Fund)	351,600.72	312,726.48
One GA Grant (Chestnut Oaks)	550.00	550.00
Georgia Fund 1 - Investment Accounts (100 Fund)	8,011,140.27	7,011,140.27
SPECIAL REVENUE FUNDS		
Pike County Jail Construction (206 Fund)	31,388.90	32,894.94
E-911 Operation (215 Fund)	18,569.31	30,072.72
Pike County Drug Abuse Treasment & Education (245 Fund)	20,116.99	20,189.48
Pike County Federal Seizure Fund (225 Fund)	92,341.22	81,091.22
Pike County Juvenile Court (285 Fund)	15,852.65	15,852.65
Hotel/Motel Tax Fund (275 Fund)	6,677.73	6,677.73
Opioid Abatement Fund (231 Fund)	76,161.23	77,393.94
Probate Court Technology Fee (250 Fund)	10,997.40	12,127.40
CAPITAL PROJECT FUND		
Residential Impact Fee - 237 (210 Fund)	314,182.63	327,734.61
Commercial Impact Fee - 933 (210 Fund)	20,797.93	21,116.04
Georgia Fund 1 - Investment Accounts (210 Fund)	1,772,798.92	1,772,798.92
C.A.I.P. Fund (350 Fund)	15,911.37	15,913.62
L.M.I.G. Grant - DOT (325 Fund)	644,458.22	661,488.22
CDBG Grant - State (341 Fund)	178.03	178.03
American Rescue Plan (230 Fund)	36,432.12	36,443.65
SPLOST FUND		
S.P.L.O.S.T. 2022-2028 (323 Fund)	3,411,946.99	3,676,472.42
S.P.L.O.S.T. Construction (320 Fund)	13,598.12	13,599.51
Georgia Fund 1 - Investment Accounts (320 Fund)	358,616.14	358,616.14
Bond Fund 2023 - 2024 (323)	1,000.00	1,000.00
Bond Trust Fund Regions Bank 2023-2024 Bonds (323)	8,832,440.87	8,843,901.03
GRAND TOTAL	24,552,692.97	23,766,696.20

Pike County BOC
FY25-26 Budget Review
As of 06/30/2026

Ideal Remaining %: 0.00%

General Fund	Budgeted	Actual	% Remaining	
Revenues:				
Gen Property Taxes	\$ 10,649,035	\$ 9,100,185	15%	*Based off PY's 1 months remaining will receive around \$9,200,000 total
LOST	\$ 2,000,000	\$ 2,074,858	-4%	
Insurance Prem Tax	\$ 1,450,000	\$ 1,563,590	-8%	
Motor Veh - TAVT	\$ 1,723,000	\$ 1,694,570	2%	
Sale of Assets	\$ 2,324,569	\$ 2,758,986	-19%	*\$419,954 Sale of P.W. Equipment - J.M. Wood & GovDeals
All Other Rev Sources	\$ 2,658,808	\$ 2,866,982	-8%	
Total Revenues	\$ 20,805,412	\$ 20,059,171	4%	*Estimating around \$750,000 less than budgeted (to the bad)
Expenditures:				
Contingencies	\$ 100,000	\$ -	100%	
Commissioners	\$ 3,762,236	\$ 3,653,520	3%	
Elections	\$ 430,308	\$ 395,824	8%	
Board of Eq.	\$ 4,200	\$ 1,436	66%	
Tax Commissioner	\$ 388,580	\$ 354,399	9%	
Tax Assessor	\$ 634,277	\$ 571,202	10%	
Building & Grounds	\$ 428,691	\$ 377,711	12%	
Court Services	\$ 224,190	\$ 211,580	6%	
Clerk of Sup. Court	\$ 382,833	\$ 396,970	-4%	*Historical Deed Indexing project over budget
District Attorney	\$ 221,303	\$ 221,047	0%	
Magistrate Court	\$ 373,466	\$ 358,920	4%	
Probate Court	\$ 295,103	\$ 271,580	8%	
Public Defender	\$ 186,448	\$ 186,448	0%	
Inmate Care	\$ 263,518	\$ 201,487	24%	
Sheriff	\$ 3,109,274	\$ 2,911,338	6%	
Jail	\$ 1,313,977	\$ 1,286,108	2%	
Coroner	\$ 68,209	\$ 62,414	8%	
Ambulance Contract	\$ 898,222	\$ 898,216	0%	
Public Works	\$ 2,896,182	\$ 3,117,374	-8%	*Budget amendment needed for Tanyard Rd - \$205,341 of unbudgeted CDBG matching funds
Solid Waste/Recycling	\$ 32,000	\$ 47,205	-48%	*Budget amendment needed for Harbin Engineering corrective measures needed after landfill assessment
Health Department	\$ 87,300	\$ 87,300	0%	
DFACS	\$ 18,053	\$ 18,053	0%	
Community Services	\$ 30,000	\$ 29,645	1%	
Senior Citizen Center	\$ 323,596	\$ 267,895	17%	
PC Parks & Rec Auth.	\$ 776,107	\$ 747,359	4%	
PC Library	\$ 226,033	\$ 177,714	21%	
PC Water & Sewer Auth.	\$ 212,545	\$ 215,422	-1%	*Fully paid - Budget amendment needed for utilities and postage over expenditures
Ext. Services - County Agent	\$ 105,141	\$ 72,105	31%	
Forestry	\$ 9,517	\$ 9,517	0%	*State Forestry fees paid lump-sum - on track
Planning & Development	\$ 448,820	\$ 427,303	5%	
Agribusiness Auth.	\$ 46,000	\$ 46,621	-1%	*Fully paid - Budget amendment needed for non-budgeted cellphone expenditures
Development Auth.	\$ 116,968	\$ 114,657	2%	
Fire	\$ 988,642	\$ 936,023	5%	
EMA	\$ 45,117	\$ 31,514	30%	
Animal Control	\$ 160,448	\$ 126,718	21%	
Transfers Out	\$ 1,198,108	\$ 313,254	74%	*4 Sheriff Vehicles (\$228,000), 1 Public Works Vehicle (\$66,000), 2 Outdoor Warning Sirens (\$20,000)
Total Expenditures	\$ 20,805,412	\$ 19,145,880	8%	*After Accruals, tracking 5% less than budgeted or \$900,000 (to the good)
		\$ 4,684,424	Current Unrestricted Fund Balance	
		\$ (750,000)	EST. change in Revenue	
		\$ 900,000	EST. change in Expenditures	
		\$ 4,834,424	EST. Unrestricted Fund Balance	

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647
Cash Account 350-00-1000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1103	07/14/2026	5436 SOUTHEAST PAVEMENT INC	Check	No	38,888.00
		350-13-1510-542201-000 CAPITAL OUTLAY - PROPERTY		38,888.00	
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$38,888.00
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$38,888.00

* Denotes Check Numbers that are out of sequence.

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647
Cash Account 225-00-1000-111110-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1027	07/07/2026	3577 ALABAMA CANINE LAW ENFORCEMENTS TRAFIC 225-33-2000-531500-000 FEDERAL SEIZURE EXPENSE	Check Accrual	No 11,250.00	11,250.00
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$11,250.00
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$11,250.00

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
142796	06/30/2026	5305 ACCG-IRMA PTSD 100-13-3000-523101-000 ACCG-INS - PTSD FIRST RESPONDER	Check	No 7,425.50	7,425.50
142797	06/30/2026	1016 ADVANCED POWER EQUIPMENT INC 100-42-4220-531000-000 SUPPLIES	Check	No 158.99	158.99
142798	06/30/2026	5270 ARAMSCO INC 100-42-4220-522000-000 SIGN M&R	Check	No 1,277.75	1,277.75
142799	06/30/2026	1037 B & H ELECTRIC 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI	Check	No 33.00	33.00
142800	06/30/2026	4386 BRENDA MATHIS 100-14-1400-523850-000 Poll Workers - Contract Svc.	Check	No 45.00	45.00
142801	06/30/2026	1253 CHARLES B. O'NEILL, JR 100-20-2800-521000-000 GUARDIAN AD LITEM	Check	No 2,166.67	2,166.67
142802	06/30/2026	4581 CITY OF CONCORD 100-80-1550-523200-000 COMMUNICATIONS 100-80-4400-531210-000 WATER EXPENSE	Check	No 50.00 77.70	127.70
* 142804	06/30/2026	1078 CITY OF ZEBULON-WATER 100-56-5520-531210-000 WATER / SEWER SENIOR CENTER 100-20-4400-531210-000 WATER / SEWAGE 100-33-4400-531210-000 WATER / SEWAGE 100-34-4400-531210-000 WATER / SEWAGE - JAIL 100-34-4400-531210-000 WATER / SEWAGE - JAIL 100-42-4400-531210-000 WATER / SEWAGE 100-14-4400-531210-000 WATER /SEWAGE 100-16-4400-531210-000 WATER / SEWAGE 100-17-4400-531210-000 WATER/SEWAGE 100-33-4400-531210-000 WATER / SEWAGE 100-74-4400-531210-000 WATER / SEWAGE 100-13-4400-531210-000 WATER/SEWAGE 100-18-1565-531210-000 WATER / SEWAGE 100-91-3910-531210-000 WATER / SEWAGE EXPENSE 100-65-6500-531510-000 WATER	Check	No 30.50 97.75 360.62 328.90 2,027.35 30.50 28.14 29.42 35.81 5.11 29.42 97.75 789.25 55.50 30.50	3,976.52
142805	06/30/2026	4333 SHEILA FERGUSON 100-14-1400-523850-000 Poll Workers - Contract Svc.	Check	No 45.00	45.00
142806	06/30/2026	4418 FLINT RIVER LANDSCAPING 100-33-3300-521200-000 CONTRACT SERVICES 100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS	Check	No 0.00 4,741.66	4,741.66
142807	06/30/2026	5317 FRANKIE MURPHY 100-14-1400-523500-000 TRAVEL	Check	No 79.75	79.75
142808	06/30/2026	1146 GA TECHNOLOGY AUTHORITY 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 408.03	408.03

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
142809	06/30/2026	2867 GRIFFIN HEATING & COOLING 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI	Check	No 2,186.00	2,186.00
142810	06/30/2026	4400 HAROLD O'BANER 100-14-1400-523500-000 TRAVEL	Check	No 79.75	79.75
142811	06/30/2026	4152 HARRIS LOCAL GOVERNMENT 100-17-1550-523400-000 PRINTING & BINDING 100-17-1550-523400-000 PRINTING & BINDING	Check	No 7,065.06 283.99	7,349.05
142812	06/30/2026	5318 HOLLY ORTIZ 100-14-1400-523500-000 TRAVEL	Check	No 79.75	79.75
142813	06/30/2026	5428 JACKSON COLLISION LLC 100-33-3323-522200-000 VEHICLES- M&R	Check	No 100.00	100.00
142814	06/30/2026	3753 KILBOURNE & KILBOURNE 100-13-1540-573000-000 EMPLOYEE RECOGNITION	Check	No 512.00	512.00
142815	06/30/2026	4547 KNOWiNK LLC 100-14-1500-523850-000 CONTRACT SERVICES 100-14-1500-523850-000 CONTRACT SERVICES	Check	No 1.65 302.40	304.05
142816	06/30/2026	5429 LASER SHOT INC 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 35,580.66	35,580.66
142817	06/30/2026	1216 MACON COMMUNICATIONS 100-80-1550-523200-000 COMMUNICATIONS	Check	No 216.00	216.00
142818	06/30/2026	1223 MAYS PRINTING AND GRAPHICS LLC 100-72-7130-523300-000 ADVERTISING	Check	No 1,000.00	1,000.00
142819	06/30/2026	5406 MERCEDES WHITE 100-14-1400-523500-000 TRAVEL	Check	No 138.48	138.48
142820	06/30/2026	5319 MES SERVICE COMPANY LLC 100-80-3540-523701-000 FIRE TRAINING	Check	No 334.00	334.00
142821	06/30/2026	5368 MORGAN MATTHEWS 100-72-7130-523500-000 TRAVEL	Check	No 94.27	94.27
142822	06/30/2026	4695 DAVID B NEYHART 100-14-1400-523500-000 TRAVEL	Check	No 141.74	141.74
142823	06/30/2026	5313 NORMAN APPRAISAL SERVICES 100-17-1550-523850-000 CONTRACT SVC	Check	No 10,000.00	10,000.00
142824	06/30/2026	1000 OFFICE DEPOT 100-72-7130-531000-000 SUPPLIES 100-33-3300-531000-000 SUPPLIES 100-33-3300-531000-000 SUPPLIES 100-33-3300-531000-000 SUPPLIES 100-33-3300-531000-000 SUPPLIES 100-72-7130-531000-000 SUPPLIES	Check	No 36.15 268.02 42.31 12.43 251.37 31.20	641.48

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
142825	06/30/2026	5384 OZARK TAPE & LABEL CO 100-14-1400-531000-000 SUPPLIES	Check	No 94.00	94.00
142826	06/30/2026	4331 JOE PARKS 100-14-1400-523500-000 TRAVEL	Check	No 79.75	79.75
142827	06/30/2026	2702 PERSONNEL OPTIONS, INC 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 105.00	105.00
142828	06/30/2026	1797 PIKE JOURNAL REPORTER 100-14-1400-523300-000 ADVERTISING	Check	No 63.72	63.72
142829	06/30/2026	1833 PITNEY BOWES PURCHASE POWER 100-00-1000-113800-000 PREPAID POSTAGE	Check	No 3,044.75	3,044.75
142830	06/30/2026	5351 RAM LUMBER INC 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-34-3326-531000-000 SUPPLIES - JAIL	Check	No 75.00 49.50 20.76 17.04 33.00 25.98	221.28
142831	06/30/2026	4248 SAPPHIRE HILLS, LLC 100-16-1545-531000-000 SUPPLIES 100-17-1550-531000-000 SUPPLIES 100-74-7410-531000-000 SUPPLIES 100-14-1400-531000-000 SUPPLIES 100-16-1545-531000-000 SUPPLIES 100-17-1550-531000-000 SUPPLIES 100-74-7410-531000-000 SUPPLIES 100-14-1400-531000-000 SUPPLIES	Check	No 10.74 10.74 10.73 10.74 12.74 12.74 12.72 12.74	93.89
142832	06/30/2026	4183 SCANA ENERGY 100-33-4700-531220-000 NATURAL GAS EXP 100-34-4700-531220-000 NATURAL GAS - JAIL 100-91-3910-531520-000 NATURAL GAS EXPENSE	Check	No 72.57 66.99 59.02	198.58
142833	06/30/2026	5314 SD ADVERTISING & MARKETING 100-14-1500-523850-000 CONTRACT SERVICES	Check	No 199.00	199.00
142834	06/30/2026	1295 S & J INDUSTRIAL SUPPLY 100-42-4220-522200-000 EQUIPMENT M&R	Check	No 265.09	265.09
142835	06/30/2026	1780 SOUTHERN FUNERAL SUPPLY, LTD 100-37-3700-531000-000 SUPPLIES	Check	No 210.00	210.00
142836	06/30/2026	1523 SPALDING REGIONAL HOSPITAL 100-32-3370-523100-000 INMATE MEDICAL	Check	No 752.70	752.70
142837	06/30/2026	1322 SPECIALTY PRODUCTS COMPANY 100-32-3326-531000-000 INMATE SUPPLIES	Check	No 578.04	1,209.92

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-32-3326-531000-000 INMATE SUPPLIES		631.88	
* 142839	06/30/2026	4323 TATTNALL BALLOT SOLUTIONS	Check	No	848.13
		100-14-1500-523850-000 CONTRACT SERVICES		848.13	
142840	06/30/2026	1809 TOM'S LAWNMOWER REPAIR SHOP	Check	No	25.00
		100-42-4220-531000-000 SUPPLIES		25.00	
142841	06/30/2026	2358 VERIZON WIRELESS	Check	No	780.71
		100-72-7130-523200-000 COMMUNICATIONS - PHONE		37.44	
		100-37-3700-523200-000 COMMUNICATIONS - PHONE		20.02	
		100-23-1300-523201-000 CELL PHONE - COMMUNICATIONS		37.44	
		100-74-1300-523201-000 CELL PHONE COMMUNICATIONS		112.32	
		100-17-1300-523201-000 CELL PHONE COMMUNICATIONS		157.56	
		100-80-1550-523200-000 COMMUNICATIONS		266.17	
		100-91-3910-523201-000 ANIMAL CONTROL - CELL PHONE		74.88	
		100-76-1000-523201-000 CELL PHONE - COMMUNICATIONS		37.44	
		100-77-7510-523201-000 CELL PHONE - COMMUNICATIONS		37.44	
142842	06/30/2026	3259 LYNN VICKERS	Check	No	79.75
		100-14-1400-523500-000 TRAVEL		79.75	
142843	06/30/2026	2576 VULCAN MATERIALS	Check	No	1,512.76
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		1,512.76	
142844	06/30/2026	2081 WALTHALL OIL COMPANY	Check	No	16,202.80
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		8,187.93	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		8,014.87	
142845	06/30/2026	4389 WIRED TECHNOLOGY	Check	No	4,584.00
		100-33-3300-521200-000 CONTRACT SERVICES		4,584.00	
142846	06/30/2026	1397 YANCEY BROTHERS	Check	No	466.23
		100-42-4220-522200-000 EQUIPMENT M&R		466.23	
* 142865	07/02/2026	1072 CHAPTER 13 TRUSTEE, M.D. GA	Check	No	704.00
		100-01-1000-121530-000 CHPTR 13 PAYABLE		704.00	
142866	07/02/2026	4067 FAMILY SUPPORT REGISTRY	Check	No	512.85
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE		152.30	
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE		360.55	
142867	07/07/2026	5130 CALEB D PRITCHETT	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem	Accrual	15.00	
142868	07/07/2026	4616 CARON, CHRISTOPHER M	Check	No	90.00
		100-80-1310-512900-000 Firefighter Per Diem	Accrual	90.00	
142869	07/07/2026	4999 CHRISTOPHER RAUSCH	Check	No	120.00
		100-80-1310-512900-000 Firefighter Per Diem	Accrual	120.00	
142870	07/07/2026	5004 EDWARD L OWENS	Check	No	120.00
		100-80-1310-512900-000 Firefighter Per Diem	Accrual	120.00	

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
142871	07/07/2026	3691 FRY, STEVE B. 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 60.00	60.00
142872	07/07/2026	3867 KEVIN B GILHAM 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 315.00	315.00
142873	07/07/2026	3650 JAMES KEITH JACKSON 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 225.00	225.00
142874	07/07/2026	5161 JOSHUA E WATSON 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 45.00	45.00
142875	07/07/2026	4675 LANE, GEORGE TIMOTHY 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 75.00	75.00
142876	07/07/2026	4587 LEONARD, KALEY M 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 45.00	45.00
142877	07/07/2026	4894 LINDSAY RAUSCH 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 75.00	75.00
142878	07/07/2026	3590 McALEER, HUGH RICHARD 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 150.00	150.00
142879	07/07/2026	3134 DOUGLAS J NEATH 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 15.00	15.00
142880	07/07/2026	3489 OLIVER, JEFFERY D. 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 90.00	90.00
142881	07/07/2026	3690 O'NEAL, WILLIAM DAVID 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 15.00	15.00
142882	07/07/2026	5002 SAMANTHA WATSON 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 45.00	45.00
142883	07/07/2026	2300 TOTTEN, TERESA M. 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 15.00	15.00
142884	07/07/2026	4607 TOTTEN, JIMMY JR 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 30.00	30.00
142885	07/07/2026	5417 ACCG - IRMA FCBP 100-80-1000-512700-000 Firefighters Cancer/ Disability Ins	Check	No 2,115.02	2,115.02
142886	07/07/2026	1016 ADVANCED POWER EQUIPMENT INC 100-42-4220-531600-000 SMALL EQUIPMENT	Check Accrual	No 979.99	979.99
142887	07/07/2026	1019 AGRIBUSINESS AUTHORITY 100-76-7525-572000-000 AGRIBUSINESS AUTH	Check	No 4,458.33	4,458.33
142888	07/07/2026	5393 ALPHA AUTOMOTIVE & DIESEL 100-42-4220-542200-000 VEHICLES- M&R	Check	No 521.38	521.38
142889	07/07/2026	5261 AMERIPRO EMS LLC	Check	No	77,097.41

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Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-39-3940-572000-000 AMBULANCE CONTRACT		77,097.41	
142890	07/07/2026	1044 AT&T	Check	No	479.46
		100-13-1000-523200-000 COMMUNICATIONS - PHONE		479.46	
142891	07/07/2026	2475 ATLANTA COMMERCIAL TIRE	Check	No	491.20
		100-33-3323-522200-000 VEHICLES- M&R	Accrual	491.20	
142892	07/07/2026	1039 BEACON SECURITY	Check	No	299.40
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS		299.40	
142893	07/07/2026	1630 BLUE FLAME GAS CO. OF GRIFFIN, LLC	Check	No	76.50
		100-80-4700-531520-000 PROPANE GAS EXPENSE	Accrual	76.50	
142894	07/07/2026	1050 BOB BARKER COMPANY	Check	No	97.20
		100-32-3326-531000-000 INMATE SUPPLIES	Accrual	97.20	
142895	07/07/2026	3265 CATERPILLAR FINANCIAL SERVICES CORP.	Check	No	9,178.70
		100-42-8000-581004-000 CAT LEAS# 70010402/70200038 MTRGRDR		3,741.47	
		100-42-8000-582205-000 CAT Lease#???? Skid Steer 299D2XE		1,233.59	
		100-42-8000-582215-000 CAT Lease#???? Wheel Loader 938M		2,673.26	
		100-42-8000-582220-000 CAT Lease#???? Dozier D3		1,530.38	
142896	07/07/2026	1563 CITY OF MEANSVILLE	Check	No	5,000.00
		100-80-3500-572000-000 MEANSVILLE MUTUAL AID CONTRACT		5,000.00	
142897	07/07/2026	1993 COUNCIL OF MAGISTRATE COURT JUDGES	Check	No	200.00
		100-23-2400-523600-000 DUES & FEES		200.00	
142898	07/07/2026	4592 DISTRICT ATTORNEY'S OFFICE	Check	No	74,174.75
		100-22-2200-521100-000 DISTRICT ATTORNEY		74,174.75	
142899	07/07/2026	5391 FIRST-CITIZENS BANK & TRUST CO	Check	No	10,216.54
		100-42-8000-581013-000 FirstCitiznBank#083-0026573 Gradall		10,216.54	
142900	07/07/2026	5060 FLAGSTAR PUBLIC FUNDING CORP	Check	No	18,568.00
		100-42-8000-582225-000 CAT Lease#???? Motor Grader 140		3,391.00	
		100-42-8000-582230-000 CAT Lease#???? Motor Grader 140		3,391.00	
		100-42-8000-582225-000 CAT Lease#???? Motor Grader 140		3,391.00	
		100-42-8000-582230-000 CAT Lease#???? Motor Grader 140		3,391.00	
		100-42-8000-582210-000 CAT Lease#???? Excavator 323		2,502.00	
		100-42-8000-582210-000 CAT Lease#???? Excavator 323		2,502.00	
142901	07/07/2026	1746 FLINT RIVER REGIONAL LIBRARY	Check	No	5,929.35
		100-65-6590-572000-000 FLINT RIVER REG LIBRARY		5,929.35	
142902	07/07/2026	1828 GA FORESTRY COMMISSION	Check	No	9,517.00
		100-73-7140-572000-000 STATE FORESTRY		9,517.00	
142903	07/07/2026	2480 GEORGIA TIME RECORDER	Check	No	1,091.04
		100-21-2180-523400-000 PRINTING & BINDING	Accrual	1,091.04	
142904	07/07/2026	2669 GRIFFIN CIRCUIT PUBLIC DEFENDER	Check	No	46,612.00
		100-28-2800-521000-000 PUBLIC DEFENDER		46,612.00	

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
142905	07/07/2026	5338 GRIFFIN JUDICIAL CIRCUIT - JUDGES BUDGE 100-20-2150-521100-000 CIRCUIT COURT	Check	No 32,036.00	32,036.00
142906	07/07/2026	5430 HONEYSUCKLE ACRES HAULING LLC 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI	Check Accrual	No 900.00	900.00
142907	07/07/2026	4650 IWORQ 100-74-7410-523850-000 CONTRACT SERVICES 100-74-7410-523850-000 CONTRACT SERVICES 100-42-4270-523850-000 CONTRACT SVC	Check	No 11,000.00 2,500.00 6,500.00	20,000.00
142908	07/07/2026	5337 KOFIE TECHNOLOGIES INC 100-21-2180-542401-000 Historical Deed Indexing Project	Check Accrual	No 4,615.31	4,615.31
142909	07/07/2026	1215 M & M OFFICE SUPPLY 100-74-7410-531000-000 SUPPLIES	Check Accrual	No 260.00	260.00
142910	07/07/2026	5383 MCKENZIE GRACE BOOKER 100-37-3700-522250-000 Transport	Check Accrual	No 350.00	350.00
142911	07/07/2026	3011 MOODY-DANIEL FUNERAL HOME 100-37-3700-522250-000 Transport	Check Accrual	No 325.00	325.00
142912	07/07/2026	4484 TERRELL A MOODY 100-37-3700-522250-000 Transport	Check Accrual	No 175.00	175.00
142913	07/07/2026	1241 MORTON , MORTON & ASSOCIATES, LLC 100-13-1530-521200-000 PROFESSIONAL SVC - LAW 100-13-1530-521201-000 PROF SVC - ATTORNEY - SUITS	Check	No 7,708.27 864.35	8,572.62
142914	07/07/2026	1000 OFFICE DEPOT 100-74-7410-531000-000 SUPPLIES 100-13-1300-531000-000 SUPPLIES 100-13-1300-531000-000 SUPPLIES 100-21-2180-531000-000 SUPPLIES 100-56-5520-531100-000 SUPPLIES	Check Accrual Accrual Accrual Accrual Accrual	No 186.52 331.68 58.98 370.98 189.88	1,138.04
142915	07/07/2026	2573 O'REILLY AUTOMOTIVE INC 100-33-3323-522200-000 VEHICLES- M&R 100-33-3323-522200-000 VEHICLES- M&R 100-33-3323-522200-000 VEHICLES- M&R 100-33-3323-522200-000 VEHICLES- M&R 100-33-3323-522200-000 VEHICLES- M&R 100-33-3323-522200-000 VEHICLES- M&R 100-33-3323-522200-000 VEHICLES- M&R 100-42-4220-542200-000 VEHICLES- M&R 100-42-4220-542200-000 VEHICLES- M&R 100-42-4220-542200-000 VEHICLES- M&R 100-42-4220-542200-000 VEHICLES- M&R 100-42-4220-542200-000 VEHICLES- M&R	Check Accrual Accrual Accrual Accrual Accrual Accrual Accrual Accrual Accrual Accrual Accrual	No 573.22 118.01 23.80 384.84 19.29 123.19 48.97 9.58 125.03 19.98 225.92 44.78	1,723.45

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	6.84	
142916	07/07/2026	1265 PIKE COUNTY LIBRARY BOARD	Check	No	1,220.00
		100-65-6500-572000-000 LIBRARY BOARD		1,220.00	
142917	07/07/2026	1267 PIKE COUNTY RECREATION AUTHORITY	Check	No	24,500.00
		100-61-6120-572000-000 RECREATION AUTHORITY		24,500.00	
142918	07/07/2026	1268 PIKE COUNTY HEALTH DEPARMENT	Check	No	7,275.00
		100-50-5100-572000-000 BOARD OF HEALTH		7,275.00	
142919	07/07/2026	1270 PIKE COUNTY WATER & SEWER AUTHORITY	Check	No	17,378.00
		100-71-7120-572000-000 WATER AUTH		17,378.00	
142920	07/07/2026	3400 PIKE COUNTY DEPT OF FAMILY & CHILDREN	Check	No	1,504.42
		100-54-5400-572000-000 DFACS		1,504.42	
142921	07/07/2026	1797 PIKE JOURNAL REPORTER	Check	No	350.46
		100-13-1300-523300-000 LEGAL PUBLICATION	Accrual	31.86	
		100-13-1300-523300-000 LEGAL PUBLICATION	Accrual	53.10	
		100-13-1300-523300-000 LEGAL PUBLICATION	Accrual	53.10	
		100-13-1300-523300-000 LEGAL PUBLICATION	Accrual	53.10	
		100-13-1300-523300-000 LEGAL PUBLICATION	Accrual	53.10	
		100-74-7410-523300-000 ADVERTISING	Accrual	106.20	
142922	07/07/2026	3437 PIKE PEST MANAGEMENT	Check	No	600.00
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS	Accrual	600.00	
142923	07/07/2026	3191 PROFESSIONAL PRINTING	Check	No	195.00
		100-24-2450-531000-000 SUPPLIES	Accrual	195.00	
* 142925	07/07/2026	5350 RINGCENTRAL INC	Check	No	1,766.67
		100-20-2750-523200-000 COMMUNICATIONS - PHONE		94.98	
		100-23-2400-523200-000 COMMUNICATIONS - PHONE		97.05	
		100-16-1545-523200-000 COMMUNICATIONS - PHONE		116.06	
		100-72-7130-523200-000 COMMUNICATIONS - PHONE		59.26	
		100-17-1550-523200-000 COMMUNICATIONS - PHONE		78.28	
		100-74-7410-523200-000 COMMUNICATIONS - PHONE		116.06	
		100-21-2180-523200-000 COMMUNICATIONS - PHONE		132.08	
		100-24-2450-523200-000 COMMUNICATIONS - PHONE		97.30	
		100-14-1400-523200-000 COMMUNICATIONS - PHONE		68.60	
		100-33-3300-523200-000 COMMUNICATIONS - PHONE		114.00	
		100-33-3300-523200-000 COMMUNICATIONS - PHONE		251.72	
		100-13-1000-523200-000 COMMUNICATIONS - PHONE		104.73	
		100-22-2200-523200-000 COMMUNICATIONS- PHONE		98.47	
		100-71-7120-523200-000 COMMUNICATIONS - PHONE		18.91	
		100-65-4750-523200-000 COMMUNICATIONS - PHONE		34.24	
		100-61-4750-523200-000 COMMUNICATIONS - PHONE		78.28	
		100-34-3326-523200-000 COMMUNICATIONS - PHONE		132.76	
		100-42-4100-523200-000 COMMUNICATION- PHONE		18.91	

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-56-5520-523200-000 COMMUNICATIONS - PHONE		19.16	
		100-00-1000-113100-716 DUE FROM LAW LIBRARY		17.91	
		100-90-3920-523200-000 COMMUNICATIONS - PHONE		17.91	
142926	07/07/2026	3976 JESSICA C ROWAN	Check	No	175.00
		100-37-3700-522250-000 Transport	Accrual	175.00	
142927	07/07/2026	4248 SAPPHIRE HILLS, LLC	Check	No	18.98
		100-23-2400-531000-000 SUPPLIES	Accrual	6.33	
		100-21-2180-531000-000 SUPPLIES	Accrual	6.33	
		100-24-2450-531000-000 SUPPLIES	Accrual	6.32	
142928	07/07/2026	5432 SARAH ADAMS	Check	No	151.05
		100-33-3300-523500-000 TRAVEL	Accrual	151.05	
142929	07/07/2026	1304 SHRED-X CORPORATION	Check	No	250.00
		100-13-1300-523850-000 CONTRACT SERVICES	Accrual	125.00	
		100-14-1500-523850-000 CONTRACT SERVICES	Accrual	125.00	
142930	07/07/2026	1305 SIDNEY LEE , INC	Check	No	370.35
		100-42-4270-523850-000 CONTRACT SVC	Accrual	370.35	
142931	07/07/2026	1206 SOUTHERN RIVERS ENERGY	Check	No	2,163.17
		100-56-5520-531530-000 ELECTRICITY - SENIOR CENTER	Accrual	684.00	
		100-65-6500-531530-000 ELECTRICITY	Accrual	1,341.17	
		100-80-4600-531530-000 ELECTRICITY EXPENSE	Accrual	138.00	
142932	07/07/2026	5378 STEPHANIE C BRIDGES	Check	No	800.00
		100-20-2500-521100-000 COURT REPORTER	Accrual	800.00	
142933	07/07/2026	5316 TEXT MY GOV	Check	No	5,300.00
		100-14-1500-523850-000 CONTRACT SERVICES		5,300.00	
142934	07/07/2026	5431 THE HILLER COMPANIES LLC	Check	No	1,244.79
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS	Accrual	1,244.79	
142935	07/07/2026	5431 THE HILLER COMPANIES LLC	Check	No	1,784.54
		100-34-3326-523850-000 CONTRACT SERVICES	Accrual	1,784.54	
142936	07/07/2026	1809 TOM'S LAWNMOWER REPAIR SHOP	Check	No	123.00
		100-42-4220-531600-000 SMALL EQUIPMENT		123.00	
142937	07/07/2026	2917 TRI-TECH FORENSICS	Check	No	172.45
		100-33-3300-531000-000 SUPPLIES	Accrual	172.45	
142938	07/07/2026	4677 TYLER TECHNOLOGIES, INC	Check	No	636.00
		100-21-2180-523850-000 CONTRACT SERVICES		636.00	
142939	07/07/2026	4526 UNIFIRST	Check	No	457.34
		100-16-1545-531000-000 SUPPLIES		44.28	
		100-17-1550-531000-000 SUPPLIES		44.26	
		100-74-7410-531000-000 SUPPLIES		44.28	
		100-14-1400-531000-000 SUPPLIES		44.28	

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
	100-23-2400-522200-000	CONTRACT SERVICES		49.69	
	100-21-2180-531000-000	SUPPLIES		49.68	
	100-24-2450-531000-000	SUPPLIES		49.68	
	100-42-4270-523850-000	CONTRACT SVC		109.17	
	100-13-1300-531000-000	SUPPLIES		22.02	
142940	07/07/2026	1365 UPSON EMC	Check	No	636.00
	100-80-4600-531530-000	ELECTRICITY EXPENSE	Accrual	268.00	
	100-42-4600-531530-000	ELECTRICITY EXPENSE	Accrual	42.00	
	100-72-4600-531530-000	ELECTRICITY EXPENSE	Accrual	326.00	
142941	07/07/2026	3789 UPSON COUNTY	Check	No	10,806.11
	100-56-5520-531300-000	CONGREGATE MEAL EXPENSE	Accrual	5,196.80	
	100-56-5520-531301-000	HOME DELIVERED MEAL EXPENSE	Accrual	5,609.31	
142942	07/07/2026	2358 VERIZON WIRELESS	Check	No	1,663.01
	100-33-3300-521200-000	CONTRACT SERVICES	Accrual	1,663.01	
* 142944	07/07/2026	4389 WIRED TECHNOLOGY	Check	No	11,250.00
	100-23-2400-522200-000	CONTRACT SERVICES		600.00	
	100-16-1545-523850-000	CONTRACT SVC		750.00	
	100-17-1550-523850-000	CONTRACT SVC		800.00	
	100-24-2450-522200-000	CONTRACT SERVICES		300.00	
	100-33-3300-521200-000	CONTRACT SERVICES		3,850.00	
	100-42-4270-523850-000	CONTRACT SVC		100.00	
	100-13-1300-523850-000	CONTRACT SERVICES		800.00	
	100-71-7120-523200-000	COMMUNICATIONS - PHONE		100.00	
	100-21-2180-523850-000	CONTRACT SERVICES		100.00	
	100-18-1565-522201-000	CONTRACT SERVICES - BLDG & GROUNDS		100.00	
	100-74-7410-523850-000	CONTRACT SERVICES		650.00	
	100-90-3630-522200-000	EMA CONTRACT SERVICES		200.00	
	100-14-1500-523850-000	CONTRACT SERVICES		300.00	
	100-56-5520-523200-000	COMMUNICATIONS - PHONE		100.00	
	100-77-7510-523850-000	CONTRACT SERVICES		100.00	
	100-80-3550-523850-000	Contract Services		1,400.00	
	100-91-3910-523850-000	CONTRACT SERVICES		200.00	
	100-22-4700-522200-000	Contract Services		300.00	
	100-00-1000-113100-716	DUE FROM LAW LIBRARY		200.00	
	100-61-6110-521100-000	CONTRACT SERVICES		300.00	
142945	07/07/2026	1397 YANCEY BROTHERS	Check	No	1,372.32
	100-42-4220-522200-000	EQUIPMENT M&R	Accrual	1,372.32	
142946	07/14/2026	5434 AAA TEAM UNLIMITED LLC	Check	No	105.82
	100-33-3300-531000-000	SUPPLIES		105.82	
* 142948	07/14/2026	5079 ACE ZEBULON	Check	No	2,404.36
	100-18-1565-522200-000	MAINTENANCE RPRS/EXP - ALL FACILITI	Accrual	51.56	
	100-18-1565-522200-000	MAINTENANCE RPRS/EXP - ALL FACILITI	Accrual	15.99	

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
	100-18-1565-522200-000	MAINTENANCE RPRS/EXP - ALL FACILITI	Accrual	31.99	
	100-33-3323-522200-000	VEHICLES- M&R	Accrual	15.18	
	100-33-3323-522200-000	VEHICLES- M&R	Accrual	86.74	
	100-33-3300-531000-000	SUPPLIES	Accrual	405.68	
	100-33-3300-531000-000	SUPPLIES	Accrual	37.97	
	100-33-3300-531000-000	SUPPLIES	Accrual	29.97	
	100-33-3300-531000-000	SUPPLIES	Accrual	124.09	
	100-42-4220-542200-000	VEHICLES- M&R	Accrual	6.76	
	100-42-4220-542200-000	VEHICLES- M&R	Accrual	845.00	
	100-42-4221-541400-000	M&R- PAVED & UNPAVED ROADS	Accrual	369.00	
	100-42-4221-541400-000	M&R- PAVED & UNPAVED ROADS	Accrual	8.78	
	100-42-4221-541400-000	M&R- PAVED & UNPAVED ROADS	Accrual	36.98	
	100-42-4220-531000-000	SUPPLIES	Accrual	65.96	
	100-42-4220-531000-000	SUPPLIES	Accrual	25.58	
	100-42-4220-531000-000	SUPPLIES	Accrual	13.99	
	100-42-4220-531000-000	SUPPLIES	Accrual	11.98	
	100-34-3326-531000-000	SUPPLIES - JAIL	Accrual	116.98	
	100-34-3326-531000-000	SUPPLIES - JAIL	Accrual	25.98	
	100-34-3326-531000-000	SUPPLIES - JAIL	Accrual	15.18	
	100-80-3510-531000-000	OFFICE SUPPLIES	Accrual	63.02	
142949	07/14/2026	1025 AMERICAN HERITAGE LIFE	Check	No	657.56
	100-01-1000-121375-000	ALLSTATE LIFE / AMERICAN HERITAGE	Accrual	657.56	
142950	07/14/2026	5202 AT&T MOBILITY	Check	No	432.94
	100-13-1300-523201-000	CELL PHONE COMMUNICATION	Accrual	49.00	
	100-18-1300-523201-000	CELL PHONE COMMUNICATIONS	Accrual	43.95	
	100-42-1300-523201-000	CELL PHONE COMMUNICATIONS	Accrual	192.99	
	100-80-1550-523200-000	COMMUNICATIONS	Accrual	49.00	
	100-80-1550-523200-000	COMMUNICATIONS	Accrual	49.00	
	100-90-1550-523201-000	EMA - CELL PHONE	Accrual	49.00	
142951	07/14/2026	4512 Auto Hobby Collision Repair	Check	No	1,309.07
	100-33-3323-522200-000	VEHICLES- M&R	Accrual	1,309.07	
142952	07/14/2026	1050 BOB BARKER COMPANY	Check	No	968.25
	100-32-3326-531000-000	INMATE SUPPLIES	Accrual	298.73	
	100-32-3326-531000-000	INMATE SUPPLIES	Accrual	535.44	
	100-32-3326-531000-000	INMATE SUPPLIES	Accrual	134.08	
142953	07/14/2026	4576 CHARTER COMMUNICATIONS	Check	No	626.73
	100-20-2750-523200-000	COMMUNICATIONS - PHONE		48.21	
	100-23-2400-523200-000	COMMUNICATIONS - PHONE		48.21	
	100-16-1545-523200-000	COMMUNICATIONS - PHONE		48.21	
	100-17-1550-523200-000	COMMUNICATIONS - PHONE		48.21	
	100-74-7410-523200-000	COMMUNICATIONS - PHONE		48.21	
	100-24-2450-523200-000	COMMUNICATIONS - PHONE		48.21	
	100-14-1400-523200-000	COMMUNICATIONS - PHONE		48.21	

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-33-3300-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-33-3300-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-13-1000-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-22-2200-523200-000 COMMUNICATIONS- PHONE		48.21	
		100-34-3326-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-00-1000-113100-716 DUE FROM LAW LIBRARY		48.21	
142954	07/14/2026	1079 CITY PHARMACY	Check	No	62.90
		100-32-3370-523100-000 INMATE MEDICAL	Accrual	62.90	
142955	07/14/2026	3090 CLYBURN BINDERY SERVICES	Check	No	155.00
		100-24-2450-531000-000 SUPPLIES		155.00	
142956	07/14/2026	3472 CONSTITUTIONAL OFFICERS ASSOCIATION (	Check	No	450.00
		100-24-2450-523700-000 TRAINING		450.00	
142957	07/14/2026	1540 CRONIC INC.	Check	No	602.25
		100-33-3323-522200-000 VEHICLES- M&R	Accrual	602.25	
142958	07/14/2026	4101 DATAMATX Postage Escrow	Check	No	1,399.77
		100-16-1545-523850-000 CONTRACT SVC	Accrual	278.11	
		100-16-1545-523850-000 CONTRACT SVC	Accrual	1,121.66	
142959	07/14/2026	2100 DE LAGE LANDEN FINANCIAL SERVICES	Check	No	1,017.61
		100-23-2400-522200-000 CONTRACT SERVICES		83.34	
		100-17-1550-523850-000 CONTRACT SVC		83.34	
		100-24-2450-522200-000 CONTRACT SERVICES		83.28	
		100-13-1300-523850-000 CONTRACT SERVICES		83.34	
		100-74-7410-523850-000 CONTRACT SERVICES		83.34	
		100-14-1500-523850-000 CONTRACT SERVICES		83.34	
		100-65-6500-521100-000 Contract Services		83.34	
		100-91-3910-523850-000 CONTRACT SERVICES		83.34	
		100-72-7130-523851-000 Contract Services - other		83.34	
		100-80-3550-523850-000 Contract Services		133.89	
		100-24-2450-522200-000 CONTRACT SERVICES		133.72	
142960	07/14/2026	5437 DEERE CREDIT INC	Check	No	1,859.37
		100-42-8000-582018-000 Deere Lease#100290016 CmpTrkLdr317P		868.32	
		100-42-8000-582013-000 Deere Lease# 100290017 Backhoe 50P		991.05	
142961	07/14/2026	5132 DIVERSIFIED COMPANIES, LLC (DIVCODATA)	Check	No	7,142.69
		100-16-1545-521200-000 PROFESSIONAL SVC		7,142.69	
* 142964	07/14/2026	4034 UNITED BANK ENDEAVOR	Check	No	5,813.37
		100-37-3700-523600-000 DUES & FEES	Accrual	300.00	
		100-37-3700-531000-000 SUPPLIES	Accrual	164.65	
		100-16-1545-531000-000 SUPPLIES	Accrual	75.00	
		100-16-1545-531000-000 SUPPLIES	Accrual	85.85	
		100-17-1550-531000-000 SUPPLIES	Accrual	12.00	
		100-74-7410-531000-000 SUPPLIES	Accrual	165.21	

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
	100-21-2180-531000-000	SUPPLIES	Accrual	56.32	
	100-24-2450-523500-000	TRAVEL	Accrual	242.56	
	100-24-2450-523500-000	TRAVEL	Accrual	42.18	
	100-24-2450-523500-000	TRAVEL	Accrual	24.99	
	100-24-2450-523900-000	POSTAGE	Accrual	10.77	
	100-24-2450-523900-000	POSTAGE	Accrual	22.41	
	100-24-2450-523900-000	POSTAGE	Accrual	11.06	
	100-24-2450-523900-000	POSTAGE	Accrual	135.12	
	100-24-2450-531000-000	SUPPLIES	Accrual	61.45	
	100-24-2450-531000-000	SUPPLIES	Accrual	61.45	
	100-14-1400-523900-000	POSTAGE	Accrual	35.90	
	100-14-1400-523900-000	POSTAGE	Accrual	50.00	
	100-14-1400-531000-000	SUPPLIES	Accrual	631.66	
	100-14-1400-531000-000	SUPPLIES	Accrual	-30.01	
	100-14-1400-531000-000	SUPPLIES	Accrual	-30.01	
	100-14-1400-531000-000	SUPPLIES	Accrual	125.88	
	100-14-1400-531000-000	SUPPLIES	Accrual	45.21	
	100-14-1400-531000-000	SUPPLIES	Accrual	74.50	
	100-42-4221-541400-000	M&R- PAVED & UNPAVED ROADS	Accrual	54.25	
	100-42-4221-541400-000	M&R- PAVED & UNPAVED ROADS	Accrual	102.65	
	100-42-4220-531000-000	SUPPLIES	Accrual	314.08	
	100-42-4220-531600-000	SMALL EQUIPMENT	Accrual	336.80	
	100-13-1300-523500-000	TRAVEL	Accrual	100.00	
	100-13-1300-531000-000	SUPPLIES	Accrual	47.98	
	100-42-1500-531300-000	FOOD & VENDING SERVICES	Accrual	301.96	
	100-90-3920-542200-000	EMA GRANT EXPENSE	Accrual	2,111.20	
	100-91-3910-531000-000	SUPPLIES	Accrual	26.16	
	100-65-6500-531003-000	SUPPLIES - ADMINISTRATIVE	Accrual	44.14	
142965	07/14/2026	1136 GALL'S, LLC	Check	No	12.65
	100-34-3326-512900-000	UNIFORMS	Accrual	12.65	
142966	07/14/2026	3944 GEORGIA PAWS	Check	No	175.00
	100-18-1565-522201-000	CONTRACT SERVICES - BLDG & GROUNDS		175.00	
142967	07/14/2026	5435 GRIFFIN MATTRESS COMPANY	Check	No	1,410.00
	100-80-3520-522200-000	EQUIPMENT		1,410.00	
142968	07/14/2026	5430 HONEYSUCKLE ACRES HAULING LLC	Check	No	600.00
	100-42-4221-541400-000	M&R- PAVED & UNPAVED ROADS		600.00	
142969	07/14/2026	2801 KIMBLE'S FOOD BY DESIGN	Check	No	1,300.14
	100-32-3350-531300-000	FOOD FOR INMATES	Accrual	379.57	
	100-32-3350-531300-000	FOOD FOR INMATES		920.57	
142970	07/14/2026	5337 KOFIELD TECHNOLOGIES INC	Check	No	500.00
	100-21-2180-523850-000	CONTRACT SERVICES		500.00	
142971	07/14/2026	5416 LABORATORY CORP OF AMERICA HOLDINGS	Check	No	43.27

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-32-3370-523100-000 INMATE MEDICAL	Accrual	43.27	
142972	07/14/2026	3120 LANGUAGE LINE SERVICES	Check	No	9.19
		100-23-2400-523850-000 PROFESSIONAL SERVICES	Accrual	9.19	
142973	07/14/2026	3842 FRED J LEONARD JR	Check	No	648.34
		100-80-3520-522200-000 EQUIPMENT		648.34	
* 142975	07/14/2026	4556 NAPA AUTO PARTS - ATL133	Check	No	1,953.15
		100-72-7130-542200-000 VEHICLES MAINTENANCE	Accrual	36.83	
		100-33-3323-522200-000 VEHICLES- M&R	Accrual	424.72	
		100-33-3323-522200-000 VEHICLES- M&R	Accrual	22.35	
		100-42-4220-522200-000 EQUIPMENT M&R	Accrual	146.25	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	-75.98	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	-89.97	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	159.52	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	51.91	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	221.40	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	75.03	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	124.97	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	245.16	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	356.94	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	178.04	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	75.98	
142976	07/14/2026	1000 OFFICE DEPOT	Check	No	60.34
		100-16-1545-531000-000 SUPPLIES	Accrual	60.34	
142977	07/14/2026	1797 PIKE JOURNAL REPORTER	Check	No	220.56
		100-14-1400-523300-000 ADVERTISING	Accrual	193.16	
		100-16-1545-531000-000 SUPPLIES		27.40	
142978	07/14/2026	1257 Peace Officers' Annuity and Benefit Fund	Check	No	70.00
		100-34-3326-512400-000 RETIREMENT CONTRIBUTIONS		35.00	
		100-33-3300-512400-000 RETIREMENT CONTRIBUTIONS		35.00	
142979	07/14/2026	1178 RICOH	Check	No	33.11
		100-21-2180-523850-000 CONTRACT SERVICES	Accrual	33.11	
142980	07/14/2026	5314 SD ADVERTISING & MARKETING	Check	No	199.00
		100-14-1500-523850-000 CONTRACT SERVICES		199.00	
142981	07/14/2026	1304 SHRED-X CORPORATION	Check	No	125.00
		100-33-3300-521200-000 CONTRACT SERVICES	Accrual	125.00	
142982	07/14/2026	2212 SOUTHERN HEALTH PARTNERS	Check	No	7,995.90
		100-32-3370-523100-000 INMATE MEDICAL		7,995.90	
142983	07/14/2026	1523 SPALDING REGIONAL HOSPITAL	Check	No	2,357.42
		100-32-3370-523100-000 INMATE MEDICAL	Accrual	1,428.78	
		100-32-3370-523100-000 INMATE MEDICAL	Accrual	928.64	

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
142984	07/14/2026	2322 T&T UNIFORMS 100-33-3300-512900-000 UNIFORMS	Check	No 666.00	666.00
142985	07/14/2026	4677 TYLER TECHNOLOGIES, INC 100-21-2180-523850-000 CONTRACT SERVICES 100-21-2180-523850-000 CONTRACT SERVICES	Check Accrual	No 2,073.00 636.00	2,709.00
142986	07/14/2026	1370 UPSON COUNTY SHERIFF'S OFFICE 100-32-3350-523850-000 SUPPORT OF INMATES	Check Accrual	No 490.00	490.00
142987	07/14/2026	2576 VULCAN MATERIALS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS	Check	No 5,820.76 943.92	6,764.68
142988	07/14/2026	2081 WALTHALL OIL COMPANY 100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION 100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	Check	No 6,272.80 9,471.19	15,743.99
142989	07/14/2026	4841 WLS TECH, INC 100-80-3510-522200-000 VEHICLE R & M	Check	No 3,156.98	3,156.98
* 142996	07/17/2026	1072 CHAPTER 13 TRUSTEE, M.D. GA 100-01-1000-121530-000 CHPTR 13 PAYABLE	Check	No 704.00	704.00
142997	07/17/2026	4067 FAMILY SUPPORT REGISTRY 100-01-1000-121510-000 CHILD SPT-GA PAYABLE 100-01-1000-121510-000 CHILD SPT-GA PAYABLE	Check	No 152.30 360.55	512.85
142998	07/14/2026	5438 ACCG - IRMA 100-13-1000-523100-000 ACCG-INS - PROPERTY & LIABILITY	Check	No 345,620.00	345,620.00
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	171	\$963,492.32
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	171	\$963,492.32

* Denotes Check Numbers that are out of sequence.

Georgia Fund 1 - Investment Accounts
Pike County, GA

General Fund Account	Balance	
Pooled Investments:	7/20/2026	
Cash Reserves	\$	4,202,599.65
LMIG	\$	1,016,773.80
ARPA	\$	1,791,766.82
	\$	7,011,140.27

Impact Fee Account	Balance	
Pooled Investments:	7/20/2026	
Residential Impact Fee	\$	1,500,537.92
Commercial Impact Fee	\$	272,261.00
	\$	1,772,798.92

	Balance	
SPLOST Account:	7/20/2026	
SPLOST 16 - Construction	\$	358,616.14

Total Georgia Fund 1		
Investment:	\$	9,142,555.33

Balances as of :	7/20/2026
General ledger	
IMPACT FEES	
Residential	1,828,272.53
Commercial	293,377.04
Due to General Fund	-
Total	2,121,649.57

Departments	Account Numbers	Balances
Sheriff	210-03-1000-341320-033	195,316.38
Jail	210-03-1000-341320-034	565,200.06
Fire	210-03-1000-341320-035	470,753.05
E-911	210-03-1000-341320-038	291,165.01
Roads	210-03-1000-341320-042	183,620.49
Parks	210-03-1000-341320-061	117,878.84
Library	210-03-1516-341320-065	123,325.05
Administration	210-03-1516-341320-074	49,460.77
CIE Prep	210-03-1516-341390-074	10,749.59
Interest	210-03-1000-361000-000	114,180.33
Total Impact Fees		2,121,649.57

CURRENT AND ACTIVE PROJECTS FOR FISCAL YEARS 2025/2026

Account Numbers	Budgeted Funds	Expenditures	Balance	Explanation	RMM
210-42-1000-572000-000	85,000.00	85,000.00	0.00	GDOT Bridge Paving - Williams Mill Rd. / Fuel System Upgrade	6/11/2025
210-65-1000-572000-000	15,100.00	15,035.60	64.40	Annual Book Purchases for Library	6/11/2025
210-74-1516-521300-000	102,200.00	87,584.00	14,616.00	Update Impact Fee Program	2/14/2024
210-61-1000-572000-001	194,250.00	42,200.00	152,050.00	PCPRA Rec. Complex - Phase 2 DNR Grant	2/11/2026
210-38-1000-572000-000	6,800.00	6,800.00	0.00	NG911 Road Centerline Editing - Phase 1	1/14/2026

PEACH STATE AIRPORT - IMPACT FEE CREDIT					
			MTG DATE		
CREDIT AMOUNT		219,060.00	5/27/2008	NEW BUSINESS LINE F	
CONSTRUCT HANGER		(3,210.67)	3/26/2019	LINE F - PERMIT # 2019-01-044	
SECOND HANGER		(3,696.91)	3/26/2019	LINE G - PERMIT # 2019-02-044	
DEEDED BACK PROPERTY		(39,000.00)	6/13/2018	SCM 11 EXECUTIVE SESSION	
WAREHOUSING		(1,848.46)	10/9/2019	PERMIT # 2019-09-339	
WAREHOUSING		(1,848.46)	10/9/2019	PERMIT # 2019-09-340	
WATER LINE IMPROVEMENTS		(39,970.13)			
Credit Materials not used		1,282.76	4/9/2021	Returned Macon Supply	
Peach State Phase II		(82,622.34)	4/5/2022	Phase II Water Improvements	
WAREHOUSING - 430 Downwind Dr		(3,614.76)	8/15/2024	PERMIT # 2400321	
WAREHOUSING - 421 Jonathans Roost		(1,848.46)	9/23/2024	PERMIT # 2400341	
Residential Condominium - 421 Jonathans Roost		(2,345.13)	9/23/2024	PERMIT # 2400341	
WAREHOUSING - Downwind Dr Lot B		(1,848.46)	12/5/2024	PERMIT # 2400406	
Residential Condominium - Downwind Dr Lot B		(2,345.13)	12/5/2024	PERMIT # 2400406	
WAREHOUSING - Downwind Dr Lot C		(1,848.46)	12/5/2024	PERMIT # 2400407	
Residential Condominium - Downwind Dr Lot C		(2,345.13)	12/5/2024	PERMIT # 2400407	
WAREHOUSING - 74 Downwind Dr		(2,587.84)	12/5/2024	PERMIT # 2400409	
WAREHOUSING - 420 Downwind Dr		(1,283.65)	1/23/2024	PERMIT # 2400420	
WAREHOUSING - 410 Downwind Dr		(1,283.65)	1/23/2024	PERMIT # 2400421	
WAREHOUSING - 400 Downwind Dr		(1,283.65)	1/23/2024	PERMIT # 2400422	
Residential Condominium - 420 Downwind Dr		(2,345.13)	7/9/2025	PERMIT # 2400420	
WAREHOUSING - 330 Downwind Dr		(1,848.46)	12/1/2025	PERMIT # 2500472	
WAREHOUSING - 310 Downwind Dr		(1,848.46)	12/1/2025	PERMIT # 2500473	
WAREHOUSING - 300 Downwind Dr		(1,848.46)	12/1/2025	PERMIT # 2500474	
Residential Condominium - 330 Downwind Dr		(2,345.13)	12/1/2025	PERMIT # 2500472	
Residential Condominium - 310 Downwind Dr		(2,345.13)	12/1/2025	PERMIT # 2500473	
Residential Condominium - 300 Downwind Dr		(2,345.13)	12/1/2025	PERMIT # 2500474	
BALANCE		10,585.57			

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 231-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1039	07/07/2026	1224 MCINTOSH TRAIL CSB	Check	No	833.34
		231-55-5436-572000-000 McIntosh Trail Behavioral Health		833.34	
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$833.34
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$833.34

* Denotes Check Numbers that are out of sequence.

REVENUE & EXPENDITURE STATEMENT
06/25/2026 To 06/30/2026

PIKE COUNTY BOARD OF COMMISSIONERS
FY 2025-2026

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

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100 General Fund					
Revenue					
100-03-1000-311750-000 FRANCHISE FEE TAX- Te	4,000.00	0.00	2,772.15	1,227.85	69
100-03-1000-371000-061 Rec Authority Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-080 PC Fire Donations - reven	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-091 Animal Shelter Donations	500.00	0.00	0.00	500.00	0
100-03-1330-314200-081 BEER & WINE EXCISE	45,000.00	3,838.81	45,521.29	-521.29	101
100-03-1330-316100-000 Business/ Occupation Lic	45,000.00	71.00	52,068.90	-7,068.90	116
100-03-1330-316300-000 FINANCIAL INSTITUTION	93,000.00	0.00	96,120.00	-3,120.00	103
100-03-1330-321100-081 BEER & WINE LICENSE	13,200.00	0.00	14,541.23	-1,341.23	110
100-03-1400-341900-014 Municipal Election Service	5,000.00	0.00	5,703.87	-703.87	114
100-03-1400-341901-000 Elections - Board of Educ	5,000.00	0.00	0.00	5,000.00	0
100-03-1400-341910-000 Election Qualifying Fees	5,000.00	1,268.94	4,395.35	604.65	88
100-03-1500-340000-000 Misc Revenue	20,000.00	3,273.64	14,404.03	5,595.97	72
100-03-1500-341400-000 Printing & Copying Servi	200.00	0.95	75.00	125.00	38
100-03-1500-361000-000 Interest Revenue	120,000.00	13.76	121,915.27	-1,915.27	102
100-03-1500-392100-000 Sale of Assets	2,324,569.00	0.00	2,758,986.11	-434,417.11	119
100-03-1510-349300-000 BAD CHECK FEES	100.00	0.00	25.00	75.00	25
100-03-1514-313100-000 LOCAL OPTION SALES T	2,000,000.00	186,779.27	2,074,858.09	-74,858.09	104
100-03-1514-316200-082 Insurance Premium Tax	1,450,000.00	0.00	1,563,590.03	-113,590.03	108
100-03-1516-342310-000 FINGERPRINTING - ALC	500.00	0.00	421.25	78.75	84
100-03-1545-311000-000 General Property Taxes	10,649,035.00	0.00	9,100,185.09	1,548,849.91	85
100-03-1545-311120-000 Timber Tax	10,000.00	0.00	8,879.66	1,120.34	89
100-03-1545-311200-000 Property Tax - Prior Year	180,000.00	0.00	267,655.89	-87,655.89	149
100-03-1545-311310-000 Motor Vehicle Tax	130,000.00	0.00	109,565.12	20,434.88	84
100-03-1545-311313-000 Motor Vehicle Admin Fees	18,000.00	0.00	19,182.85	-1,182.85	107
100-03-1545-311315-000 Motor Vehicle - TAVT	1,723,000.00	0.00	1,694,569.84	28,430.16	98
100-03-1545-311320-000 Mobile Home	12,000.00	0.00	7,931.10	4,068.90	66
100-03-1545-311340-000 Intangible Tax	150,000.00	14,187.74	173,548.37	-23,548.37	116
100-03-1545-311500-000 Property Not on Digest	60,000.00	0.00	0.00	60,000.00	0
100-03-1545-319000-000 Penalties & Interest - Tax	30,000.00	0.00	60,880.30	-30,880.30	203
100-03-1545-319900-000 Cost & Interest - Taxes	25,000.00	0.00	32,985.91	-7,985.91	132
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	70,000.00	0.00	63,685.70	6,314.30	91
100-03-1545-341940-000 Tax Collection - Commissi	340,000.00	0.00	397,628.48	-57,628.48	117
100-03-1545-346900-000 Tag Mailout Fees	5,000.00	0.00	10,406.75	-5,406.75	208
100-03-1545-383000-000 Insurance Reimbursemen	10,000.00	14,520.00	131,160.61	-121,160.61	1,312
100-03-1550-311400-000 Heavy Equipment - Taxes	3,000.00	0.00	1,835.62	1,164.38	61
100-03-2150-311600-000 Real Estate Transfer	50,000.00	4,640.90	63,209.46	-13,209.46	126
100-03-2150-351110-000 Clerk of Superior Court	140,000.00	16,468.33	182,859.47	-42,859.47	131

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100-03-2400-351130-000 Magistrate Court	15,000.00	1,848.92	31,978.08	-16,978.08	213
100-03-2400-351130-091 Animal Ordinance Violation	5,000.00	461.35	1,298.30	3,701.70	26
100-03-2400-351131-000 Sheriff Services - Magistrate	23,000.00	2,500.00	38,683.00	-15,683.00	168
100-03-2450-351150-000 Probate Court	150,000.00	15,706.11	181,183.64	-31,183.64	121
100-03-3300-342000-000 Sheriff Services - Superior	30,000.00	2,108.00	30,949.65	-949.65	103
100-03-3300-342100-000 Sheriff Service -Board of E	250,000.00	0.00	103,530.88	146,469.12	41
100-03-3300-371000-000 Back the Blue Donation D	0.00	0.00	5,735.28	-5,735.28	*100
100-03-3326-342330-000 INMATE HOUSING REVENUE	5,000.00	980.00	19,030.00	-14,030.00	381
100-03-3420-389001-000 Restitution - Other	500.00	150.00	1,604.23	-1,104.23	321
100-03-3500-371000-080 FIRE DEPT DONATIONS	0.00	875.00	1,475.00	-1,475.00	*100
100-03-3910-346110-000 Animal Control Shelter Fees	0.00	0.00	180.00	-180.00	*100
100-03-3920-331151-000 HAZARD MITIGATION GRANTS	11,340.00	0.00	0.00	11,340.00	0
100-03-3960-334151-000 GSWCC WATERSHED DISTRICT	1,500.00	0.00	0.00	1,500.00	0
100-03-4000-343000-000 Culvert Permit Fees	25,000.00	400.00	19,600.00	5,400.00	78
100-03-4226-346901-000 SALE OF SCRAP METAL	2,500.00	0.00	2,474.90	25.10	99
100-03-4530-344150-045 TRANSFER STATION LEASE	10,000.00	0.00	10,000.00	0.00	100
100-03-5431-334103-000 GEMA/HS - EMPG performance	7,600.00	0.00	0.00	7,600.00	0
100-03-5520-346000-000 SENIOR CITIZEN CENTER	90,000.00	0.00	79,944.25	10,055.75	89
100-03-5520-371000-000 Senior Center Donations	0.00	0.00	2,000.00	-2,000.00	*100
100-03-6500-347100-000 LIBRARY COPIER FEES	2,500.00	0.00	1,167.78	1,332.22	47
100-03-7220-322200-000 Building Permits	290,000.00	10,272.40	303,603.40	-13,603.40	105
100-03-7400-322210-000 Zoning & Land Use Fees	25,000.00	200.00	26,593.23	-1,593.23	106
100-03-7410-323900-000 Plat Reviews	3,000.00	0.00	650.00	2,350.00	22
100-03-7410-323901-000 CODE ENFORCEMENT SERVICES	1,000.00	0.00	50.00	950.00	5
100-03-7510-346900-000 ADMIN FEE - DEVELOPMENT	116,968.00	8,343.97	115,871.64	1,096.36	99
Revenue Subtotal	\$20,803,012.00	\$288,909.09	\$20,059,171.05	\$743,840.95	96
Expenditure					
100-10-1310-579000-000 CONTINGENCIES	100,000.00	0.00	0.00	100,000.00	0
100-13-1000-512101-000 HRA Contribution	5,500.00	608.25	1,654.49	3,845.51	30
100-13-1000-523100-000 ACCG-INS - PROPERTY	300,000.00	0.00	302,089.00	-2,089.00	101
100-13-1000-523200-000 COMMUNICATIONS - PH	10,000.00	0.00	8,426.43	1,573.57	84
100-13-1000-523900-000 EMPLOYEE SCREENING	850.00	0.00	945.00	-95.00	111
100-13-1300-512600-000 UNEMPLOYMENT PAYMENT	5,000.00	0.00	0.00	5,000.00	0
100-13-1300-512900-000 UNIFORMS	250.00	0.00	0.00	250.00	0
100-13-1300-523201-000 CELL PHONE COMMUNICATIONS	600.00	49.00	588.06	11.94	98
100-13-1300-523232-000 EQUIPMENT RENTAL	2,000.00	0.00	2,159.64	-159.64	108
100-13-1300-523300-000 LEGAL PUBLICATION	7,500.00	244.26	3,220.94	4,279.06	43
100-13-1300-523500-000 TRAVEL	20,940.00	100.00	14,460.69	6,479.31	69
100-13-1300-523600-000 DUES & FEES	8,000.00	0.00	7,580.09	419.91	95

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100-13-1300-523700-000 TRAINING	13,050.00	0.00	7,078.31	5,971.69	54
100-13-1300-523850-000 CONTRACT SERVICES	65,000.00	125.00	61,913.66	3,086.34	95
100-13-1300-523900-000 POSTAGE	2,400.00	110.26	2,220.83	179.17	93
100-13-1300-531000-000 SUPPLIES	7,500.00	438.64	7,978.55	-478.55	106
100-13-1300-531270-000 GAS/DIESEL	200.00	0.00	93.25	106.75	47
100-13-1300-531400-000 LEGAL RESOURCES	2,500.00	0.00	0.00	2,500.00	0
100-13-1310-511100-000 REGULAR (COMM) EMPL	155,547.00	12,879.56	154,554.72	992.28	99
100-13-1310-512100-000 GROUP (COMM) INSURANCE	74,465.00	6,068.06	75,024.00	-559.00	101
100-13-1310-512200-000 FICA & MEDICARE	11,900.00	856.11	11,194.85	705.15	94
100-13-1310-512700-000 WORKERS COMPENSATION	121,000.00	0.00	93,096.00	27,904.00	77
100-13-1320-511100-000 REGULAR (CO MGR) EMPL	65,000.00	2,867.86	65,117.86	-117.86	100
100-13-1320-512100-000 GROUP (CO MGR) INSURANCE	10,065.00	0.00	0.00	10,065.00	0
100-13-1320-512200-000 FICA & MEDICARE	4,973.00	215.00	4,908.16	64.84	99
100-13-1320-512400-000 RETIREMENT CONTRIBUTION	10,612.00	0.00	0.00	10,612.00	0
100-13-1330-511100-000 REGULAR (ADMINISTRATIVE)	247,239.00	11,382.39	244,328.36	2,910.64	99
100-13-1330-512100-000 GROUP (ADM) INSURANCE	47,432.00	2,524.94	24,139.44	23,292.56	51
100-13-1330-512200-000 FICA & MEDICARE	19,062.00	833.53	18,539.72	522.28	97
100-13-1330-512400-000 RETIREMENT CONTRIBUTION	27,282.00	91.53	29,527.59	-2,245.59	108
100-13-1330-523300-000 Advertising & Legal Public	3,600.00	0.00	1,012.04	2,587.96	28
100-13-1500-521200-000 PROF SVC - SALARY STAFF	20,000.00	0.00	19,881.00	119.00	99
100-13-1500-523901-000 BANK SERVICE CHARGES	500.00	0.00	9,097.30	-8,597.30	1,819
100-13-1512-582301-000 PENALTIES & LATE CHARGES	0.00	4,207.63	4,207.63	-4,207.63	*100
100-13-1530-521200-000 PROFESSIONAL SVC - LEGAL	96,000.00	0.00	96,653.58	-653.58	101
100-13-1530-521201-000 PROF SVC - ATTORNEY	10,000.00	0.00	14,403.75	-4,403.75	144
100-13-1540-573000-000 EMPLOYEE RECOGNITION	8,500.00	512.00	512.00	7,988.00	6
100-13-1560-521200-000 PROF SVC - AUDIT	35,000.00	0.00	32,414.00	2,586.00	93
100-13-3000-523101-000 ACCG-INS - PTSD FIRST	15,000.00	0.00	11,308.00	3,692.00	75
100-13-4400-531210-000 WATER/SEWAGE	1,200.00	97.75	1,135.50	64.50	95
100-13-4600-531530-000 ELECTRICITY	7,000.00	354.02	5,940.66	1,059.34	85
100-13-8000-582016-000 UNITED BANK LOAN 38C	127,569.00	0.00	63,259.90	64,309.10	50
100-14-1400-511100-000 REGULAR EMPLOYEES	191,113.00	9,464.00	187,448.67	3,664.33	98
100-14-1400-511200-000 Board Compensation	4,000.00	588.00	2,760.00	1,240.00	69
100-14-1400-512100-000 GROUP INSURANCE	46,407.00	2,580.65	27,489.27	18,917.73	59
100-14-1400-512101-000 HRA CONTRIBUTION	1,750.00	955.63	2,875.74	-1,125.74	164
100-14-1400-512200-000 FICA & MEDICARE	14,926.00	715.58	14,118.97	807.03	95
100-14-1400-512400-000 RETIREMENT CONTRIBUTION	9,059.00	0.00	17,052.00	-7,993.00	188
100-14-1400-522200-000 REPAIRS & MAINTENANCE	500.00	0.00	0.00	500.00	0
100-14-1400-523200-000 COMMUNICATIONS - PHONE	1,525.00	0.00	1,545.11	-20.11	101
100-14-1400-523300-000 ADVERTISING	800.00	256.88	1,645.62	-845.62	206

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100-14-1400-523500-000 TRAVEL	6,000.00	678.97	7,302.57	-1,302.57	122
100-14-1400-523600-000 DUES & FEES	700.00	0.00	618.00	82.00	88
100-14-1400-523700-000 TRAINING	2,300.00	0.00	3,221.50	-921.50	140
100-14-1400-523850-000 Poll Workers - Contract S	104,128.00	90.00	53,423.78	50,704.22	51
100-14-1400-523900-000 POSTAGE	3,500.00	280.76	2,043.00	1,457.00	58
100-14-1400-531000-000 SUPPLIES	12,000.00	934.71	40,468.10	-28,468.10	337
100-14-1400-542500-000 OTHER EQUIPMENT	1,000.00	0.00	581.85	418.15	58
100-14-1500-523850-000 CONTRACT SERVICES	27,500.00	1,476.18	30,005.22	-2,505.22	109
100-14-4400-531210-000 WATER /SEWAGE	350.00	28.14	338.73	11.27	97
100-14-4600-531530-000 ELECTRICITY EXP	2,500.00	236.41	2,600.11	-100.11	104
100-14-4700-531520-000 NATURAL GAS EXPENSE	250.00	0.00	285.46	-35.46	114
100-15-1000-523300-000 LEGAL PUBLICATION	200.00	0.00	0.00	200.00	0
100-15-1000-523500-000 BD OF EQ TRAVEL	400.00	0.00	0.00	400.00	0
100-15-1000-523700-000 BD OF EQ TRAINING	1,000.00	0.00	636.00	364.00	64
100-15-1000-531000-000 BD OF EQ - SUPPLIES	50.00	0.00	0.00	50.00	0
100-15-1330-521100-000 BD OF EQ PER DIEM	1,400.00	0.00	800.00	600.00	57
100-15-1330-521200-000 Comp Pay	1,000.00	0.00	0.00	1,000.00	0
100-15-1550-523900-000 POSTAGE	150.00	0.00	0.00	150.00	0
100-16-1545-511100-000 REGULAR EMPLOYEES	245,349.00	10,156.61	226,631.61	18,717.39	92
100-16-1545-512100-000 GROUP INSURANCE	43,076.00	2,433.45	39,014.85	4,061.15	91
100-16-1545-512101-000 HRA CONTRIBUTION	1,500.00	0.00	1,255.45	244.55	84
100-16-1545-512200-000 FICA & MEDICARE	18,770.00	726.47	16,688.21	2,081.79	89
100-16-1545-512400-000 RETIREMENT CONTRIB	13,860.00	0.00	13,942.00	-82.00	101
100-16-1545-521200-000 PROFESSIONAL SVC	9,300.00	0.00	9,095.43	204.57	98
100-16-1545-523200-000 COMMUNICATIONS - PH	2,200.00	0.00	1,946.48	253.52	88
100-16-1545-523300-000 ADVERTISING/LEGAL PL	50.00	0.00	0.00	50.00	0
100-16-1545-523400-000 PRINTING & BINDING	850.00	0.00	548.00	302.00	64
100-16-1545-523500-000 TRAVEL	800.00	0.00	1,071.08	-271.08	134
100-16-1545-523600-000 DUES & FEES	500.00	0.00	1,359.00	-859.00	272
100-16-1545-523700-000 TRAINING	865.00	0.00	0.00	865.00	0
100-16-1545-523850-000 CONTRACT SVC	39,500.00	1,399.77	31,467.26	8,032.74	80
100-16-1545-523900-000 POSTAGE	4,400.00	277.56	3,833.80	566.20	87
100-16-1545-531000-000 SUPPLIES	4,700.00	244.67	4,633.16	66.84	99
100-16-4400-531210-000 WATER / SEWAGE	360.00	29.42	354.12	5.88	98
100-16-4600-531530-000 ELECTRICITY EXP -TAX	2,250.00	216.71	2,280.71	-30.71	101
100-16-4700-531220-000 NATURAL GAS EXPENS	250.00	0.00	277.87	-27.87	111
100-17-1300-523201-000 CELL PHONE COMMUNI	1,500.00	157.56	1,978.06	-478.06	132
100-17-1550-511100-000 REGULAR EMPLOYEES	279,015.00	8,689.17	208,904.48	70,110.52	75
100-17-1550-511200-000 BOARD COMPENSATION	7,000.00	0.00	4,530.00	2,470.00	65

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100-17-1550-512100-000 GROUP INSURANCE	99,913.00	5,275.42	65,908.59	34,004.41	66
100-17-1550-512101-000 HRA CONTRIBUTION	4,500.00	51.75	3,167.46	1,332.54	70
100-17-1550-512200-000 FICA & MEDICARE	21,880.00	602.02	15,389.77	6,490.23	70
100-17-1550-512400-000 RETIREMENT CONTRIB	21,588.00	48.06	26,766.67	-5,178.67	124
100-17-1550-523200-000 COMMUNICATIONS - PH	2,250.00	0.00	1,509.07	740.93	67
100-17-1550-523300-000 ADVERTISING	500.00	0.00	63.72	436.28	13
100-17-1550-523400-000 PRINTING & BINDING	8,500.00	7,349.05	8,784.95	-284.95	103
100-17-1550-523500-000 TRAVEL	8,000.00	0.00	2,590.44	5,409.56	32
100-17-1550-523600-000 DUES & FEES	500.00	0.00	0.00	500.00	0
100-17-1550-523700-000 TRAINING	2,500.00	0.00	613.86	1,886.14	25
100-17-1550-523850-000 CONTRACT SVC	162,031.00	10,000.00	154,532.15	7,498.85	95
100-17-1550-523900-000 POSTAGE	1,500.00	53.46	651.75	848.25	43
100-17-1550-531000-000 SUPPLIES	2,000.00	35.48	2,199.60	-199.60	110
100-17-1550-531270-000 GAS/DIESEL	6,000.00	166.98	1,932.95	4,067.05	32
100-17-1550-542200-000 VEHICLES M&R	1,500.00	0.00	174.52	1,325.48	12
100-17-1550-542400-000 COMPUTERS	0.00	0.00	29.99	-29.99	*100
100-17-4400-531210-000 WATER/SEWAGE	500.00	35.81	431.07	68.93	86
100-17-4600-531530-000 ELECTRICITY	2,850.00	275.82	2,869.13	-19.13	101
100-17-4700-531220-000 NATURAL GAS	250.00	0.00	249.01	0.99	100
100-18-1300-523201-000 CELL PHONE COMMUNI	600.00	43.95	527.49	72.51	88
100-18-1565-511100-000 REGULAR EMPLOYEES	147,591.00	6,454.59	146,560.18	1,030.82	99
100-18-1565-511300-000 OVERTIME	1,000.00	0.00	84.55	915.45	8
100-18-1565-512100-000 GROUP INSURANCE	28,646.00	3,542.29	33,465.36	-4,819.36	117
100-18-1565-512101-000 HRA CONTRIBUTION	1,750.00	203.50	467.92	1,282.08	27
100-18-1565-512200-000 FICA & MEDICARE	11,368.00	442.83	10,468.52	899.48	92
100-18-1565-512400-000 RETIREMENT CONTRIB	16,476.00	0.00	10,946.00	5,530.00	66
100-18-1565-512900-000 UNIFORMS	750.00	0.00	666.51	83.49	89
100-18-1565-522100-000 CLEANING SUPPLIES	7,000.00	0.00	5,590.36	1,409.64	80
100-18-1565-522200-000 MAINTENANCE RPRS/E	114,700.00	3,293.54	68,370.99	46,329.01	60
100-18-1565-522201-000 CONTRACT SERVICES -	80,410.00	6,586.45	81,416.84	-1,006.84	101
100-18-1565-531210-000 WATER / SEWAGE	3,300.00	789.25	5,460.45	-2,160.45	165
100-18-1565-531520-000 PROPANE GAS	1,500.00	0.00	0.00	1,500.00	0
100-18-1565-531700-000 SUPPLIES - SMALL EQU	1,000.00	0.00	546.19	453.81	55
100-18-1565-542200-000 VEHICLES M& R	2,500.00	0.00	5,373.17	-2,873.17	215
100-18-4600-531530-000 ELECTRICITY EXPENSE	2,600.00	0.00	2,331.17	268.83	90
100-18-4700-531270-000 GAS/DIESEL	7,500.00	729.25	5,435.67	2,064.33	72
100-20-2000-521200-000 PROFESSIONAL SERVIC	10,000.00	0.00	184.76	9,815.24	2
100-20-2000-531300-000 FOOD	400.00	0.00	129.84	270.16	32
100-20-2000-531600-000 SMALL EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0

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100-20-2100-531100-000 SUPPLIES / MATERIALS	1,500.00	0.00	1,570.07	-70.07	105
100-20-2150-521100-000 CIRCUIT COURT	118,960.00	0.00	127,355.00	-8,395.00	107
100-20-2300-521100-000 COURT INTERPRETER /	0.00	9.19	776.79	-776.79	*100
100-20-2500-521100-000 COURT REPORTER	19,000.00	800.00	10,991.50	8,008.50	58
100-20-2700-523850-000 JUROR PER DIEM	10,000.00	0.00	10,000.00	0.00	100
100-20-2750-523200-000 COMMUNICATIONS - PH	2,200.00	0.00	1,740.42	459.58	79
100-20-2750-523851-000 Contract Services	4,000.00	0.00	2,000.00	2,000.00	50
100-20-2800-521000-000 GUARDIAN AD LITEM	26,000.00	0.00	26,000.04	-0.04	100
100-20-4400-531210-000 WATER / SEWAGE	1,130.00	97.75	1,165.65	-35.65	103
100-20-4600-531530-000 ELECTRICITY EXPENSE	30,000.00	2,400.93	29,665.46	334.54	99
100-21-2180-511100-000 REGULAR EMPLOYEES	229,787.00	10,215.41	233,271.77	-3,484.77	102
100-21-2180-512100-000 GROUP INSURANCE	58,425.00	6,335.34	65,594.01	-7,169.01	112
100-21-2180-512101-000 HRA CONTRIBUTION	3,500.00	834.04	2,839.78	660.22	81
100-21-2180-512200-000 FICA & MEDICARE	17,579.00	724.42	17,234.66	344.34	98
100-21-2180-512400-000 RETIREMENT CONTRIB	22,574.00	0.00	16,179.00	6,395.00	72
100-21-2180-522200-000 REPAIRS & MAINTENAN	0.00	0.00	820.00	-820.00	*100
100-21-2180-523200-000 COMMUNICATIONS - PH	1,912.00	0.00	1,457.09	454.91	76
100-21-2180-523300-000 ADVERTISING/ LEGAL P	500.00	0.00	0.00	500.00	0
100-21-2180-523400-000 PRINTING & BINDING	1,000.00	0.00	2,530.43	-1,530.43	253
100-21-2180-523500-000 TRAVEL	2,500.00	0.00	2,809.26	-309.26	112
100-21-2180-523600-000 DUES & FEES	600.00	0.00	1,200.00	-600.00	200
100-21-2180-523700-000 TRAINING	2,500.00	0.00	1,014.42	1,485.58	41
100-21-2180-523850-000 CONTRACT SERVICES	32,000.00	2,106.11	39,756.74	-7,756.74	124
100-21-2180-523900-000 POSTAGE	3,000.00	56.00	2,000.73	999.27	67
100-21-2180-531000-000 SUPPLIES	4,000.00	433.63	6,243.62	-2,243.62	156
100-21-2180-531400-000 LEGAL PUBLICATIONS	500.00	0.00	0.00	500.00	0
100-21-2180-542401-000 Historical Deed Indexing F	2,456.00	-899.65	2,908.67	-452.67	118
100-22-2200-521100-000 DISTRICT ATTORNEY	215,733.00	0.00	215,733.00	0.00	100
100-22-2200-523200-000 COMMUNICATIONS- PH	1,900.00	0.00	1,714.34	185.66	90
100-22-4700-522200-000 Contract Services	3,670.00	0.00	3,600.00	70.00	98
100-23-1300-523201-000 CELL PHONE - COMMUN	500.00	37.44	450.36	49.64	90
100-23-2400-511100-000 REGULAR EMPLOYEES	274,492.00	13,133.36	273,486.55	1,005.45	100
100-23-2400-512100-000 GROUP INSURANCE	28,860.00	862.23	24,208.02	4,651.98	84
100-23-2400-512101-000 HRA CONTRIBUTION	1,750.00	0.00	1,582.11	167.89	90
100-23-2400-512200-000 FICA & MEDICARE	20,999.00	970.38	20,512.63	486.37	98
100-23-2400-512400-000 RETIREMENT CONTRIB	17,225.00	81.50	10,394.89	6,830.11	60
100-23-2400-522200-000 CONTRACT SERVICES	15,987.00	0.00	16,420.19	-433.19	103
100-23-2400-523200-000 COMMUNICATIONS - PH	1,957.00	0.00	1,729.71	227.29	88
100-23-2400-523300-000 ADVERTISING	40.00	0.00	0.00	40.00	0

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100-23-2400-523400-000 PRINTING & BINDING	714.81	0.00	743.81	-29.00	104
100-23-2400-523500-000 TRAVEL	1,750.00	0.00	1,867.40	-117.40	107
100-23-2400-523600-000 DUES & FEES	1,816.00	0.00	1,667.03	148.97	92
100-23-2400-523700-000 TRAINING	1,000.00	0.00	195.00	805.00	20
100-23-2400-523850-000 PROFESSIONAL SERVIC	785.19	0.00	527.11	258.08	67
100-23-2400-523900-000 POSTAGE	1,668.00	144.72	1,985.04	-317.04	119
100-23-2400-531000-000 SUPPLIES	3,072.00	6.33	2,615.56	456.44	85
100-23-2400-531400-000 LEGAL PUBLICATIONS	850.00	0.00	535.01	314.99	63
100-24-2450-511100-000 REGULAR EMPLOYEES	193,646.00	8,729.77	185,478.06	8,167.94	96
100-24-2450-512100-000 GROUP INSURANCE	47,037.00	3,504.39	36,948.26	10,088.74	79
100-24-2450-512101-000 HRA CONTRIBUTION	3,000.00	922.00	2,007.66	992.34	67
100-24-2450-512200-000 FICA & MEDICARE	14,814.00	623.63	13,804.47	1,009.53	93
100-24-2450-512400-000 RETIREMENT CONTRIBI	5,094.00	0.00	7,962.00	-2,868.00	156
100-24-2450-522200-000 CONTRACT SERVICES	11,500.00	0.00	12,075.91	-575.91	105
100-24-2450-523200-000 COMMUNICATIONS - PH	2,139.00	0.00	1,728.69	410.31	81
100-24-2450-523500-000 TRAVEL	6,003.00	309.73	1,307.17	4,695.83	22
100-24-2450-523600-000 DUES & FEES	500.00	0.00	550.00	-50.00	110
100-24-2450-523700-000 TRAINING	3,320.00	0.00	2,774.00	546.00	84
100-24-2450-523900-000 POSTAGE	2,050.00	304.64	2,938.10	-888.10	143
100-24-2450-531000-000 SUPPLIES	6,000.00	324.22	4,006.17	1,993.83	67
100-28-2800-521000-000 PUBLIC DEFENDER	186,448.00	0.00	186,448.00	0.00	100
100-32-3326-523500-000 TRAVEL	200.00	0.00	73.35	126.65	37
100-32-3326-531000-000 INMATE SUPPLIES	24,000.00	2,275.37	15,092.34	8,907.66	63
100-32-3350-523850-000 SUPPORT OF INMATES	40,000.00	490.00	12,041.00	27,959.00	30
100-32-3350-531300-000 FOOD FOR INMATES	73,832.00	379.57	61,769.76	12,062.24	84
100-32-3370-523100-000 INMATE MEDICAL	125,486.00	3,216.29	112,510.27	12,975.73	90
100-33-1300-523201-000 CELL PHONE COMMUNI	19,205.00	0.00	15,980.64	3,224.36	83
100-33-3300-511100-000 REGULAR EMPLOYEES	1,656,668.34	76,693.51	1,663,001.74	-6,333.40	100
100-33-3300-511300-000 OVERTIME	103,185.00	5,590.96	103,331.08	-146.08	100
100-33-3300-512100-000 GROUP INSURANCE	459,245.00	26,142.67	281,060.35	178,184.65	61
100-33-3300-512101-000 HRA CONTRIBUTION	18,750.00	205.96	5,930.92	12,819.08	32
100-33-3300-512200-000 FICA & MEDICARE	141,249.00	5,902.18	131,099.55	10,149.45	93
100-33-3300-512400-000 RETIREMENT CONTRIBI	173,173.00	318.43	164,896.65	8,276.35	95
100-33-3300-512900-000 UNIFORMS	67,000.00	0.00	66,972.98	27.02	100
100-33-3300-521200-000 CONTRACT SERVICES	203,236.66	42,465.70	199,248.56	3,988.10	98
100-33-3300-523200-000 COMMUNICATIONS - PH	8,600.00	0.00	5,801.89	2,798.11	67
100-33-3300-523400-000 PRINTING & BINDING	2,362.00	0.00	1,461.59	900.41	62
100-33-3300-523500-000 TRAVEL	4,000.00	151.05	2,960.38	1,039.62	74
100-33-3300-523600-000 DUES & FEES	2,000.00	0.00	2,491.80	-491.80	125

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100-33-3300-523700-000 TRAINING	2,600.00	0.00	3,388.16	-788.16	130
100-33-3300-523900-000 POSTAGE	900.00	58.65	908.40	-8.40	101
100-33-3300-531000-000 SUPPLIES	33,000.00	1,344.29	29,090.04	3,909.96	88
100-33-3300-531270-000 GAS/DIESEL	93,500.00	11,075.54	104,172.22	-10,672.22	111
100-33-3321-531100-000 INVESTIGATION SUPPLI	2,000.00	0.00	948.02	1,051.98	47
100-33-3323-522200-000 VEHICLES- M&R	95,000.00	4,342.83	104,971.77	-9,971.77	110
100-33-3355-522200-000 REPAIRS & MAINTENAN	3,500.00	0.00	3,530.60	-30.60	101
100-33-4400-531210-000 WATER / SEWAGE	2,500.00	365.73	2,802.70	-302.70	112
100-33-4600-531530-000 ELECTRICITY EXPENSE	16,000.00	1,139.99	16,110.67	-110.67	101
100-33-4700-531220-000 NATURAL GAS EXP	1,600.00	72.57	1,177.20	422.80	74
100-34-3326-511100-000 REGULAR EMPLOYEES	801,907.00	40,773.16	816,458.36	-14,551.36	102
100-34-3326-511300-000 OVERTIME	60,100.00	4,582.67	69,445.65	-9,345.65	116
100-34-3326-512100-000 GROUP INSURANCE	154,205.00	10,326.98	126,721.72	27,483.28	82
100-34-3326-512101-000 HRA CONTRIBUTION	9,000.00	0.00	995.01	8,004.99	11
100-34-3326-512200-000 FICA & MEDICARE	70,074.00	3,269.00	66,596.60	3,477.40	95
100-34-3326-512400-000 RETIREMENT CONTRIBI	102,820.00	130.43	102,879.56	-59.56	100
100-34-3326-512900-000 UNIFORMS	5,500.00	12.65	6,721.83	-1,221.83	122
100-34-3326-521200-000 PROFESSIONAL SVC	2,250.00	0.00	462.04	1,787.96	21
100-34-3326-522200-000 REPAIRS & MAINTENAN	7,500.00	0.00	5,712.01	1,787.99	76
100-34-3326-523200-000 COMMUNICATIONS - PH	3,000.00	0.00	2,052.54	947.46	68
100-34-3326-523700-000 TRAINING	3,000.00	0.00	2,001.81	998.19	67
100-34-3326-523850-000 CONTRACT SERVICES	43,530.00	1,784.54	36,316.20	7,213.80	83
100-34-3326-523900-000 POSTAGE	150.00	0.74	29.53	120.47	20
100-34-3326-531000-000 SUPPLIES - JAIL	6,100.00	184.12	6,300.44	-200.44	103
100-34-3326-531270-000 GAS/DIESEL	12,000.00	1,507.57	14,787.00	-2,787.00	123
100-34-3326-542200-000 VEHICLES - M & R	6,000.00	0.00	1,184.24	4,815.76	20
100-34-3360-531700-000 RECORD BOOKS	1,200.00	0.00	0.00	1,200.00	0
100-34-4400-531210-000 WATER / SEWAGE - JAIL	12,055.00	2,356.25	14,118.26	-2,063.26	117
100-34-4600-531530-000 ELECTRICITY - JAIL	12,086.00	1,040.86	12,238.99	-152.99	101
100-34-4700-531220-000 NATURAL GAS - JAIL	1,500.00	66.99	1,086.65	413.35	72
100-37-3700-511100-000 REGULAR EMPLOYEES	25,000.00	1,404.86	20,708.32	4,291.68	83
100-37-3700-512100-000 GROUP INSURANCE	23,624.00	2,046.23	24,596.56	-972.56	104
100-37-3700-512200-000 FICA & MEDICARE	1,913.00	63.68	1,194.44	718.56	62
100-37-3700-522200-000 VEHICLES M&R	500.00	0.00	0.00	500.00	0
100-37-3700-522250-000 Transport	3,500.00	1,025.00	2,325.00	1,175.00	66
100-37-3700-523000-000 Other Purchased / Indiger	1,000.00	0.00	0.00	1,000.00	0
100-37-3700-523200-000 COMMUNICATIONS - PH	480.00	20.02	245.46	234.54	51
100-37-3700-523500-000 TRAVEL	2,400.00	0.00	1,923.11	476.89	80
100-37-3700-523600-000 DUES & FEES	450.00	300.00	450.00	0.00	100

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100-37-3700-523700-000 TRAINING	1,080.00	0.00	3,605.00	-2,525.00	334
100-37-3700-523850-000 CONTRACT SERVICES	162.00	0.00	4,351.27	-4,189.27	2,686
100-37-3700-531000-000 SUPPLIES	7,500.00	374.65	2,561.13	4,938.87	34
100-37-3700-531100-000 INVESTIGATION EXPENSE	200.00	0.00	0.00	200.00	0
100-37-3700-531270-000 GAS/DIESEL	250.00	0.00	330.51	-80.51	132
100-37-4600-531530-000 ELECTRICITY EXPENSE	150.00	0.00	123.25	26.75	82
100-38-3800-511100-000 REGULAR EMPLOYEES	0.00	20,926.95	20,926.95	-20,926.95	*100
100-38-3800-511300-000 OVERTIME	0.00	2,704.66	2,704.66	-2,704.66	*100
100-38-3800-512100-000 GROUP INSURANCE	0.00	6,033.39	6,033.39	-6,033.39	*100
100-38-3800-512200-000 FICA & MEDICARE	0.00	1,676.36	1,676.36	-1,676.36	*100
100-39-3940-572000-000 AMBULANCE CONTRACT	898,222.00	0.00	898,215.96	6.04	100
100-42-1000-542500-000 CAPITAL OUTLAY- OTHER	0.00	0.00	142,065.00	-142,065.00	*100
100-42-1300-523201-000 CELL PHONE COMMUNICATIONS	1,500.00	192.99	1,749.12	-249.12	117
100-42-1500-531300-000 FOOD & VENDING SERVICES	300.00	301.96	913.07	-613.07	304
100-42-4100-523200-000 COMMUNICATIONS- PHONE	2,800.00	0.00	2,629.80	170.20	94
100-42-4100-523300-000 ADVERTISING	150.00	0.00	525.69	-375.69	350
100-42-4210-511100-000 REGULAR EMPLOYEES	970,182.00	40,735.31	865,334.57	104,847.43	89
100-42-4210-511300-000 OVERTIME	20,000.00	2,991.86	13,615.22	6,384.78	68
100-42-4210-512100-000 GROUP INSURANCE	282,480.00	18,531.05	234,243.04	48,236.96	83
100-42-4210-512101-000 HRA CONTRIBUTION	12,250.00	1,274.66	5,193.47	7,056.53	42
100-42-4210-512200-000 FICA & MEDICARE	75,749.00	3,079.87	63,934.79	11,814.21	84
100-42-4210-512400-000 RETIREMENT CONTRIBUTION	98,945.00	132.13	92,572.67	6,372.33	94
100-42-4220-522000-000 SIGN M&R	12,000.00	1,277.75	18,545.26	-6,545.26	155
100-42-4220-522200-000 EQUIPMENT M&R	110,000.00	2,249.89	118,159.50	-8,159.50	107
100-42-4220-531000-000 SUPPLIES	5,000.00	615.58	5,108.76	-108.76	102
100-42-4220-531270-000 GAS/DIESEL	130,000.00	14,054.67	116,742.04	13,257.96	90
100-42-4220-531500-000 CULVERT PIPES	70,000.00	0.00	35,150.50	34,849.50	50
100-42-4220-531600-000 SMALL EQUIPMENT	7,500.00	1,316.79	8,804.77	-1,304.77	117
100-42-4220-542200-000 VEHICLES- M&R	80,000.00	2,606.89	78,898.15	1,101.85	99
100-42-4221-521341-000 ProfSrvcs-CDBGTanyardF	0.00	0.00	40,873.00	-40,873.00	*100
100-42-4221-541341-000 CapOutlay-CDBGTanyard	0.00	0.00	187,991.23	-187,991.23	*100
100-42-4221-541400-000 M&R- PAVED & UNPAVED	710,000.00	2,204.72	753,935.99	-43,935.99	106
100-42-4230-541400-000 M&R- BRIDGES	10,000.00	0.00	8,981.17	1,018.83	90
100-42-4270-523850-000 CONTRACT SVC	15,000.00	370.35	16,902.41	-1,902.41	113
100-42-4400-531210-000 WATER / SEWAGE	2,100.00	30.50	949.35	1,150.65	45
100-42-4600-531530-000 ELECTRICITY EXPENSE	6,500.00	42.00	5,943.37	556.63	91
100-42-4700-531520-000 PROPANE GAS EXPENSE	1,500.00	0.00	1,131.75	368.25	75
100-42-8000-581004-000 CAT LEAS# 70010402/70	40,304.00	0.00	33,408.67	6,895.33	83
100-42-8000-581013-000 FirstCitiznBank#083-0026	0.00	0.00	31,149.62	-31,149.62	*100

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100-42-8000-582013-000 Deere Lease# 100290017	55,267.00	0.00	55,266.92	0.08	100
100-42-8000-582205-000 CAT Lease#???? Skid Ste	14,800.00	0.00	14,803.08	-3.08	100
100-42-8000-582210-000 CAT Lease#???? Excavat	30,024.00	0.00	30,024.00	0.00	100
100-42-8000-582215-000 CAT Lease#???? Wheel L	32,080.00	0.00	32,079.12	0.88	100
100-42-8000-582220-000 CAT Lease#???? Dozier L	18,365.00	0.00	18,364.56	0.44	100
100-42-8000-582225-000 CAT Lease#???? Motor G	40,693.00	0.00	40,692.00	1.00	100
100-42-8000-582230-000 CAT Lease#???? Motor G	40,693.00	0.00	40,692.00	1.00	100
100-45-4560-523850-000 CONTRACT SERVICES	32,000.00	0.00	47,205.35	-15,205.35	148
100-50-5100-572000-000 BOARD OF HEALTH	87,300.00	0.00	87,300.00	0.00	100
100-54-5400-572000-000 DFACS	18,053.00	0.00	18,053.04	-0.04	100
100-55-5500-572000-000 MCINTOSH TRAIL RDC L	19,500.00	0.00	19,145.00	355.00	98
100-55-5540-572000-000 MCTRAIL-PUBLIC TRAN	10,500.00	0.00	10,500.00	0.00	100
100-56-5520-511100-000 REGULAR EMPLOYEES	105,375.00	4,210.56	96,388.59	8,986.41	91
100-56-5520-512100-000 GROUP INSURANCE - BI	9,613.00	1,748.25	10,270.27	-657.27	107
100-56-5520-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-56-5520-512200-000 FICA & MEDICARE	8,062.00	312.31	7,457.28	604.72	92
100-56-5520-512400-000 RETIREMENT CONTRIBI	4,103.00	0.00	4,199.00	-96.00	102
100-56-5520-521100-000 Contract Services	2,566.00	0.00	229.27	2,336.73	9
100-56-5520-523200-000 COMMUNICATIONS - PH	2,700.00	0.00	2,323.59	376.41	86
100-56-5520-523500-000 TRAVEL	600.00	0.00	0.00	600.00	0
100-56-5520-523700-000 TRAINING	125.00	0.00	0.00	125.00	0
100-56-5520-523900-000 POSTAGE	100.00	0.00	0.00	100.00	0
100-56-5520-531100-000 SUPPLIES	1,600.00	189.88	1,508.10	91.90	94
100-56-5520-531101-000 Senior Center 'Stepping U	0.00	0.00	1,139.21	-1,139.21	*100
100-56-5520-531210-000 WATER / SEWER SENIO	400.00	30.50	357.00	43.00	89
100-56-5520-531270-000 GAS / DIESEL	3,000.00	214.96	2,471.05	528.95	82
100-56-5520-531300-000 CONGREGATE MEAL EX	80,000.00	5,196.80	67,646.15	12,353.85	85
100-56-5520-531301-000 HOME DELIVERED MEA	92,602.00	5,609.31	63,813.61	28,788.39	69
100-56-5520-531530-000 ELECTRICITY - SENIOR	9,500.00	684.00	8,818.03	681.97	93
100-56-5520-542200-000 VEHICLE REPAIRS & MA	2,500.00	0.00	1,273.77	1,226.23	51
100-61-4750-523200-000 COMMUNICATIONS - PH	1,600.00	0.00	938.30	661.70	59
100-61-6110-511100-000 REGULAR EMPLOYEES	321,097.00	14,008.84	297,242.12	23,854.88	93
100-61-6110-512100-000 GROUP INSURANCE	97,817.00	8,668.95	96,469.89	1,347.11	99
100-61-6110-512101-000 HRA CONTRIBUTION	4,000.00	0.00	4,536.08	-536.08	113
100-61-6110-512200-000 FICA & MEDICARE	24,564.00	969.26	21,267.47	3,296.53	87
100-61-6110-512400-000 RETIREMENT CONTRIBI	26,797.00	0.00	28,704.00	-1,907.00	107
100-61-6110-521100-000 CONTRACT SERVICES	6,232.00	0.00	4,201.27	2,030.73	67
100-61-6120-572000-000 RECREATION AUTHORI	294,000.00	0.00	294,000.00	0.00	100
100-65-4750-523200-000 COMMUNICATIONS - PH	725.00	0.00	370.29	354.71	51

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100-65-6500-511100-000 LIBRARY EMPLOYEES	145,797.00	4,596.66	118,881.93	26,915.07	82
100-65-6500-512100-000 GROUP INSURANCE	27,788.00	1,573.51	12,532.09	15,255.91	45
100-65-6500-512101-000 HRA CONTRIBUTION	1,750.00	0.00	0.00	1,750.00	0
100-65-6500-512200-000 FICA & MEDICARE	11,154.00	345.93	9,021.11	2,132.89	81
100-65-6500-512400-000 RETIREMENT CONTRIB	3,352.00	0.00	4,004.00	-652.00	119
100-65-6500-521100-000 Contract Services	2,000.00	0.00	2,286.87	-286.87	114
100-65-6500-523300-000 ADVERTISING	250.00	0.00	159.30	90.70	64
100-65-6500-523500-000 TRAINING / TRAVEL	250.00	0.00	0.00	250.00	0
100-65-6500-523800-000 CONTRACTS / LICENSES	622.00	0.00	100.00	522.00	16
100-65-6500-523900-000 POSTAGE & POSTAL SE	166.00	0.00	121.60	44.40	73
100-65-6500-531003-000 SUPPLIES - ADMINISTR	4,000.00	44.14	3,051.49	948.51	76
100-65-6500-531220-000 NATURAL GAS EXPENSI	3,000.00	0.00	2,368.05	631.95	79
100-65-6500-531510-000 WATER	600.00	30.50	551.95	48.05	92
100-65-6500-531530-000 ELECTRICITY	11,500.00	1,341.17	11,186.32	313.68	97
100-65-6500-572000-000 LIBRARY BOARD	1,220.00	0.00	1,220.00	0.00	100
100-65-6590-572000-000 FLINT RIVER REG LIBRA	11,859.00	0.00	11,858.70	0.30	100
100-71-4400-531210-000 WATER / SEWAGE	600.00	0.00	1,277.50	-677.50	213
100-71-4410-523900-000 WATER AUTHORITY POS	1,500.00	702.09	4,181.34	-2,681.34	279
100-71-7120-523200-000 COMMUNICATIONS - PH	1,900.00	0.00	1,418.40	481.60	75
100-71-7120-572000-000 WATER AUTH	208,545.00	0.00	208,545.00	0.00	100
100-72-4600-531530-000 ELECTRICITY EXPENSE	5,000.00	326.00	3,660.00	1,340.00	73
100-72-7130-523200-000 COMMUNICATIONS - PH	1,500.00	37.44	2,078.02	-578.02	139
100-72-7130-523300-000 ADVERTISING	1,200.00	1,000.00	1,000.00	200.00	83
100-72-7130-523500-000 TRAVEL	2,000.00	94.27	1,761.13	238.87	88
100-72-7130-523600-000 DUES & FEES	500.00	0.00	355.00	145.00	71
100-72-7130-523700-000 TRAINING	3,200.00	0.00	2,677.38	522.62	84
100-72-7130-523850-000 UGA- CONTRACT SERVI	83,241.00	0.00	51,384.55	31,856.45	62
100-72-7130-523851-000 Contract Services - other	3,000.00	0.00	4,555.09	-1,555.09	152
100-72-7130-531000-000 SUPPLIES	3,000.00	67.35	2,960.01	39.99	99
100-72-7130-542200-000 VEHICLES MAINTENANC	1,000.00	36.83	483.79	516.21	48
100-72-7410-531270-000 GAS / DIESEL	1,500.00	314.48	1,190.31	309.69	79
100-73-7140-572000-000 STATE FORESTRY	9,517.00	0.00	9,517.00	0.00	100
100-74-1300-523201-000 CELL PHONE COMMUNI	1,500.00	112.32	1,351.08	148.92	90
100-74-4400-531210-000 WATER / SEWAGE	425.00	29.42	354.12	70.88	83
100-74-4600-531530-000 ELECTRICITY EXP	2,700.00	256.12	2,673.01	26.99	99
100-74-4700-531220-000 NATURAL GAS EXPENSI	300.00	0.00	238.49	61.51	79
100-74-7410-511100-000 REGULAR EMPLOYEES	290,289.00	12,505.90	276,144.58	14,144.42	95
100-74-7410-512100-000 GROUP INSURANCE	49,242.00	5,157.17	54,660.54	-5,418.54	111
100-74-7410-512101-000 HRA CONTRIBUTION	3,000.00	4.90	2,155.31	844.69	72

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100-74-7410-512200-000 FICA & MEDICARE	22,208.00	888.31	20,358.84	1,849.16	92
100-74-7410-512400-000 RETIREMENT CONTRIBI	27,556.00	33.47	29,778.11	-2,222.11	108
100-74-7410-521100-000 FIRE SAFETY INSPECTI	2,000.00	0.00	0.00	2,000.00	0
100-74-7410-523200-000 COMMUNICATIONS - PH	1,600.00	0.00	1,946.48	-346.48	122
100-74-7410-523300-000 ADVERTISING	2,000.00	106.20	1,208.51	791.49	60
100-74-7410-523600-000 DUES & FEES	500.00	0.00	225.00	275.00	45
100-74-7410-523700-000 TRAINING	5,000.00	0.00	0.00	5,000.00	0
100-74-7410-523850-000 CONTRACT SERVICES	27,000.00	0.00	28,089.10	-1,089.10	104
100-74-7410-523900-000 POSTAGE	1,500.00	0.00	464.31	1,035.69	31
100-74-7410-531000-000 SUPPLIES	4,000.00	635.18	3,184.19	815.81	80
100-74-7410-531270-000 GAS/DIESEL	6,000.00	515.72	4,471.36	1,528.64	75
100-74-7410-542200-000 VEHICLES M&R	2,000.00	0.00	0.00	2,000.00	0
100-76-1000-523201-000 CELL PHONE - COMMUN	0.00	37.44	620.70	-620.70	*100
100-76-7525-572000-000 AGRIBUSINESS AUTH	46,000.00	0.00	45,999.96	0.04	100
100-77-7510-511100-000 REGULAR EMPLOYEES	87,531.00	3,753.65	85,536.21	1,994.79	98
100-77-7510-512100-000 GROUP INSURANCE	12,020.00	745.49	11,903.34	116.66	99
100-77-7510-512200-000 FICA & MEDICARE	6,697.00	271.39	6,446.46	250.54	96
100-77-7510-512400-000 RETIREMENT CONTRIBI	8,858.00	0.00	8,969.00	-111.00	101
100-77-7510-523201-000 CELL PHONE - COMMUN	500.00	37.44	450.36	49.64	90
100-77-7510-523850-000 CONTRACT SERVICES	1,362.00	0.00	1,351.27	10.73	99
100-80-1000-512700-000 Firefighters Cancer/ Disab	5,500.00	0.00	5,061.26	438.74	92
100-80-1310-512900-000 Firefighter Per Diem	40,000.00	1,545.00	19,845.00	20,155.00	50
100-80-1550-523200-000 COMMUNICATIONS	15,000.00	630.17	15,840.34	-840.34	106
100-80-3040-521200-000 MEDICAL FEES	5,000.00	0.00	4,500.00	500.00	90
100-80-3080-511100-000 REGULAR EMPLOYEES	502,347.00	23,085.72	496,908.20	5,438.80	99
100-80-3080-511300-000 OVERTIME	10,000.00	0.00	0.00	10,000.00	0
100-80-3080-512200-000 FICA & MEDICARE	39,195.00	1,766.08	39,665.31	-470.31	101
100-80-3500-512900-000 UNIFORMS	7,500.00	0.00	7,206.57	293.43	96
100-80-3500-572000-000 MEANSVILLE MUTUAL A	5,000.00	0.00	5,000.00	0.00	100
100-80-3510-522200-000 VEHICLE R & M	62,000.00	0.00	62,528.08	-528.08	101
100-80-3510-523100-000 Property & Liability Ins.	42,000.00	0.00	37,886.18	4,113.82	90
100-80-3510-523500-000 TRAVEL	1,000.00	0.00	390.77	609.23	39
100-80-3510-523600-000 DUES AND FEES	500.00	0.00	248.00	252.00	50
100-80-3510-523900-000 POSTAGE	50.00	0.00	50.00	0.00	100
100-80-3510-531000-000 OFFICE SUPPLIES	1,750.00	63.02	1,614.60	135.40	92
100-80-3520-522200-000 EQUIPMENT	68,000.00	0.00	66,421.56	1,578.44	98
100-80-3520-531270-000 GAS / DIESEL	35,000.00	3,259.31	36,209.58	-1,209.58	103
100-80-3520-531700-000 AUXILIARY	500.00	0.00	135.29	364.71	27
100-80-3540-523701-000 FIRE TRAINING	15,000.00	334.00	13,134.39	1,865.61	88

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100-80-3550-523850-000 Contract Services	42,500.00	0.00	43,315.82	-815.82	102
100-80-3570-522310-000 ZEBULON BUILDING LE/	10,800.00	0.00	10,800.00	0.00	100
100-80-3570-542600-000 BUNKER GEAR	30,000.00	0.00	29,756.82	243.18	99
100-80-3630-523800-000 AMBULANCE LICENSES	2,500.00	0.00	0.00	2,500.00	0
100-80-3630-531100-000 MEDICAL SUPPLIES	12,500.00	0.00	9,972.77	2,527.23	80
100-80-3630-531101-000 PUBLIC SAFETY & EDUC	3,000.00	0.00	3,000.00	0.00	100
100-80-4400-531210-000 WATER EXPENSE	2,500.00	77.70	2,033.31	466.69	81
100-80-4600-531530-000 ELECTRICITY EXPENSE	18,500.00	406.00	18,703.86	-203.86	101
100-80-4700-531220-000 NATURAL GAS	1,000.00	0.00	211.71	788.29	21
100-80-4700-531520-000 PROPANE GAS EXPENS	10,000.00	76.50	5,583.97	4,416.03	56
100-90-1300-523900-000 POSTAGE	5.00	0.00	0.00	5.00	0
100-90-1550-523201-000 EMA - CELL PHONE	550.00	49.00	588.06	-38.06	107
100-90-3520-522200-000 E M A VEHICLE M & R	100.00	0.00	0.00	100.00	0
100-90-3520-523600-000 DUES & FEES	75.00	0.00	50.00	25.00	67
100-90-3520-531000-000 E M A MAINTENANCE SL	1,500.00	0.00	1,258.18	241.82	84
100-90-3520-531270-000 EMA GAS/FUEL - VEHIC	1,500.00	74.04	1,268.67	231.33	85
100-90-3520-531600-000 E M A SMALL EQUIPMEN	100.00	0.00	491.24	-391.24	491
100-90-3540-523703-000 E M A TRAINING	1,000.00	0.00	700.00	300.00	70
100-90-3610-531100-000 HAZARD MITIGATION GF	11,340.00	0.00	2,520.00	8,820.00	22
100-90-3630-522200-000 EMA CONTRACT SERVIK	12,000.00	0.00	8,069.40	3,930.60	67
100-90-3920-523200-000 COMMUNICATIONS - PH	0.00	0.00	219.17	-219.17	*100
100-90-3920-542200-000 EMA GRANT EXPENSE	15,197.00	2,111.20	6,409.66	8,787.34	42
100-90-4600-531530-000 EMA Electricity	1,500.00	0.00	1,359.01	140.99	91
100-90-4700-531520-000 PROPANE GAS EXPENS	250.00	0.00	0.00	250.00	0
100-91-3910-511100-000 REGULAR EMPLOYEES	76,898.00	3,327.78	72,105.28	4,792.72	94
100-91-3910-512100-000 GROUP INSURANCE	47,677.00	2,504.23	25,155.87	22,521.13	53
100-91-3910-512200-000 FICA & MEDICARE	5,883.00	226.39	5,012.32	870.68	85
100-91-3910-512400-000 RETIREMENT CONTRIBI	7,648.00	0.00	7,923.00	-275.00	104
100-91-3910-512900-000 Uniforms	200.00	0.00	191.44	8.56	96
100-91-3910-522200-000 BUILDING REPAIRS & M.	972.00	0.00	0.00	972.00	0
100-91-3910-523201-000 ANIMAL CONTROL - CEI	1,020.00	74.88	900.72	119.28	88
100-91-3910-523300-000 ADVERTISING	100.00	0.00	212.40	-112.40	212
100-91-3910-523700-000 EDUCATION & TRAINING	500.00	0.00	0.00	500.00	0
100-91-3910-523800-000 ANIMAL CONTROL LICEI	100.00	0.00	100.00	0.00	100
100-91-3910-523850-000 CONTRACT SERVICES	5,500.00	0.00	5,373.69	126.31	98
100-91-3910-523900-000 POSTAGE	100.00	4.44	31.08	68.92	31
100-91-3910-523901-000 OTHER SVCS - EMPLOY	500.00	0.00	110.00	390.00	22
100-91-3910-531000-000 SUPPLIES	800.00	26.16	439.65	360.35	55
100-91-3910-531210-000 WATER / SEWAGE EXPE	700.00	55.50	666.00	34.00	95

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100-91-3910-531270-000 GAS / DIESEL	4,300.00	612.56	4,175.35	124.65	97
100-91-3910-531520-000 NATURAL GAS EXPENSE	1,100.00	59.02	743.65	356.35	68
100-91-3910-531530-000 ELECTRICITY - ANIMAL S	3,250.00	0.00	2,217.59	1,032.41	68
100-91-3910-531600-000 SMALL EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0
100-91-3910-542200-000 VEHICLE REPAIR & MAINT	1,600.00	0.00	862.37	737.63	54
100-91-3910-823875-000 VETERINARY SERVICES	600.00	0.00	497.75	102.25	83
Expenditure Subtotal	\$17,415,304.00	\$680,894.93	\$16,533,497.33	\$881,806.67	95
Before Transfers	Deficiency Of Revenue Subtotal	\$3,387,708.00	-\$391,985.84	\$3,525,673.72	104
Other Financing Source					
100-98-1000-391200-275 TRANSFER IN FROM HC	2,400.00	0.00	0.00	2,400.00	0
Other Financing Source Subtotal	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0
Other Financing Use					
100-13-8000-581016-000 UNITEDBANK LOAN #381	2,192,000.00	0.00	2,241,479.81	-49,479.81	102
100-99-1000-611000-325 TRANSFER OUT L.M.I GI	200,000.00	0.00	0.00	200,000.00	0
100-99-1000-611000-350 TRANSFER OUT CAP (C	343,216.00	0.00	313,253.50	29,962.50	91
100-99-1000-611100-215 TRANSFER OUT- E911	654,892.00	0.00	0.00	654,892.00	0
Other Financing Use Subtotal	\$3,390,108.00	\$0.00	\$2,554,733.31	\$835,374.69	75
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$391,985.84	\$970,940.41	*100
206 Jail Construction & Operation					
Revenue					
206-03-1500-361000-000 INTEREST REVENUE	0.00	0.00	17.08	-17.08	*100
206-03-3326-342000-000 JAIL- SUPERIOR COURT	1,000.00	245.84	3,240.74	-2,240.74	324
206-03-3326-342100-000 JAIL- MAGISTRATE COU	500.00	103.16	1,397.56	-897.56	280
206-03-3326-342200-000 JAIL- PROBATE COURT	3,500.00	1,157.04	10,301.99	-6,801.99	294
Revenue Subtotal	\$5,000.00	\$1,506.04	\$14,957.37	-\$9,957.37	299
Expenditure					
206-34-3326-531700-000 JAIL CONSTRUCTION E	5,000.00	0.00	0.00	5,000.00	0
Expenditure Subtotal	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0
Before Transfers	Excess Of Revenue Subtotal	\$0.00	\$1,506.04	\$14,957.37	*100
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$1,506.04	\$14,957.37	*100
210 Impact Fees					
Revenue					
210-03-1000-341320-033 Sheriff Impact Fees	30,000.00	1,650.84	80,387.31	-50,387.31	268
210-03-1000-341320-034 Jail Impact Fees	87,000.00	4,701.91	230,152.07	-143,152.07	265
210-03-1000-341320-035 Fire Dept Impact Fees	38,000.00	2,071.75	102,045.89	-64,045.89	269
210-03-1000-341320-038 E-911 Impact Fees	31,000.00	1,688.64	81,806.40	-50,806.40	264
210-03-1000-341320-042 Road Dept Impact Fees	25,000.00	1,106.81	57,654.37	-32,654.37	231
210-03-1000-341320-061 Parks & Rec Impact Fees	25,000.00	1,563.04	74,556.16	-49,556.16	298
210-03-1000-361000-000 Interest - Residential Imp	10,000.00	0.00	45,178.86	-35,178.86	452

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210-03-1000-361100-000 Interest - Commercial Imp	3,000.00	0.77	8,785.84	-5,785.84	293
210-03-1516-341320-065 Library Impact Fees	12,000.00	387.38	18,976.15	-6,976.15	158
210-03-1516-341320-074 Administration Impact Fee	10,000.00	395.62	19,425.13	-9,425.13	194
210-03-1516-341390-074 CIE Prep Impact Fees	8,000.00	303.33	14,895.76	-6,895.76	186
Revenue Subtotal	\$279,000.00	\$13,870.09	\$733,863.94	-\$454,863.94	263

Expenditure

210-33-1000-572000-000 SHERIFF IMPACT FEE E	50,000.00	0.00	0.00	50,000.00	0
210-34-1000-572000-000 JAIL IMPACT FEE EXPEN	80,000.00	0.00	0.00	80,000.00	0
210-38-1000-572000-000 E911 IMPACT FEE EXPEI	50,000.00	0.00	6,800.00	43,200.00	14
210-42-1000-572000-000 PUBLIC WKS (ROADS) IM	50,000.00	0.00	85,000.00	-35,000.00	170
210-61-1000-572000-001 PCPRA IMPACT FEE - RE	0.00	0.00	42,200.00	-42,200.00	*100
210-65-1000-572000-000 LIBRARY - RESIDENTIAL	4,000.00	0.00	19,600.29	-15,600.29	490
210-74-1516-521301-000 CIE Prep	45,000.00	0.00	16,184.00	28,816.00	36
Expenditure Subtotal	\$279,000.00	\$0.00	\$169,784.29	\$109,215.71	61

Before Transfers

Excess Of Revenue Subtotal

\$0.00

\$13,870.09

\$564,079.65

*100

After Transfers

Excess Of Revenue Subtotal

\$0.00

\$13,870.09

\$564,079.65

*100

215 E-911 Fund

Revenue

215-03-1500-361000-000 INTEREST REVENUE	10.00	0.00	50.34	-40.34	503
215-03-3800-342500-000 E-911 TAX REVENUE - L	72,000.00	2,251.60	67,579.31	4,420.69	94
215-03-3800-342501-000 E911 TAX REVENUE -CE	312,000.00	28,021.00	331,705.12	-19,705.12	106
215-03-3800-342502-000 Firework Tax	250.00	0.00	235.81	14.19	94
Revenue Subtotal	\$384,260.00	\$30,272.60	\$399,570.58	-\$15,310.58	104

Expenditure

215-38-3800-511100-000 REGULAR EMPLOYEES	519,313.00	0.00	451,721.38	67,591.62	87
215-38-3800-511300-000 OVER- TIME	53,300.00	0.00	54,060.39	-760.39	101
215-38-3800-512100-000 GROUP INSURANCE	138,152.00	0.00	115,490.10	22,661.90	84
215-38-3800-512101-000 HRA CONTRIBUTION	6,500.00	76.15	3,560.19	2,939.81	55
215-38-3800-512200-000 FICA & MEDICARE	43,805.00	0.00	37,070.10	6,734.90	85
215-38-3800-512400-000 RETIREMENT CONTRIBI	46,641.00	0.00	55,836.00	-9,195.00	120
215-38-3800-512900-000 UNIFORMS	5,000.00	0.00	2,186.30	2,813.70	44
215-38-3800-522200-000 M & R CONTRACT SERV	0.00	33,774.00	35,098.24	-35,098.24	*100
215-38-3800-522320-000 EQUIPMENT LEASE-COI	56,789.00	0.00	0.00	56,789.00	0
215-38-3800-522330-000 EQUIPMENT LEASE - IN	4,708.00	0.00	0.00	4,708.00	0
215-38-3800-523200-000 COMMUNICATION - PHC	111,873.00	212.13	151,308.42	-39,435.42	135
215-38-3800-523500-000 TRAVEL	300.00	0.00	0.00	300.00	0
215-38-3800-523600-000 DUES & FEES	250.00	0.00	0.00	250.00	0
215-38-3800-523700-000 TRAINING	300.00	0.00	96.00	204.00	32
215-38-3800-523850-000 CONTRACT SERVICES	41,471.00	0.00	43,243.27	-1,772.27	104

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215-38-3800-531000-000 SUPPLIES	4,000.00	0.00	5,993.58	-1,993.58	150
215-38-4400-531210-000 WATER & SEWAGE	650.00	101.67	772.80	-122.80	119
215-38-4600-531530-000 ELECTRICITY EXPENSE	6,100.00	410.39	5,855.52	244.48	96
Expenditure Subtotal	\$1,039,152.00	\$34,574.34	\$962,292.29	\$76,859.71	93
Before Transfers	Deficiency Of Revenue Subtotal	-\$654,892.00	-\$4,301.74	-\$562,721.71	86
Other Financing Source					
215-98-1000-391000-000 TRANSFER IN FROM GE	654,892.00	0.00	0.00	654,892.00	0
Other Financing Source Subtotal	\$654,892.00	\$0.00	\$0.00	\$654,892.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$4,301.74	-\$562,721.71	*100
225 Federal Seizure Fund					
Revenue					
225-03-2000-351360-000 FEDERAL SEIZURE REV	9,985.00	0.00	0.00	9,985.00	0
225-03-2000-361000-000 FEDERAL SEIZURE INTE	15.00	0.00	40.97	-25.97	273
Revenue Subtotal	\$10,000.00	\$0.00	\$40.97	\$9,959.03	0
Expenditure					
225-33-2000-531500-000 FEDERAL SEIZURE EXP	10,000.00	11,250.00	32,627.00	-22,627.00	326
Expenditure Subtotal	\$10,000.00	\$11,250.00	\$32,627.00	-\$22,627.00	326
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$11,250.00	-\$32,586.03	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$11,250.00	-\$32,586.03	*100
230 American Rescue Plan Fund					
Revenue					
230-03-1000-399999-000 PRIOR YEAR REVENUE	3,272,187.00	0.00	0.00	3,272,187.00	0
230-03-1500-361000-000 INTEREST INCOME	0.00	1.50	98,418.77	-98,418.77	*100
Revenue Subtotal	\$3,272,187.00	\$1.50	\$98,418.77	\$3,173,768.23	3
Expenditure					
230-13-1535-521200-000 PROFESSIONAL SERVIC	7,938.00	0.00	0.00	7,938.00	0
230-17-1550-523850-000 CONTRACT SERVICES	16,982.00	0.00	16,981.25	0.75	100
230-33-3300-542200-000 CAPITAL OUTLAY - VEHI	1,083.00	0.00	0.00	1,083.00	0
230-42-4222-541430-000 MCKINLEY ROAD	1,291,184.00	0.00	1,233,104.80	58,079.20	96
230-71-4400-541200-000 WATER AUTHORITY IMP	1,955,000.00	0.00	0.00	1,955,000.00	0
Expenditure Subtotal	\$3,272,187.00	\$0.00	\$1,250,086.05	\$2,022,100.95	38
Before Transfers	Excess Of Revenue Subtotal	\$0.00	\$1.50	-\$1,151,667.28	*100
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$1.50	-\$1,151,667.28	*100
231 Opioid Abatement Fund					
Revenue					
231-03-8120-340000-000 OPIOID ABATEMENT RE	10,000.00	0.00	16,639.16	-6,639.16	166
Revenue Subtotal	\$10,000.00	\$0.00	\$16,639.16	-\$6,639.16	166
Expenditure					

REVENUE & EXPENDITURE STATEMENT
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PIKE COUNTY BOARD OF COMMISSIONERS
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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
231-55-5436-572000-000 McIntosh Trail Behavioral	10,000.00	0.00	10,000.08	-0.08	100
Expenditure Subtotal	\$10,000.00	\$0.00	\$10,000.08	-\$0.08	100
Before Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$6,639.08		*100
After Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$6,639.08		*100
245 Drug Abuse Treatment Education					
Revenue					
245-03-1000-399999-000 PRIOR YEAR REVENUE	5,190.00	0.00	0.00	5,190.00	0
245-03-2000-341100-000 DATE FEES	1,000.00	15.92	1,877.21	-877.21	188
245-03-2000-361000-000 INTEREST INCOME	10.00	0.81	10.17	-0.17	102
245-03-2150-341100-000 DATE FEES- SUPERIOR	1,200.00	0.00	750.00	450.00	63
245-03-2400-341101-000 DATE FEES- MAGISTRAT	100.00	0.00	0.00	100.00	0
245-03-2450-341102-000 DATE FEES- PROBATE C	1,000.00	54.23	779.47	220.53	78
Revenue Subtotal	\$8,500.00	\$70.96	\$3,416.85	\$5,083.15	40
Expenditure					
245-31-2000-531000-000 DATE-SUPPLIES	8,500.00	0.00	9,431.34	-931.34	111
Expenditure Subtotal	\$8,500.00	\$0.00	\$9,431.34	-\$931.34	111
Before Transfers Excess Of Revenue Subtotal	\$0.00	\$70.96	-\$6,014.49		*100
After Transfers Excess Of Revenue Subtotal	\$0.00	\$70.96	-\$6,014.49		*100
250 Technology Fee Fund					
Revenue					
250-03-2450-351150-000 TECHNOLOGY FEES	3,000.00	1,130.00	7,131.48	-4,131.48	238
Revenue Subtotal	\$3,000.00	\$1,130.00	\$7,131.48	-\$4,131.48	238
Expenditure					
250-24-2450-542200-000 TECHNOLOGY EXPENSI	3,000.00	0.00	2,202.00	798.00	73
Expenditure Subtotal	\$3,000.00	\$0.00	\$2,202.00	\$798.00	73
Before Transfers Excess Of Revenue Subtotal	\$0.00	\$1,130.00	\$4,929.48		*100
After Transfers Excess Of Revenue Subtotal	\$0.00	\$1,130.00	\$4,929.48		*100
275 Hotel/Motel Tax Fund					
Revenue					
275-03-0000-314100-000 HOTEL/MOTEL TAX	4,000.00	0.00	5,371.43	-1,371.43	134
Revenue Subtotal	\$4,000.00	\$0.00	\$5,371.43	-\$1,371.43	134
Expenditure					
275-78-7520-572000-000 PAYMENTS TO OTHER A	1,600.00	0.00	0.00	1,600.00	0
Expenditure Subtotal	\$1,600.00	\$0.00	\$0.00	\$1,600.00	0
Before Transfers Deficiency Of Revenue Subtotal	\$2,400.00	\$0.00	\$5,371.43		224
Other Financing Use					
275-99-9000-611000-100 TRANSFER OUT TO GEN	2,400.00	0.00	0.00	2,400.00	0
Other Financing Use Subtotal	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0

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After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$5,371.43		*100
285 Juvenile Court Fund					
Revenue					
285-03-2600-351160-000 COURT REVENUE	1,240.00	0.00	1,400.00	-160.00	113
285-03-2600-361000-000 INTEREST INCOME	10.00	0.00	5.57	4.43	56
Revenue Subtotal	\$1,250.00	\$0.00	\$1,405.57	-\$155.57	112
Expenditure					
285-92-2600-521200-000 PROFESSIONAL SERVIC	250.00	0.00	0.00	250.00	0
285-92-2600-521250-000 JUVENILE SUPERVISOR	1,000.00	0.00	0.00	1,000.00	0
Expenditure Subtotal	\$1,250.00	\$0.00	\$0.00	\$1,250.00	0
Before Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$1,405.57		*100
After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$1,405.57		*100
320 Splost 2016-2022					
Revenue					
320-03-1500-361000-000 INTEREST REVENUES/II	18,000.00	0.00	25,152.95	-7,152.95	140
Revenue Subtotal	\$18,000.00	\$0.00	\$25,152.95	-\$7,152.95	140
Expenditure					
320-93-1000-521200-000 BANK CHARGES	0.00	0.00	35.00	-35.00	*100
320-93-4221-541341-000 RdCapOutlay-CDBGTanyr	0.00	0.00	657,789.26	-657,789.26	*100
320-93-4221-541428-000 HOLLONVILLE ROAD	0.00	0.00	17,000.00	-17,000.00	*100
320-93-4222-541403-000 WEST ROAD	0.00	0.00	18,361.38	-18,361.38	*100
320-93-4222-541428-000 WOOD CREEK ROAD	150,000.00	0.00	6,000.00	144,000.00	4
320-93-4222-541430-000 MCKINLEY ROAD	0.00	0.00	6,000.00	-6,000.00	*100
320-93-4222-541434-000 HUNTER ROAD	0.00	0.00	90,917.37	-90,917.37	*100
320-93-4222-541435-000 OLD ZEBULON ROAD	165,000.00	0.00	0.00	165,000.00	0
320-93-4222-541451-000 BLANTON MILL ROAD	105,000.00	0.00	0.00	105,000.00	0
320-93-4222-541475-000 West Fossett Road	0.00	0.00	30,764.18	-30,764.18	*100
Expenditure Subtotal	\$420,000.00	\$0.00	\$826,867.19	-\$406,867.19	197
Before Transfers					
Deficiency Of Revenue Subtotal	-\$402,000.00	\$0.00	-\$801,714.24		199
Other Financing Source					
320-03-1000-399999-000 PRIOR YEAR REVENUE	402,000.00	0.00	0.00	402,000.00	0
Other Financing Source Subtotal	\$402,000.00	\$0.00	\$0.00	\$402,000.00	0
After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	-\$801,714.24		*100
323 Splost 2022-2028					
Revenue					
323-03-1000-313200-000 SPLOST 2022-2028 REVI	2,500,000.00	241,040.43	2,677,151.10	-177,151.10	107
323-03-1500-361000-000 INTEREST INCOME	180,000.00	0.00	272,300.91	-92,300.91	151
Revenue Subtotal	\$2,680,000.00	\$241,040.43	\$2,949,452.01	-\$269,452.01	110

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PIKE COUNTY BOARD OF COMMISSIONERS
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Expenditure					
323-13-1500-523901-000 BANK CHARGES	1,500.00	4,500.00	4,575.00	-3,075.00	305
323-93-4222-541428-000 WOOD CREEK ROAD	2,500,000.00	0.00	10,000.00	2,490,000.00	0
323-93-4222-541435-000 OLD ZEBULON ROAD	2,750,000.00	0.00	10,000.00	2,740,000.00	0
323-93-4222-541451-000 BLANTON MILL ROAD	1,750,000.00	0.00	10,000.00	1,740,000.00	1
323-93-4960-571000-010 City of Williamson	137,500.00	0.00	185,427.67	-47,927.67	135
323-93-4960-571000-020 City of Zebulon	0.00	0.00	353,998.28	-353,998.28	*100
323-93-4960-571000-030 City of Meansville	0.00	0.00	67,428.24	-67,428.24	*100
323-93-4960-571000-040 City of Molena	100,000.00	0.00	147,220.04	-47,220.04	147
323-93-4960-571000-050 City of Concord	0.00	0.00	134,856.49	-134,856.49	*100
323-93-8000-581100-000 PRINCIPAL DEBT PAYME	1,975,000.00	0.00	1,975,000.00	0.00	100
323-93-8000-582100-000 INTEREST ON DEBT	375,875.00	0.00	375,875.00	0.00	100
Expenditure Subtotal	\$9,589,875.00	\$4,500.00	\$3,274,380.72	\$6,315,494.28	34
Before Transfers	Excess Of Revenue Subtotal	-\$6,909,875.00	\$236,540.43	-\$324,928.71	5
Other Financing Source					
323-03-1000-399999-000 PRIOR YEAR REVENUE	6,909,875.00	0.00	0.00	6,909,875.00	0
Other Financing Source Subtotal	\$6,909,875.00	\$0.00	\$0.00	\$6,909,875.00	0
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$236,540.43	-\$324,928.71	*100
325 Lmi Grant Fund					
Revenue					
325-03-1000-334301-000 LMI GRANT REVENUE	560,000.00	0.00	617,320.61	-57,320.61	110
325-03-1000-334302-000 LRA REVENUE	665,880.00	0.00	666,289.21	-409.21	100
325-03-1500-361000-000 INTEREST INCOME	10,000.00	0.00	11,139.23	-1,139.23	111
Revenue Subtotal	\$1,235,880.00	\$0.00	\$1,294,749.05	-\$58,869.05	105
Expenditure					
325-42-4221-541445-000 Striping Various Roads	665,880.00	0.00	0.00	665,880.00	0
325-42-4222-541400-000 UNPAVED REPAIRS / SU	201,647.00	0.00	0.00	201,647.00	0
325-42-4222-541469-000 Scott/Ward Road	0.00	0.00	36,156.40	-36,156.40	*100
325-42-4222-541473-000 Harden Road	0.00	-17,030.00	21,489.29	-21,489.29	*100
325-42-4222-541474-000 Friendship Circle	0.00	0.00	23,547.43	-23,547.43	*100
325-42-4222-541475-000 McCard Lake Road	0.00	0.00	30,606.67	-30,606.67	*100
325-42-4222-541476-000 Gaulding Road	0.00	0.00	7,447.61	-7,447.61	*100
325-42-4222-541478-000 Melville Brown Road (LRA	0.00	0.00	451,373.83	-451,373.83	*100
325-42-8000-581300-000 LOAN PRINCIPAL PAYME	441,843.00	0.00	291,701.54	150,141.46	66
325-42-8000-582300-000 LOAN INTEREST EXPEN	126,510.00	0.00	85,837.58	40,672.42	68
Expenditure Subtotal	\$1,435,880.00	-\$17,030.00	\$948,160.35	\$487,719.65	66
Before Transfers	Excess Of Revenue Subtotal	-\$200,000.00	\$17,030.00	\$346,588.70	-173
Other Financing Source					
325-98-1000-391000-100 TRANSFER IN - FROM G	200,000.00	0.00	0.00	200,000.00	0

REVENUE & EXPENDITURE STATEMENT

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PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

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Other Financing Source Subtotal	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0
After Transfers Excess Of Revenue Subtotal	\$0.00	\$17,030.00	\$346,588.70		*100
341 Cdbg Grant Fund					
Revenue					
341-03-5400-334000-000 CDBG Grant - Revenue	870,000.00	0.00	818,013.00	51,987.00	94
Revenue Subtotal	\$870,000.00	\$0.00	\$818,013.00	\$51,987.00	94
Expenditure					
341-13-5400-521200-000 PROFESSIONAL SERVIC	0.00	0.00	51,254.00	-51,254.00	*100
341-13-5400-541000-000 CDBG Grant Expense	870,000.00	0.00	766,759.00	103,241.00	88
Expenditure Subtotal	\$870,000.00	\$0.00	\$818,013.00	\$51,987.00	94
Before Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
After Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
350 C.A.I.P Fund					
Revenue					
350-03-1000-361000-000 CAIP Fund Interest	0.00	0.65	14.66	-14.66	*100
Revenue Subtotal	\$0.00	\$0.65	\$14.66	-\$14.66	*100
Expenditure					
350-16-1000-542400-000 CAIP FUND - COMPUTE	1,500.00	0.00	0.00	1,500.00	0
350-17-1550-542400-000 Computers	3,600.00	0.00	498.00	3,102.00	14
350-23-2400-542400-000 COMPUTERS - MAGIST	3,600.00	0.00	0.00	3,600.00	0
350-33-3300-542200-000 Capital Outlay Vehicles - C	240,476.00	0.00	239,042.62	1,433.38	99
350-42-1000-542500-000 Capital Outlay Other Equip	67,040.00	0.00	66,931.00	109.00	100
350-72-1000-542400-000 COMPUTERS - CO AGE	3,000.00	0.00	3,000.00	0.00	100
350-90-3670-541000-000 CAPITAL OUTLAY - OUTI	24,000.00	0.00	20,000.00	4,000.00	83
Expenditure Subtotal	\$343,216.00	\$0.00	\$329,471.62	\$13,744.38	96
Before Transfers Excess Of Revenue Subtotal	-\$343,216.00	\$0.65	-\$329,456.96		96
Other Financing Source					
350-98-1000-391000-100 TRANSFER IN FROM GE	343,216.00	0.00	313,253.50	29,962.50	91
Other Financing Source Subtotal	\$343,216.00	\$0.00	\$313,253.50	\$29,962.50	91
After Transfers Excess Of Revenue Subtotal	\$0.00	\$0.65	-\$16,203.46		*100
716 Law Library - Superior Court					
Revenue					
716-03-2150-351110-000 LAW LIBRARY - SUPERIC	2,500.00	0.00	0.00	2,500.00	0
716-03-2400-351130-000 LAW LIBRARY - MAGIST	3,500.00	0.00	0.00	3,500.00	0
716-03-2450-351150-000 LAW LIBRARY - PROBAT	4,000.00	0.00	0.00	4,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
716-21-3000-521000-000 PROFESSIONAL & TECH	10,000.00	0.00	0.00	10,000.00	0

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Expenditure Subtotal		\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0

REVENUE & EXPENDITURE STATEMENT
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PIKE COUNTY BOARD OF COMMISSIONERS
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100 General Fund					
Revenue					
100-03-1000-311750-000 FRANCHISE FEE TAX- Te	3,500.00	0.00	0.00	3,500.00	0
100-03-1000-371000-061 Rec Authority Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-080 PC Fire Donations - reven	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-091 Animal Shelter Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1330-314200-081 BEER & WINE EXCISE	47,000.00	0.00	0.00	47,000.00	0
100-03-1330-316100-000 Business/ Occupation Lic	53,000.00	287.30	287.30	52,712.70	1
100-03-1330-316300-000 FINANCIAL INSTITUTION	96,000.00	0.00	0.00	96,000.00	0
100-03-1330-321100-081 BEER & WINE LICENSE	14,000.00	0.00	0.00	14,000.00	0
100-03-1400-341900-014 Municipal Election Service	6,000.00	0.00	0.00	6,000.00	0
100-03-1400-341901-000 Elections - Board of Educa	12,000.00	0.00	0.00	12,000.00	0
100-03-1400-341910-000 Election Qualifying Fees	5,000.00	0.00	0.00	5,000.00	0
100-03-1500-340000-000 Misc Revenue	10,000.00	0.00	0.00	10,000.00	0
100-03-1500-341400-000 Printing & Copying Service	250.00	5.00	5.00	245.00	2
100-03-1500-361000-000 Interest Revenue	140,000.00	0.00	0.00	140,000.00	0
100-03-1500-392100-000 Sale of Assets	70,000.00	50,000.00	50,000.00	20,000.00	71
100-03-1510-349300-000 BAD CHECK FEES	100.00	0.00	0.00	100.00	0
100-03-1514-313100-000 LOCAL OPTION SALES T	2,300,000.00	0.00	0.00	2,300,000.00	0
100-03-1514-316200-082 Insurance Premium Tax	1,690,000.00	0.00	0.00	1,690,000.00	0
100-03-1516-342310-000 FINGERPRINTING - ALC	500.00	0.00	0.00	500.00	0
100-03-1545-311000-000 General Property Taxes	10,265,773.00	0.00	0.00	10,265,773.00	0
100-03-1545-311120-000 Timber Tax	15,000.00	0.00	0.00	15,000.00	0
100-03-1545-311200-000 Property Tax - Prior Year	465,798.00	0.00	0.00	465,798.00	0
100-03-1545-311310-000 Motor Vehicle Tax	125,000.00	0.00	0.00	125,000.00	0
100-03-1545-311313-000 Motor Vehicle Admin Fees	20,000.00	0.00	0.00	20,000.00	0
100-03-1545-311315-000 Motor Vehicle - TAVT	1,850,000.00	0.00	0.00	1,850,000.00	0
100-03-1545-311320-000 Mobile Home	10,000.00	0.00	0.00	10,000.00	0
100-03-1545-311340-000 Intangible Tax	170,000.00	0.00	0.00	170,000.00	0
100-03-1545-311500-000 Property Not on Digest	50,000.00	0.00	0.00	50,000.00	0
100-03-1545-319000-000 Penalties & Interest - Taxe	50,000.00	0.00	0.00	50,000.00	0
100-03-1545-319900-000 Cost & Interest - Taxes	40,000.00	0.00	0.00	40,000.00	0
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	75,000.00	0.00	0.00	75,000.00	0
100-03-1545-341940-000 Tax Collection - Commissi	400,000.00	0.00	0.00	400,000.00	0
100-03-1545-346900-000 Tag Mailout Fees	5,000.00	0.00	0.00	5,000.00	0
100-03-1545-383000-000 Insurance Reimbursemen	49,654.00	0.00	0.00	49,654.00	0
100-03-1550-311400-000 Heavy Equipment - Taxes	3,000.00	0.00	0.00	3,000.00	0
100-03-2150-311600-000 Real Estate Transfer	60,000.00	0.00	0.00	60,000.00	0
100-03-2150-351110-000 Clerk of Superior Court	170,000.00	0.00	0.00	170,000.00	0

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PIKE COUNTY BOARD OF COMMISSIONERS
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100-03-2400-351130-000 Magistrate Court	30,000.00	0.00	0.00	30,000.00	0
100-03-2400-351130-091 Animal Ordinance Violation	5,000.00	0.00	0.00	5,000.00	0
100-03-2400-351131-000 Sheriff Services - Magistrate	30,000.00	0.00	0.00	30,000.00	0
100-03-2450-351150-000 Probate Court	170,000.00	0.00	0.00	170,000.00	0
100-03-3300-342000-000 Sheriff Services - Superior	30,000.00	0.00	0.00	30,000.00	0
100-03-3300-342100-000 Sheriff Service -Board of E	300,000.00	0.00	0.00	300,000.00	0
100-03-3326-342330-000 INMATE HOUSING REVENUE	10,000.00	0.00	0.00	10,000.00	0
100-03-3420-389001-000 Restitution - Other	500.00	0.00	0.00	500.00	0
100-03-3910-346110-000 Animal Control Shelter Fees	200.00	0.00	0.00	200.00	0
100-03-3960-334151-000 GSWCC WATERSHED DISTRICT	1,500.00	0.00	0.00	1,500.00	0
100-03-4000-343000-000 Culvert Permit Fees	18,000.00	100.00	100.00	17,900.00	1
100-03-4226-346901-000 SALE OF SCRAP METAL	2,500.00	0.00	0.00	2,500.00	0
100-03-4500-344100-045 EPD Hazardous Waste Remediation	175,000.00	0.00	0.00	175,000.00	0
100-03-4530-344150-045 TRANSFER STATION LEASE	10,000.00	0.00	0.00	10,000.00	0
100-03-5431-334103-000 GEMA/HS - EMPG performance	7,600.00	0.00	0.00	7,600.00	0
100-03-5520-346000-000 SENIOR CITIZEN CENTER	90,000.00	0.00	0.00	90,000.00	0
100-03-6180-389000-000 Repayment of Chestnut O	28,640.00	0.00	0.00	28,640.00	0
100-03-6500-347100-000 LIBRARY COPIER FEES	2,500.00	0.00	0.00	2,500.00	0
100-03-7220-322200-000 Building Permits	290,000.00	1,507.20	1,507.20	288,492.80	1
100-03-7400-322210-000 Zoning & Land Use Fees	30,000.00	300.00	300.00	29,700.00	1
100-03-7410-323900-000 Plat Reviews	1,500.00	250.00	250.00	1,250.00	17
100-03-7410-323901-000 CODE ENFORCEMENT SERVICES	1,000.00	0.00	0.00	1,000.00	0
100-03-7510-346900-000 ADMIN FEE - DEVELOPMENT	112,734.00	0.00	0.00	112,734.00	0
Revenue Subtotal	\$19,621,249.00	\$52,449.50	\$52,449.50	\$19,568,799.50	0
Expenditure					
100-10-1310-579000-000 CONTINGENCIES	50,000.00	0.00	0.00	50,000.00	0
100-13-1000-512101-000 HRA Contribution	3,250.00	0.00	0.00	3,250.00	0
100-13-1000-523100-000 ACCG-INS - PROPERTY	330,000.00	345,620.00	345,620.00	-15,620.00	105
100-13-1000-523200-000 COMMUNICATIONS - PH	9,500.00	632.40	632.40	8,867.60	7
100-13-1000-523900-000 EMPLOYEE SCREENING	850.00	0.00	0.00	850.00	0
100-13-1300-512600-000 UNEMPLOYMENT PAYMENTS	5,000.00	0.00	0.00	5,000.00	0
100-13-1300-512900-000 UNIFORMS	250.00	0.00	0.00	250.00	0
100-13-1300-523201-000 CELL PHONE COMMUNICATIONS	600.00	0.00	0.00	600.00	0
100-13-1300-523232-000 EQUIPMENT RENTAL	2,375.00	0.00	0.00	2,375.00	0
100-13-1300-523500-000 TRAVEL	25,000.00	0.00	0.00	25,000.00	0
100-13-1300-523600-000 DUES & FEES	8,000.00	0.00	0.00	8,000.00	0
100-13-1300-523700-000 TRAINING	13,050.00	0.00	0.00	13,050.00	0
100-13-1300-523850-000 CONTRACT SERVICES	51,787.00	12,525.47	12,525.47	39,261.53	24
100-13-1300-523900-000 POSTAGE	2,400.00	0.00	0.00	2,400.00	0

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100-13-1300-531000-000 SUPPLIES	7,500.00	22.02	22.02	7,477.98	0
100-13-1300-531270-000 GAS/DIESEL	200.00	0.00	0.00	200.00	0
100-13-1300-531400-000 LEGAL RESOURCES	2,000.00	0.00	0.00	2,000.00	0
100-13-1310-511100-000 REGULAR (COMM) EMPL	156,739.00	0.00	0.00	156,739.00	0
100-13-1310-512100-000 GROUP (COMM) INSUR/	71,580.00	0.00	0.00	71,580.00	0
100-13-1310-512200-000 FICA & MEDICARE	11,990.00	0.00	0.00	11,990.00	0
100-13-1310-512700-000 WORKERS COMPENSAT	110,000.00	45,589.50	45,589.50	64,410.50	41
100-13-1320-511100-000 REGULAR (CO MGR) EM	66,348.00	2,207.14	2,207.14	64,140.86	3
100-13-1320-512100-000 GROUP (CO MGR) INSU	423.00	0.00	0.00	423.00	0
100-13-1320-512200-000 FICA & MEDICARE	5,122.00	165.47	165.47	4,956.53	3
100-13-1320-512400-000 RETIREMENT CONTRIB	10,000.00	0.00	0.00	10,000.00	0
100-13-1330-511100-000 REGULAR (ADMINISTRA	259,511.00	7,742.26	7,742.26	251,768.74	3
100-13-1330-512100-000 GROUP (ADM) INSURAN	31,736.00	0.00	0.00	31,736.00	0
100-13-1330-512200-000 FICA & MEDICARE	19,853.00	560.85	560.85	19,292.15	3
100-13-1330-512400-000 RETIREMENT CONTRIB	32,000.00	0.00	0.00	32,000.00	0
100-13-1330-523300-000 Advertising & Legal Public	8,500.00	0.00	0.00	8,500.00	0
100-13-1500-523901-000 BANK SERVICE CHARGE	500.00	0.00	0.00	500.00	0
100-13-1512-582301-000 PENALTIES & LATE CHA	0.00	-0.50	-0.50	0.50	*100
100-13-1530-521200-000 PROFESSIONAL SVC - L	96,000.00	7,708.27	7,708.27	88,291.73	8
100-13-1530-521201-000 PROF SVC - ATTORNEY	20,000.00	864.35	864.35	19,135.65	4
100-13-1540-573000-000 EMPLOYEE RECOGNITI	5,000.00	0.00	0.00	5,000.00	0
100-13-1560-521200-000 PROF SVC - AUDIT	36,500.00	0.00	0.00	36,500.00	0
100-13-3000-523101-000 ACCG-INS - PTSD FIRST	15,000.00	7,425.50	7,425.50	7,574.50	50
100-13-4400-531210-000 WATER/SEWAGE	1,200.00	0.00	0.00	1,200.00	0
100-13-4600-531530-000 ELECTRICITY	7,000.00	0.00	0.00	7,000.00	0
100-14-1400-511100-000 REGULAR EMPLOYEES	196,651.00	6,482.74	6,482.74	190,168.26	3
100-14-1400-511200-000 Board Compensation	4,000.00	0.00	0.00	4,000.00	0
100-14-1400-512100-000 GROUP INSURANCE	62,124.00	0.00	0.00	62,124.00	0
100-14-1400-512101-000 HRA CONTRIBUTION	3,250.00	0.00	0.00	3,250.00	0
100-14-1400-512200-000 FICA & MEDICARE	15,044.00	454.46	454.46	14,589.54	3
100-14-1400-512201-000 Board FICA / Medicare	306.00	0.00	0.00	306.00	0
100-14-1400-512400-000 RETIREMENT CONTRIB	17,478.00	0.00	0.00	17,478.00	0
100-14-1400-522200-000 REPAIRS & MAINTENAN	750.00	0.00	0.00	750.00	0
100-14-1400-523200-000 COMMUNICATIONS - PH	1,500.00	116.81	116.81	1,383.19	8
100-14-1400-523300-000 ADVERTISING	1,000.00	0.00	0.00	1,000.00	0
100-14-1400-523500-000 TRAVEL	6,000.00	0.00	0.00	6,000.00	0
100-14-1400-523600-000 DUES & FEES	700.00	0.00	0.00	700.00	0
100-14-1400-523700-000 TRAINING	2,400.00	0.00	0.00	2,400.00	0
100-14-1400-523850-000 Poll Workers - Contract S	75,000.00	0.00	0.00	75,000.00	0

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100-14-1400-523900-000 POSTAGE	3,500.00	0.00	0.00	3,500.00	0
100-14-1400-531000-000 SUPPLIES	12,000.00	44.28	44.28	11,955.72	0
100-14-1400-542500-000 OTHER EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0
100-14-1500-523850-000 CONTRACT SERVICES	40,062.00	14,040.36	14,040.36	26,021.64	35
100-14-4400-531210-000 WATER /SEWAGE	360.00	0.00	0.00	360.00	0
100-14-4600-531530-000 ELECTRICITY EXP	2,750.00	0.00	0.00	2,750.00	0
100-14-4700-531520-000 NATURAL GAS EXPENSE	350.00	0.00	0.00	350.00	0
100-15-1000-523300-000 LEGAL PUBLICATION	200.00	0.00	0.00	200.00	0
100-15-1000-523500-000 BD OF EQ TRAVEL	400.00	0.00	0.00	400.00	0
100-15-1000-523700-000 BD OF EQ TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-15-1000-531000-000 BD OF EQ - SUPPLIES	50.00	0.00	0.00	50.00	0
100-15-1330-521100-000 BD OF EQ PER DIEM	1,400.00	0.00	0.00	1,400.00	0
100-15-1330-521200-000 Comp Pay	1,000.00	0.00	0.00	1,000.00	0
100-15-1330-523400-000 PRINTING & BINDING	1,000.00	0.00	0.00	1,000.00	0
100-15-1550-523900-000 POSTAGE	250.00	0.00	0.00	250.00	0
100-16-1545-511100-000 REGULAR EMPLOYEES	256,686.00	7,551.61	7,551.61	249,134.39	3
100-16-1545-512100-000 GROUP INSURANCE	38,941.00	0.00	0.00	38,941.00	0
100-16-1545-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-16-1545-512200-000 FICA & MEDICARE	19,636.00	547.40	547.40	19,088.60	3
100-16-1545-512400-000 RETIREMENT CONTRIBUTION	14,291.00	0.00	0.00	14,291.00	0
100-16-1545-523200-000 COMMUNICATIONS - PH	2,200.00	164.27	164.27	2,035.73	7
100-16-1545-523300-000 ADVERTISING/LEGAL PL	50.00	0.00	0.00	50.00	0
100-16-1545-523400-000 PRINTING & BINDING	850.00	0.00	0.00	850.00	0
100-16-1545-523500-000 TRAVEL	1,000.00	0.00	0.00	1,000.00	0
100-16-1545-523600-000 DUES & FEES	600.00	0.00	0.00	600.00	0
100-16-1545-523700-000 TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-16-1545-523850-000 CONTRACT SVC	49,300.00	14,147.69	14,147.69	35,152.31	29
100-16-1545-523900-000 POSTAGE	4,400.00	0.00	0.00	4,400.00	0
100-16-1545-531000-000 SUPPLIES	6,000.00	71.68	71.68	5,928.32	1
100-16-4400-531210-000 WATER / SEWAGE	385.00	0.00	0.00	385.00	0
100-16-4600-531530-000 ELECTRICITY EXP -TAX	2,650.00	0.00	0.00	2,650.00	0
100-16-4700-531220-000 NATURAL GAS EXPENSE	275.00	0.00	0.00	275.00	0
100-17-1300-523201-000 CELL PHONE COMMUNI	2,400.00	0.00	0.00	2,400.00	0
100-17-1550-511100-000 REGULAR EMPLOYEES	246,762.00	6,841.90	6,841.90	239,920.10	3
100-17-1550-511200-000 BOARD COMPENSATION	9,000.00	0.00	0.00	9,000.00	0
100-17-1550-512100-000 GROUP INSURANCE	82,367.00	0.00	0.00	82,367.00	0
100-17-1550-512101-000 HRA CONTRIBUTION	4,500.00	0.00	0.00	4,500.00	0
100-17-1550-512200-000 FICA & MEDICARE	18,877.00	473.97	473.97	18,403.03	3
100-17-1550-512400-000 RETIREMENT CONTRIBUTION	26,788.00	0.00	0.00	26,788.00	0

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100-17-1550-523200-000 COMMUNICATIONS - PH	1,750.00	126.49	126.49	1,623.51	7
100-17-1550-523300-000 ADVERTISING	500.00	0.00	0.00	500.00	0
100-17-1550-523400-000 PRINTING & BINDING	8,500.00	0.00	0.00	8,500.00	0
100-17-1550-523500-000 TRAVEL	8,000.00	0.00	0.00	8,000.00	0
100-17-1550-523600-000 DUES & FEES	500.00	0.00	0.00	500.00	0
100-17-1550-523700-000 TRAINING	2,500.00	0.00	0.00	2,500.00	0
100-17-1550-523850-000 CONTRACT SVC	217,000.00	883.34	883.34	216,116.66	0
100-17-1550-523900-000 POSTAGE	1,000.00	0.00	0.00	1,000.00	0
100-17-1550-531000-000 SUPPLIES	2,000.00	44.26	44.26	1,955.74	2
100-17-1550-531270-000 GAS/DIESEL	3,750.00	0.00	0.00	3,750.00	0
100-17-1550-542200-000 VEHICLES M&R	1,500.00	0.00	0.00	1,500.00	0
100-17-4400-531210-000 WATER/SEWAGE	500.00	0.00	0.00	500.00	0
100-17-4600-531530-000 ELECTRICITY	3,000.00	0.00	0.00	3,000.00	0
100-17-4700-531220-000 NATURAL GAS	250.00	0.00	0.00	250.00	0
100-18-1300-523201-000 CELL PHONE COMMUNI	600.00	0.00	0.00	600.00	0
100-18-1565-511100-000 REGULAR EMPLOYEES	151,684.00	4,967.18	4,967.18	146,716.82	3
100-18-1565-511300-000 OVERTIME	1,000.00	0.00	0.00	1,000.00	0
100-18-1565-512100-000 GROUP INSURANCE	40,885.00	0.00	0.00	40,885.00	0
100-18-1565-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-18-1565-512200-000 FICA & MEDICARE	11,604.00	351.76	351.76	11,252.24	3
100-18-1565-512400-000 RETIREMENT CONTRIBI	11,220.00	0.00	0.00	11,220.00	0
100-18-1565-512900-000 UNIFORMS	750.00	0.00	0.00	750.00	0
100-18-1565-522100-000 CLEANING SUPPLIES	7,000.00	0.00	0.00	7,000.00	0
100-18-1565-522200-000 MAINTENANCE RPRS/E	126,000.00	0.00	0.00	126,000.00	0
100-18-1565-522201-000 CONTRACT SERVICES -	83,027.00	2,200.95	2,200.95	80,826.05	3
100-18-1565-531210-000 WATER / SEWAGE	3,500.00	0.00	0.00	3,500.00	0
100-18-1565-531520-000 PROPANE GAS	1,000.00	0.00	0.00	1,000.00	0
100-18-1565-531700-000 SUPPLIES - SMALL EQU	1,000.00	0.00	0.00	1,000.00	0
100-18-1565-542200-000 VEHICLES M& R	10,500.00	0.00	0.00	10,500.00	0
100-18-4600-531530-000 ELECTRICITY EXPENSE	2,600.00	0.00	0.00	2,600.00	0
100-18-4700-531270-000 GAS/DIESEL	6,000.00	0.00	0.00	6,000.00	0
100-20-2000-521200-000 PROFESSIONAL SERVIC	10,000.00	0.00	0.00	10,000.00	0
100-20-2000-531300-000 FOOD	400.00	0.00	0.00	400.00	0
100-20-2000-531600-000 SMALL EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0
100-20-2100-531100-000 SUPPLIES / MATERIALS	1,500.00	0.00	0.00	1,500.00	0
100-20-2150-521100-000 CIRCUIT COURT	128,144.00	32,036.00	32,036.00	96,108.00	25
100-20-2300-521100-000 COURT INTERPRETER /	1,000.00	0.00	0.00	1,000.00	0
100-20-2500-521100-000 COURT REPORTER	19,000.00	0.00	0.00	19,000.00	0
100-20-2700-523850-000 JUROR PER DIEM	10,000.00	0.00	0.00	10,000.00	0

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100-20-2750-523200-000 COMMUNICATIONS - PH	1,800.00	143.19	143.19	1,656.81	8
100-20-2750-523851-000 Contract Services	4,000.00	0.00	0.00	4,000.00	0
100-20-2800-521000-000 GUARDIAN AD LITEM	26,000.00	2,166.67	2,166.67	23,833.33	8
100-20-4400-531210-000 WATER / SEWAGE	1,130.00	0.00	0.00	1,130.00	0
100-20-4600-531530-000 ELECTRICITY EXPENSE	30,000.00	0.00	0.00	30,000.00	0
100-21-2180-511100-000 REGULAR EMPLOYEES	239,618.00	7,908.15	7,908.15	231,709.85	3
100-21-2180-512100-000 GROUP INSURANCE	74,566.00	0.00	0.00	74,566.00	0
100-21-2180-512101-000 HRA CONTRIBUTION	1,750.00	0.00	0.00	1,750.00	0
100-21-2180-512200-000 FICA & MEDICARE	18,331.00	559.80	559.80	17,771.20	3
100-21-2180-512400-000 RETIREMENT CONTRIB	16,583.00	0.00	0.00	16,583.00	0
100-21-2180-522200-000 REPAIRS & MAINTENAN	500.00	0.00	0.00	500.00	0
100-21-2180-523200-000 COMMUNICATIONS - PH	1,620.00	132.08	132.08	1,487.92	8
100-21-2180-523300-000 ADVERTISING/ LEGAL P	500.00	0.00	0.00	500.00	0
100-21-2180-523400-000 PRINTING & BINDING	2,000.00	0.00	0.00	2,000.00	0
100-21-2180-523500-000 TRAVEL	3,000.00	0.00	0.00	3,000.00	0
100-21-2180-523600-000 DUES & FEES	1,200.00	0.00	0.00	1,200.00	0
100-21-2180-523700-000 TRAINING	2,500.00	0.00	0.00	2,500.00	0
100-21-2180-523850-000 CONTRACT SERVICES	35,000.00	4,446.50	4,446.50	30,553.50	13
100-21-2180-523900-000 POSTAGE	3,000.00	0.00	0.00	3,000.00	0
100-21-2180-531000-000 SUPPLIES	4,000.00	49.68	49.68	3,950.32	1
100-21-2180-531400-000 LEGAL PUBLICATIONS	500.00	0.00	0.00	500.00	0
100-21-2180-542401-000 Historical Deed Indexing F	4,000.00	0.00	0.00	4,000.00	0
100-22-2200-521100-000 DISTRICT ATTORNEY	296,699.00	74,174.75	74,174.75	222,524.25	25
100-22-2200-523200-000 COMMUNICATIONS- PH	1,900.00	146.68	146.68	1,753.32	8
100-22-4700-522200-000 Contract Services	3,670.00	300.00	300.00	3,370.00	8
100-23-1300-523201-000 CELL PHONE - COMMUN	480.00	0.00	0.00	480.00	0
100-23-2400-511100-000 REGULAR EMPLOYEES	304,992.00	9,784.79	9,784.79	295,207.21	3
100-23-2400-512100-000 GROUP INSURANCE	30,761.00	0.00	0.00	30,761.00	0
100-23-2400-512101-000 HRA CONTRIBUTION	1,750.00	0.00	0.00	1,750.00	0
100-23-2400-512200-000 FICA & MEDICARE	23,433.00	727.85	727.85	22,705.15	3
100-23-2400-512400-000 RETIREMENT CONTRIB	12,700.00	0.00	0.00	12,700.00	0
100-23-2400-522200-000 CONTRACT SERVICES	18,220.00	733.03	733.03	17,486.97	4
100-23-2400-523200-000 COMMUNICATIONS - PH	1,900.00	145.26	145.26	1,754.74	8
100-23-2400-523300-000 ADVERTISING	40.00	0.00	0.00	40.00	0
100-23-2400-523400-000 PRINTING & BINDING	600.00	0.00	0.00	600.00	0
100-23-2400-523500-000 TRAVEL	1,750.00	0.00	0.00	1,750.00	0
100-23-2400-523600-000 DUES & FEES	2,051.00	200.00	200.00	1,851.00	10
100-23-2400-523700-000 TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-23-2400-523850-000 PROFESSIONAL SERVIC	1,000.00	0.00	0.00	1,000.00	0

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100-23-2400-523900-000 POSTAGE	1,708.00	0.00	0.00	1,708.00	0
100-23-2400-531000-000 SUPPLIES	3,300.00	0.00	0.00	3,300.00	0
100-23-2400-531400-000 LEGAL PUBLICATIONS	850.00	0.00	0.00	850.00	0
100-24-2450-511100-000 REGULAR EMPLOYEES	212,979.00	6,625.33	6,625.33	206,353.67	3
100-24-2450-512100-000 GROUP INSURANCE	61,685.00	0.00	0.00	61,685.00	0
100-24-2450-512101-000 HRA CONTRIBUTION	3,250.00	0.00	0.00	3,250.00	0
100-24-2450-512200-000 FICA & MEDICARE	16,293.00	472.86	472.86	15,820.14	3
100-24-2450-512400-000 RETIREMENT CONTRIB	8,500.00	0.00	0.00	8,500.00	0
100-24-2450-522200-000 CONTRACT SERVICES	11,500.00	517.00	517.00	10,983.00	4
100-24-2450-523200-000 COMMUNICATIONS - PH	1,800.00	145.51	145.51	1,654.49	8
100-24-2450-523500-000 TRAVEL	5,754.00	0.00	0.00	5,754.00	0
100-24-2450-523600-000 DUES & FEES	750.00	0.00	0.00	750.00	0
100-24-2450-523700-000 TRAINING	2,870.00	450.00	450.00	2,420.00	16
100-24-2450-523900-000 POSTAGE	2,500.00	0.00	0.00	2,500.00	0
100-24-2450-531000-000 SUPPLIES	6,000.00	204.68	204.68	5,795.32	3
100-28-2800-521000-000 PUBLIC DEFENDER	186,448.00	46,612.00	46,612.00	139,836.00	25
100-32-3326-523500-000 TRAVEL	200.00	0.00	0.00	200.00	0
100-32-3326-531000-000 INMATE SUPPLIES	24,000.00	0.00	0.00	24,000.00	0
100-32-3350-523850-000 SUPPORT OF INMATES	40,000.00	0.00	0.00	40,000.00	0
100-32-3350-531300-000 FOOD FOR INMATES	73,832.00	920.57	920.57	72,911.43	1
100-32-3370-523100-000 INMATE MEDICAL	125,486.00	15,991.80	15,991.80	109,494.20	13
100-33-1300-523201-000 CELL PHONE COMMUNI	18,500.00	0.00	0.00	18,500.00	0
100-33-3300-511100-000 REGULAR EMPLOYEES	1,887,540.00	58,196.62	58,196.62	1,829,343.38	3
100-33-3300-511300-000 OVERTIME	96,565.00	2,764.35	2,764.35	93,800.65	3
100-33-3300-512100-000 GROUP INSURANCE	432,080.00	0.00	0.00	432,080.00	0
100-33-3300-512101-000 HRA CONTRIBUTION	18,250.00	0.00	0.00	18,250.00	0
100-33-3300-512200-000 FICA & MEDICARE	151,784.00	4,341.09	4,341.09	147,442.91	3
100-33-3300-512400-000 RETIREMENT CONTRIB	177,677.00	595.00	595.00	177,082.00	0
100-33-3300-512900-000 UNIFORMS	85,977.00	666.00	666.00	85,311.00	1
100-33-3300-521200-000 CONTRACT SERVICES	199,038.00	37,576.47	37,576.47	161,461.53	19
100-33-3300-523200-000 COMMUNICATIONS - PH	6,500.00	462.14	462.14	6,037.86	7
100-33-3300-523400-000 PRINTING & BINDING	1,362.00	0.00	0.00	1,362.00	0
100-33-3300-523500-000 TRAVEL	4,000.00	0.00	0.00	4,000.00	0
100-33-3300-523600-000 DUES & FEES	2,000.00	0.00	0.00	2,000.00	0
100-33-3300-523700-000 TRAINING	3,000.00	0.00	0.00	3,000.00	0
100-33-3300-523900-000 POSTAGE	700.00	0.00	0.00	700.00	0
100-33-3300-531000-000 SUPPLIES	33,000.00	105.82	105.82	32,894.18	0
100-33-3300-531270-000 GAS/DIESEL	93,500.00	0.00	0.00	93,500.00	0
100-33-3321-531100-000 INVESTIGATION SUPPLI	2,000.00	0.00	0.00	2,000.00	0

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100-33-3323-522200-000 VEHICLES- M&R	60,000.00	0.00	0.00	60,000.00	0
100-33-3355-522200-000 REPAIRS & MAINTENANCE	3,000.00	0.00	0.00	3,000.00	0
100-33-4400-531210-000 WATER / SEWAGE	2,800.00	0.00	0.00	2,800.00	0
100-33-4600-531530-000 ELECTRICITY EXPENSE	16,000.00	0.00	0.00	16,000.00	0
100-33-4700-531220-000 NATURAL GAS EXP	1,065.00	0.00	0.00	1,065.00	0
100-34-3326-511100-000 REGULAR EMPLOYEES	910,625.00	31,561.88	31,561.88	879,063.12	3
100-34-3326-511300-000 OVERTIME	55,155.00	3,218.39	3,218.39	51,936.61	6
100-34-3326-512100-000 GROUP INSURANCE	184,548.00	0.00	0.00	184,548.00	0
100-34-3326-512101-000 HRA CONTRIBUTION	10,000.00	0.00	0.00	10,000.00	0
100-34-3326-512200-000 FICA & MEDICARE	73,882.00	2,519.91	2,519.91	71,362.09	3
100-34-3326-512400-000 RETIREMENT CONTRIBUTION	107,577.00	210.00	210.00	107,367.00	0
100-34-3326-512900-000 UNIFORMS	10,444.00	0.00	0.00	10,444.00	0
100-34-3326-521200-000 PROFESSIONAL SVC	2,250.00	0.00	0.00	2,250.00	0
100-34-3326-522200-000 REPAIRS & MAINTENANCE	5,000.00	0.00	0.00	5,000.00	0
100-34-3326-523200-000 COMMUNICATIONS - PH	2,500.00	180.97	180.97	2,319.03	7
100-34-3326-523700-000 TRAINING	3,000.00	0.00	0.00	3,000.00	0
100-34-3326-523850-000 CONTRACT SERVICES	31,250.00	8,930.43	8,930.43	22,319.57	29
100-34-3326-523900-000 POSTAGE	150.00	0.00	0.00	150.00	0
100-34-3326-531000-000 SUPPLIES - JAIL	3,000.00	0.00	0.00	3,000.00	0
100-34-3326-531270-000 GAS/DIESEL	12,000.00	0.00	0.00	12,000.00	0
100-34-3326-542200-000 VEHICLES - M & R	6,000.00	0.00	0.00	6,000.00	0
100-34-3360-531700-000 RECORD BOOKS	1,200.00	0.00	0.00	1,200.00	0
100-34-4400-531210-000 WATER / SEWAGE - JAIL	15,530.00	0.00	0.00	15,530.00	0
100-34-4600-531530-000 ELECTRICITY - JAIL	12,704.00	0.00	0.00	12,704.00	0
100-34-4700-531220-000 NATURAL GAS - JAIL	1,500.00	0.00	0.00	1,500.00	0
100-37-3700-511100-000 REGULAR EMPLOYEES	17,112.00	0.00	0.00	17,112.00	0
100-37-3700-512100-000 GROUP INSURANCE	21,048.00	0.00	0.00	21,048.00	0
100-37-3700-512200-000 FICA & MEDICARE	1,979.00	0.00	0.00	1,979.00	0
100-37-3700-522200-000 VEHICLES M&R	500.00	0.00	0.00	500.00	0
100-37-3700-522250-000 Transport	3,500.00	0.00	0.00	3,500.00	0
100-37-3700-523000-000 Other Purchased / Indigent	1,000.00	0.00	0.00	1,000.00	0
100-37-3700-523200-000 COMMUNICATIONS - PH	480.00	0.00	0.00	480.00	0
100-37-3700-523500-000 TRAVEL	2,400.00	0.00	0.00	2,400.00	0
100-37-3700-523600-000 DUES & FEES	450.00	0.00	0.00	450.00	0
100-37-3700-523700-000 TRAINING	1,600.00	0.00	0.00	1,600.00	0
100-37-3700-523850-000 CONTRACT SERVICES	8,750.00	0.00	0.00	8,750.00	0
100-37-3700-531000-000 SUPPLIES	7,500.00	0.00	0.00	7,500.00	0
100-37-3700-531100-000 INVESTIGATION EXPENSE	200.00	0.00	0.00	200.00	0
100-37-3700-531270-000 GAS/DIESEL	500.00	0.00	0.00	500.00	0

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100-37-4600-531530-000 ELECTRICITY EXPENSE	150.00	0.00	0.00	150.00	0
100-38-3800-511100-000 REGULAR EMPLOYEES	0.00	16,596.97	16,596.97	-16,596.97	*100
100-38-3800-511300-000 OVERTIME	0.00	1,456.82	1,456.82	-1,456.82	*100
100-38-3800-512200-000 FICA & MEDICARE	0.00	1,297.41	1,297.41	-1,297.41	*100
100-39-3940-572000-000 AMBULANCE CONTRAC	925,169.00	77,097.41	77,097.41	848,071.59	8
100-42-1300-523201-000 CELL PHONE COMMUNI	2,200.00	0.00	0.00	2,200.00	0
100-42-1500-531300-000 FOOD & VENDING SERV	600.00	0.00	0.00	600.00	0
100-42-4100-523200-000 COMMUNICATION- PHOI	2,800.00	18.91	18.91	2,781.09	1
100-42-4100-523300-000 ADVERTISING	600.00	0.00	0.00	600.00	0
100-42-4210-511100-000 REGULAR EMPLOYEES	1,019,318.00	31,191.43	31,191.43	988,126.57	3
100-42-4210-511300-000 OVERTIME	10,000.00	320.22	320.22	9,679.78	3
100-42-4210-512100-000 GROUP INSURANCE	262,280.00	0.00	0.00	262,280.00	0
100-42-4210-512101-000 HRA CONTRIBUTION	11,750.00	0.00	0.00	11,750.00	0
100-42-4210-512200-000 FICA & MEDICARE	78,743.00	2,227.02	2,227.02	76,515.98	3
100-42-4210-512400-000 RETIREMENT CONTRIBI	93,144.00	0.00	0.00	93,144.00	0
100-42-4220-522000-000 SIGN M&R	15,000.00	0.00	0.00	15,000.00	0
100-42-4220-522200-000 EQUIPMENT M&R	130,000.00	0.00	0.00	130,000.00	0
100-42-4220-531000-000 SUPPLIES	5,000.00	0.00	0.00	5,000.00	0
100-42-4220-531270-000 GAS/DIESEL	130,000.00	0.00	0.00	130,000.00	0
100-42-4220-531500-000 CULVERT PIPES	50,000.00	0.00	0.00	50,000.00	0
100-42-4220-531600-000 SMALL EQUIPMENT	7,500.00	123.00	123.00	7,377.00	2
100-42-4220-542200-000 VEHICLES- M&R	80,000.00	521.38	521.38	79,478.62	1
100-42-4221-541400-000 M&R- PAVED & UNPAVEI	762,142.00	7,364.68	7,364.68	754,777.32	1
100-42-4230-541400-000 M&R- BRIDGES	20,000.00	0.00	0.00	20,000.00	0
100-42-4270-523850-000 CONTRACT SVC	19,989.00	6,709.17	6,709.17	13,279.83	34
100-42-4400-531210-000 WATER / SEWAGE	2,100.00	0.00	0.00	2,100.00	0
100-42-4600-531530-000 ELECTRICITY EXPENSE	6,500.00	0.00	0.00	6,500.00	0
100-42-4700-531520-000 PROPANE GAS EXPENS	1,500.00	0.00	0.00	1,500.00	0
100-42-8000-581004-000 CAT LEAS# 70010402/70	44,898.00	3,741.47	3,741.47	41,156.53	8
100-42-8000-581013-000 FirstCitiznBank#083-0026	122,599.00	10,216.54	10,216.54	112,382.46	8
100-42-8000-582013-000 Deere Lease# 100290017	11,832.00	991.05	991.05	10,840.95	8
100-42-8000-582018-000 Deere Lease#100290016	10,356.00	868.32	868.32	9,487.68	8
100-42-8000-582205-000 CAT Lease#???? Skid Ste	14,804.00	1,233.59	1,233.59	13,570.41	8
100-42-8000-582210-000 CAT Lease#???? Excavat	30,024.00	5,004.00	5,004.00	25,020.00	17
100-42-8000-582215-000 CAT Lease#???? Wheel L	32,080.00	2,673.26	2,673.26	29,406.74	8
100-42-8000-582220-000 CAT Lease#???? Dozier L	18,365.00	1,530.38	1,530.38	16,834.62	8
100-42-8000-582225-000 CAT Lease#???? Motor G	40,693.00	6,782.00	6,782.00	33,911.00	17
100-42-8000-582230-000 CAT Lease#???? Motor G	40,693.00	6,782.00	6,782.00	33,911.00	17
100-45-4560-523850-000 CONTRACT SERVICES	200,000.00	0.00	0.00	200,000.00	0

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100-50-5100-572000-000 BOARD OF HEALTH	87,300.00	7,275.00	7,275.00	80,025.00	8
100-54-5400-572000-000 DFACS	18,053.00	1,504.42	1,504.42	16,548.58	8
100-55-5500-572000-000 MCINTOSH TRAIL RDC I	19,500.00	0.00	0.00	19,500.00	0
100-55-5540-572000-000 MCTRAIL-PUBLIC TRAN	10,500.00	0.00	0.00	10,500.00	0
100-56-5520-511100-000 REGULAR EMPLOYEES	107,956.00	3,080.49	3,080.49	104,875.51	3
100-56-5520-512100-000 GROUP INSURANCE - BI	9,969.00	0.00	0.00	9,969.00	0
100-56-5520-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-56-5520-512200-000 FICA & MEDICARE	8,259.00	223.44	223.44	8,035.56	3
100-56-5520-512400-000 RETIREMENT CONTRIBI	4,304.00	0.00	0.00	4,304.00	0
100-56-5520-521100-000 Contract Services	2,000.00	0.00	0.00	2,000.00	0
100-56-5520-523200-000 COMMUNICATIONS - PH	1,900.00	119.16	119.16	1,780.84	6
100-56-5520-523500-000 TRAVEL	800.00	0.00	0.00	800.00	0
100-56-5520-523700-000 TRAINING	1,300.00	0.00	0.00	1,300.00	0
100-56-5520-523900-000 POSTAGE	78.00	0.00	0.00	78.00	0
100-56-5520-531100-000 SUPPLIES	2,000.00	0.00	0.00	2,000.00	0
100-56-5520-531210-000 WATER / SEWER SENIO	420.00	0.00	0.00	420.00	0
100-56-5520-531270-000 GAS / DIESEL	3,000.00	0.00	0.00	3,000.00	0
100-56-5520-531300-000 CONGREGATE MEAL EX	70,000.00	0.00	0.00	70,000.00	0
100-56-5520-531301-000 HOME DELIVERED MEA	75,000.00	0.00	0.00	75,000.00	0
100-56-5520-531530-000 ELECTRICITY - SENIOR	9,500.00	0.00	0.00	9,500.00	0
100-56-5520-542200-000 VEHICLE REPAIRS & MA	2,500.00	0.00	0.00	2,500.00	0
100-61-4750-523200-000 COMMUNICATIONS - PH	1,600.00	78.28	78.28	1,521.72	5
100-61-6110-511100-000 REGULAR EMPLOYEES	338,742.00	10,649.88	10,649.88	328,092.12	3
100-61-6110-512100-000 GROUP INSURANCE	103,611.00	0.00	0.00	103,611.00	0
100-61-6110-512101-000 HRA CONTRIBUTION	4,000.00	0.00	0.00	4,000.00	0
100-61-6110-512200-000 FICA & MEDICARE	25,914.00	733.11	733.11	25,180.89	3
100-61-6110-512400-000 RETIREMENT CONTRIBI	29,422.00	0.00	0.00	29,422.00	0
100-61-6110-521100-000 CONTRACT SERVICES	5,000.00	300.00	300.00	4,700.00	6
100-61-6120-572000-000 RECREATION AUTHORI	294,000.00	24,500.00	24,500.00	269,500.00	8
100-65-4750-523200-000 COMMUNICATIONS - PH	500.00	34.24	34.24	465.76	7
100-65-6500-511100-000 LIBRARY EMPLOYEES	152,097.00	4,349.54	4,349.54	147,747.46	3
100-65-6500-512100-000 GROUP INSURANCE	19,623.00	0.00	0.00	19,623.00	0
100-65-6500-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-65-6500-512200-000 FICA & MEDICARE	11,636.00	309.81	309.81	11,326.19	3
100-65-6500-512400-000 RETIREMENT CONTRIBI	4,104.00	0.00	0.00	4,104.00	0
100-65-6500-521100-000 Contract Services	2,200.00	83.34	83.34	2,116.66	4
100-65-6500-523300-000 ADVERTISING	100.00	0.00	0.00	100.00	0
100-65-6500-523500-000 TRAINING / TRAVEL	150.00	0.00	0.00	150.00	0
100-65-6500-523600-000 DUES & FEES / SUBSCR	100.00	0.00	0.00	100.00	0

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100-65-6500-523800-000 CONTRACTS / LICENSES	522.00	0.00	0.00	522.00	0
100-65-6500-523900-000 POSTAGE & POSTAL SERVICE	130.00	0.00	0.00	130.00	0
100-65-6500-531003-000 SUPPLIES - ADMINISTRATIVE	5,500.00	0.00	0.00	5,500.00	0
100-65-6500-531220-000 NATURAL GAS EXPENSE	3,000.00	0.00	0.00	3,000.00	0
100-65-6500-531510-000 WATER	660.00	0.00	0.00	660.00	0
100-65-6500-531530-000 ELECTRICITY	11,500.00	0.00	0.00	11,500.00	0
100-65-6500-572000-000 LIBRARY BOARD	1,220.00	1,220.00	1,220.00	0.00	100
100-65-6590-572000-000 FLINT RIVER REG LIBRARY	11,859.00	5,929.35	5,929.35	5,929.65	50
100-71-7120-523200-000 COMMUNICATIONS - PHONE	0.00	118.91	118.91	-118.91	*100
100-71-7120-572000-000 WATER AUTH	208,536.00	17,378.00	17,378.00	191,158.00	8
100-72-4600-531530-000 ELECTRICITY EXPENSE	4,800.00	0.00	0.00	4,800.00	0
100-72-7130-523200-000 COMMUNICATIONS - PHONE	2,250.00	59.26	59.26	2,190.74	3
100-72-7130-523300-000 ADVERTISING	1,200.00	0.00	0.00	1,200.00	0
100-72-7130-523500-000 TRAVEL	2,200.00	0.00	0.00	2,200.00	0
100-72-7130-523600-000 DUES & FEES	500.00	0.00	0.00	500.00	0
100-72-7130-523700-000 TRAINING	7,800.00	600.00	600.00	7,200.00	8
100-72-7130-523850-000 UGA- CONTRACT SERVICES	93,458.00	0.00	0.00	93,458.00	0
100-72-7130-523851-000 Contract Services - other	5,130.00	83.34	83.34	5,046.66	2
100-72-7130-531000-000 SUPPLIES	3,000.00	0.00	0.00	3,000.00	0
100-72-7410-531270-000 GAS / DIESEL	1,500.00	0.00	0.00	1,500.00	0
100-73-7140-572000-000 STATE FORESTRY	9,517.00	9,517.00	9,517.00	0.00	100
100-74-1300-523201-000 CELL PHONE COMMUNICATIONS	2,000.00	0.00	0.00	2,000.00	0
100-74-4400-531210-000 WATER / SEWAGE	425.00	0.00	0.00	425.00	0
100-74-4600-531530-000 ELECTRICITY EXPENSE	2,700.00	0.00	0.00	2,700.00	0
100-74-4700-531220-000 NATURAL GAS EXPENSE	300.00	0.00	0.00	300.00	0
100-74-7410-511100-000 REGULAR EMPLOYEES	312,497.00	9,864.50	9,864.50	302,632.50	3
100-74-7410-512100-000 GROUP INSURANCE	62,398.00	0.00	0.00	62,398.00	0
100-74-7410-512101-000 HRA CONTRIBUTION	2,500.00	0.00	0.00	2,500.00	0
100-74-7410-512200-000 FICA & MEDICARE	23,925.00	689.84	689.84	23,235.16	3
100-74-7410-512400-000 RETIREMENT CONTRIBUTION	30,070.00	0.00	0.00	30,070.00	0
100-74-7410-521100-000 FIRE SAFETY INSPECTION	2,000.00	0.00	0.00	2,000.00	0
100-74-7410-523200-000 COMMUNICATIONS - PHONE	2,000.00	164.27	164.27	1,835.73	8
100-74-7410-523300-000 ADVERTISING	2,000.00	0.00	0.00	2,000.00	0
100-74-7410-523500-000 TRAVEL	0.00	538.70	538.70	-538.70	*100
100-74-7410-523600-000 DUES & FEES	500.00	0.00	0.00	500.00	0
100-74-7410-523700-000 TRAINING	5,000.00	495.00	495.00	4,505.00	10
100-74-7410-523850-000 CONTRACT SERVICES	27,102.00	14,233.34	14,233.34	12,868.66	53
100-74-7410-523900-000 POSTAGE	1,500.00	0.00	0.00	1,500.00	0
100-74-7410-531000-000 SUPPLIES	4,000.00	44.28	44.28	3,955.72	1

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100-74-7410-531270-000 GAS/DIESEL	6,000.00	0.00	0.00	6,000.00	0
100-74-7410-542200-000 VEHICLES M&R	2,000.00	0.00	0.00	2,000.00	0
100-76-7525-572000-000 AGRIBUSINESS AUTH	82,410.00	4,458.33	4,458.33	77,951.67	5
100-77-7510-511100-000 REGULAR EMPLOYEES	85,396.00	2,815.23	2,815.23	82,580.77	3
100-77-7510-512100-000 GROUP INSURANCE	9,750.00	0.00	0.00	9,750.00	0
100-77-7510-512200-000 FICA & MEDICARE	6,533.00	203.31	203.31	6,329.69	3
100-77-7510-512400-000 RETIREMENT CONTRIBI	9,193.00	0.00	0.00	9,193.00	0
100-77-7510-523850-000 CONTRACT SERVICES	1,862.00	100.00	100.00	1,762.00	5
100-80-1000-512700-000 Firefighters Cancer/ Disab	6,050.00	2,115.02	2,115.02	3,934.98	35
100-80-1310-512900-000 Firefighter Per Diem	40,000.00	0.00	0.00	40,000.00	0
100-80-1550-523200-000 COMMUNICATIONS	20,000.00	0.00	0.00	20,000.00	0
100-80-3040-521200-000 MEDICAL FEES	5,000.00	0.00	0.00	5,000.00	0
100-80-3080-511100-000 REGULAR EMPLOYEES	513,298.00	17,059.78	17,059.78	496,238.22	3
100-80-3080-511300-000 OVERTIME	10,000.00	0.00	0.00	10,000.00	0
100-80-3080-512200-000 FICA & MEDICARE	39,267.00	1,305.11	1,305.11	37,961.89	3
100-80-3500-512900-000 UNIFORMS	7,500.00	0.00	0.00	7,500.00	0
100-80-3500-572000-000 MEANSVILLE MUTUAL A	5,000.00	5,000.00	5,000.00	0.00	100
100-80-3510-522200-000 VEHICLE R & M	72,000.00	3,156.98	3,156.98	68,843.02	4
100-80-3510-523100-000 Property & Liability Ins.	42,000.00	11,222.25	11,222.25	30,777.75	27
100-80-3510-523500-000 TRAVEL	1,000.00	0.00	0.00	1,000.00	0
100-80-3510-523600-000 DUES AND FEES	500.00	0.00	0.00	500.00	0
100-80-3510-523900-000 POSTAGE	50.00	0.00	0.00	50.00	0
100-80-3510-531000-000 OFFICE SUPPLIES	2,000.00	0.00	0.00	2,000.00	0
100-80-3520-522200-000 EQUIPMENT	68,000.00	2,058.34	2,058.34	65,941.66	3
100-80-3520-531270-000 GAS / DIESEL	35,000.00	0.00	0.00	35,000.00	0
100-80-3520-531700-000 AUXILIARY	500.00	0.00	0.00	500.00	0
100-80-3540-523701-000 FIRE TRAINING	15,000.00	0.00	0.00	15,000.00	0
100-80-3550-523850-000 Contract Services	39,000.00	3,360.57	3,360.57	35,639.43	9
100-80-3570-522310-000 ZEBULON BUILDING LE/	10,800.00	0.00	0.00	10,800.00	0
100-80-3570-542600-000 BUNKER GEAR	30,000.00	0.00	0.00	30,000.00	0
100-80-3630-523800-000 AMBULANCE LICENSES	2,750.00	0.00	0.00	2,750.00	0
100-80-3630-531100-000 MEDICAL SUPPLIES	12,500.00	0.00	0.00	12,500.00	0
100-80-3630-531101-000 PUBLIC SAFETY & EDUC	3,000.00	0.00	0.00	3,000.00	0
100-80-4400-531210-000 WATER EXPENSE	2,750.00	0.00	0.00	2,750.00	0
100-80-4600-531530-000 ELECTRICITY EXPENSE	20,000.00	0.00	0.00	20,000.00	0
100-80-4700-531220-000 NATURAL GAS	1,000.00	0.00	0.00	1,000.00	0
100-80-4700-531520-000 PROPANE GAS EXPENS	10,000.00	0.00	0.00	10,000.00	0
100-90-1300-523900-000 POSTAGE	5.00	0.00	0.00	5.00	0
100-90-1550-523201-000 EMA - CELL PHONE	600.00	0.00	0.00	600.00	0

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100-90-3520-522200-000 E M A VEHICLE M & R	100.00	0.00	0.00	100.00	0
100-90-3520-523600-000 DUES & FEES	50.00	0.00	0.00	50.00	0
100-90-3520-531000-000 E M A MAINTENANCE SL	1,500.00	0.00	0.00	1,500.00	0
100-90-3520-531270-000 EMA GAS/FUEL - VEHIC	1,500.00	0.00	0.00	1,500.00	0
100-90-3520-531600-000 E M A SMALL EQUIPMEN	500.00	0.00	0.00	500.00	0
100-90-3540-523703-000 E M A TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-90-3630-522200-000 EMA CONTRACT SERVIC	13,062.00	2,301.27	2,301.27	10,760.73	18
100-90-3920-523200-000 COMMUNICATIONS - PH	240.00	17.91	17.91	222.09	7
100-90-3920-542200-000 EMA GRANT EXPENSE	18,995.00	0.00	0.00	18,995.00	0
100-90-4600-531530-000 EMA Electricity	1,500.00	0.00	0.00	1,500.00	0
100-90-4700-531520-000 PROPANE GAS EXPENS	250.00	0.00	0.00	250.00	0
100-91-3910-511100-000 REGULAR EMPLOYEES	65,690.00	2,223.21	2,223.21	63,466.79	3
100-91-3910-512100-000 GROUP INSURANCE	42,283.00	0.00	0.00	42,283.00	0
100-91-3910-512200-000 FICA & MEDICARE	5,025.00	145.36	145.36	4,879.64	3
100-91-3910-512400-000 RETIREMENT CONTRIBI	8,121.00	0.00	0.00	8,121.00	0
100-91-3910-512900-000 Uniforms	200.00	0.00	0.00	200.00	0
100-91-3910-522200-000 BUILDING REPAIRS & M.	972.00	0.00	0.00	972.00	0
100-91-3910-523201-000 ANIMAL CONTROL - CEI	1,020.00	0.00	0.00	1,020.00	0
100-91-3910-523300-000 ADVERTISING	200.00	0.00	0.00	200.00	0
100-91-3910-523700-000 EDUCATION & TRAINING	500.00	0.00	0.00	500.00	0
100-91-3910-523800-000 ANIMAL CONTROL LICEI	100.00	0.00	0.00	100.00	0
100-91-3910-523850-000 CONTRACT SERVICES	5,500.00	283.34	283.34	5,216.66	5
100-91-3910-523900-000 POSTAGE	100.00	0.00	0.00	100.00	0
100-91-3910-523901-000 OTHER SVCS - EMPLOY	1,012.00	0.00	0.00	1,012.00	0
100-91-3910-531000-000 SUPPLIES	800.00	0.00	0.00	800.00	0
100-91-3910-531210-000 WATER / SEWAGE EXPE	700.00	0.00	0.00	700.00	0
100-91-3910-531270-000 GAS / DIESEL	4,300.00	0.00	0.00	4,300.00	0
100-91-3910-531520-000 NATURAL GAS EXPENSI	1,100.00	0.00	0.00	1,100.00	0
100-91-3910-531530-000 ELECTRICITY - ANIMAL S	3,250.00	0.00	0.00	3,250.00	0
100-91-3910-531600-000 SMALL EQUIPMENT	800.00	0.00	0.00	800.00	0
100-91-3910-542200-000 VEHICLE REPAIR & MAI	1,600.00	0.00	0.00	1,600.00	0
100-91-3910-823875-000 VETERINARY SERVICES	600.00	0.00	0.00	600.00	0
Expenditure Subtotal	\$18,261,782.00	\$1,204,246.67	\$1,204,246.67	\$17,057,535.33	7
Before Transfers	Deficiency Of Revenue Subtotal	\$1,359,467.00	-\$1,151,797.17	-\$1,151,797.17	-85
Other Financing Source					
100-98-1000-391200-275 TRANSFER IN FROM HC	2,400.00	0.00	0.00	2,400.00	0
Other Financing Source Subtotal	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0
Other Financing Use					
100-99-1000-611000-325 TRANSFER OUT L.M.I GF	203,700.00	0.00	0.00	203,700.00	0

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100-99-1000-611000-350 TRANSFER OUT CAP (C	361,372.00	38,888.00	38,888.00	322,484.00	11
100-99-1000-611100-215 TRANSFER OUT- E911	796,795.00	0.00	0.00	796,795.00	0
Other Financing Use Subtotal	\$1,361,867.00	\$38,888.00	\$38,888.00	\$1,322,979.00	3
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$1,190,685.17	-\$1,190,685.17	*100
206 Jail Construction & Operation					
Revenue					
206-03-1500-361000-000 INTEREST REVENUE	20.00	0.00	0.00	20.00	0
206-03-3326-342000-000 JAIL- SUPERIOR COURT	2,000.00	0.00	0.00	2,000.00	0
206-03-3326-342100-000 JAIL- MAGISTRATE COU	1,000.00	0.00	0.00	1,000.00	0
206-03-3326-342200-000 JAIL- PROBATE COURT	6,980.00	0.00	0.00	6,980.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
206-34-3326-531700-000 JAIL CONSTRUCTION E	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
210 Impact Fees					
Revenue					
210-03-1000-341320-033 Sheriff Impact Fees	50,000.00	0.00	0.00	50,000.00	0
210-03-1000-341320-034 Jail Impact Fees	100,000.00	0.00	0.00	100,000.00	0
210-03-1000-341320-035 Fire Dept Impact Fees	70,000.00	0.00	0.00	70,000.00	0
210-03-1000-341320-038 E-911 Impact Fees	50,000.00	0.00	0.00	50,000.00	0
210-03-1000-341320-042 Road Dept Impact Fees	30,000.00	0.00	0.00	30,000.00	0
210-03-1000-341320-061 Parks & Rec Impact Fees	60,000.00	0.00	0.00	60,000.00	0
210-03-1000-361000-000 Interest - Residential Impa	10,000.00	0.00	0.00	10,000.00	0
210-03-1000-361100-000 Interest - Commercial Imp	3,000.00	0.00	0.00	3,000.00	0
210-03-1516-341320-065 Library Impact Fees	12,000.00	0.00	0.00	12,000.00	0
210-03-1516-341320-074 Administration Impact Fee	10,000.00	0.00	0.00	10,000.00	0
210-03-1516-341390-074 CIE Prep Impact Fees	8,000.00	0.00	0.00	8,000.00	0
Revenue Subtotal	\$403,000.00	\$0.00	\$0.00	\$403,000.00	0
Expenditure					
210-38-1000-572000-000 E911 IMPACT FEE EXPE	100,000.00	0.00	0.00	100,000.00	0
210-42-1000-572000-000 PUBLIC WKS (ROADS) II	100,000.00	0.00	0.00	100,000.00	0
210-61-1000-572000-001 PCPRA IMPACT FEE - RE	175,000.00	0.00	0.00	175,000.00	0
210-65-1000-572000-000 LIBRARY - RESIDENTIAL	28,000.00	0.00	0.00	28,000.00	0
Expenditure Subtotal	\$403,000.00	\$0.00	\$0.00	\$403,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0

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215 E-911 Fund					
Revenue					
215-03-1500-361000-000 INTEREST REVENUE	20.00	0.00	0.00	20.00	0
215-03-3800-342500-000 E-911 TAX REVENUE - L	72,000.00	0.00	0.00	72,000.00	0
215-03-3800-342501-000 E911 TAX REVENUE -CE	330,000.00	0.00	0.00	330,000.00	0
215-03-3800-342502-000 Firework Tax	250.00	0.00	0.00	250.00	0
Revenue Subtotal	\$402,270.00	\$0.00	\$0.00	\$402,270.00	0
Expenditure					
215-38-3800-511100-000 REGULAR EMPLOYEES	539,842.00	0.00	0.00	539,842.00	0
215-38-3800-511300-000 OVER- TIME	53,000.00	0.00	0.00	53,000.00	0
215-38-3800-512100-000 GROUP INSURANCE	242,917.00	0.00	0.00	242,917.00	0
215-38-3800-512101-000 HRA CONTRIBUTION	11,750.00	0.00	0.00	11,750.00	0
215-38-3800-512200-000 FICA & MEDICARE	45,352.00	0.00	0.00	45,352.00	0
215-38-3800-512400-000 RETIREMENT CONTRIBI	55,618.00	105.00	105.00	55,513.00	0
215-38-3800-512900-000 UNIFORMS	5,000.00	0.00	0.00	5,000.00	0
215-38-3800-522320-000 EQUIPMENT LEASE-COI	91,670.00	0.00	0.00	91,670.00	0
215-38-3800-522330-000 EQUIPMENT LEASE - IN	14,000.00	0.00	0.00	14,000.00	0
215-38-3800-523200-000 COMMUNICATION - PHC	85,000.00	17,631.66	17,631.66	67,368.34	21
215-38-3800-523500-000 TRAVEL	300.00	0.00	0.00	300.00	0
215-38-3800-523600-000 DUES & FEES	554.00	0.00	0.00	554.00	0
215-38-3800-523700-000 TRAINING	300.00	0.00	0.00	300.00	0
215-38-3800-523850-000 CONTRACT SERVICES	41,471.00	825.77	825.77	40,645.23	2
215-38-3800-531000-000 SUPPLIES	5,000.00	0.00	0.00	5,000.00	0
215-38-4400-531210-000 WATER & SEWAGE	771.00	0.00	0.00	771.00	0
215-38-4600-531530-000 ELECTRICITY EXPENSE	6,520.00	0.00	0.00	6,520.00	0
Expenditure Subtotal	\$1,199,065.00	\$18,562.43	\$18,562.43	\$1,180,502.57	2
Before Transfers	Deficiency Of Revenue Subtotal	-\$796,795.00	-\$18,562.43	-\$18,562.43	2
Other Financing Source					
215-98-1000-391000-000 TRANSFER IN FROM GE	796,795.00	0.00	0.00	796,795.00	0
Other Financing Source Subtotal	\$796,795.00	\$0.00	\$0.00	\$796,795.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$18,562.43	-\$18,562.43	*100
225 Federal Seizure Fund					
Revenue					
225-03-2000-351360-000 FEDERAL SEIZURE REV	10,000.00	0.00	0.00	10,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
225-33-2000-531500-000 FEDERAL SEIZURE EXP	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0

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After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
230 American Rescue Plan Fund					
Revenue					
230-03-1000-399999-000 PRIOR YEAR REVENUE	2,500,000.00	0.00	0.00	2,500,000.00	0
Revenue Subtotal	\$2,500,000.00	\$0.00	\$0.00	\$2,500,000.00	0
Expenditure					
230-42-4222-541430-000 MCKINLEY ROAD	760,000.00	0.00	0.00	760,000.00	0
230-71-4400-541200-000 WATER AUTHORITY IMP	1,740,000.00	0.00	0.00	1,740,000.00	0
Expenditure Subtotal	\$2,500,000.00	\$0.00	\$0.00	\$2,500,000.00	0
Before Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
231 Opioid Abatement Fund					
Revenue					
231-03-8120-340000-000 OPIOID ABATEMENT RE	10,000.00	0.00	0.00	10,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
231-55-5436-572000-000 McIntosh Trail Behavioral	10,000.00	833.34	833.34	9,166.66	8
Expenditure Subtotal	\$10,000.00	\$833.34	\$833.34	\$9,166.66	8
Before Transfers					
Deficiency Of Revenue Subtotal	\$0.00	-\$833.34	-\$833.34		*100
After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	-\$833.34	-\$833.34		*100
245 Drug Abuse Treatment Education					
Revenue					
245-03-1000-399999-000 PRIOR YEAR REVENUE	6,690.00	0.00	0.00	6,690.00	0
245-03-2000-341100-000 DATE FEES	1,000.00	0.00	0.00	1,000.00	0
245-03-2000-361000-000 INTEREST INCOME	10.00	0.00	0.00	10.00	0
245-03-2150-341100-000 DATE FEES- SUPERIOR	1,200.00	0.00	0.00	1,200.00	0
245-03-2400-341101-000 DATE FEES- MAGISTRAT	100.00	0.00	0.00	100.00	0
245-03-2450-341102-000 DATE FEES- PROBATE C	1,000.00	0.00	0.00	1,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
245-31-2000-531000-000 DATE-SUPPLIES	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
250 Technology Fee Fund					
Revenue					
250-03-2450-351150-000 TECHNOLOGY FEES	3,000.00	0.00	0.00	3,000.00	0
Revenue Subtotal	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0

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Expenditure					
250-24-2450-542200-000 TECHNOLOGY EXPENSES	3,000.00	0.00	0.00	3,000.00	0
Expenditure Subtotal	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
275 Hotel/Motel Tax Fund					
Revenue					
275-03-0000-314100-000 HOTEL/MOTEL TAX	4,000.00	0.00	0.00	4,000.00	0
Revenue Subtotal	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0
Expenditure					
275-78-7520-572000-000 PAYMENTS TO OTHER A	1,600.00	0.00	0.00	1,600.00	0
Expenditure Subtotal	\$1,600.00	\$0.00	\$0.00	\$1,600.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$2,400.00	\$0.00	\$0.00	0
Other Financing Use					
275-99-9000-611000-100 TRANSFER OUT TO GEN	2,400.00	0.00	0.00	2,400.00	0
Other Financing Use Subtotal	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
285 Juvenile Court Fund					
Revenue					
285-03-2600-351160-000 COURT REVENUE	1,240.00	0.00	0.00	1,240.00	0
285-03-2600-361000-000 INTEREST INCOME	10.00	0.00	0.00	10.00	0
Revenue Subtotal	\$1,250.00	\$0.00	\$0.00	\$1,250.00	0
Expenditure					
285-92-2600-521200-000 PROFESSIONAL SERVICE	250.00	0.00	0.00	250.00	0
285-92-2600-521250-000 JUVENILE SUPERVISOR	1,000.00	0.00	0.00	1,000.00	0
Expenditure Subtotal	\$1,250.00	\$0.00	\$0.00	\$1,250.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
320 Splost 2016-2022					
Revenue					
320-03-1500-361000-000 INTEREST REVENUES/II	2,000.00	0.00	0.00	2,000.00	0
Revenue Subtotal	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0
Expenditure					
320-93-4222-541416-000 SHADY LANE - SPLOST	400,000.00	0.00	0.00	400,000.00	0
Expenditure Subtotal	\$400,000.00	\$0.00	\$0.00	\$400,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	-\$398,000.00	\$0.00	\$0.00	0
Other Financing Source					
320-03-1000-399999-000 PRIOR YEAR REVENUES	398,000.00	0.00	0.00	398,000.00	0

REVENUE & EXPENDITURE STATEMENT
07/01/2026 To 07/20/2026

PIKE COUNTY BOARD OF COMMISSIONERS
FY 2026-2027

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

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
Other Financing Source Subtotal	\$398,000.00	\$0.00	\$0.00	\$398,000.00	0
After Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
323 Splost 2022-2028					
Revenue					
323-03-1000-313200-000 SPLOST 2022-2028 REVI	2,700,000.00	0.00	0.00	2,700,000.00	0
323-03-1500-361000-000 INTEREST INCOME	150,000.00	0.00	0.00	150,000.00	0
Revenue Subtotal	\$2,850,000.00	\$0.00	\$0.00	\$2,850,000.00	0
Expenditure					
323-13-1500-523901-000 BANK CHARGES	4,600.00	2,000.00	2,000.00	2,600.00	43
323-93-4222-541428-000 WOOD CREEK ROAD	2,948,650.00	0.00	0.00	2,948,650.00	0
323-93-4222-541435-000 OLD ZEBULON ROAD	4,000,000.00	0.00	0.00	4,000,000.00	0
323-93-4222-541451-000 BLANTON MILL ROAD	3,000,000.00	0.00	0.00	3,000,000.00	0
323-93-4960-571000-010 City of Williamson	148,500.00	0.00	0.00	148,500.00	0
323-93-4960-571000-020 City of Zebulon	283,500.00	0.00	0.00	283,500.00	0
323-93-4960-571000-030 City of Meansville	54,000.00	0.00	0.00	54,000.00	0
323-93-4960-571000-040 City of Molena	108,000.00	0.00	0.00	108,000.00	0
323-93-4960-571000-050 City of Concord	108,000.00	0.00	0.00	108,000.00	0
323-93-8000-581100-000 PRINCIPAL DEBT PAYME	2,070,000.00	0.00	0.00	2,070,000.00	0
323-93-8000-582100-000 INTEREST ON DEBT	274,750.00	0.00	0.00	274,750.00	0
Expenditure Subtotal	\$13,000,000.00	\$2,000.00	\$2,000.00	\$12,998,000.00	0
Before Transfers Deficiency Of Revenue Subtotal	\$10,150,000.00	-\$2,000.00	-\$2,000.00		0
Other Financing Source					
323-03-1000-399999-000 PRIOR YEAR REVENUE	10,150,000.00	0.00	0.00	10,150,000.00	0
Other Financing Source Subtotal	\$10,150,000.00	\$0.00	\$0.00	\$10,150,000.00	0
After Transfers Deficiency Of Revenue Subtotal	\$0.00	-\$2,000.00	-\$2,000.00		*100
325 Lmi Grant Fund					
Revenue					
325-03-1000-334301-000 LMI GRANT REVENUE	679,000.00	0.00	0.00	679,000.00	0
325-03-1000-334302-000 LRA REVENUE	670,000.00	0.00	0.00	670,000.00	0
325-03-1500-361000-000 INTEREST INCOME	12,000.00	0.00	0.00	12,000.00	0
Revenue Subtotal	\$1,361,000.00	\$0.00	\$0.00	\$1,361,000.00	0
Expenditure					
325-42-4222-541428-000 Wood Creek Road (LRA)	998,391.00	0.00	0.00	998,391.00	0
325-42-8000-581300-000 LOAN PRINCIPAL PAYME	450,338.00	0.00	0.00	450,338.00	0
325-42-8000-582300-000 LOAN INTEREST EXPEN	115,971.00	0.00	0.00	115,971.00	0
Expenditure Subtotal	\$1,564,700.00	\$0.00	\$0.00	\$1,564,700.00	0
Before Transfers Deficiency Of Revenue Subtotal	-\$203,700.00	\$0.00	\$0.00		0
Other Financing Source					
325-98-1000-391000-100 TRANSFER IN - FROM G	203,700.00	0.00	0.00	203,700.00	0

REVENUE & EXPENDITURE STATEMENT

07/01/2026 To 07/20/2026

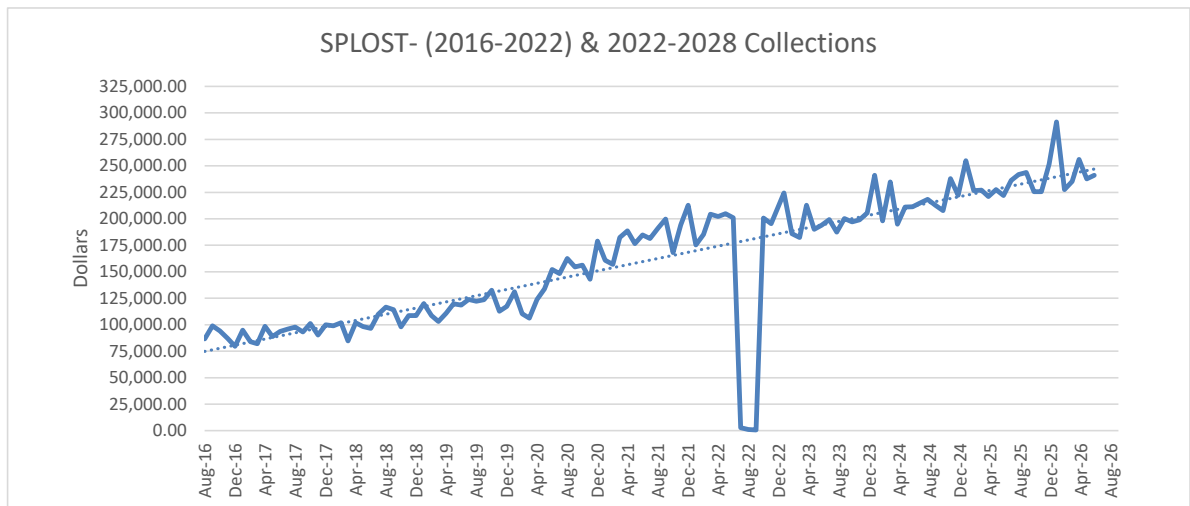
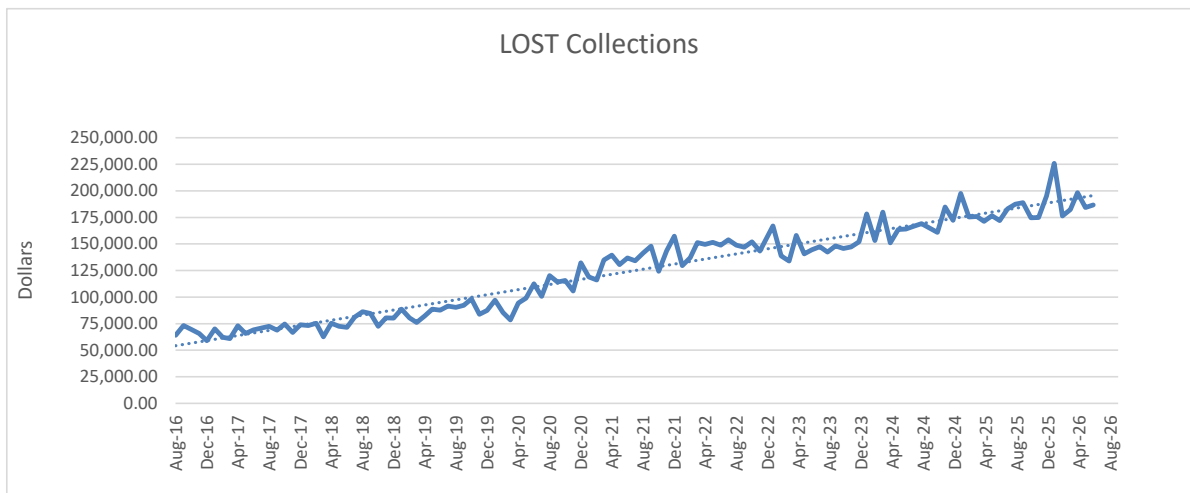
PIKE COUNTY BOARD OF COMMISSIONERS

FY 2026-2027

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

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
Other Financing Source Subtotal	\$203,700.00	\$0.00	\$0.00	\$203,700.00	0
After Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
350 C.A.I.P Fund					
Expenditure					
350-13-1510-542201-000 CAPITAL OUTLAY - PROI	0.00	38,888.00	38,888.00	-38,888.00	*100
350-16-1000-542400-000 CAIP FUND - COMPUTE	1,500.00	0.00	0.00	1,500.00	0
350-17-1550-542400-000 Computers	2,900.00	0.00	0.00	2,900.00	0
350-23-2400-542400-000 COMPUTERS - MAGISTF	1,800.00	0.00	0.00	1,800.00	0
350-33-3300-542200-000 Capital Outlay Vehicles - E	253,172.00	0.00	0.00	253,172.00	0
350-42-1000-542500-000 Capital Outlay Other Equip	92,000.00	0.00	0.00	92,000.00	0
350-90-3670-541000-000 CAPITAL OUTLAY - OUTI	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$361,372.00	\$38,888.00	\$38,888.00	\$322,484.00	11
Before Transfers Deficiency Of Revenue Subtotal	-\$361,372.00	-\$38,888.00	-\$38,888.00		11
Other Financing Source					
350-98-1000-391000-100 TRANSFER IN FROM GE	361,372.00	38,888.00	38,888.00	322,484.00	11
Other Financing Source Subtotal	\$361,372.00	\$38,888.00	\$38,888.00	\$322,484.00	11
After Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
716 Law Library - Superior Court					
Revenue					
716-03-2150-351110-000 LAW LIBRARY - SUPERIC	2,500.00	0.00	0.00	2,500.00	0
716-03-2400-351130-000 LAW LIBRARY - MAGIST	3,500.00	0.00	0.00	3,500.00	0
716-03-2450-351150-000 LAW LIBRARY - PROBAT	4,000.00	0.00	0.00	4,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
716-21-3000-521000-000 PROFESSIONAL & TECH	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
After Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0

SALES TAX HISTORY	LOST	SPLOST (323)	Date of Deposit
May-25	172,091.33	222,009.50	6/30/2025
Jun-25	183,159.73	236,249.75	7/31/2025
Jul-25	187,372.36	241,787.97	8/31/2025
Aug-25	188,889.32	243,737.22	9/30/2025
Sep-25	174,792.93	225,578.07	10/31/2025
Oct-25	174,815.71	225,572.04	11/30/2025
Nov-25	195,144.02	251,447.89	12/31/2025
Dec-25	225,865.83	291,438.40	1/31/2026
Jan-26	176,284.81	227,446.73	2/26/2026
Feb-26	182,413.39	235,378.65	3/31/2026
Mar-26	198,287.78	256,037.39	4/30/2026
Apr-26	184,212.67	237,686.31	5/31/2026
May-26	186,779.27	241,040.43	6/30/2026
	2,074,858.09	2,677,151.10	



ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 323-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1229	06/30/2026	5242 RAYMOND JAMES & ASSOCIATES INC 323-13-1500-523901-000 BANK CHARGES	Check	No 4,500.00	4,500.00
1230	07/14/2026	5328 REGIONS BANK, CORPORATE TRUST 323-13-1500-523901-000 BANK CHARGES	Check	No 2,000.00	2,000.00
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	2	\$6,500.00
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	2	\$6,500.00

* Denotes Check Numbers that are out of sequence.

PIKE COUNTY BOARD OF COMMISSIONERS

Department Reports

SUBJECT:

Department Reports

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Ameripro - June
▣ Exhibit	Ameripro - May
▣ Exhibit	Amwaste - June
▣ Exhibit	Animal Control - June
▣ Exhibit	Building and Grounds - June
▣ Exhibit	DFCS - June
▣ Exhibit	Elections Supervisor Report
▣ Exhibit	Extension Office - June
▣ Exhibit	Library - June
▣ Exhibit	Magistrate Court
▣ Exhibit	Planning and Development
▣ Exhibit	Probate Court - June
▣ Exhibit	Public Works - June
▣ Exhibit	Senior Center - July

REVIEWERS:

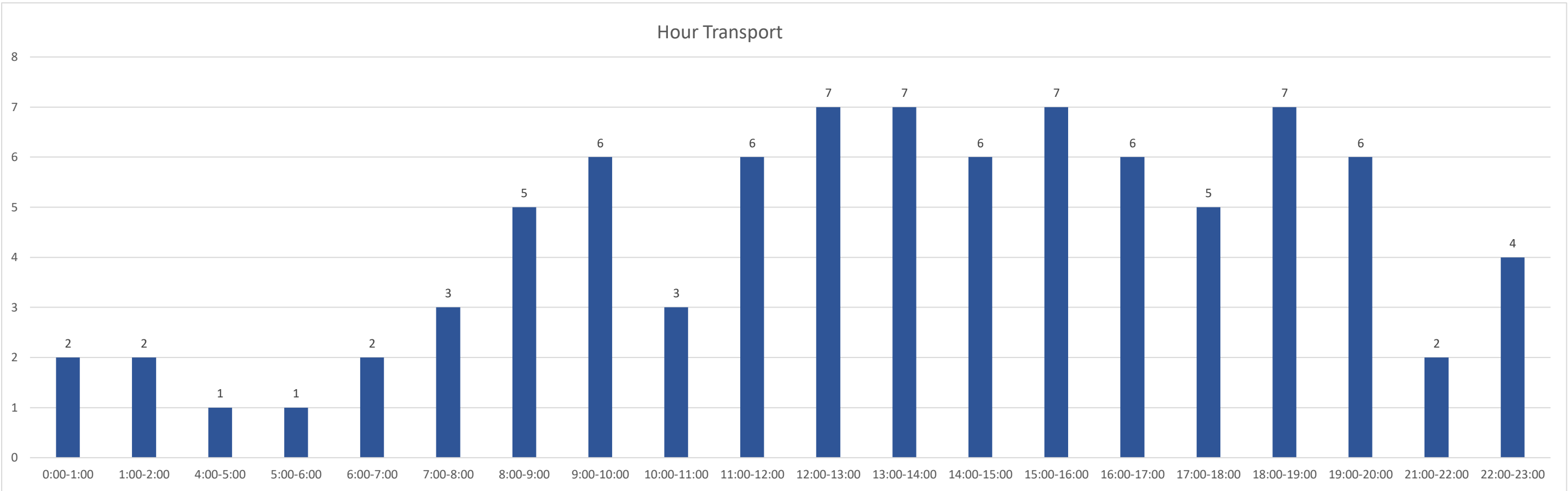
Department	Reviewer	Action	Comments
County Clerk	Blount, Angela	Approved	Item Pushed to Agenda



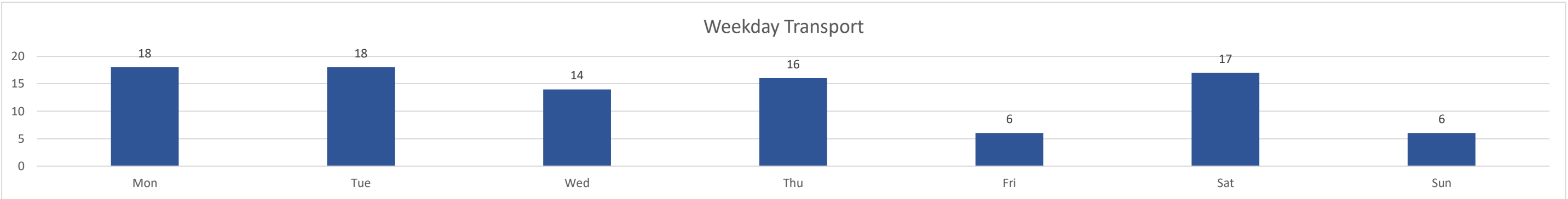
911 Pike

Month	Request	Transport	Refusal	Cancellation	Response Time Goal	Response Time	Out of Chute Time	Mutual Aid Given	Mutual Aid Received	Exception
June	205	95	68	42	00:11:59	00:07:31	00:01:44	2	7	54

Hour	Transport
0:00-1:00	2
1:00-2:00	2
4:00-5:00	1
5:00-6:00	1
6:00-7:00	2
7:00-8:00	3
8:00-9:00	5
9:00-10:00	6
10:00-11:00	3
11:00-12:00	6
12:00-13:00	7
13:00-14:00	7
14:00-15:00	6
15:00-16:00	7
16:00-17:00	6
17:00-18:00	5
18:00-19:00	7
19:00-20:00	6
21:00-22:00	2
22:00-23:00	4
23:00-24:00	7
Grand Total	95



Weekday	Transport
Mon	18
Tue	18
Wed	14
Thu	16
Fri	6
Sat	17
Sun	6
Grand Total	95



Drop Off	Transport
Wellstar Spalding Medical Center	48
Upson Regional Medical Center	40
141 US-19	2
Piedmont Fayette Hospital	2
703 PATTON RD	1
3929 ROBERTS QUARTERS RD	1
521 STARKS RD	1
Grand Total	95

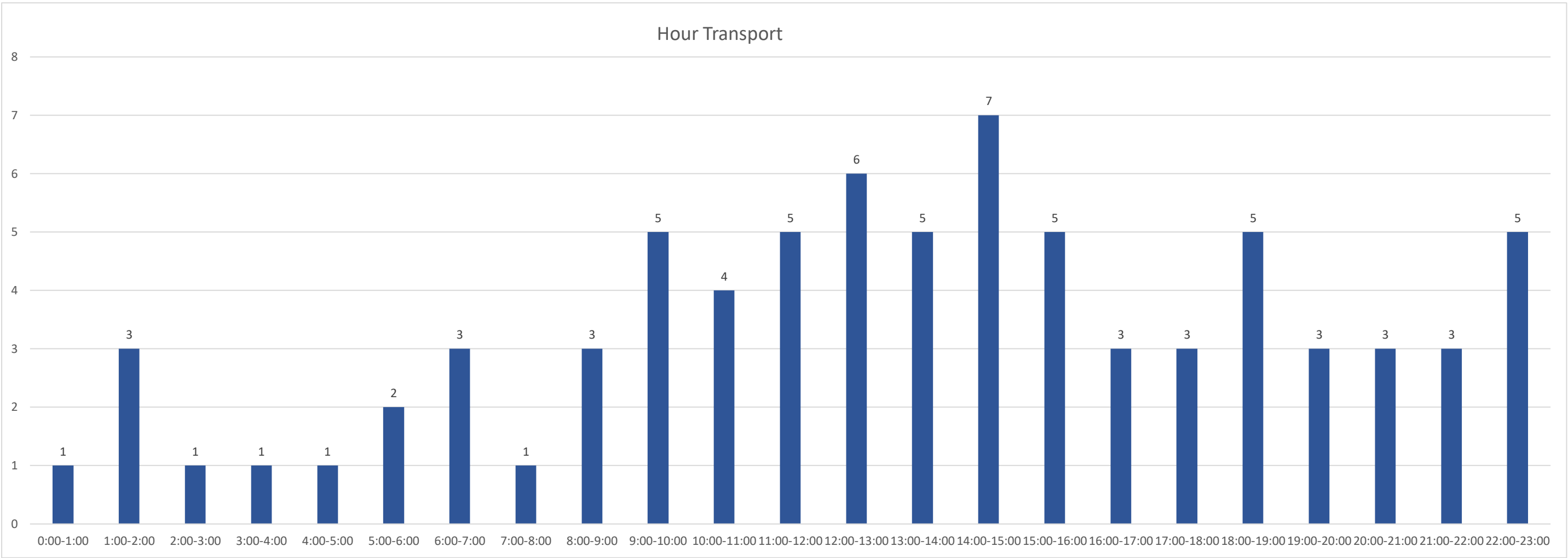
Mutual Aid	Handled By	
Call County	Upson	Lamar
Pike	2	5



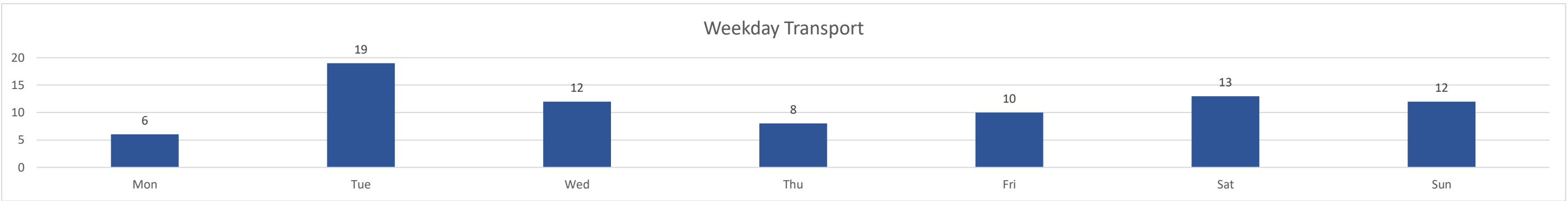
911 Pike

Month	Request	Transport	Refusal	Cancellation	Response Time Goal	Response Time	Out of Chute Time	Mutual Aid Given	Mutual Aid Received	Exception
May	186	80	63	43	00:11:59	00:07:08	00:01:24	4	4	28

Hour	Transport
0:00-1:00	1
1:00-2:00	3
2:00-3:00	1
3:00-4:00	1
4:00-5:00	1
5:00-6:00	2
6:00-7:00	3
7:00-8:00	1
8:00-9:00	3
9:00-10:00	5
10:00-11:00	4
11:00-12:00	5
12:00-13:00	6
13:00-14:00	5
14:00-15:00	7
15:00-16:00	5
16:00-17:00	3
17:00-18:00	3
18:00-19:00	5
19:00-20:00	3
20:00-21:00	3
21:00-22:00	3
22:00-23:00	5
23:00-24:00	2
Grand Total	80



Weekday	Transport
Mon	6
Tue	19
Wed	12
Thu	8
Fri	10
Sat	13
Sun	12
Grand Total	80



Drop Off	Transport
Upson Regional Medical Center	43
Wellstar Spalding Medical Center	32
Piedmont Fayette Hospital	2
834 GA-362	1
1373 GA-18	1
1871 BEEKS RD	1
Grand Total	80

Mutual Aid	Handled By	
Call County	Upson	Lamar
Pike	2	2

Summary Material Activity Report

June 01, 2026 to June 30, 2026

All Ticket Types

All Materials

Facility: Pike County Transfer Station

Material	Weight Inbound	
C&D (TONS)	1.81	TN
MSW (TONS)	522.99	TN
Passenger Tires	63.00	EA
	524.80	TN



ANIMAL CONTROL

PO Box 377
Zebulon, GA 30295

Phone: 678-603-7285

956 County Farm Rd.
Williamson, GA 30292

"Serving Citizens Responsibly"

June 2026 Monthly Animal Control Summary

1st-7th

- \$239.00 collected for fines paid in June 2026
- Monthly reports completed
- GDOA data report completed
- Safety meeting
- several reports of missing dogs due to thunderstorms
- a dog showed up at an address in Whitfield Walk. We relocated the dog back to its residence on Leigh's point. Owner of the dog has been deceased for 2 months son-in-law is caring for the dog daily, but she escaped the fence.
- Shane completed a follow-up on Glover Rd.
- Shane completed a welfare check on Drew Allen Rd.
- Shane scanned a stray on Williamson Zebulon Rd. (no microchip)
- The same dog scanned on Williamson Zebulon Rd. showed up at the football fields on Twin Oaks Rd. (no one has claimed the dog)
- Shane drove out to scan a dog on Glover Rd. (no microchip)
- Sat. Tanya on-call
- Sun. Tanya on-call

8th-14th

- Tanya drove to the 500 block of Hood Rd. to pick up a bat that was attacked by a cat inside of the home and took to the Health department to be sent off for rabies testing. (negative)
- Tanya scanned 2 dogs from Harrison Rd. that someone brought to our office. (no microchip)
- Had to order 4 more citation books
- Shane set a trap at Pike Pawn to try and trap a cat that was stuck in the wall. (cat was never trapped. Pike Pawn opened the wall up and found the cat deceased.)
- Shane responded to another complaint on MLK Circle.

-6-10-26 Magistrate Court Arraignment:

- L. Hill Nuisance Dog \$100- Paid fine
- K. Clack Nuisance Dog \$100- Paid fine
- M. Story No rabies x 2 \$200- Paid fines



ANIMAL CONTROL

PO Box 377
Zebulon, GA 30295

Phone: 678-603-7285

956 County Farm Rd.
Williamson, GA 30292

"Serving Citizens Responsibly"

- Shane scanned a dog on Watson Rd. (no microchip)
- welfare check on Drew Allen Rd. Complaint came in by Deputy Maddox about cruelty to cats.
- Tanya issued D. Conner on Drew Allen Rd. 4 cruelty to animals and 18 no rabies
- welfare check on animals on Pilkington Rd. (no Address, animals being kept on vacant property. The owner was warned and stated he was fixing to remove all of the animals from the property. Animals are now removed from the property. Owner lives in Griffin.
- Tanya issued a nuisance dog warning on Strickland Rd.
- Sat. Shane on-call
- Sun. Shane on-call

15th-21st

- Several calls came in regarding stray cats and dogs
- Shane scanned a dog on the side of the road on Hwy 19 at Wilder Rd. (no microchip, and later found out the dog did have a microchip that was not registered. Shane stated it was pouring down rain while he was attempting to scan the dog, the scanner may have gotten wet.
- 19th Closed. Tanya on call
- Sat. Shane on-call
- Sun. Tanya on-call Tanya received a call in reference to a dog bite in Molena. When Deputy Maddox arrived on scene he called and stated the victim did not have any visible marks on his hand where he claimed he was bit by the dog.

22nd-30th

- Attended the Department Head Meeting
- Shane issued 1 nuisance goat and 15 nuisance chicken citations to K. Corn \$1,600
- Complaint came in about 2 nuisance dogs on Adams Rd. The owner of the dogs was warned by phone and was also sent a warning letter in the mail.
- Complaint on Hill St. in Concord in reference to two blue heifers running at-large and acting aggressive. Owner of the dog was warned to keep the dogs confined to their property.
- complaint about 2 blue heifers running at large and acting aggressive on Hill St. Warning letter posted on the door along with a business card.
- Tip about A. Wilson having 20 plus dogs back on her property. Charges pending due to A. Wilson and T. Guffey not being on the property at the time we arrived.
- Shane drove to Caldwell Rd. to pick up a deceased dog and dispose of it for the owner because they had no way to dispose of it.
- Had to purchase 4 more Citation Books from Mays Printing \$281.58



ANIMAL CONTROL

PO Box 377
Zebulon, GA 30295

Phone: 678-603-7285

956 County Farm Rd.
Williamson, GA 30292

"Serving Citizens Responsibly"

- Tanya on vacation 28TH-30th
- Shane issued 2 obstruction citations to S. Walker
- Shane picked up a feral kitten that bit someone in their garage and had it sent off for testing. (negative)
- Shane issued 16 nuisance citations for chickens and goats to K. Corn
- Shane completed ORR
- Shane did a welfare check on dogs on Glover Rd.
- Shane issued a Nuisance dog warning on Concord St.

Building and Grounds Monthly Accomplishments for June 2026

- Courthouse:

Had outside water leak repaired by City of Zebulon

Repaired small courtroom A/C

Replaced damage sheetrock in main Courtroom

Changed door hinges in Magistrate Court office to self-close

Replaced old outside door mats

Converted upstairs bathroom lights to LED

Converted Deputy office light to LED

Sprayed for weeds

- Sheriff's office/Jail:

Had front door Lock replaced at SO

Fixed toilet at SO

Installed 4 mirrors, 2 white boards, and a paper towel holder

Assembled 2 file cabinets

- Library:

Repaired AC in conference room for early voting

Sprayed for weeds

- Senior Center:

Replaced ceiling tiles in work out room

Repaired water leak in attic

- Chestnut:

Delivered/picked up Kids luggage to Rock Eagle camp

Installed door stops in conference room

Installed new bathroom sign

Replaced a door with new weather stripping

- Health Dept:

Replaced old A/c unit with new

Replaced 4 attic fans

- Annex:

Installed new toilet seat in tax Accessors

Moved voting equipment

Changed back door code

- Fire Station:

Sprayed for weeds

- Public Works:

Sprayed for weeds

- Buildings and Grounds

Repaired toilet at Transfer station

Cleaned up around B&G shop

Fixed leak at Transfer station office

**Pike COUNTY DFCS
COUNTY BUDGET-FY26**

		July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Totals	Budget	Balance	% Spent
Admin Exp	Acct #																
Board per diem/ Travel	651.450		\$ 60.00		\$ 60.00			\$ 45.00	\$ 45.00		\$ 30.00	\$ 15.00	\$ -	\$ 255.00	\$ 610.00	\$ 355.00	41.80%
Foster Care																	
Clothing	812.450													\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Medical	813.450													\$ -	\$ 450.00	\$ 450.00	0.00%
Incidentals	814.450	\$ 10.03	\$ -	\$ 13.32	\$ 51.63		\$ -			\$ -				\$ 74.98	\$ 5,000.00	\$ 4,925.02	1.50%
Total F/C		\$ 10.03	\$ -	\$ 13.32	\$ 51.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74.98	\$ 6,450.00	\$ 6,375.02	1.16%
Foster Cr-ILP																	
Board														\$ -		\$ -	0.00%
Clothing	812.460												\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Medical	813.460													\$ -	\$ 450.00	\$ 450.00	0.00%
Incidentals	814.460	\$ 78.53	\$ -	\$ 54.29	\$ 50.00	\$ -	\$ -		\$ 21.26	\$ 67.82	\$ -	\$ -	\$ 34.72	\$ 306.62	\$ 5,000.00	\$ 4,693.38	6.13%
Total F/C		\$ 78.53	\$ -	\$ 54.29	\$ 50.00	\$ -	\$ -	\$ -	\$ 21.26	\$ 67.82	\$ -	\$ -	\$ 34.72	\$ 306.62	\$ 6,450.00	\$ 6,143.38	4.75%
Sal Supp-CM-201	561.201						\$ -		\$ -					\$ -	\$ -	\$ -	0.00%
Sal Supp-CM-207	561.207						\$ -		\$ -					\$ -	\$ -	\$ -	0.00%
Sal Supp-Cty	511.450						\$ -		\$ -		\$ -	\$ 5,275.00		\$ 5,275.00	\$ -	\$ (5,275.00)	0.00%
FICA Supp-Cty	514.450						\$ -		\$ -		\$ -	\$ 378.68		\$ 378.68		\$ (378.68)	0.00%
CTY travel	640.450													\$ -	\$ 500.00	\$ 500.00	0.00%
General Assist	851.450				\$ -		\$ -							\$ -	\$ 250.00	\$ 250.00	0.00%
Other Op	627.450	\$ 315.00	\$ 312.82	\$ 393.69	\$ 161.00	\$ -	\$ -	\$ 1,126.57	\$ (26.05)	\$ 134.00	\$ 137.99	\$ -	\$ 1,322.59	\$ 3,877.61	\$ 3,150.00	\$ (727.61)	123.10%
Supplies	614.450													\$ -	\$ 500.00	\$ 500.00	0.00%
County Printing	618.450														\$ 143.00	\$ 143.00	0.00%
Equip > \$1000	643.450													\$ -		\$ -	0.00%
Equip < \$1000	646.450													\$ -		\$ -	0.00%
Contracts	653.450													\$ -		\$ -	0.00%
Totals		\$ 403.56	\$ 372.82	\$ 461.30	\$ 322.63	\$ -	\$ -	\$ 1,171.57	\$ 40.21	\$ 201.82	\$ 167.99	\$ 5,668.68	\$ 1,357.31	\$ 10,167.89	\$ 18,053.00	\$ 7,885.11	56.32%



**JOINT BOARD OF
ELECTIONS AND
REGISTRATION
PIKE COUNTY GA**

P.O. Box 1032, 81 Jackson St. Zebulon, GA 30295
770-567-2003

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

Election Supervisor Report

July 21, 2026

1. Legislative Update.

- a. The Legislature passed SB3EX, which provides for the following:
 - i. Creates a committee to study and recommend standards
 - ii. Pushes the requirements regarding the QR code to 2028.
 - iii. Creates the situation where "the difference between the number of votes received by a candidate who has been declared elected... and the number of votes received by any other candidate or candidates... **shall not be more than one-half of 1 percent...**"
 1. This situation implies that a candidate cannot be declared the winner if the difference is >1% which has been the threshold for an automatic recount.
 2. This will have to be resolve via a court ruling or law change.

2. State Board of Elections update

- i. Has implemented a new rule where: **"The voter's name shall then be recorded in ink and entered on the appropriate numbered list of voters. "Numbered list of voters" means one or more sheets of uniform size containing consecutively numbered blank spaces for the insertion of voters' names at the time of and in the order of receiving their ballots".**
 1. The counties have been relying on the electronic system for decades and now suddenly the SEB has passed a rule that we are to manually create this list.
 2. The way it is worded, someone could potentially link the image of a ballot back to a voter; especially in a small precinct during low voter turnout elections.
- ii. Has Proposed a new rule for Ballot Secrecy.
 1. This is troubling in the fact that it is changing from maintaining secrecy to "protect the absolute secrecy".
 2. Implies that BMD's are only for handicapped and to have be arranged to have the "the ability to communicate in private with authorized persons providing assistance"
 3. If we need to rescan the ballots we are required to reshuffle them to "randomize the order"; which are already shuffled.
 4. Orders the SOS to updated the software. Likely not happening



To stay up to date on election info
Text: GOVOTEPIKE
To: 80946



<https://www.facebook.com/pikecoga.BoardOfElections>



<https://govotepikecoga.wixsite.com/mysite>



**JOINT BOARD OF
ELECTIONS AND
REGISTRATION
PIKE COUNTY GA**

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770-567-2003

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3. Registration Stats for June.

a. During the elections periods, we do not process voter registrations

JUNE	
Total Number of Registered Voters	16,264
Number of New Registered Voters	0
Number of Voters who transferred Into Pike	0
Number of Cancelled Registrations (Vitals, Felon, Mentally Incompetent, Voter requested, moved out of state)	11
Totals per Category of Registration:	
DDS Tile	0
MVP Tile	0
OLVR Tile	0
Mail/ Walk in Applications	0
Vital Records	7
Felon Records (40 Day clock)	0
Transfers out of County	47

4. Advance Voting at the Library.

a. This was a huge success.

i. The comments that have been received have been very positive:

1. Everyone liked the easy parking.
2. Ease of access.
3. The larger voting area.

b. The new voting cabinets helped make the setting up and removal of equipment easier, especially on the night that the Library had the Untamed Zoo using the same room that we were using for Advance Voting.

5. Thank you for your support.



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site.com/mysite](https://govotepikecoga.wixsite.com/mysite)

Pike County Extension
June 2026 Monthly Report

General Department Announcements

- Extension continues to work closely with members of the Agribusiness Authority Board for success of Chestnut Oak facility.

Agriculture and Natural Resources: Brooklyne Wassel

- Programs
 - *Pollinators and Pesticide Applications*, Credits and Coffee, Pesticide continuing education credit class
 - Homestead Skills Lunch and Learn Series: Irrigation
 - Farm Passport Tour
 - Honeywood Farm
 - Red-Tip Farm
 - Master Forager – Class
 - Summer Foraging ID Hike
 - Elderberry Processing
 - General Summer Foraging
 - Georgia Ag Experience Trailer, Hosted trailer in collaboration with Pike County Farm Bureau and J. Joel Edwards Public Library for summer reading
- Meetings
 - Pike County Extension Office Meeting
 - 2026 NOWA Mega-Conference Planning Meeting (Virtual)
 - Northwest District County Extension Coordinator Update (Virtual)
 - Quarterly Pike County Department Head Meeting
 - Pike County Ag Education Planning Meeting
- Training(s)
 - Georgia Farm Bureau District 5 Women's Leadership Meeting
- Research
 - Wastewater Research Project in Planning Stages
- Media
 - *Lunch and Learn: Irrigation*, YouTube Video
- Social Media
 - Instagram- 152 indirect contacts, 6 direct contacts (3 posts)
 - Facebook- 822 indirect contacts, 22 direct contacts (5 posts)
- Contacts (Does not include program participants)
 - Phone- 97 contacts
 - Email- 103 contacts

- Face to Face- 43
- Sites- 12
- Other
 - Monitor station for CoCoRaHS (Community Collaborative Rain, Hail & Snow Network)
 - Geocache – Under construction
 - Monthly NASS Crop Weather Reporter
 - Drought Monitor Reporter
 - State 4-H Horse Show
 - 2 4-H'ers competed in riding classes (both placed in the class, one placed in overall awards for two divisions)
 - 2 4-H'ers competed in educational contests and placed with all entries
 - Worked the show in Perry for a week

4-H and Youth: Brandi Baade

- Programs
 - Youth Entrepreneur Camp – 7 Pike County youth explored the fundamentals of entrepreneurship by developing business ideas, creating logos and marketing materials, and pitching their concepts. Participants strengthened creativity, financial literacy, communication, and problem-solving skills through hands-on learning.
- Chartered Clubs
 - Submitted DNR Time Sheet for all SAFE Sports disciplines
 - Archery Team – Charter meeting with new head coach
- Meetings
 - Riley's Light Foundation
 - Pike County Schools CTAE and 4-H collaboration meeting
 - PCD Visit
- Social Media
 - Instagram - 650 indirect, 22 direct (10 posts)
 - Facebook – 8849 indirect, 151 direct (28 posts)
- Other
 - Georgia 4-H State Council Trip – 2 Voting delegates attended the Georgia 4-H State Council
 - Cloverleaf Summer Camp
 - 36 Pike County Elementary School students in attendance
 - 2 Adult Volunteers
 - 1 Teen Leader
 - Riley's Light Car Show Volunteer – Scholarship from Riley's Light Foundation available for local 4-H Students
- Office Contacts

- Face to face – 9
- Phone – 32
- Email - 22

Extension Administrative Assistant: Morgan Mathews

- Contacts
 - Phone- 60
 - Email- 106
 - Face to Face- 92
- Services
 - Soil Samples- 8
 - Water Samples- 11
 - Forage Samples- 1
 - Other- 1

J. JOEL EDWARDS PUBLIC LIBRARY

Manager's Report

June 2026

June 2026 STATS	
# PATRONS	4,246
COMPUTER SESSIONS	140
Wi-Fi USERS	276
AWE COMPUTER SESSIONS	
GADD	
ADULT VOL. HRS	87.5
ONSITE 0-5 PGMS	6
ONSITE 0-5 PGM ATTEND	190
OFFSITE 0-5 PGM	0
OFFSITE 0-5 PGM ATT	0
ONSITE 6-11 PGM	9
ONSITE 6-11 PGM ATT	609
OFFSITE 6-11 PGM	5
OFFSITE 6-11 PGM ATT	150
ONSITE TEEN PGM	4
ONSITE TEEN ATT	10
OFFSITE TEEN PGM	0
OFFSITE TEEN ATT	0
ONSITE ADULT PGM	5
ONSITE ADULT ATT	57
ITEMS RECEIVED	217
TOTAL COLLECTIONS/ITEMS	31, 835
CIRCULATION	3,592
STEAM Room	10
*INCOMING TRANSITS	779
*OUTGOING TRANSITS	1,038

June Programs

6/2 – Story Time
Book Bedazzling

6/3 - Take & Make Dinosaur Craft

6/4 – Summer Reading Kick-off
Out of the Box Dinos Performance
Bouncy House (To the Moon Inflatables)
Snow Cone Stand

6/5 – Golden Movie Time

6/8-6/12 –Early Voting

6/9- Story Time
Stitch and Sip
Dinosaur Sock Animal Craft

6/11- Untamed Zoo Performance

6/16 – Story Time
Dungeons and Dragons Club

6/17 – Stained Glass Craft

6/18 – Jason Clark, Southeastern Reptile Rescue Performance
Little Pike Paradise
Take & Make Snake Puppet
Father's Day Fish Craft

6/23 – Story Time
Spy Day

6/24 – Dino Double Feature (Ice Age and Jurassic Park)

6/25 – Ag Experience Trailer
The Science Guys Performance

6/30 – Story Time
Book Club
Take & Make 4th of July Craft

Daily STEAM Room Open

Breakdown of the programs

On-site 0—5 y.o. programs:

Story Time (Weekly)
Little Pike Paradise Soft Play
Summer Reading Performances

Off-site 0—5 y.o. programs:

1,000 Books Before Kindergarten

On-site 6—11 y.o. and Teen programs:

Summer Reading Performances
Make your own Sock Dinosaur
Stained Glass Craft
Father's Day Craft
Movie Day
Dungeons and Dragons (Teens)

Off-site 6-11 y.o. and Teen programs

Take & Make Crafts: bookmarks, Snake Puppets, 4th of July Craft

On-site Adult programs:

Book Club
Sip and Stitch
Book Bedazzling

STEAM Room:

3-D Printing

Conference Room

Proctor Exam
Early Voting

Pike County Magistrate Court

Memo

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

From: M. Callaway-Ingram, Chief Magistrate 
Clayton T. Kendrick, Magistrate

Re: Breakdown on Animal Control County Ordinance Violation Fines and Fees for June 2026

Date: July 14, 2026

In an effort to help distinguish fines and court costs derived from Animal Control County Ordinance Violations and other County Ordinance Violations, this information is being provided as a breakdown of fines, fees and court costs received during the month of **June 2026** as they relate to Animal Control County Ordinance Violations.

Leslie Hill	26-35CO	\$100
Katherine Clack	26-36CO	\$100
Morgan Story	26-38CO	\$100
Morgan Story	26-39CO	\$100
Heathcliffe Coonrod	25-82CO	\$7
Dusty Thomas	25-95CO	\$54.35

Thus, \$461.35 of the check in the amount of \$ 2,310.27 paid to the Pike County Board of Commissioners is attributable to Animal Ordinance cases for the month of June 2026.

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



PLANNING AND DEVELOPMENT OFFICE

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

P. O. Box 377
77 Jackson St.
Zebulon GA 30295

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

"Serving Citizens Responsibly"

7/15/2026

County Manager and Commissioners.

Below is a breakdown of my departments monthly report for June 2026. If you have any questions please call me.

FEES COLLECTED	
Permits: 42 Total (8 New Home)	
Residential Fees:	\$ 20,757.40
City Permits:4	\$ 1,323.40
Impact Fees Residential:	\$ 33,879.95
Impact Fees Commercial:	\$ 6,124.43
Business Licenses: 30	\$ 7,589.10
Plats Reviewed: 8	\$ 650.00
Zoning Cases and Final Plats: 2	\$ 600.00
LDP: 0	\$ -
Administrative Variance: 1	\$ 100.00
TOTAL FEES COLLECTED	\$ 71,024.28

Code Enforcement: 6-15-26 through 6-30-26

Open cases - 10
Court Arraignment - 1
Site inspections - 6
Follow up site visites - 5
Compliant calls - 3

Building Inspections

Various building inspections - 44

The department is staying steady as we navigate the day-to-day activities.

Thanks,

Cassandra Jones
Cassandra Jones
Director



JUNE 2026

Monthly Report

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

JUDGE GINNY BLAKENEY

Total Monthly Collections:

\$26,430.57

Citizen Engagements:

228 (receipted)

Weapons Carry Licenses

51 ISSUED

Marriage Licenses

15 ISSUED

Issued Citations

Georgia DNR - 0

Georgia State Patrol - 50

Pike County SO - 64

Total: 114 Cases

Civil Filings

Petition to Probate: 3

Petition for Year's Support: 2

Administrations: 3

Guardianships: 13

Discharge: 1

Misc. Filings: 13

Total: 35 Filings

Vital Records:

63 Birth Certificates

173 Death Certificates

Orders to Apprehend:

1 Cases

Technology Fund Collections

\$1,130.00

Paid to Commissioners
(after fund disbursements)

\$15,706.11



Pike County Public Works Monthly Report

June 4th, 2026 – July 3rd, 2026

Work Orders

- Installed speed limit signs between 8367 Old Zebulon Road and Roberts Quarters Road
- Cleaned out culvert at the intersection of Patton Road and Wentworth Way
- Built the shoulder up along the edge of the road at the intersection of Chapel Hill and Hutchinson Farm Road
- Patched two holes near the Dollar General on Bottoms Road at Highway 18
- Tore out beaver dams that were built at the culvert that was causing flooding on Daniel Road
- Removed all vegetation from the dam of the watershed and riser at Green Street Meansville watershed; also removed all trees from the plunge pool for the NRCS
- Removed all vegetation from dam as well as plunge pool and riser. Repaired huge wash out near plunge pool on outlet of dam that had bad erosion with dirt, rip rap, and grass mat at the Alexander Road Watershed for the NRCS
- Removed all vegetation from dam as well as removed down trees from plunge pool and riser at the Harden Road Watershed for the NRCS
- Removed dead deer from the intersection of Old Zebulon Road and Howell Road
- Removed large fallen tree on Madden Road
- Removed load of construction debris that was dumped on the edge of McKinley Road
- Replaced No Thru Traffic sign and misspelled road name sign on Ginger Cake Road
- Mowed all low hanging limbs and brush growing near the edge of the road near 1025 Shortcut Road. As well as clipped high shoulders throughout the full length of the road that was encroaching into the asphalt causing the road to be narrow.
- Cleaned out culvert with high pressure water truck as well as repaired washed out part of the road near the culvert and driveway at 426 Dunbar School Road
- Installed two Blind Drive signs near Apple Lane on Williamson Zebulon Road
- Repaired potholes and washouts with motor grader at 223 Arthur Road
- Removed dead deer near 2380 Chappel Hill Road
- Removed dead dog near 19 Wilder Road
- Tore down beaver dam blocking culvert on Daniel Road
- Cut back trees that have grown out into the road near 2248 Weems Road
- Cleaned out ditches on Hagans Mountain Road where water was jumping across the road and causing a washout

- Cleaned out drains at the intersection of Williams Trail and Ethridge Mill Road
- Removed fallen tree that was blocking both lanes of Buffinton Road
- Repaired large pothole on Williamson Zebulon Road
- Replaced faded stop sign at the intersection of Plantation Road and Honeysuckle Lane
- Laid rock on muddy area of Russell Road where it intersects New Hope Road
- Laid rock on muddy areas of Flowers Road
- Removed fallen tree from across the road near 220 Hillcrest Street
- Removed fallen tree from across the road on Spring Road
- Repaired washed out area of road and potholes at 4801 Blanton Mill Road
- Removed tree that had fallen and was lodged against another tree on Mountain View Road
- Cut back trees that were hanging out onto the road near the intersection of Eppenger Bridge Road and Collier Road
- Removed mattress that was dumped on 2nd District Road
- Cleaned out culvert and ditches at 731 Tanyard Road
- Repaired the intersection at Rawlins Road and Tanyard Road to keep rainwater from washing mud onto Tanyard Road
- Repaired large rut from washout as well as cleaned out ditches and culvert at 152 Wright Road
- Removed dead deer on Bates Road
- Cut back tree that was hanging out onto the road between 971 and 777 Harden Road
- Installed road name signs at the 3-way stop at Watering Hole Pass and Ranchland Gap
- Cut back low hanging limbs at the stop sign near 312 Watering Hole Pass
- Repaired bad washout near 2235 West Road
- Repaired bad washout near the intersection of Reams Road and Bagwell Road
- Removed fallen tree blocking the road near 903 Gaulding Road
- Repaired and patched three large areas of Twin Oaks Road with hot mix asphalt that were falling apart due to trash truck traffic
- Replaced rotted Cross Road Ahead sign near 921 Old Lifsey Springs Road
- Cut back low hanging limbs that were covering signs near the bridge on Kings Bridge Road
- Removed dead deer near 2873 Old Lifsey Springs Road
- Mowed paved and dirt portions of 2nd District Road
- On Call removed several downed trees blocking the roads after the major storm on June 18th-19th. Gaulding Road(X2), Mean Street, Old Fayetteville Road, Mount View Road, Shackelford Road, 2nd Street, and Harden Road
- Cleaned out culvert at 410 Dunn Road
- Cleaned out ditches between the area of Dukes Road and Pitts Road
- Repaired sinkhole near the culvert at 496 Adams Road
- Repaired washout around outlet of 60-inch cross drain at the creek on Cook Road
- Removed all cypress trees at the Board of Commissioners office in preparation for the parking lot to be paved

Driveway Permits

- Inspected driveway on Concord Road
- Inspected and approved driveways on Kings Road, Salter Road, McKinley Road, West Fossett Road, Millie Trail, Reidsboro Road, Roberts Quarters Road, and Tanyard Road
- Collected \$400 in Driveway Permit fees.

Rotational Road Maintenance

- Motor graders worked into the evenings during the week of June 22nd getting the roads back in shape after the major storms from the previous weekend. Graders have been in the Hunter Road, Caldwell Road, Kendrick Road, and Perkins Road area. They are currently in the Calvary Road and River Road area.
- The long-arm mowers are currently in the River Road, Caldwell Bridge Road, and Old Zebulon Road area.
- Paved road mowing crews are in the Kings Road, Rose Hill Road, and Flat Shoals Road area.

Shop

- The Public Works shop continues to complete maintenance on all county owned vehicles to include hoses, belts, brakes, tires, and oil changes. As well as servicing all Public Works equipment.

Thank you,

Chris Goodman

Director of Public Works

July 2026

Su	Monday	Tuesday	Wednesday	Thursday	Friday	Sat
			1 Crafts with Janie Clark from Brightmoor @ 10:00am PM BINGO Prizes	2 AM Prize Bingo Center Closed @ 12:30 Noon	3 Independence Day Center Closed	4
5	6 Chair Exercise @ 10:00 3 Laps Call a friend Word Search	7 Pastor Odom 10:00am 3 Laps Check out the exercise room	8 Chair Exercise @ 10:00 3 Laps Call a friend	9 Senior Farmer Market@ Pike County PM BINGO R	10 Golden Senior Day @ Library meet there at 10:15 am Center Closed	11
12	13 Chair Exercise @ 10:00 3 Laps Call a friend Word Search	14 Pastor Odom 10:00am 3 Laps Check out the exercise room	15 The Price is Right with L @ 10:00am 3 Laps Call a friend	16 AM Bingo Card Games Basketball 3 Laps	17 Chair Exercise @ 10:00am 3Laps BINGO PM	18

19	20 Chair Exercise @ 10:00 3 Laps Call a friend Word Search	21 Pastor Odom 10:00am 3 Laps Check out the exercise room	22 Chair Exercise @ 10:00 3 Laps Call a friend	23 AM Bingo Young @ Heart Club Birthday Celebration 3 Laps Brown Bag Pickup	24 Summer Wellness & Friendship Day with Upson County.	25
26	27 Games with Paula with Eternal Hope @ 10:00am Call a Friend 3 Laps	28 Pastor Odom 10:00am 3 Laps Check out the exercise room	29 Painting with Mr. Larry @ 10:00am 3 Laps Basketball Check out the exercise room	30 AM Bingo Card Games Basketball Afternoon Show and Tell 3 Laps	31 Fishing/Picnic with Spalding County Center Closed	

What Are the Benefits of Drinking Water

As mentioned above, our bodies require water in order to survive. But there are also many **health benefits of drinking water**, including:

- Carrying nutrients and oxygen to all of the cells in our body. [90% of our blood is made of water](#), making water essential for proper bodily function
- Helping to regulate our body temperature
- Cushioning our joints
- Stabilizing our heartbeat

- Normalizing our blood pressure
- Aiding digestion
- Protecting our organs and tissue
- Helping to prevent constipation
- Flushing bacteria from our bladder

PIKE COUNTY BOARD OF COMMISSIONERS

Financial Reports

SUBJECT:

Financial Reports

ACTION:

Approve/Deny/Discuss

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	911 Check Register
▣ Exhibit	Balance Sheet FY 25-26
▣ Exhibit	Balance Sheet FY 26-27
▣ Exhibit	Bank Balances
▣ Exhibit	Budget to Actuals Review
▣ Exhibit	CAIP Check Register
▣ Exhibit	Federal Seizure Check Register
▣ Exhibit	General Fund Check Register
▣ Exhibit	Georgia Fund 1
▣ Exhibit	Impact Fee Worksheet
▣ Exhibit	Opioid Check Register
▣ Exhibit	Revenue & Expenditure FY 25-26
▣ Exhibit	Revenue & Expenditure FY 26-27
▣ Exhibit	Sales Tax History
▣ Exhibit	SPLOST Fund Check Register

REVIEWERS:

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

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 215-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
3763	06/30/2026	5202 AT&T MOBILITY 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 103.75	103.75
3764	06/30/2026	1078 CITY OF ZEBULON-WATER 215-38-4400-531210-000 WATER & SEWAGE	Check	No 101.67	101.67
3765	06/30/2026	3002 DISH NETWORK 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 107.13	107.13
3766	07/07/2026	1044 AT&T 215-38-3800-523200-000 COMMUNICATION - PHONE 215-38-3800-523200-000 COMMUNICATION - PHONE 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 190.00 5,483.17 1,442.89	7,116.06
3767	07/07/2026	3015 AT&T CAPITAL SERVICES, INC 215-38-3800-523200-000 COMMUNICATION - PHONE 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 5,124.77 5,124.77	10,249.54
3768	07/07/2026	1216 MACON COMMUNICATIONS 215-38-3800-522200-000 M & R CONTRACT SERVICES	Check	No 33,774.00	33,774.00
3769	07/07/2026	5350 RINGCENTRAL INC 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 112.79	112.79
3770	07/07/2026	1206 SOUTHERN RIVERS ENERGY 215-38-4600-531530-000 ELECTRICITY EXPENSE	Check Accrual	No 113.00	113.00
3771	07/14/2026	5202 AT&T MOBILITY 215-38-3800-523200-000 COMMUNICATION - PHONE	Check Accrual	No 1.25	1.25
3772	07/14/2026	3582 AT&T U-VERSE 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 105.00	105.00
3773	07/14/2026	4576 CHARTER COMMUNICATIONS 215-38-3800-523200-000 COMMUNICATION - PHONE	Check	No 48.27	48.27
3774	07/14/2026	1216 MACON COMMUNICATIONS 215-38-3800-522200-000 M & R CONTRACT SERVICES	Check	No 410.00	410.00
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	12	\$52,242.46
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	12	\$52,242.46

* Denotes Check Numbers that are out of sequence.

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Fund: 100 GENERAL FUND	
Type: Assets	
100-00-0000-111100-000 CASH IN BANK-GENERAL FUND	1,686,680.91
100-00-0000-111100-003 GENERAL-CASH RESERVES	351,614.48
100-00-1000-111110-076 ONE GA GRANT (CHESTNUT OAKS	550.00
100-00-1000-111110-080 PC FIRE DEPT DONATIONS	11,585.43
100-00-1000-111301-000 GEORGIA FUND 1 - INVESTMENT	7,011,140.27
100-00-1000-111800-000 PROPERTY TAX RECEIVABLE	188,328.28
100-00-1000-111850-000 PROPERTY TAX ALLOWANCE	-3,790.91
100-00-1000-111901-000 ACCOUNTS RECEIVABLE-OTHER	28,950.08
100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	416.30
100-00-1000-111914-000 A/R CITY OF MOLENA	5,724.22
100-00-1000-111915-000 A/R CITY OF CONCORD	1,818.94
100-00-1000-111919-000 A/R PC DEVELOPMENT AUTHORITY	19,365.92
100-00-1000-111920-000 A/R C BRYAN	76.46
100-00-1000-113100-215 DUE FROM E911 FUND	611,356.86
100-00-1000-113100-275 DUE FROM HOTEL MOTEL TAX	1,306.30
100-00-1000-113100-325 DUE FROM L.M.I. GRANT FUND	125,000.00
100-00-1000-113100-715 DUE FROM SUPERIOR COURT	42,609.40
100-00-1000-113100-716 DUE FROM LAW LIBRARY	3,280.12
100-00-1000-113100-720 DUE FROM PROBATE COURT	16,267.21
100-00-1000-113100-730 DUE FROM SHERIFF'S OFFICE	2,588.00
100-00-1000-113100-750 DUE FROM MAGISTRATE COURT	4,861.84
100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	34,879.27
100-00-1000-113800-000 PREPAID POSTAGE	3,892.58
100-00-1000-113801-000 PREPAID YEAREND EXPENSES	310,144.57
Type: Assets Total	\$10,458,646.53
Type: Liabilities & Equity	
Liabilities	
100-01-1000-121210-000 ACCRUED SALARIES & WAGES	352,686.91
100-01-1000-121211-000 ACCRUED ACCOUNTS PAYABLE	63,822.15
100-01-1000-121310-000 FEDERAL Withholding	3,139.85
100-01-1000-121315-000 HEALTH Withholding	-1,951.00

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
100-01-1000-121316-000 MEDICAL - Withholding	-43,206.13
100-01-1000-121318-000 VISION - Withholding	281.55
100-01-1000-121319-000 FLEXIBLE SPENDING ACCOUNT	252.03
100-01-1000-121320-000 FICA / MEDICARE Withholding	3,051.64
100-01-1000-121326-000 DENTAL - Withholding	-2,072.83
100-01-1000-121330-000 STATE Withholding	1,705.82
100-01-1000-121336-000 LIFE INSURANCE	-449.19
100-01-1000-121337-000 SHORT TERM DISABILITY	593.35
100-01-1000-121338-000 LONG TERM DISABILITY	-7,283.33
100-01-1000-121345-000 DEFFERED COMP	-4,108.72
100-01-1000-121346-000 TAX COMMISSION DEFERRED CC	140.78
100-01-1000-121361-000 BANKERS FIDELITY - LIFE Withhol	182.00
100-01-1000-121371-000 ADDITIONAL LIFE INS - Withholding	324.15
100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERI	-139.87
100-01-1000-121376-000 ANTHEM ACCIDENT	136.17
100-01-1000-121377-000 ANTHEM CRITICAL ILLNESS	931.11
100-01-1000-121378-000 ANTHEM HOSPITAL	202.23
100-01-1000-121379-000 DEFINED BENEFIT PLAN	769.15
100-01-1000-121400-000 EMPLOYER'S FICA	3,049.92
100-01-1000-121500-000 GARNISHMENTS PAYABLE	389.19
100-01-1000-121510-000 CHILD SPT-GA PAYABLE	579.17
100-01-1000-121530-000 CHPTR 13 PAYABLE	804.57
100-01-1000-121540-000 DUE TO IRS	4,207.63
100-01-1000-121700-000 DEFERRED PROPERTY TAXES	172,318.21
100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FU	819.10
100-01-1000-121900-230 DUE TO ARP FUND	1,943,364.58
100-01-1000-121900-325 DUE TO L.M.I. GRANT FUND	2,016,773.80
100-01-1000-122400-000 ACCRUED INTEREST PAYABLE	98,697.40
100-01-1000-512200-000 FICA	-141.19
Liabilities Total	\$4,609,870.20
Equity	
100 CURRENT FUND BALANCE	970,940.41
100-02-1000-134000-000 FUND BALANCE - GENERAL	4,709,257.92

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
100-02-1000-135100-000 FUND BALANCE - NONSPENDABL	7,321.00
100-02-1000-135101-000 FUND BALANCE - NONSPENDABL	96,557.00
100-02-1000-135300-017 FUND BALANCE - COMMITTED TA	40,000.00
100-02-1000-135300-018 FUND BAL COMMITTED BUILDING	8,000.00
100-02-1000-135300-024 FUND BALANCE COMMITTED- PR	4,500.00
100-02-1000-135302-000 FUND BAL - PROPERTY ASSESSM	12,200.00
Equity Total	\$5,848,776.33
Type: Liabilities & Equity Total	\$10,458,646.53
Fund: 206 JAIL CONSTRUCTION & OPERATION	
Type: Assets	
206-00-1000-111100-000 CASH IN BANK JAIL	31,388.90
206-00-1000-113100-715 DUE FROM SUPERIOR COURT	245.84
206-00-1000-113100-720 DUE FROM PROBATE COURT	1,157.04
206-00-1000-113100-750 DUE FROM MAGISTRATE COURT	103.16
Type: Assets Total	\$32,894.94
Type: Liabilities & Equity	
Equity	
206 CURRENT FUND BALANCE	14,957.37
206-02-1000-134000-000 FUND BALANCE	17,937.57
Equity Total	\$32,894.94
Type: Liabilities & Equity Total	\$32,894.94
Fund: 210 IMPACT FEES	
Type: Assets	
210-00-0000-111110-002 RES IMPACT FEE	320,958.62
210-00-0000-111120-002 COMM IMPACT FEE	20,798.70
210-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	1,772,798.92
210-00-1000-111900-000 ACCOUNTS RECEIVABLE	7,093.33
Type: Assets Total	\$2,121,649.57
Type: Liabilities & Equity	
Liabilities	
210-01-1000-123601-000 IMPACT FEE CREDIT LIABILITY	10,585.57
Liabilities Total	\$10,585.57
Equity	

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
210 CURRENT FUND BALANCE	564,079.65
210-02-1000-134000-000 FUND BALANCE	1,546,984.35
Equity Total	\$2,111,064.00
Type: Liabilities & Equity Total	\$2,121,649.57
Fund: 211 CONFISCATED ASSETS FUND	
Type: Assets	
211-00-1000-111102-000 CASH - STATE SEIZURES	3,631.00
211-00-1000-111103-000 CASH - PENDING ASSETS FORFEI	17,392.00
Type: Assets Total	\$21,023.00
Type: Liabilities & Equity	
Liabilities	
211-01-1000-121500-000 PENDING CASES	3,630.00
Liabilities Total	\$3,630.00
Equity	
211-02-1000-134220-000 FUND BALANCE	17,393.00
Equity Total	\$17,393.00
Type: Liabilities & Equity Total	\$21,023.00
Fund: 215 E-911 FUND	
Type: Assets	
215-00-0000-111100-000 CASH IN BANK- E-911 OPERATION	52,027.42
215-00-1000-111900-000 ACCOUNTS RECEIVABLE	30,272.60
215-00-1000-113800-000 PREPAID ITEMS	520.77
Type: Assets Total	\$82,820.79
Type: Liabilities & Equity	
Liabilities	
215-01-1000-121111-000 ACCRUED ACCTS PAYABLE	34,185.64
215-01-1000-121900-100 DUE TO GENERAL FUND	611,356.86
Liabilities Total	\$645,542.50
Equity	
215 CURRENT FUND BALANCE	-562,721.71
Equity Total	-\$562,721.71
Type: Liabilities & Equity Total	\$82,820.79
Fund: 225 FEDERAL SEIZURE FUND	

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Type: Assets	
225-00-1000-111110-000 FEDERAL SEIZURE FUND	92,341.22
Type: Assets Total	\$92,341.22
Type: Liabilities & Equity	
Liabilities	
225-01-2000-121100-000 ACCOUNTS PAYABLE	11,250.00
Liabilities Total	\$11,250.00
Equity	
225 CURRENT FUND BALANCE	-32,586.03
225-02-2000-134000-000 FUND BALANCE	113,677.25
Equity Total	\$81,091.22
Type: Liabilities & Equity Total	\$92,341.22
Fund: 230 AMERICAN RESCUE PLAN FUND	
Type: Assets	
230-00-0000-111100-000 CHECKING UNITED BANK - ARP	36,443.65
230-00-1000-113100-100 DUE FROM GENERAL FUND	1,943,364.58
Type: Assets Total	\$1,979,808.23
Type: Liabilities & Equity	
Liabilities	
230-01-1000-122500-000 Deferred Revenue	2,980,024.52
Liabilities Total	\$2,980,024.52
Equity	
230 CURRENT YEAR FUND BALANCE	-1,151,667.28
230-02-1000-134000-000 FUND BALANCE	151,450.99
Equity Total	-\$1,000,216.29
Type: Liabilities & Equity Total	\$1,979,808.23
Fund: 231 OPIOID ABATEMENT FUND	
Type: Assets	
231-00-0000-111100-000 OPIOID ABATEMENT CHECKING A	78,227.28
Type: Assets Total	\$78,227.28
Type: Liabilities & Equity	
Equity	
231 CURRENT YEAR FUND BALANCE	6,639.08

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
231-02-1000-134200-000 FUND BALANCE	71,588.20
Equity Total	\$78,227.28
Type: Liabilities & Equity Total	\$78,227.28
Fund: 245 DRUG ABUSE TREATMENT EDUCATION	
Type: Assets	
245-00-1000-111110-001 CASH IN BANK - DATE	20,119.33
245-00-1000-111901-000 ACCOUNTS RECEIVABLE - OTHEF	15.92
245-00-1000-113100-720 DUE FROM PROBATE COURT	54.23
Type: Assets Total	\$20,189.48
Type: Liabilities & Equity	
Equity	
245 CURRENT FUND BALANCE	-6,014.49
245-02-2000-134000-000 FUND BALANCE	26,203.97
Equity Total	\$20,189.48
Type: Liabilities & Equity Total	\$20,189.48
Fund: 250 TECHNOLOGY FEE FUND	
Type: Assets	
250-00-0000-111100-000 CHECKING - TECHNOLOGY FEE	10,997.40
250-00-1000-113100-720 DUE FROM PROBATE COURT	1,130.00
Type: Assets Total	\$12,127.40
Type: Liabilities & Equity	
Equity	
250 CURRENT YEAR FUND BALANCE	4,929.48
250-02-1000-134000-000 FUND BALANCE	7,197.92
Equity Total	\$12,127.40
Type: Liabilities & Equity Total	\$12,127.40
Fund: 275 HOTEL/MOTEL TAX FUND	
Type: Assets	
275-00-0000-111100-000 CASH IN BANK-HOTEL/MOTEL TA)	6,677.73
Type: Assets Total	\$6,677.73
Type: Liabilities & Equity	
Liabilities	
275-01-1000-121900-100 DUE TO GENERAL FUND	1,306.30

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Liabilities Total	\$1,306.30
Equity	
275 CURRENT YEAR FUND BALANCE	5,371.43
Equity Total	\$5,371.43
Type: Liabilities & Equity Total	\$6,677.73
Fund: 285 JUVENILE COURT FUND	
Type: Assets	
285-00-1000-111110-000 CASH IN BANK JUVENILE COURT	15,852.65
Type: Assets Total	\$15,852.65
Type: Liabilities & Equity	
Equity	
285 CURRENT FUND BALANCE	1,405.57
285-02-2600-134000-000 FUND BALANCE JUVENILE FUND	14,447.08
Equity Total	\$15,852.65
Type: Liabilities & Equity Total	\$15,852.65
Fund: 320 SPLOST 2016-2022	
Type: Assets	
320-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	358,616.14
320-00-1000-111100-000 CASH IN BANK-SPLOST CONST AC	13,599.51
Type: Assets Total	\$372,215.65
Type: Liabilities & Equity	
Equity	
320 CURRENT FUND BALANCE	-801,714.24
320-00-1000-134000-000 FUND BALANCE	1,173,929.89
Equity Total	\$372,215.65
Type: Liabilities & Equity Total	\$372,215.65
Fund: 323 SPLOST 2022-2028	
Type: Assets	
323-00-0000-111100-000 CASH IN BANK SPLOST 2022-2028	3,678,472.42
323-00-0000-116100-000 RESTRICTED CASH - REGIONS TR	8,843,901.03
323-00-1000-111100-001 CASH IN BANK BOND 2023-2024	1,000.00
323-00-1000-111400-000 INTEREST RECEIVABLE	28,863.69
Type: Assets Total	\$12,552,237.14

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Type: Liabilities & Equity	
Equity	
323 CURRENT YEAR FUND BALANCE	-324,928.71
323-02-1000-134000-000 FUND BALANCE SPLOST 2022-20	12,877,165.85
Equity Total	\$12,552,237.14
Type: Liabilities & Equity Total	\$12,552,237.14
Fund: 325 LMI GRANT FUND	
Type: Assets	
325-00-0000-111100-042 CASH-L.M.I. GRANT (DOT)	644,458.22
325-00-1000-111900-000 ACCTS RECIEVABLE - LMI GRANT	17,030.00
325-00-1000-113100-100 DUE FROM GENERAL FUND	2,016,773.80
Type: Assets Total	\$2,678,262.02
Type: Liabilities & Equity	
Liabilities	
325-01-1000-121900-100 DUE TO GENERAL FUND	125,000.00
Liabilities Total	\$125,000.00
Equity	
325 CURRENT FUND BALANCE	346,588.70
325-02-1000-134000-000 FUND BALANCE LMI GRANT	2,206,673.32
Equity Total	\$2,553,262.02
Type: Liabilities & Equity Total	\$2,678,262.02
Fund: 341 CDBG GRANT FUND	
Type: Assets	
341-00-1000-111100-000 CDBG Grant - State - Cash in Bank	178.03
Type: Assets Total	\$178.03
Type: Liabilities & Equity	
Equity	
341-02-1000-134000-000 Fund Balance CDBG	178.03
Equity Total	\$178.03
Type: Liabilities & Equity Total	\$178.03
Fund: 350 C.A.I.P FUND	
Type: Assets	
350-00-1000-111100-000 CAIP FUND- CASH IN BANK	15,913.62

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Type: Assets Total	\$15,913.62
Type: Liabilities & Equity	
Equity	
350 CURRENT FUND BALANCE	-16,203.46
350-02-1000-134000-000 FUND BALANCE	32,117.08
Equity Total	\$15,913.62
Type: Liabilities & Equity Total	\$15,913.62
Fund: 715 CLERK OF SUPERIOR COURT	
Type: Assets	
715-00-0000-111110-000 UB CASH - CRIMINAL & CIVIL - 090	1,285.81
715-00-0000-111120-000 FBP CASH - REAL ESTATE/OFFICE	70,259.06
715-00-0000-111130-000 FBP CASH - CONDEMNTN/GARNIS	322,512.81
715-00-0000-111140-000 UB CASH - CASH BONDS - 0493	40,592.54
715-00-1000-113100-750 DUE FROM MAGISTRATE COURT	100.00
Type: Assets Total	\$434,750.22
Type: Liabilities & Equity	
Liabilities	
715-01-1000-121120-000 PAYABLE TO OTHERS	397,194.42
715-01-1000-121900-100 DUE TO GENERAL FUND	37,348.30
715-01-1000-121900-206 DUE TO JAIL FUND	22.50
715-01-1000-121900-716 DUE TO LAW LIBRARY	185.00
Liabilities Total	\$434,750.22
Type: Liabilities & Equity Total	\$434,750.22
Fund: 716 LAW LIBRARY - SUPERIOR COURT	
Type: Assets	
716-00-1000-111110-000 CASH IN BANK - LAW LIBRARY	23,446.06
716-00-1000-113100-715 DUE FROM SUPERIOR	185.00
716-00-1000-113100-720 DUE FROM PROBATE	350.00
716-00-1000-113100-750 DUE FROM MAGISTRATE COURT	550.00
Type: Assets Total	\$24,531.06
Type: Liabilities & Equity	
Equity	
716-02-2000-134000-000 FUND BALANCE	24,531.06

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Equity Total	\$24,531.06
Type: Liabilities & Equity Total	\$24,531.06
Fund: 720 PROBATE COURT	
Type: Assets	
720-00-0000-111110-000 CASH - UB PROBATE CT - 4456	910.00
720-00-0000-111120-000 CASH - UB PROBATE BOND ACCT	20,404.11
Type: Assets Total	\$21,314.11
Type: Liabilities & Equity	
Liabilities	
720-01-1000-121120-000 PAYABLE TO OTHERS	6,553.37
720-01-1000-121900-100 DUE TO GENERAL FUND	13,241.11
720-01-1000-121900-206 DUE TO JAIL FUND	810.89
720-01-1000-121900-250 DUE TO TECH FUND	358.74
720-01-1000-121900-716 DUE TO LAW LIBRARY	350.00
Liabilities Total	\$21,314.11
Type: Liabilities & Equity Total	\$21,314.11
Fund: 740 TAX COMMISSIONERS FUND	
Type: Assets	
740-00-1000-111110-000 UB - TAX COMM MAIN ACCT 2917	588,965.64
740-00-1000-111120-000 UB - TAX COMM EXCESS FUNDS 5	16,379.12
740-00-1000-111500-000 TAXES RECEIVABLE	389,920.55
Type: Assets Total	\$995,265.31
Type: Liabilities & Equity	
Liabilities	
740-01-1000-121101-000 TAXES PAYABLE UPON COLLECTI	573,000.94
740-01-1000-121902-000 DUE TO OTHER GOVTS & AGENC	422,264.37
Liabilities Total	\$995,265.31
Type: Liabilities & Equity Total	\$995,265.31
Fund: 750 MAGISTRATE COURT FUND	
Type: Assets	
750-00-1000-111110-000 MAGISTRATE CASH - UB 5405	10,208.43
Type: Assets Total	\$10,208.43
Type: Liabilities & Equity	

BALANCE SHEET
Period Ending: 06/30/2026

Pike County Board Of Commissioners
FY 2025-2026

Account	Balance (\$)
Liabilities	
750-01-1000-121120-000 PAYABLE TO OTHERS	5,071.82
750-01-1000-121900-100 DUE TO GENERAL FUND	4,390.87
750-01-1000-121900-206 DUE TO JAIL FUND	95.74
750-01-1000-121900-715 DUE TO CLERK OF SUP CT	100.00
750-01-1000-121900-716 DUE TO LAW LIBRARY	550.00
Liabilities Total	\$10,208.43
Type: Liabilities & Equity Total	\$10,208.43
Fund: 761 PIKE COUNTY PUBLIC FACILITIES AUTHORITY	
Type: Assets	
761-00-0000-111110-000 UB CASH - PCPFA - 8069	298,570.00
Type: Assets Total	\$298,570.00
Type: Liabilities & Equity	
Liabilities	
761-01-1000-121901-000 DUE TO PCPFA	298,570.00
Liabilities Total	\$298,570.00
Type: Liabilities & Equity Total	\$298,570.00

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Fund: 100 GENERAL FUND	
Type: Assets	
100-00-0000-111100-000 CASH IN BANK-GENERAL FUND	425,131.75
100-00-0000-111100-003 GENERAL-CASH RESERVES	312,726.48
100-00-1000-111110-076 ONE GA GRANT (CHESTNUT OAKS	550.00
100-00-1000-111110-080 PC FIRE DEPT DONATIONS	11,585.43
100-00-1000-111301-000 GEORGIA FUND 1 - INVESTMENT	7,011,140.27
100-00-1000-111800-000 PROPERTY TAX RECEIVABLE	188,328.28
100-00-1000-111850-000 PROPERTY TAX ALLOWANCE	-3,790.91
100-00-1000-111903-000 A/R PC RECREATION AUTHORITY	416.30
100-00-1000-111914-000 A/R CITY OF MOLENA	5,724.22
100-00-1000-111919-000 A/R PC DEVELOPMENT AUTHORITY	11,021.95
100-00-1000-111920-000 A/R C BRYAN	76.46
100-00-1000-113100-215 DUE FROM E911 FUND	611,356.86
100-00-1000-113100-275 DUE FROM HOTEL MOTEL TAX	1,306.30
100-00-1000-113100-325 DUE FROM L.M.I. GRANT FUND	125,000.00
100-00-1000-113100-716 DUE FROM LAW LIBRARY	3,546.24
100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	50,623.26
100-00-1000-113800-000 PREPAID POSTAGE	3,892.58
Type: Assets Total	\$8,758,635.47
Type: Liabilities & Equity	
Liabilities	
100-01-1000-121310-000 FEDERAL Withholding	21,978.93
100-01-1000-121315-000 HEALTH Withholding	-1,951.00
100-01-1000-121316-000 MEDICAL - Withholding	-190,933.76
100-01-1000-121318-000 VISION - Withholding	591.95
100-01-1000-121319-000 FLEXIBLE SPENDING ACCOUNT	722.13
100-01-1000-121320-000 FICA / MEDICARE Withholding	21,361.41
100-01-1000-121326-000 DENTAL - Withholding	-1,195.65
100-01-1000-121330-000 STATE Withholding	10,508.17
100-01-1000-121336-000 LIFE INSURANCE	-660.02
100-01-1000-121337-000 SHORT TERM DISABILITY	-475.34
100-01-1000-121338-000 LONG TERM DISABILITY	-9,416.17

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
100-01-1000-121345-000 DEFERRED COMP	-5,512.33
100-01-1000-121346-000 TAX COMMISSION DEFERRED CC	246.36
100-01-1000-121361-000 BANKERS FIDELITY - LIFE Withhol	182.00
100-01-1000-121371-000 ADDITIONAL LIFE INS - Withholdin	-649.63
100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERI	289.18
100-01-1000-121376-000 ANTHEM ACCIDENT	262.75
100-01-1000-121377-000 ANTHEM CRITICAL ILLNESS	1,147.07
100-01-1000-121378-000 ANTHEM HOSPITAL	436.69
100-01-1000-121379-000 DEFINED BENEFIT PLAN	38.83
100-01-1000-121400-000 EMPLOYER'S FICA	21,359.75
100-01-1000-121500-000 GARNISHMENTS PAYABLE	389.19
100-01-1000-121510-000 CHILD SPT-GA PAYABLE	-8.10
100-01-1000-121700-000 DEFERRED PROPERTY TAXES	172,318.21
100-01-1000-121801-000 LOCAL VICTIMS ASSISTANCE FU	819.10
100-01-1000-121900-230 DUE TO ARP FUND	1,943,364.58
100-01-1000-121900-325 DUE TO L.M.I. GRANT FUND	2,016,773.80
100-01-1000-122400-000 ACCRUED INTEREST PAYABLE	98,697.40
100-01-1000-512200-000 FICA	-141.19
Liabilities Total	\$4,100,544.31
Equity	
100 CURRENT FUND BALANCE	-1,190,685.17
100-02-1000-134000-000 FUND BALANCE - GENERAL	5,680,198.33
100-02-1000-135100-000 FUND BALANCE - NONSPENDABL	7,321.00
100-02-1000-135101-000 FUND BALANCE - NONSPENDABL	96,557.00
100-02-1000-135300-017 FUND BALANCE - COMMITTED TA	40,000.00
100-02-1000-135300-018 FUND BAL COMMITTED BUILDING	8,000.00
100-02-1000-135300-024 FUND BALANCE COMMITTED- PR	4,500.00
100-02-1000-135302-000 FUND BAL - PROPERTY ASSESSM	12,200.00
Equity Total	\$4,658,091.16
Type: Liabilities & Equity Total	\$8,758,635.47
Fund: 206 JAIL CONSTRUCTION & OPERATION	
Type: Assets	
206-00-1000-111100-000 CASH IN BANK JAIL	32,894.94

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Type: Assets Total	\$32,894.94
Type: Liabilities & Equity	
Equity	
206-02-1000-134000-000 FUND BALANCE	32,894.94
Equity Total	\$32,894.94
Type: Liabilities & Equity Total	\$32,894.94
Fund: 210 IMPACT FEES	
Type: Assets	
210-00-0000-111110-002 RES IMPACT FEE	327,734.61
210-00-0000-111120-002 COMM IMPACT FEE	21,116.04
210-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	1,772,798.92
Type: Assets Total	\$2,121,649.57
Type: Liabilities & Equity	
Liabilities	
210-01-1000-123601-000 IMPACT FEE CREDIT LIABILITY	10,585.57
Liabilities Total	\$10,585.57
Equity	
210-02-1000-134000-000 FUND BALANCE	2,111,064.00
Equity Total	\$2,111,064.00
Type: Liabilities & Equity Total	\$2,121,649.57
Fund: 211 CONFISCATED ASSETS FUND	
Type: Assets	
211-00-1000-111102-000 CASH - STATE SEIZURES	3,631.00
211-00-1000-111103-000 CASH - PENDING ASSETS FORFEIT	17,392.00
Type: Assets Total	\$21,023.00
Type: Liabilities & Equity	
Liabilities	
211-01-1000-121500-000 PENDING CASES	3,630.00
Liabilities Total	\$3,630.00
Equity	
211-02-1000-134220-000 FUND BALANCE	17,393.00
Equity Total	\$17,393.00
Type: Liabilities & Equity Total	\$21,023.00
Fund: 215 E-911 FUND	

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Type: Assets	
215-00-0000-111100-000 CASH IN BANK- E-911 OPERATION	30,072.72
Type: Assets Total	\$30,072.72
Type: Liabilities & Equity	
Liabilities	
215-01-1000-121900-100 DUE TO GENERAL FUND	611,356.86
Liabilities Total	\$611,356.86
Equity	
215 CURRENT FUND BALANCE	-18,562.43
215-02-1000-134000-000 FUND BALANCE	-562,721.71
Equity Total	-\$581,284.14
Type: Liabilities & Equity Total	\$30,072.72
Fund: 225 FEDERAL SEIZURE FUND	
Type: Assets	
225-00-1000-111110-000 FEDERAL SEIZURE FUND	81,091.22
Type: Assets Total	\$81,091.22
Type: Liabilities & Equity	
Equity	
225-02-2000-134000-000 FUND BALANCE	81,091.22
Equity Total	\$81,091.22
Type: Liabilities & Equity Total	\$81,091.22
Fund: 230 AMERICAN RESCUE PLAN FUND	
Type: Assets	
230-00-0000-111100-000 CHECKING UNITED BANK - ARP	36,443.65
230-00-1000-113100-100 DUE FROM GENERAL FUND	1,943,364.58
Type: Assets Total	\$1,979,808.23
Type: Liabilities & Equity	
Liabilities	
230-01-1000-122500-000 Deferred Revenue	2,980,024.52
Liabilities Total	\$2,980,024.52
Equity	
230-02-1000-134000-000 FUND BALANCE	-1,000,216.29
Equity Total	-\$1,000,216.29

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Type: Liabilities & Equity Total	\$1,979,808.23
Fund: 231 OPIOID ABATEMENT FUND	
Type: Assets	
231-00-0000-111100-000 OPIOID ABATEMENT CHECKING A	77,393.94
Type: Assets Total	\$77,393.94
Type: Liabilities & Equity	
Equity	
231 CURRENT YEAR FUND BALANCE	-833.34
231-02-1000-134200-000 FUND BALANCE	78,227.28
Equity Total	\$77,393.94
Type: Liabilities & Equity Total	\$77,393.94
Fund: 245 DRUG ABUSE TREATMENT EDUCATION	
Type: Assets	
245-00-1000-111110-001 CASH IN BANK - DATE	20,189.48
Type: Assets Total	\$20,189.48
Type: Liabilities & Equity	
Equity	
245-02-2000-134000-000 FUND BALANCE	20,189.48
Equity Total	\$20,189.48
Type: Liabilities & Equity Total	\$20,189.48
Fund: 250 TECHNOLOGY FEE FUND	
Type: Assets	
250-00-0000-111100-000 CHECKING - TECHNOLOGY FEE	12,127.40
Type: Assets Total	\$12,127.40
Type: Liabilities & Equity	
Equity	
250-02-1000-134000-000 FUND BALANCE	12,127.40
Equity Total	\$12,127.40
Type: Liabilities & Equity Total	\$12,127.40
Fund: 275 HOTEL/MOTEL TAX FUND	
Type: Assets	
275-00-0000-111100-000 CASH IN BANK-HOTEL/MOTEL TA	6,677.73
Type: Assets Total	\$6,677.73

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Type: Liabilities & Equity	
Liabilities	
275-01-1000-121900-100 DUE TO GENERAL FUND	1,306.30
Liabilities Total	\$1,306.30
Equity	
275-02-1000-134000-000 FUND BALANCE	5,371.43
Equity Total	\$5,371.43
Type: Liabilities & Equity Total	\$6,677.73
Fund: 285 JUVENILE COURT FUND	
Type: Assets	
285-00-1000-111110-000 CASH IN BANK JUVENILE COURT	15,852.65
Type: Assets Total	\$15,852.65
Type: Liabilities & Equity	
Equity	
285-02-2600-134000-000 FUND BALANCE JUVENILE FUND	15,852.65
Equity Total	\$15,852.65
Type: Liabilities & Equity Total	\$15,852.65
Fund: 320 SPLOST 2016-2022	
Type: Assets	
320-00-0000-111301-000 GEORGIA FUND 1 - INVESTMENT	358,616.14
320-00-1000-111100-000 CASH IN BANK-SPLOST CONST AC	13,599.51
Type: Assets Total	\$372,215.65
Type: Liabilities & Equity	
Equity	
320-00-1000-134000-000 FUND BALANCE	372,215.65
Equity Total	\$372,215.65
Type: Liabilities & Equity Total	\$372,215.65
Fund: 323 SPLOST 2022-2028	
Type: Assets	
323-00-0000-111100-000 CASH IN BANK SPLOST 2022-2028	3,676,472.42
323-00-0000-116100-000 RESTRICTED CASH - REGIONS TR	8,843,901.03
323-00-1000-111100-001 CASH IN BANK BOND 2023-2024	1,000.00
323-00-1000-111400-000 INTEREST RECEIVABLE	28,863.69

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Type: Assets Total	\$12,550,237.14
Type: Liabilities & Equity	
Equity	
323 CURRENT YEAR FUND BALANCE	-2,000.00
323-02-1000-134000-000 FUND BALANCE SPLOST 2022-2023	12,552,237.14
Equity Total	\$12,550,237.14
Type: Liabilities & Equity Total	\$12,550,237.14
Fund: 325 LMI GRANT FUND	
Type: Assets	
325-00-0000-111100-042 CASH-L.M.I. GRANT (DOT)	661,488.22
325-00-1000-113100-100 DUE FROM GENERAL FUND	2,016,773.80
Type: Assets Total	\$2,678,262.02
Type: Liabilities & Equity	
Liabilities	
325-01-1000-121900-100 DUE TO GENERAL FUND	125,000.00
Liabilities Total	\$125,000.00
Equity	
325-02-1000-134000-000 FUND BALANCE LMI GRANT	2,553,262.02
Equity Total	\$2,553,262.02
Type: Liabilities & Equity Total	\$2,678,262.02
Fund: 341 CDBG GRANT FUND	
Type: Assets	
341-00-1000-111100-000 CDBG Grant - State - Cash in Bank	178.03
Type: Assets Total	\$178.03
Type: Liabilities & Equity	
Equity	
341-02-1000-134000-000 Fund Balance CDBG	178.03
Equity Total	\$178.03
Type: Liabilities & Equity Total	\$178.03
Fund: 350 C.A.I.P FUND	
Type: Assets	
350-00-1000-111100-000 CAIP FUND- CASH IN BANK	15,913.62
Type: Assets Total	\$15,913.62

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Type: Liabilities & Equity	
Equity	
350-02-1000-134000-000 FUND BALANCE	15,913.62
Equity Total	\$15,913.62
Type: Liabilities & Equity Total	\$15,913.62
Fund: 715 CLERK OF SUPERIOR COURT	
Type: Assets	
715-00-0000-111110-000 UB CASH - CRIMINAL & CIVIL - 090	1,285.81
715-00-0000-111120-000 FBP CASH - REAL ESTATE/OFFICE	70,259.06
715-00-0000-111130-000 FBP CASH - CONDEMNTN/GARNIS	322,512.81
715-00-0000-111140-000 UB CASH - CASH BONDS - 0493	40,592.54
715-00-1000-113100-750 DUE FROM MAGISTRATE COURT	100.00
Type: Assets Total	\$434,750.22
Type: Liabilities & Equity	
Liabilities	
715-01-1000-121120-000 PAYABLE TO OTHERS	397,194.42
715-01-1000-121900-100 DUE TO GENERAL FUND	37,348.30
715-01-1000-121900-206 DUE TO JAIL FUND	22.50
715-01-1000-121900-716 DUE TO LAW LIBRARY	185.00
Liabilities Total	\$434,750.22
Type: Liabilities & Equity Total	\$434,750.22
Fund: 716 LAW LIBRARY - SUPERIOR COURT	
Type: Assets	
716-00-1000-111110-000 CASH IN BANK - LAW LIBRARY	23,446.06
716-00-1000-113100-715 DUE FROM SUPERIOR	185.00
716-00-1000-113100-720 DUE FROM PROBATE	350.00
716-00-1000-113100-750 DUE FROM MAGISTRATE COURT	550.00
Type: Assets Total	\$24,531.06
Type: Liabilities & Equity	
Equity	
716-02-2000-134000-000 FUND BALANCE	24,531.06
Equity Total	\$24,531.06
Type: Liabilities & Equity Total	\$24,531.06

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
Fund: 720 PROBATE COURT	
Type: Assets	
720-00-0000-111110-000 CASH - UB PROBATE CT - 4456	910.00
720-00-0000-111120-000 CASH - UB PROBATE BOND ACCT	20,404.11
Type: Assets Total	\$21,314.11
Type: Liabilities & Equity	
Liabilities	
720-01-1000-121120-000 PAYABLE TO OTHERS	6,553.37
720-01-1000-121900-100 DUE TO GENERAL FUND	13,241.11
720-01-1000-121900-206 DUE TO JAIL FUND	810.89
720-01-1000-121900-250 DUE TO TECH FUND	358.74
720-01-1000-121900-716 DUE TO LAW LIBRARY	350.00
Liabilities Total	\$21,314.11
Type: Liabilities & Equity Total	\$21,314.11
Fund: 740 TAX COMMISSIONERS FUND	
Type: Assets	
740-00-1000-111110-000 UB - TAX COMM MAIN ACCT 2917	588,965.64
740-00-1000-111120-000 UB - TAX COMM EXCESS FUNDS 5	16,379.12
740-00-1000-111500-000 TAXES RECEIVABLE	389,920.55
Type: Assets Total	\$995,265.31
Type: Liabilities & Equity	
Liabilities	
740-01-1000-121101-000 TAXES PAYABLE UPON COLLECTI	573,000.94
740-01-1000-121902-000 DUE TO OTHER GOVTS & AGENC	422,264.37
Liabilities Total	\$995,265.31
Type: Liabilities & Equity Total	\$995,265.31
Fund: 750 MAGISTRATE COURT FUND	
Type: Assets	
750-00-1000-111110-000 MAGISTRATE CASH - UB 5405	10,208.43
Type: Assets Total	\$10,208.43
Type: Liabilities & Equity	
Liabilities	
750-01-1000-121120-000 PAYABLE TO OTHERS	5,071.82

BALANCE SHEET
Period Ending: 07/20/2026

Pike County Board Of Commissioners
FY 2026-2027

Account	Balance (\$)
750-01-1000-121900-100 DUE TO GENERAL FUND	4,390.87
750-01-1000-121900-206 DUE TO JAIL FUND	95.74
750-01-1000-121900-715 DUE TO CLERK OF SUP CT	100.00
750-01-1000-121900-716 DUE TO LAW LIBRARY	550.00
Liabilities Total	\$10,208.43
Type: Liabilities & Equity Total	\$10,208.43
Fund: 761 PIKE COUNTY PUBLIC FACILITIES AUTHORITY	
Type: Assets	
761-00-0000-111110-000 UB CASH - PCPFA - 8069	298,570.00
Type: Assets Total	\$298,570.00
Type: Liabilities & Equity	
Liabilities	
761-01-1000-121901-000 DUE TO PCPFA	298,570.00
Liabilities Total	\$298,570.00
Type: Liabilities & Equity Total	\$298,570.00

PIKE COUNTY BANK BALANCES	6/24/2026	7/20/2026
GENERAL FUNDS		
General Fund (100 Fund)	484,224.78	425,131.75
Pike County Fire Department Donations (100 Fund)	10,710.43	11,585.43
Pike County Cash Reserves (100 Fund)	351,600.72	312,726.48
One GA Grant (Chestnut Oaks)	550.00	550.00
Georgia Fund 1 - Investment Accounts (100 Fund)	8,011,140.27	7,011,140.27
SPECIAL REVENUE FUNDS		
Pike County Jail Construction (206 Fund)	31,388.90	32,894.94
E-911 Operation (215 Fund)	18,569.31	30,072.72
Pike County Drug Abuse Treasment & Education (245 Fund)	20,116.99	20,189.48
Pike County Federal Seizure Fund (225 Fund)	92,341.22	81,091.22
Pike County Juvenile Court (285 Fund)	15,852.65	15,852.65
Hotel/Motel Tax Fund (275 Fund)	6,677.73	6,677.73
Opioid Abatement Fund (231 Fund)	76,161.23	77,393.94
Probate Court Technology Fee (250 Fund)	10,997.40	12,127.40
CAPITAL PROJECT FUND		
Residential Impact Fee - 237 (210 Fund)	314,182.63	327,734.61
Commercial Impact Fee - 933 (210 Fund)	20,797.93	21,116.04
Georgia Fund 1 - Investment Accounts (210 Fund)	1,772,798.92	1,772,798.92
C.A.I.P. Fund (350 Fund)	15,911.37	15,913.62
L.M.I.G. Grant - DOT (325 Fund)	644,458.22	661,488.22
CDBG Grant - State (341 Fund)	178.03	178.03
American Rescue Plan (230 Fund)	36,432.12	36,443.65
SPLOST FUND		
S.P.L.O.S.T. 2022-2028 (323 Fund)	3,411,946.99	3,676,472.42
S.P.L.O.S.T. Construction (320 Fund)	13,598.12	13,599.51
Georgia Fund 1 - Investment Accounts (320 Fund)	358,616.14	358,616.14
Bond Fund 2023 - 2024 (323)	1,000.00	1,000.00
Bond Trust Fund Regions Bank 2023-2024 Bonds (323)	8,832,440.87	8,843,901.03
GRAND TOTAL	24,552,692.97	23,766,696.20

Pike County BOC
FY25-26 Budget Review
As of 06/30/2026

Ideal Remaining %: 0.00%

General Fund	Budgeted	Actual	% Remaining	
Revenues:				
Gen Property Taxes	\$ 10,649,035	\$ 9,100,185	15%	*Based off PY's 1 months remaining will receive around \$9,200,000 total
LOST	\$ 2,000,000	\$ 2,074,858	-4%	
Insurance Prem Tax	\$ 1,450,000	\$ 1,563,590	-8%	
Motor Veh - TAVT	\$ 1,723,000	\$ 1,694,570	2%	
Sale of Assets	\$ 2,324,569	\$ 2,758,986	-19%	*\$419,954 Sale of P.W. Equipment - J.M. Wood & GovDeals
All Other Rev Sources	\$ 2,658,808	\$ 2,866,982	-8%	
Total Revenues	\$ 20,805,412	\$ 20,059,171	4%	*Estimating around \$750,000 less than budgeted (to the bad)
Expenditures:				
Contingencies	\$ 100,000	\$ -	100%	
Commissioners	\$ 3,762,236	\$ 3,653,520	3%	
Elections	\$ 430,308	\$ 395,824	8%	
Board of Eq.	\$ 4,200	\$ 1,436	66%	
Tax Commissioner	\$ 388,580	\$ 354,399	9%	
Tax Assessor	\$ 634,277	\$ 571,202	10%	
Building & Grounds	\$ 428,691	\$ 377,711	12%	
Court Services	\$ 224,190	\$ 211,580	6%	
Clerk of Sup. Court	\$ 382,833	\$ 396,970	-4%	*Historical Deed Indexing project over budget
District Attorney	\$ 221,303	\$ 221,047	0%	
Magistrate Court	\$ 373,466	\$ 358,920	4%	
Probate Court	\$ 295,103	\$ 271,580	8%	
Public Defender	\$ 186,448	\$ 186,448	0%	
Inmate Care	\$ 263,518	\$ 201,487	24%	
Sheriff	\$ 3,109,274	\$ 2,911,338	6%	
Jail	\$ 1,313,977	\$ 1,286,108	2%	
Coroner	\$ 68,209	\$ 62,414	8%	
Ambulance Contract	\$ 898,222	\$ 898,216	0%	
Public Works	\$ 2,896,182	\$ 3,117,374	-8%	*Budget amendment needed for Tanyard Rd - \$205,341 of unbudgeted CDBG matching funds
Solid Waste/Recycling	\$ 32,000	\$ 47,205	-48%	*Budget amendment needed for Harbin Engineering corrective measures needed after landfill assessment
Health Department	\$ 87,300	\$ 87,300	0%	
DFACS	\$ 18,053	\$ 18,053	0%	
Community Services	\$ 30,000	\$ 29,645	1%	
Senior Citizen Center	\$ 323,596	\$ 267,895	17%	
PC Parks & Rec Auth.	\$ 776,107	\$ 747,359	4%	
PC Library	\$ 226,033	\$ 177,714	21%	
PC Water & Sewer Auth.	\$ 212,545	\$ 215,422	-1%	*Fully paid - Budget amendment needed for utilities and postage over expenditures
Ext. Services - County Agent	\$ 105,141	\$ 72,105	31%	
Forestry	\$ 9,517	\$ 9,517	0%	*State Forestry fees paid lump-sum - on track
Planning & Development	\$ 448,820	\$ 427,303	5%	
Agribusiness Auth.	\$ 46,000	\$ 46,621	-1%	*Fully paid - Budget amendment needed for non-budgeted cellphone expenditures
Development Auth.	\$ 116,968	\$ 114,657	2%	
Fire	\$ 988,642	\$ 936,023	5%	
EMA	\$ 45,117	\$ 31,514	30%	
Animal Control	\$ 160,448	\$ 126,718	21%	
Transfers Out	\$ 1,198,108	\$ 313,254	74%	*4 Sheriff Vehicles (\$228,000), 1 Public Works Vehicle (\$66,000), 2 Outdoor Warning Sirens (\$20,000)
Total Expenditures	\$ 20,805,412	\$ 19,145,880	8%	*After Accruals, tracking 5% less than budgeted or \$900,000 (to the good)
		\$ 4,684,424	Current Unrestricted Fund Balance	
		\$ (750,000)	EST. change in Revenue	
		\$ 900,000	EST. change in Expenditures	
		<u>\$ 4,834,424</u>	EST. Unrestricted Fund Balance	

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647
Cash Account 350-00-1000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1103	07/14/2026	5436 SOUTHEAST PAVEMENT INC	Check	No	38,888.00
		350-13-1510-542201-000 CAPITAL OUTLAY - PROPERTY		38,888.00	

Description	Count	Amount (\$)
ACH	0	\$0.00
Bank of America	0	\$0.00
Check	1	\$38,888.00
Strategic Payment Services	0	\$0.00
Wells Fargo	0	\$0.00
Paymode X	0	\$0.00
Update Only	0	\$0.00
GRAND TOTAL	1	\$38,888.00

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647
Cash Account 225-00-1000-111110-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1027	07/07/2026	3577 ALABAMA CANINE LAW ENFORCEMENTS TRAFIC 225-33-2000-531500-000 FEDERAL SEIZURE EXPENSE	Check Accrual	No 11,250.00	11,250.00
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$11,250.00
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$11,250.00

* Denotes Check Numbers that are out of sequence.

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
142796	06/30/2026	5305 ACCG-IRMA PTSD 100-13-3000-523101-000 ACCG-INS - PTSD FIRST RESPONDER	Check	No 7,425.50	7,425.50
142797	06/30/2026	1016 ADVANCED POWER EQUIPMENT INC 100-42-4220-531000-000 SUPPLIES	Check	No 158.99	158.99
142798	06/30/2026	5270 ARAMSCO INC 100-42-4220-522000-000 SIGN M&R	Check	No 1,277.75	1,277.75
142799	06/30/2026	1037 B & H ELECTRIC 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI	Check	No 33.00	33.00
142800	06/30/2026	4386 BRENDA MATHIS 100-14-1400-523850-000 Poll Workers - Contract Svc.	Check	No 45.00	45.00
142801	06/30/2026	1253 CHARLES B. O'NEILL, JR 100-20-2800-521000-000 GUARDIAN AD LITEM	Check	No 2,166.67	2,166.67
142802	06/30/2026	4581 CITY OF CONCORD 100-80-1550-523200-000 COMMUNICATIONS 100-80-4400-531210-000 WATER EXPENSE	Check	No 50.00 77.70	127.70
* 142804	06/30/2026	1078 CITY OF ZEBULON-WATER 100-56-5520-531210-000 WATER / SEWER SENIOR CENTER 100-20-4400-531210-000 WATER / SEWAGE 100-33-4400-531210-000 WATER / SEWAGE 100-34-4400-531210-000 WATER / SEWAGE - JAIL 100-34-4400-531210-000 WATER / SEWAGE - JAIL 100-42-4400-531210-000 WATER / SEWAGE 100-14-4400-531210-000 WATER /SEWAGE 100-16-4400-531210-000 WATER / SEWAGE 100-17-4400-531210-000 WATER/SEWAGE 100-33-4400-531210-000 WATER / SEWAGE 100-74-4400-531210-000 WATER / SEWAGE 100-13-4400-531210-000 WATER/SEWAGE 100-18-1565-531210-000 WATER / SEWAGE 100-91-3910-531210-000 WATER / SEWAGE EXPENSE 100-65-6500-531510-000 WATER	Check	No 30.50 97.75 360.62 328.90 2,027.35 30.50 28.14 29.42 35.81 5.11 29.42 97.75 789.25 55.50 30.50	3,976.52
142805	06/30/2026	4333 SHEILA FERGUSON 100-14-1400-523850-000 Poll Workers - Contract Svc.	Check	No 45.00	45.00
142806	06/30/2026	4418 FLINT RIVER LANDSCAPING 100-33-3300-521200-000 CONTRACT SERVICES 100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS	Check	No 0.00 4,741.66	4,741.66
142807	06/30/2026	5317 FRANKIE MURPHY 100-14-1400-523500-000 TRAVEL	Check	No 79.75	79.75
142808	06/30/2026	1146 GA TECHNOLOGY AUTHORITY 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 408.03	408.03

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
142809	06/30/2026	2867 GRIFFIN HEATING & COOLING 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI	Check	No 2,186.00	2,186.00
142810	06/30/2026	4400 HAROLD O'BANER 100-14-1400-523500-000 TRAVEL	Check	No 79.75	79.75
142811	06/30/2026	4152 HARRIS LOCAL GOVERNMENT 100-17-1550-523400-000 PRINTING & BINDING 100-17-1550-523400-000 PRINTING & BINDING	Check	No 7,065.06 283.99	7,349.05
142812	06/30/2026	5318 HOLLY ORTIZ 100-14-1400-523500-000 TRAVEL	Check	No 79.75	79.75
142813	06/30/2026	5428 JACKSON COLLISION LLC 100-33-3323-522200-000 VEHICLES- M&R	Check	No 100.00	100.00
142814	06/30/2026	3753 KILBOURNE & KILBOURNE 100-13-1540-573000-000 EMPLOYEE RECOGNITION	Check	No 512.00	512.00
142815	06/30/2026	4547 KNOWiNK LLC 100-14-1500-523850-000 CONTRACT SERVICES 100-14-1500-523850-000 CONTRACT SERVICES	Check	No 1.65 302.40	304.05
142816	06/30/2026	5429 LASER SHOT INC 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 35,580.66	35,580.66
142817	06/30/2026	1216 MACON COMMUNICATIONS 100-80-1550-523200-000 COMMUNICATIONS	Check	No 216.00	216.00
142818	06/30/2026	1223 MAYS PRINTING AND GRAPHICS LLC 100-72-7130-523300-000 ADVERTISING	Check	No 1,000.00	1,000.00
142819	06/30/2026	5406 MERCEDES WHITE 100-14-1400-523500-000 TRAVEL	Check	No 138.48	138.48
142820	06/30/2026	5319 MES SERVICE COMPANY LLC 100-80-3540-523701-000 FIRE TRAINING	Check	No 334.00	334.00
142821	06/30/2026	5368 MORGAN MATTHEWS 100-72-7130-523500-000 TRAVEL	Check	No 94.27	94.27
142822	06/30/2026	4695 DAVID B NEYHART 100-14-1400-523500-000 TRAVEL	Check	No 141.74	141.74
142823	06/30/2026	5313 NORMAN APPRAISAL SERVICES 100-17-1550-523850-000 CONTRACT SVC	Check	No 10,000.00	10,000.00
142824	06/30/2026	1000 OFFICE DEPOT 100-72-7130-531000-000 SUPPLIES 100-33-3300-531000-000 SUPPLIES 100-33-3300-531000-000 SUPPLIES 100-33-3300-531000-000 SUPPLIES 100-33-3300-531000-000 SUPPLIES 100-72-7130-531000-000 SUPPLIES	Check	No 36.15 268.02 42.31 12.43 251.37 31.20	641.48

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
142825	06/30/2026	5384 OZARK TAPE & LABEL CO 100-14-1400-531000-000 SUPPLIES	Check	No 94.00	94.00
142826	06/30/2026	4331 JOE PARKS 100-14-1400-523500-000 TRAVEL	Check	No 79.75	79.75
142827	06/30/2026	2702 PERSONNEL OPTIONS, INC 100-33-3300-521200-000 CONTRACT SERVICES	Check	No 105.00	105.00
142828	06/30/2026	1797 PIKE JOURNAL REPORTER 100-14-1400-523300-000 ADVERTISING	Check	No 63.72	63.72
142829	06/30/2026	1833 PITNEY BOWES PURCHASE POWER 100-00-1000-113800-000 PREPAID POSTAGE	Check	No 3,044.75	3,044.75
142830	06/30/2026	5351 RAM LUMBER INC 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-34-3326-531000-000 SUPPLIES - JAIL	Check	No 75.00 49.50 20.76 17.04 33.00 25.98	221.28
142831	06/30/2026	4248 SAPPHIRE HILLS, LLC 100-16-1545-531000-000 SUPPLIES 100-17-1550-531000-000 SUPPLIES 100-74-7410-531000-000 SUPPLIES 100-14-1400-531000-000 SUPPLIES 100-16-1545-531000-000 SUPPLIES 100-17-1550-531000-000 SUPPLIES 100-74-7410-531000-000 SUPPLIES 100-14-1400-531000-000 SUPPLIES	Check	No 10.74 10.74 10.73 10.74 12.74 12.74 12.72 12.74	93.89
142832	06/30/2026	4183 SCANA ENERGY 100-33-4700-531220-000 NATURAL GAS EXP 100-34-4700-531220-000 NATURAL GAS - JAIL 100-91-3910-531520-000 NATURAL GAS EXPENSE	Check	No 72.57 66.99 59.02	198.58
142833	06/30/2026	5314 SD ADVERTISING & MARKETING 100-14-1500-523850-000 CONTRACT SERVICES	Check	No 199.00	199.00
142834	06/30/2026	1295 S & J INDUSTRIAL SUPPLY 100-42-4220-522200-000 EQUIPMENT M&R	Check	No 265.09	265.09
142835	06/30/2026	1780 SOUTHERN FUNERAL SUPPLY, LTD 100-37-3700-531000-000 SUPPLIES	Check	No 210.00	210.00
142836	06/30/2026	1523 SPALDING REGIONAL HOSPITAL 100-32-3370-523100-000 INMATE MEDICAL	Check	No 752.70	752.70
142837	06/30/2026	1322 SPECIALTY PRODUCTS COMPANY 100-32-3326-531000-000 INMATE SUPPLIES	Check	No 578.04	1,209.92

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-32-3326-531000-000 INMATE SUPPLIES		631.88	
* 142839	06/30/2026	4323 TATTNALL BALLOT SOLUTIONS	Check	No	848.13
		100-14-1500-523850-000 CONTRACT SERVICES		848.13	
142840	06/30/2026	1809 TOM'S LAWNMOWER REPAIR SHOP	Check	No	25.00
		100-42-4220-531000-000 SUPPLIES		25.00	
142841	06/30/2026	2358 VERIZON WIRELESS	Check	No	780.71
		100-72-7130-523200-000 COMMUNICATIONS - PHONE		37.44	
		100-37-3700-523200-000 COMMUNICATIONS - PHONE		20.02	
		100-23-1300-523201-000 CELL PHONE - COMMUNICATIONS		37.44	
		100-74-1300-523201-000 CELL PHONE COMMUNICATIONS		112.32	
		100-17-1300-523201-000 CELL PHONE COMMUNICATIONS		157.56	
		100-80-1550-523200-000 COMMUNICATIONS		266.17	
		100-91-3910-523201-000 ANIMAL CONTROL - CELL PHONE		74.88	
		100-76-1000-523201-000 CELL PHONE - COMMUNICATIONS		37.44	
		100-77-7510-523201-000 CELL PHONE - COMMUNICATIONS		37.44	
142842	06/30/2026	3259 LYNN VICKERS	Check	No	79.75
		100-14-1400-523500-000 TRAVEL		79.75	
142843	06/30/2026	2576 VULCAN MATERIALS	Check	No	1,512.76
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS		1,512.76	
142844	06/30/2026	2081 WALTHALL OIL COMPANY	Check	No	16,202.80
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		8,187.93	
		100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION		8,014.87	
142845	06/30/2026	4389 WIRED TECHNOLOGY	Check	No	4,584.00
		100-33-3300-521200-000 CONTRACT SERVICES		4,584.00	
142846	06/30/2026	1397 YANCEY BROTHERS	Check	No	466.23
		100-42-4220-522200-000 EQUIPMENT M&R		466.23	
* 142865	07/02/2026	1072 CHAPTER 13 TRUSTEE, M.D. GA	Check	No	704.00
		100-01-1000-121530-000 CHPTR 13 PAYABLE		704.00	
142866	07/02/2026	4067 FAMILY SUPPORT REGISTRY	Check	No	512.85
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE		152.30	
		100-01-1000-121510-000 CHILD SPT-GA PAYABLE		360.55	
142867	07/07/2026	5130 CALEB D PRITCHETT	Check	No	15.00
		100-80-1310-512900-000 Firefighter Per Diem	Accrual	15.00	
142868	07/07/2026	4616 CARON, CHRISTOPHER M	Check	No	90.00
		100-80-1310-512900-000 Firefighter Per Diem	Accrual	90.00	
142869	07/07/2026	4999 CHRISTOPHER RAUSCH	Check	No	120.00
		100-80-1310-512900-000 Firefighter Per Diem	Accrual	120.00	
142870	07/07/2026	5004 EDWARD L OWENS	Check	No	120.00
		100-80-1310-512900-000 Firefighter Per Diem	Accrual	120.00	

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
142871	07/07/2026	3691 FRY, STEVE B. 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 60.00	60.00
142872	07/07/2026	3867 KEVIN B GILHAM 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 315.00	315.00
142873	07/07/2026	3650 JAMES KEITH JACKSON 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 225.00	225.00
142874	07/07/2026	5161 JOSHUA E WATSON 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 45.00	45.00
142875	07/07/2026	4675 LANE, GEORGE TIMOTHY 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 75.00	75.00
142876	07/07/2026	4587 LEONARD, KALEY M 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 45.00	45.00
142877	07/07/2026	4894 LINDSAY RAUSCH 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 75.00	75.00
142878	07/07/2026	3590 McALEER, HUGH RICHARD 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 150.00	150.00
142879	07/07/2026	3134 DOUGLAS J NEATH 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 15.00	15.00
142880	07/07/2026	3489 OLIVER, JEFFERY D. 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 90.00	90.00
142881	07/07/2026	3690 O'NEAL, WILLIAM DAVID 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 15.00	15.00
142882	07/07/2026	5002 SAMANTHA WATSON 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 45.00	45.00
142883	07/07/2026	2300 TOTTEN, TERESA M. 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 15.00	15.00
142884	07/07/2026	4607 TOTTEN, JIMMY JR 100-80-1310-512900-000 Firefighter Per Diem	Check Accrual	No 30.00	30.00
142885	07/07/2026	5417 ACCG - IRMA FCBP 100-80-1000-512700-000 Firefighters Cancer/ Disability Ins	Check	No 2,115.02	2,115.02
142886	07/07/2026	1016 ADVANCED POWER EQUIPMENT INC 100-42-4220-531600-000 SMALL EQUIPMENT	Check Accrual	No 979.99	979.99
142887	07/07/2026	1019 AGRIBUSINESS AUTHORITY 100-76-7525-572000-000 AGRIBUSINESS AUTH	Check	No 4,458.33	4,458.33
142888	07/07/2026	5393 ALPHA AUTOMOTIVE & DIESEL 100-42-4220-542200-000 VEHICLES- M&R	Check	No 521.38	521.38
142889	07/07/2026	5261 AMERIPRO EMS LLC	Check	No	77,097.41

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-39-3940-572000-000 AMBULANCE CONTRACT		77,097.41	
142890	07/07/2026	1044 AT&T	Check	No	479.46
		100-13-1000-523200-000 COMMUNICATIONS - PHONE		479.46	
142891	07/07/2026	2475 ATLANTA COMMERCIAL TIRE	Check	No	491.20
		100-33-3323-522200-000 VEHICLES- M&R	Accrual	491.20	
142892	07/07/2026	1039 BEACON SECURITY	Check	No	299.40
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS		299.40	
142893	07/07/2026	1630 BLUE FLAME GAS CO. OF GRIFFIN, LLC	Check	No	76.50
		100-80-4700-531520-000 PROPANE GAS EXPENSE	Accrual	76.50	
142894	07/07/2026	1050 BOB BARKER COMPANY	Check	No	97.20
		100-32-3326-531000-000 INMATE SUPPLIES	Accrual	97.20	
142895	07/07/2026	3265 CATERPILLAR FINANCIAL SERVICES CORP.	Check	No	9,178.70
		100-42-8000-581004-000 CAT LEAS# 70010402/70200038 MTRGRDR		3,741.47	
		100-42-8000-582205-000 CAT Lease#???? Skid Steer 299D2XE		1,233.59	
		100-42-8000-582215-000 CAT Lease#???? Wheel Loader 938M		2,673.26	
		100-42-8000-582220-000 CAT Lease#???? Dozier D3		1,530.38	
142896	07/07/2026	1563 CITY OF MEANSVILLE	Check	No	5,000.00
		100-80-3500-572000-000 MEANSVILLE MUTUAL AID CONTRACT		5,000.00	
142897	07/07/2026	1993 COUNCIL OF MAGISTRATE COURT JUDGES	Check	No	200.00
		100-23-2400-523600-000 DUES & FEES		200.00	
142898	07/07/2026	4592 DISTRICT ATTORNEY'S OFFICE	Check	No	74,174.75
		100-22-2200-521100-000 DISTRICT ATTORNEY		74,174.75	
142899	07/07/2026	5391 FIRST-CITIZENS BANK & TRUST CO	Check	No	10,216.54
		100-42-8000-581013-000 FirstCitiznBank#083-0026573 Gradall		10,216.54	
142900	07/07/2026	5060 FLAGSTAR PUBLIC FUNDING CORP	Check	No	18,568.00
		100-42-8000-582225-000 CAT Lease#???? Motor Grader 140		3,391.00	
		100-42-8000-582230-000 CAT Lease#???? Motor Grader 140		3,391.00	
		100-42-8000-582225-000 CAT Lease#???? Motor Grader 140		3,391.00	
		100-42-8000-582230-000 CAT Lease#???? Motor Grader 140		3,391.00	
		100-42-8000-582210-000 CAT Lease#???? Excavator 323		2,502.00	
		100-42-8000-582210-000 CAT Lease#???? Excavator 323		2,502.00	
142901	07/07/2026	1746 FLINT RIVER REGIONAL LIBRARY	Check	No	5,929.35
		100-65-6590-572000-000 FLINT RIVER REG LIBRARY		5,929.35	
142902	07/07/2026	1828 GA FORESTRY COMMISSION	Check	No	9,517.00
		100-73-7140-572000-000 STATE FORESTRY		9,517.00	
142903	07/07/2026	2480 GEORGIA TIME RECORDER	Check	No	1,091.04
		100-21-2180-523400-000 PRINTING & BINDING	Accrual	1,091.04	
142904	07/07/2026	2669 GRIFFIN CIRCUIT PUBLIC DEFENDER	Check	No	46,612.00
		100-28-2800-521000-000 PUBLIC DEFENDER		46,612.00	

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
142905	07/07/2026	5338 GRIFFIN JUDICIAL CIRCUIT - JUDGES BUDGE 100-20-2150-521100-000 CIRCUIT COURT	Check	No 32,036.00	32,036.00
142906	07/07/2026	5430 HONEYSUCKLE ACRES HAULING LLC 100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI	Check Accrual	No 900.00	900.00
142907	07/07/2026	4650 IWORQ 100-74-7410-523850-000 CONTRACT SERVICES 100-74-7410-523850-000 CONTRACT SERVICES 100-42-4270-523850-000 CONTRACT SVC	Check	No 11,000.00 2,500.00 6,500.00	20,000.00
142908	07/07/2026	5337 KOFIE TECHNOLOGIES INC 100-21-2180-542401-000 Historical Deed Indexing Project	Check Accrual	No 4,615.31	4,615.31
142909	07/07/2026	1215 M & M OFFICE SUPPLY 100-74-7410-531000-000 SUPPLIES	Check Accrual	No 260.00	260.00
142910	07/07/2026	5383 MCKENZIE GRACE BOOKER 100-37-3700-522250-000 Transport	Check Accrual	No 350.00	350.00
142911	07/07/2026	3011 MOODY-DANIEL FUNERAL HOME 100-37-3700-522250-000 Transport	Check Accrual	No 325.00	325.00
142912	07/07/2026	4484 TERRELL A MOODY 100-37-3700-522250-000 Transport	Check Accrual	No 175.00	175.00
142913	07/07/2026	1241 MORTON , MORTON & ASSOCIATES, LLC 100-13-1530-521200-000 PROFESSIONAL SVC - LAW 100-13-1530-521201-000 PROF SVC - ATTORNEY - SUITS	Check	No 7,708.27 864.35	8,572.62
142914	07/07/2026	1000 OFFICE DEPOT 100-74-7410-531000-000 SUPPLIES 100-13-1300-531000-000 SUPPLIES 100-13-1300-531000-000 SUPPLIES 100-21-2180-531000-000 SUPPLIES 100-56-5520-531100-000 SUPPLIES	Check Accrual Accrual Accrual Accrual Accrual	No 186.52 331.68 58.98 370.98 189.88	1,138.04
142915	07/07/2026	2573 O'REILLY AUTOMOTIVE INC 100-33-3323-522200-000 VEHICLES- M&R 100-33-3323-522200-000 VEHICLES- M&R 100-33-3323-522200-000 VEHICLES- M&R 100-33-3323-522200-000 VEHICLES- M&R 100-33-3323-522200-000 VEHICLES- M&R 100-33-3323-522200-000 VEHICLES- M&R 100-33-3323-522200-000 VEHICLES- M&R 100-42-4220-542200-000 VEHICLES- M&R 100-42-4220-542200-000 VEHICLES- M&R 100-42-4220-542200-000 VEHICLES- M&R 100-42-4220-542200-000 VEHICLES- M&R 100-42-4220-542200-000 VEHICLES- M&R	Check Accrual Accrual Accrual Accrual Accrual Accrual Accrual Accrual Accrual Accrual Accrual	No 573.22 118.01 23.80 384.84 19.29 123.19 48.97 9.58 125.03 19.98 225.92 44.78	1,723.45

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	6.84	
142916	07/07/2026	1265 PIKE COUNTY LIBRARY BOARD	Check	No	1,220.00
		100-65-6500-572000-000 LIBRARY BOARD		1,220.00	
142917	07/07/2026	1267 PIKE COUNTY RECREATION AUTHORITY	Check	No	24,500.00
		100-61-6120-572000-000 RECREATION AUTHORITY		24,500.00	
142918	07/07/2026	1268 PIKE COUNTY HEALTH DEPARMENT	Check	No	7,275.00
		100-50-5100-572000-000 BOARD OF HEALTH		7,275.00	
142919	07/07/2026	1270 PIKE COUNTY WATER & SEWER AUTHORITY	Check	No	17,378.00
		100-71-7120-572000-000 WATER AUTH		17,378.00	
142920	07/07/2026	3400 PIKE COUNTY DEPT OF FAMILY & CHILDREN	Check	No	1,504.42
		100-54-5400-572000-000 DFACS		1,504.42	
142921	07/07/2026	1797 PIKE JOURNAL REPORTER	Check	No	350.46
		100-13-1300-523300-000 LEGAL PUBLICATION	Accrual	31.86	
		100-13-1300-523300-000 LEGAL PUBLICATION	Accrual	53.10	
		100-13-1300-523300-000 LEGAL PUBLICATION	Accrual	53.10	
		100-13-1300-523300-000 LEGAL PUBLICATION	Accrual	53.10	
		100-13-1300-523300-000 LEGAL PUBLICATION	Accrual	53.10	
		100-74-7410-523300-000 ADVERTISING	Accrual	106.20	
142922	07/07/2026	3437 PIKE PEST MANAGEMENT	Check	No	600.00
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS	Accrual	600.00	
142923	07/07/2026	3191 PROFESSIONAL PRINTING	Check	No	195.00
		100-24-2450-531000-000 SUPPLIES	Accrual	195.00	
* 142925	07/07/2026	5350 RINGCENTRAL INC	Check	No	1,766.67
		100-20-2750-523200-000 COMMUNICATIONS - PHONE		94.98	
		100-23-2400-523200-000 COMMUNICATIONS - PHONE		97.05	
		100-16-1545-523200-000 COMMUNICATIONS - PHONE		116.06	
		100-72-7130-523200-000 COMMUNICATIONS - PHONE		59.26	
		100-17-1550-523200-000 COMMUNICATIONS - PHONE		78.28	
		100-74-7410-523200-000 COMMUNICATIONS - PHONE		116.06	
		100-21-2180-523200-000 COMMUNICATIONS - PHONE		132.08	
		100-24-2450-523200-000 COMMUNICATIONS - PHONE		97.30	
		100-14-1400-523200-000 COMMUNICATIONS - PHONE		68.60	
		100-33-3300-523200-000 COMMUNICATIONS - PHONE		114.00	
		100-33-3300-523200-000 COMMUNICATIONS - PHONE		251.72	
		100-13-1000-523200-000 COMMUNICATIONS - PHONE		104.73	
		100-22-2200-523200-000 COMMUNICATIONS- PHONE		98.47	
		100-71-7120-523200-000 COMMUNICATIONS - PHONE		18.91	
		100-65-4750-523200-000 COMMUNICATIONS - PHONE		34.24	
		100-61-4750-523200-000 COMMUNICATIONS - PHONE		78.28	
		100-34-3326-523200-000 COMMUNICATIONS - PHONE		132.76	
		100-42-4100-523200-000 COMMUNICATION- PHONE		18.91	

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-56-5520-523200-000 COMMUNICATIONS - PHONE		19.16	
		100-00-1000-113100-716 DUE FROM LAW LIBRARY		17.91	
		100-90-3920-523200-000 COMMUNICATIONS - PHONE		17.91	
142926	07/07/2026	3976 JESSICA C ROWAN	Check	No	175.00
		100-37-3700-522250-000 Transport	Accrual	175.00	
142927	07/07/2026	4248 SAPPHIRE HILLS, LLC	Check	No	18.98
		100-23-2400-531000-000 SUPPLIES	Accrual	6.33	
		100-21-2180-531000-000 SUPPLIES	Accrual	6.33	
		100-24-2450-531000-000 SUPPLIES	Accrual	6.32	
142928	07/07/2026	5432 SARAH ADAMS	Check	No	151.05
		100-33-3300-523500-000 TRAVEL	Accrual	151.05	
142929	07/07/2026	1304 SHRED-X CORPORATION	Check	No	250.00
		100-13-1300-523850-000 CONTRACT SERVICES	Accrual	125.00	
		100-14-1500-523850-000 CONTRACT SERVICES	Accrual	125.00	
142930	07/07/2026	1305 SIDNEY LEE , INC	Check	No	370.35
		100-42-4270-523850-000 CONTRACT SVC	Accrual	370.35	
142931	07/07/2026	1206 SOUTHERN RIVERS ENERGY	Check	No	2,163.17
		100-56-5520-531530-000 ELECTRICITY - SENIOR CENTER	Accrual	684.00	
		100-65-6500-531530-000 ELECTRICITY	Accrual	1,341.17	
		100-80-4600-531530-000 ELECTRICITY EXPENSE	Accrual	138.00	
142932	07/07/2026	5378 STEPHANIE C BRIDGES	Check	No	800.00
		100-20-2500-521100-000 COURT REPORTER	Accrual	800.00	
142933	07/07/2026	5316 TEXT MY GOV	Check	No	5,300.00
		100-14-1500-523850-000 CONTRACT SERVICES		5,300.00	
142934	07/07/2026	5431 THE HILLER COMPANIES LLC	Check	No	1,244.79
		100-18-1565-522201-000 CONTRACT SERVICES - BLDG & GROUNDS	Accrual	1,244.79	
142935	07/07/2026	5431 THE HILLER COMPANIES LLC	Check	No	1,784.54
		100-34-3326-523850-000 CONTRACT SERVICES	Accrual	1,784.54	
142936	07/07/2026	1809 TOM'S LAWNMOWER REPAIR SHOP	Check	No	123.00
		100-42-4220-531600-000 SMALL EQUIPMENT		123.00	
142937	07/07/2026	2917 TRI-TECH FORENSICS	Check	No	172.45
		100-33-3300-531000-000 SUPPLIES	Accrual	172.45	
142938	07/07/2026	4677 TYLER TECHNOLOGIES, INC	Check	No	636.00
		100-21-2180-523850-000 CONTRACT SERVICES		636.00	
142939	07/07/2026	4526 UNIFIRST	Check	No	457.34
		100-16-1545-531000-000 SUPPLIES		44.28	
		100-17-1550-531000-000 SUPPLIES		44.26	
		100-74-7410-531000-000 SUPPLIES		44.28	
		100-14-1400-531000-000 SUPPLIES		44.28	

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Pike County Board Of Commissioners

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Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
	100-23-2400-522200-000	CONTRACT SERVICES		49.69	
	100-21-2180-531000-000	SUPPLIES		49.68	
	100-24-2450-531000-000	SUPPLIES		49.68	
	100-42-4270-523850-000	CONTRACT SVC		109.17	
	100-13-1300-531000-000	SUPPLIES		22.02	
142940	07/07/2026	1365 UPSON EMC	Check	No	636.00
	100-80-4600-531530-000	ELECTRICITY EXPENSE	Accrual	268.00	
	100-42-4600-531530-000	ELECTRICITY EXPENSE	Accrual	42.00	
	100-72-4600-531530-000	ELECTRICITY EXPENSE	Accrual	326.00	
142941	07/07/2026	3789 UPSON COUNTY	Check	No	10,806.11
	100-56-5520-531300-000	CONGREGATE MEAL EXPENSE	Accrual	5,196.80	
	100-56-5520-531301-000	HOME DELIVERED MEAL EXPENSE	Accrual	5,609.31	
142942	07/07/2026	2358 VERIZON WIRELESS	Check	No	1,663.01
	100-33-3300-521200-000	CONTRACT SERVICES	Accrual	1,663.01	
* 142944	07/07/2026	4389 WIRED TECHNOLOGY	Check	No	11,250.00
	100-23-2400-522200-000	CONTRACT SERVICES		600.00	
	100-16-1545-523850-000	CONTRACT SVC		750.00	
	100-17-1550-523850-000	CONTRACT SVC		800.00	
	100-24-2450-522200-000	CONTRACT SERVICES		300.00	
	100-33-3300-521200-000	CONTRACT SERVICES		3,850.00	
	100-42-4270-523850-000	CONTRACT SVC		100.00	
	100-13-1300-523850-000	CONTRACT SERVICES		800.00	
	100-71-7120-523200-000	COMMUNICATIONS - PHONE		100.00	
	100-21-2180-523850-000	CONTRACT SERVICES		100.00	
	100-18-1565-522201-000	CONTRACT SERVICES - BLDG & GROUNDS		100.00	
	100-74-7410-523850-000	CONTRACT SERVICES		650.00	
	100-90-3630-522200-000	EMA CONTRACT SERVICES		200.00	
	100-14-1500-523850-000	CONTRACT SERVICES		300.00	
	100-56-5520-523200-000	COMMUNICATIONS - PHONE		100.00	
	100-77-7510-523850-000	CONTRACT SERVICES		100.00	
	100-80-3550-523850-000	Contract Services		1,400.00	
	100-91-3910-523850-000	CONTRACT SERVICES		200.00	
	100-22-4700-522200-000	Contract Services		300.00	
	100-00-1000-113100-716	DUE FROM LAW LIBRARY		200.00	
	100-61-6110-521100-000	CONTRACT SERVICES		300.00	
142945	07/07/2026	1397 YANCEY BROTHERS	Check	No	1,372.32
	100-42-4220-522200-000	EQUIPMENT M&R	Accrual	1,372.32	
142946	07/14/2026	5434 AAA TEAM UNLIMITED LLC	Check	No	105.82
	100-33-3300-531000-000	SUPPLIES		105.82	
* 142948	07/14/2026	5079 ACE ZEBULON	Check	No	2,404.36
	100-18-1565-522200-000	MAINTENANCE RPRS/EXP - ALL FACILITI	Accrual	51.56	
	100-18-1565-522200-000	MAINTENANCE RPRS/EXP - ALL FACILITI	Accrual	15.99	

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-18-1565-522200-000 MAINTENANCE RPRS/EXP - ALL FACILITI	Accrual	31.99	
		100-33-3323-522200-000 VEHICLES- M&R	Accrual	15.18	
		100-33-3323-522200-000 VEHICLES- M&R	Accrual	86.74	
		100-33-3300-531000-000 SUPPLIES	Accrual	405.68	
		100-33-3300-531000-000 SUPPLIES	Accrual	37.97	
		100-33-3300-531000-000 SUPPLIES	Accrual	29.97	
		100-33-3300-531000-000 SUPPLIES	Accrual	124.09	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	6.76	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	845.00	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS	Accrual	369.00	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS	Accrual	8.78	
		100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS	Accrual	36.98	
		100-42-4220-531000-000 SUPPLIES	Accrual	65.96	
		100-42-4220-531000-000 SUPPLIES	Accrual	25.58	
		100-42-4220-531000-000 SUPPLIES	Accrual	13.99	
		100-42-4220-531000-000 SUPPLIES	Accrual	11.98	
		100-34-3326-531000-000 SUPPLIES - JAIL	Accrual	116.98	
		100-34-3326-531000-000 SUPPLIES - JAIL	Accrual	25.98	
		100-34-3326-531000-000 SUPPLIES - JAIL	Accrual	15.18	
		100-80-3510-531000-000 OFFICE SUPPLIES	Accrual	63.02	
142949	07/14/2026	1025 AMERICAN HERITAGE LIFE	Check	No	657.56
		100-01-1000-121375-000 ALLSTATE LIFE / AMERICAN HERITAGE	Accrual	657.56	
142950	07/14/2026	5202 AT&T MOBILITY	Check	No	432.94
		100-13-1300-523201-000 CELL PHONE COMMUNICATION	Accrual	49.00	
		100-18-1300-523201-000 CELL PHONE COMMUNICATIONS	Accrual	43.95	
		100-42-1300-523201-000 CELL PHONE COMMUNICATIONS	Accrual	192.99	
		100-80-1550-523200-000 COMMUNICATIONS	Accrual	49.00	
		100-80-1550-523200-000 COMMUNICATIONS	Accrual	49.00	
		100-90-1550-523201-000 EMA - CELL PHONE	Accrual	49.00	
142951	07/14/2026	4512 Auto Hobby Collision Repair	Check	No	1,309.07
		100-33-3323-522200-000 VEHICLES- M&R	Accrual	1,309.07	
142952	07/14/2026	1050 BOB BARKER COMPANY	Check	No	968.25
		100-32-3326-531000-000 INMATE SUPPLIES	Accrual	298.73	
		100-32-3326-531000-000 INMATE SUPPLIES	Accrual	535.44	
		100-32-3326-531000-000 INMATE SUPPLIES	Accrual	134.08	
142953	07/14/2026	4576 CHARTER COMMUNICATIONS	Check	No	626.73
		100-20-2750-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-23-2400-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-16-1545-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-17-1550-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-74-7410-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-24-2450-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-14-1400-523200-000 COMMUNICATIONS - PHONE		48.21	

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-33-3300-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-33-3300-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-13-1000-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-22-2200-523200-000 COMMUNICATIONS- PHONE		48.21	
		100-34-3326-523200-000 COMMUNICATIONS - PHONE		48.21	
		100-00-1000-113100-716 DUE FROM LAW LIBRARY		48.21	
142954	07/14/2026	1079 CITY PHARMACY	Check	No	62.90
		100-32-3370-523100-000 INMATE MEDICAL	Accrual	62.90	
142955	07/14/2026	3090 CLYBURN BINDERY SERVICES	Check	No	155.00
		100-24-2450-531000-000 SUPPLIES		155.00	
142956	07/14/2026	3472 CONSTITUTIONAL OFFICERS ASSOCIATION (	Check	No	450.00
		100-24-2450-523700-000 TRAINING		450.00	
142957	07/14/2026	1540 CRONIC INC.	Check	No	602.25
		100-33-3323-522200-000 VEHICLES- M&R	Accrual	602.25	
142958	07/14/2026	4101 DATAMATX Postage Escrow	Check	No	1,399.77
		100-16-1545-523850-000 CONTRACT SVC	Accrual	278.11	
		100-16-1545-523850-000 CONTRACT SVC	Accrual	1,121.66	
142959	07/14/2026	2100 DE LAGE LANDEN FINANCIAL SERVICES	Check	No	1,017.61
		100-23-2400-522200-000 CONTRACT SERVICES		83.34	
		100-17-1550-523850-000 CONTRACT SVC		83.34	
		100-24-2450-522200-000 CONTRACT SERVICES		83.28	
		100-13-1300-523850-000 CONTRACT SERVICES		83.34	
		100-74-7410-523850-000 CONTRACT SERVICES		83.34	
		100-14-1500-523850-000 CONTRACT SERVICES		83.34	
		100-65-6500-521100-000 Contract Services		83.34	
		100-91-3910-523850-000 CONTRACT SERVICES		83.34	
		100-72-7130-523851-000 Contract Services - other		83.34	
		100-80-3550-523850-000 Contract Services		133.89	
		100-24-2450-522200-000 CONTRACT SERVICES		133.72	
142960	07/14/2026	5437 DEERE CREDIT INC	Check	No	1,859.37
		100-42-8000-582018-000 Deere Lease#100290016 CmpTrkLdr317P		868.32	
		100-42-8000-582013-000 Deere Lease# 100290017 Backhoe 50P		991.05	
142961	07/14/2026	5132 DIVERSIFIED COMPANIES, LLC (DIVCODATA)	Check	No	7,142.69
		100-16-1545-521200-000 PROFESSIONAL SVC		7,142.69	
*	142964	07/14/2026 4034 UNITED BANK ENDEAVOR	Check	No	5,813.37
		100-37-3700-523600-000 DUES & FEES	Accrual	300.00	
		100-37-3700-531000-000 SUPPLIES	Accrual	164.65	
		100-16-1545-531000-000 SUPPLIES	Accrual	75.00	
		100-16-1545-531000-000 SUPPLIES	Accrual	85.85	
		100-17-1550-531000-000 SUPPLIES	Accrual	12.00	
		100-74-7410-531000-000 SUPPLIES	Accrual	165.21	

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
	100-21-2180-531000-000	SUPPLIES	Accrual	56.32	
	100-24-2450-523500-000	TRAVEL	Accrual	242.56	
	100-24-2450-523500-000	TRAVEL	Accrual	42.18	
	100-24-2450-523500-000	TRAVEL	Accrual	24.99	
	100-24-2450-523900-000	POSTAGE	Accrual	10.77	
	100-24-2450-523900-000	POSTAGE	Accrual	22.41	
	100-24-2450-523900-000	POSTAGE	Accrual	11.06	
	100-24-2450-523900-000	POSTAGE	Accrual	135.12	
	100-24-2450-531000-000	SUPPLIES	Accrual	61.45	
	100-24-2450-531000-000	SUPPLIES	Accrual	61.45	
	100-14-1400-523900-000	POSTAGE	Accrual	35.90	
	100-14-1400-523900-000	POSTAGE	Accrual	50.00	
	100-14-1400-531000-000	SUPPLIES	Accrual	631.66	
	100-14-1400-531000-000	SUPPLIES	Accrual	-30.01	
	100-14-1400-531000-000	SUPPLIES	Accrual	-30.01	
	100-14-1400-531000-000	SUPPLIES	Accrual	125.88	
	100-14-1400-531000-000	SUPPLIES	Accrual	45.21	
	100-14-1400-531000-000	SUPPLIES	Accrual	74.50	
	100-42-4221-541400-000	M&R- PAVED & UNPAVED ROADS	Accrual	54.25	
	100-42-4221-541400-000	M&R- PAVED & UNPAVED ROADS	Accrual	102.65	
	100-42-4220-531000-000	SUPPLIES	Accrual	314.08	
	100-42-4220-531600-000	SMALL EQUIPMENT	Accrual	336.80	
	100-13-1300-523500-000	TRAVEL	Accrual	100.00	
	100-13-1300-531000-000	SUPPLIES	Accrual	47.98	
	100-42-1500-531300-000	FOOD & VENDING SERVICES	Accrual	301.96	
	100-90-3920-542200-000	EMA GRANT EXPENSE	Accrual	2,111.20	
	100-91-3910-531000-000	SUPPLIES	Accrual	26.16	
	100-65-6500-531003-000	SUPPLIES - ADMINISTRATIVE	Accrual	44.14	
142965	07/14/2026	1136 GALL'S, LLC	Check	No	12.65
	100-34-3326-512900-000	UNIFORMS	Accrual	12.65	
142966	07/14/2026	3944 GEORGIA PAWS	Check	No	175.00
	100-18-1565-522201-000	CONTRACT SERVICES - BLDG & GROUNDS		175.00	
142967	07/14/2026	5435 GRIFFIN MATTRESS COMPANY	Check	No	1,410.00
	100-80-3520-522200-000	EQUIPMENT		1,410.00	
142968	07/14/2026	5430 HONEYSUCKLE ACRES HAULING LLC	Check	No	600.00
	100-42-4221-541400-000	M&R- PAVED & UNPAVED ROADS		600.00	
142969	07/14/2026	2801 KIMBLE'S FOOD BY DESIGN	Check	No	1,300.14
	100-32-3350-531300-000	FOOD FOR INMATES	Accrual	379.57	
	100-32-3350-531300-000	FOOD FOR INMATES		920.57	
142970	07/14/2026	5337 KOFIELD TECHNOLOGIES INC	Check	No	500.00
	100-21-2180-523850-000	CONTRACT SERVICES		500.00	
142971	07/14/2026	5416 LABORATORY CORP OF AMERICA HOLDINGS	Check	No	43.27

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
		100-32-3370-523100-000 INMATE MEDICAL	Accrual	43.27	
142972	07/14/2026	3120 LANGUAGE LINE SERVICES	Check	No	9.19
		100-23-2400-523850-000 PROFESSIONAL SERVICES	Accrual	9.19	
142973	07/14/2026	3842 FRED J LEONARD JR	Check	No	648.34
		100-80-3520-522200-000 EQUIPMENT		648.34	
* 142975	07/14/2026	4556 NAPA AUTO PARTS - ATL133	Check	No	1,953.15
		100-72-7130-542200-000 VEHICLES MAINTENANCE	Accrual	36.83	
		100-33-3323-522200-000 VEHICLES- M&R	Accrual	424.72	
		100-33-3323-522200-000 VEHICLES- M&R	Accrual	22.35	
		100-42-4220-522200-000 EQUIPMENT M&R	Accrual	146.25	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	-75.98	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	-89.97	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	159.52	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	51.91	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	221.40	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	75.03	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	124.97	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	245.16	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	356.94	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	178.04	
		100-42-4220-542200-000 VEHICLES- M&R	Accrual	75.98	
142976	07/14/2026	1000 OFFICE DEPOT	Check	No	60.34
		100-16-1545-531000-000 SUPPLIES	Accrual	60.34	
142977	07/14/2026	1797 PIKE JOURNAL REPORTER	Check	No	220.56
		100-14-1400-523300-000 ADVERTISING	Accrual	193.16	
		100-16-1545-531000-000 SUPPLIES		27.40	
142978	07/14/2026	1257 Peace Officers' Annuity and Benefit Fund	Check	No	70.00
		100-34-3326-512400-000 RETIREMENT CONTRIBUTIONS		35.00	
		100-33-3300-512400-000 RETIREMENT CONTRIBUTIONS		35.00	
142979	07/14/2026	1178 RICOH	Check	No	33.11
		100-21-2180-523850-000 CONTRACT SERVICES	Accrual	33.11	
142980	07/14/2026	5314 SD ADVERTISING & MARKETING	Check	No	199.00
		100-14-1500-523850-000 CONTRACT SERVICES		199.00	
142981	07/14/2026	1304 SHRED-X CORPORATION	Check	No	125.00
		100-33-3300-521200-000 CONTRACT SERVICES	Accrual	125.00	
142982	07/14/2026	2212 SOUTHERN HEALTH PARTNERS	Check	No	7,995.90
		100-32-3370-523100-000 INMATE MEDICAL		7,995.90	
142983	07/14/2026	1523 SPALDING REGIONAL HOSPITAL	Check	No	2,357.42
		100-32-3370-523100-000 INMATE MEDICAL	Accrual	1,428.78	
		100-32-3370-523100-000 INMATE MEDICAL	Accrual	928.64	

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Cash Account 100-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
142984	07/14/2026	2322 T&T UNIFORMS 100-33-3300-512900-000 UNIFORMS	Check	No 666.00	666.00
142985	07/14/2026	4677 TYLER TECHNOLOGIES, INC 100-21-2180-523850-000 CONTRACT SERVICES 100-21-2180-523850-000 CONTRACT SERVICES	Check Accrual	No 2,073.00 636.00	2,709.00
142986	07/14/2026	1370 UPSON COUNTY SHERIFF'S OFFICE 100-32-3350-523850-000 SUPPORT OF INMATES	Check Accrual	No 490.00	490.00
142987	07/14/2026	2576 VULCAN MATERIALS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS 100-42-4221-541400-000 M&R- PAVED & UNPAVED ROADS	Check	No 5,820.76 943.92	6,764.68
142988	07/14/2026	2081 WALTHALL OIL COMPANY 100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION 100-00-1000-113600-000 INVENTORY-FUEL CONSUMPTION	Check	No 6,272.80 9,471.19	15,743.99
142989	07/14/2026	4841 WLS TECH, INC 100-80-3510-522200-000 VEHICLE R & M	Check	No 3,156.98	3,156.98
* 142996	07/17/2026	1072 CHAPTER 13 TRUSTEE, M.D. GA 100-01-1000-121530-000 CHPTR 13 PAYABLE	Check	No 704.00	704.00
142997	07/17/2026	4067 FAMILY SUPPORT REGISTRY 100-01-1000-121510-000 CHILD SPT-GA PAYABLE 100-01-1000-121510-000 CHILD SPT-GA PAYABLE	Check	No 152.30 360.55	512.85
142998	07/14/2026	5438 ACCG - IRMA 100-13-1000-523100-000 ACCG-INS - PROPERTY & LIABILITY	Check	No 345,620.00	345,620.00
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	171	\$963,492.32
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	171	\$963,492.32

* Denotes Check Numbers that are out of sequence.

Georgia Fund 1 - Investment Accounts
Pike County, GA

General Fund Account	Balance	
Pooled Investments:	7/20/2026	
Cash Reserves	\$	4,202,599.65
LMIG	\$	1,016,773.80
ARPA	\$	1,791,766.82
	\$	7,011,140.27

Impact Fee Account	Balance	
Pooled Investments:	7/20/2026	
Residential Impact Fee	\$	1,500,537.92
Commercial Impact Fee	\$	272,261.00
	\$	1,772,798.92

	Balance	
SPLOST Account:	7/20/2026	
SPLOST 16 - Construction	\$	358,616.14

Total Georgia Fund 1		
Investment:	\$	9,142,555.33

Balances as of :	7/20/2026
General ledger	
IMPACT FEES	
Residential	1,828,272.53
Commercial	293,377.04
Due to General Fund	-
Total	2,121,649.57

Departments	Account Numbers	Balances
Sheriff	210-03-1000-341320-033	195,316.38
Jail	210-03-1000-341320-034	565,200.06
Fire	210-03-1000-341320-035	470,753.05
E-911	210-03-1000-341320-038	291,165.01
Roads	210-03-1000-341320-042	183,620.49
Parks	210-03-1000-341320-061	117,878.84
Library	210-03-1516-341320-065	123,325.05
Administration	210-03-1516-341320-074	49,460.77
CIE Prep	210-03-1516-341390-074	10,749.59
Interest	210-03-1000-361000-000	114,180.33
Total Impact Fees		2,121,649.57

CURRENT AND ACTIVE PROJECTS FOR FISCAL YEARS 2025/2026

Account Numbers	Budgeted Funds	Expenditures	Balance	Explanation	RMM
210-42-1000-572000-000	85,000.00	85,000.00	0.00	GDOT Bridge Paving - Williams Mill Rd. / Fuel System Upgrade	6/11/2025
210-65-1000-572000-000	15,100.00	15,035.60	64.40	Annual Book Purchases for Library	6/11/2025
210-74-1516-521300-000	102,200.00	87,584.00	14,616.00	Update Impact Fee Program	2/14/2024
210-61-1000-572000-001	194,250.00	42,200.00	152,050.00	PCPRA Rec. Complex - Phase 2 DNR Grant	2/11/2026
210-38-1000-572000-000	6,800.00	6,800.00	0.00	NG911 Road Centerline Editing - Phase 1	1/14/2026

PEACH STATE AIRPORT - IMPACT FEE CREDIT					
			MTG DATE		
CREDIT AMOUNT		219,060.00	5/27/2008	NEW BUSINESS LINE F	
CONSTRUCT HANGER		(3,210.67)	3/26/2019	LINE F - PERMIT # 2019-01-044	
SECOND HANGER		(3,696.91)	3/26/2019	LINE G - PERMIT # 2019-02-044	
DEEDED BACK PROPERTY		(39,000.00)	6/13/2018	SCM 11 EXECUTIVE SESSION	
WAREHOUSING		(1,848.46)	10/9/2019	PERMIT # 2019-09-339	
WAREHOUSING		(1,848.46)	10/9/2019	PERMIT # 2019-09-340	
WATER LINE IMPROVEMENTS		(39,970.13)			
Credit Materials not used		1,282.76	4/9/2021	Returned Macon Supply	
Peach State Phase II		(82,622.34)	4/5/2022	Phase II Water Improvements	
WAREHOUSING - 430 Downwind Dr		(3,614.76)	8/15/2024	PERMIT # 2400321	
WAREHOUSING - 421 Jonathans Roost		(1,848.46)	9/23/2024	PERMIT # 2400341	
Residential Condominium - 421 Jonathans Roost		(2,345.13)	9/23/2024	PERMIT # 2400341	
WAREHOUSING - Downwind Dr Lot B		(1,848.46)	12/5/2024	PERMIT # 2400406	
Residential Condominium - Downwind Dr Lot B		(2,345.13)	12/5/2024	PERMIT # 2400406	
WAREHOUSING - Downwind Dr Lot C		(1,848.46)	12/5/2024	PERMIT # 2400407	
Residential Condominium - Downwind Dr Lot C		(2,345.13)	12/5/2024	PERMIT # 2400407	
WAREHOUSING - 74 Downwind Dr		(2,587.84)	12/5/2024	PERMIT # 2400409	
WAREHOUSING - 420 Downwind Dr		(1,283.65)	1/23/2024	PERMIT # 2400420	
WAREHOUSING - 410 Downwind Dr		(1,283.65)	1/23/2024	PERMIT # 2400421	
WAREHOUSING - 400 Downwind Dr		(1,283.65)	1/23/2024	PERMIT # 2400422	
Residential Condominium - 420 Downwind Dr		(2,345.13)	7/9/2025	PERMIT # 2400420	
WAREHOUSING - 330 Downwind Dr		(1,848.46)	12/1/2025	PERMIT # 2500472	
WAREHOUSING - 310 Downwind Dr		(1,848.46)	12/1/2025	PERMIT # 2500473	
WAREHOUSING - 300 Downwind Dr		(1,848.46)	12/1/2025	PERMIT # 2500474	
Residential Condominium - 330 Downwind Dr		(2,345.13)	12/1/2025	PERMIT # 2500472	
Residential Condominium - 310 Downwind Dr		(2,345.13)	12/1/2025	PERMIT # 2500473	
Residential Condominium - 300 Downwind Dr		(2,345.13)	12/1/2025	PERMIT # 2500474	
BALANCE		10,585.57			

ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 231-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1039	07/07/2026	1224 MCINTOSH TRAIL CSB	Check	No	833.34
		231-55-5436-572000-000 McIntosh Trail Behavioral Health		833.34	
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	1	\$833.34
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	1	\$833.34

* Denotes Check Numbers that are out of sequence.

REVENUE & EXPENDITURE STATEMENT
06/25/2026 To 06/30/2026

PIKE COUNTY BOARD OF COMMISSIONERS
FY 2025-2026

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

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100 General Fund					
Revenue					
100-03-1000-311750-000 FRANCHISE FEE TAX- Te	4,000.00	0.00	2,772.15	1,227.85	69
100-03-1000-371000-061 Rec Authority Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-080 PC Fire Donations - reven	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-091 Animal Shelter Donations	500.00	0.00	0.00	500.00	0
100-03-1330-314200-081 BEER & WINE EXCISE	45,000.00	3,838.81	45,521.29	-521.29	101
100-03-1330-316100-000 Business/ Occupation Lic	45,000.00	71.00	52,068.90	-7,068.90	116
100-03-1330-316300-000 FINANCIAL INSTITUTION	93,000.00	0.00	96,120.00	-3,120.00	103
100-03-1330-321100-081 BEER & WINE LICENSE	13,200.00	0.00	14,541.23	-1,341.23	110
100-03-1400-341900-014 Municipal Election Service	5,000.00	0.00	5,703.87	-703.87	114
100-03-1400-341901-000 Elections - Board of Educa	5,000.00	0.00	0.00	5,000.00	0
100-03-1400-341910-000 Election Qualifying Fees	5,000.00	1,268.94	4,395.35	604.65	88
100-03-1500-340000-000 Misc Revenue	20,000.00	3,273.64	14,404.03	5,595.97	72
100-03-1500-341400-000 Printing & Copying Servi	200.00	0.95	75.00	125.00	38
100-03-1500-361000-000 Interest Revenue	120,000.00	13.76	121,915.27	-1,915.27	102
100-03-1500-392100-000 Sale of Assets	2,324,569.00	0.00	2,758,986.11	-434,417.11	119
100-03-1510-349300-000 BAD CHECK FEES	100.00	0.00	25.00	75.00	25
100-03-1514-313100-000 LOCAL OPTION SALES T	2,000,000.00	186,779.27	2,074,858.09	-74,858.09	104
100-03-1514-316200-082 Insurance Premium Tax	1,450,000.00	0.00	1,563,590.03	-113,590.03	108
100-03-1516-342310-000 FINGERPRINTING - ALC	500.00	0.00	421.25	78.75	84
100-03-1545-311000-000 General Property Taxes	10,649,035.00	0.00	9,100,185.09	1,548,849.91	85
100-03-1545-311120-000 Timber Tax	10,000.00	0.00	8,879.66	1,120.34	89
100-03-1545-311200-000 Property Tax - Prior Year	180,000.00	0.00	267,655.89	-87,655.89	149
100-03-1545-311310-000 Motor Vehicle Tax	130,000.00	0.00	109,565.12	20,434.88	84
100-03-1545-311313-000 Motor Vehicle Admin Fees	18,000.00	0.00	19,182.85	-1,182.85	107
100-03-1545-311315-000 Motor Vehicle - TAVT	1,723,000.00	0.00	1,694,569.84	28,430.16	98
100-03-1545-311320-000 Mobile Home	12,000.00	0.00	7,931.10	4,068.90	66
100-03-1545-311340-000 Intangible Tax	150,000.00	14,187.74	173,548.37	-23,548.37	116
100-03-1545-311500-000 Property Not on Digest	60,000.00	0.00	0.00	60,000.00	0
100-03-1545-319000-000 Penalties & Interest - Taxe	30,000.00	0.00	60,880.30	-30,880.30	203
100-03-1545-319900-000 Cost & Interest - Taxes	25,000.00	0.00	32,985.91	-7,985.91	132
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	70,000.00	0.00	63,685.70	6,314.30	91
100-03-1545-341940-000 Tax Collection - Commissi	340,000.00	0.00	397,628.48	-57,628.48	117
100-03-1545-346900-000 Tag Mailout Fees	5,000.00	0.00	10,406.75	-5,406.75	208
100-03-1545-383000-000 Insurance Reimbursemen	10,000.00	14,520.00	131,160.61	-121,160.61	1,312
100-03-1550-311400-000 Heavy Equipment - Taxes	3,000.00	0.00	1,835.62	1,164.38	61
100-03-2150-311600-000 Real Estate Transfer	50,000.00	4,640.90	63,209.46	-13,209.46	126
100-03-2150-351110-000 Clerk of Superior Court	140,000.00	16,468.33	182,859.47	-42,859.47	131

REVENUE & EXPENDITURE STATEMENT
06/25/2026 To 06/30/2026

PIKE COUNTY BOARD OF COMMISSIONERS
FY 2025-2026

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100-03-2400-351130-000 Magistrate Court	15,000.00	1,848.92	31,978.08	-16,978.08	213
100-03-2400-351130-091 Animal Ordinance Violation	5,000.00	461.35	1,298.30	3,701.70	26
100-03-2400-351131-000 Sheriff Services - Magistrate	23,000.00	2,500.00	38,683.00	-15,683.00	168
100-03-2450-351150-000 Probate Court	150,000.00	15,706.11	181,183.64	-31,183.64	121
100-03-3300-342000-000 Sheriff Services - Superior	30,000.00	2,108.00	30,949.65	-949.65	103
100-03-3300-342100-000 Sheriff Service -Board of E	250,000.00	0.00	103,530.88	146,469.12	41
100-03-3300-371000-000 Back the Blue Donation D	0.00	0.00	5,735.28	-5,735.28	*100
100-03-3326-342330-000 INMATE HOUSING REVENUE	5,000.00	980.00	19,030.00	-14,030.00	381
100-03-3420-389001-000 Restitution - Other	500.00	150.00	1,604.23	-1,104.23	321
100-03-3500-371000-080 FIRE DEPT DONATIONS	0.00	875.00	1,475.00	-1,475.00	*100
100-03-3910-346110-000 Animal Control Shelter Fees	0.00	0.00	180.00	-180.00	*100
100-03-3920-331151-000 HAZARD MITIGATION GRANTS	11,340.00	0.00	0.00	11,340.00	0
100-03-3960-334151-000 GSWCC WATERSHED DISTRICT	1,500.00	0.00	0.00	1,500.00	0
100-03-4000-343000-000 Culvert Permit Fees	25,000.00	400.00	19,600.00	5,400.00	78
100-03-4226-346901-000 SALE OF SCRAP METAL	2,500.00	0.00	2,474.90	25.10	99
100-03-4530-344150-045 TRANSFER STATION LEASES	10,000.00	0.00	10,000.00	0.00	100
100-03-5431-334103-000 GEMA/HS - EMPG performance	7,600.00	0.00	0.00	7,600.00	0
100-03-5520-346000-000 SENIOR CITIZEN CENTER	90,000.00	0.00	79,944.25	10,055.75	89
100-03-5520-371000-000 Senior Center Donations	0.00	0.00	2,000.00	-2,000.00	*100
100-03-6500-347100-000 LIBRARY COPIER FEES	2,500.00	0.00	1,167.78	1,332.22	47
100-03-7220-322200-000 Building Permits	290,000.00	10,272.40	303,603.40	-13,603.40	105
100-03-7400-322210-000 Zoning & Land Use Fees	25,000.00	200.00	26,593.23	-1,593.23	106
100-03-7410-323900-000 Plat Reviews	3,000.00	0.00	650.00	2,350.00	22
100-03-7410-323901-000 CODE ENFORCEMENT SERVICES	1,000.00	0.00	50.00	950.00	5
100-03-7510-346900-000 ADMIN FEE - DEVELOPMENT	116,968.00	8,343.97	115,871.64	1,096.36	99
Revenue Subtotal	\$20,803,012.00	\$288,909.09	\$20,059,171.05	\$743,840.95	96
Expenditure					
100-10-1310-579000-000 CONTINGENCIES	100,000.00	0.00	0.00	100,000.00	0
100-13-1000-512101-000 HRA Contribution	5,500.00	608.25	1,654.49	3,845.51	30
100-13-1000-523100-000 ACCG-INS - PROPERTY	300,000.00	0.00	302,089.00	-2,089.00	101
100-13-1000-523200-000 COMMUNICATIONS - PH	10,000.00	0.00	8,426.43	1,573.57	84
100-13-1000-523900-000 EMPLOYEE SCREENING	850.00	0.00	945.00	-95.00	111
100-13-1300-512600-000 UNEMPLOYMENT PAYMENT	5,000.00	0.00	0.00	5,000.00	0
100-13-1300-512900-000 UNIFORMS	250.00	0.00	0.00	250.00	0
100-13-1300-523201-000 CELL PHONE COMMUNICATIONS	600.00	49.00	588.06	11.94	98
100-13-1300-523232-000 EQUIPMENT RENTAL	2,000.00	0.00	2,159.64	-159.64	108
100-13-1300-523300-000 LEGAL PUBLICATION	7,500.00	244.26	3,220.94	4,279.06	43
100-13-1300-523500-000 TRAVEL	20,940.00	100.00	14,460.69	6,479.31	69
100-13-1300-523600-000 DUES & FEES	8,000.00	0.00	7,580.09	419.91	95

REVENUE & EXPENDITURE STATEMENT
06/25/2026 To 06/30/2026

PIKE COUNTY BOARD OF COMMISSIONERS
FY 2025-2026

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100-13-1300-523700-000 TRAINING	13,050.00	0.00	7,078.31	5,971.69	54
100-13-1300-523850-000 CONTRACT SERVICES	65,000.00	125.00	61,913.66	3,086.34	95
100-13-1300-523900-000 POSTAGE	2,400.00	110.26	2,220.83	179.17	93
100-13-1300-531000-000 SUPPLIES	7,500.00	438.64	7,978.55	-478.55	106
100-13-1300-531270-000 GAS/DIESEL	200.00	0.00	93.25	106.75	47
100-13-1300-531400-000 LEGAL RESOURCES	2,500.00	0.00	0.00	2,500.00	0
100-13-1310-511100-000 REGULAR (COMM) EMPL	155,547.00	12,879.56	154,554.72	992.28	99
100-13-1310-512100-000 GROUP (COMM) INSURANCE	74,465.00	6,068.06	75,024.00	-559.00	101
100-13-1310-512200-000 FICA & MEDICARE	11,900.00	856.11	11,194.85	705.15	94
100-13-1310-512700-000 WORKERS COMPENSATION	121,000.00	0.00	93,096.00	27,904.00	77
100-13-1320-511100-000 REGULAR (CO MGR) EMPL	65,000.00	2,867.86	65,117.86	-117.86	100
100-13-1320-512100-000 GROUP (CO MGR) INSURANCE	10,065.00	0.00	0.00	10,065.00	0
100-13-1320-512200-000 FICA & MEDICARE	4,973.00	215.00	4,908.16	64.84	99
100-13-1320-512400-000 RETIREMENT CONTRIBUTION	10,612.00	0.00	0.00	10,612.00	0
100-13-1330-511100-000 REGULAR (ADMINISTRATIVE)	247,239.00	11,382.39	244,328.36	2,910.64	99
100-13-1330-512100-000 GROUP (ADM) INSURANCE	47,432.00	2,524.94	24,139.44	23,292.56	51
100-13-1330-512200-000 FICA & MEDICARE	19,062.00	833.53	18,539.72	522.28	97
100-13-1330-512400-000 RETIREMENT CONTRIBUTION	27,282.00	91.53	29,527.59	-2,245.59	108
100-13-1330-523300-000 Advertising & Legal Public	3,600.00	0.00	1,012.04	2,587.96	28
100-13-1500-521200-000 PROF SVC - SALARY STAFF	20,000.00	0.00	19,881.00	119.00	99
100-13-1500-523901-000 BANK SERVICE CHARGES	500.00	0.00	9,097.30	-8,597.30	1,819
100-13-1512-582301-000 PENALTIES & LATE CHARGES	0.00	4,207.63	4,207.63	-4,207.63	*100
100-13-1530-521200-000 PROFESSIONAL SVC - LEGAL	96,000.00	0.00	96,653.58	-653.58	101
100-13-1530-521201-000 PROF SVC - ATTORNEY	10,000.00	0.00	14,403.75	-4,403.75	144
100-13-1540-573000-000 EMPLOYEE RECOGNITION	8,500.00	512.00	512.00	7,988.00	6
100-13-1560-521200-000 PROF SVC - AUDIT	35,000.00	0.00	32,414.00	2,586.00	93
100-13-3000-523101-000 ACCG-INS - PTSD FIRST	15,000.00	0.00	11,308.00	3,692.00	75
100-13-4400-531210-000 WATER/SEWAGE	1,200.00	97.75	1,135.50	64.50	95
100-13-4600-531530-000 ELECTRICITY	7,000.00	354.02	5,940.66	1,059.34	85
100-13-8000-582016-000 UNITED BANK LOAN 38C	127,569.00	0.00	63,259.90	64,309.10	50
100-14-1400-511100-000 REGULAR EMPLOYEES	191,113.00	9,464.00	187,448.67	3,664.33	98
100-14-1400-511200-000 Board Compensation	4,000.00	588.00	2,760.00	1,240.00	69
100-14-1400-512100-000 GROUP INSURANCE	46,407.00	2,580.65	27,489.27	18,917.73	59
100-14-1400-512101-000 HRA CONTRIBUTION	1,750.00	955.63	2,875.74	-1,125.74	164
100-14-1400-512200-000 FICA & MEDICARE	14,926.00	715.58	14,118.97	807.03	95
100-14-1400-512400-000 RETIREMENT CONTRIBUTION	9,059.00	0.00	17,052.00	-7,993.00	188
100-14-1400-522200-000 REPAIRS & MAINTENANCE	500.00	0.00	0.00	500.00	0
100-14-1400-523200-000 COMMUNICATIONS - PHONE	1,525.00	0.00	1,545.11	-20.11	101
100-14-1400-523300-000 ADVERTISING	800.00	256.88	1,645.62	-845.62	206

REVENUE & EXPENDITURE STATEMENT
06/25/2026 To 06/30/2026

PIKE COUNTY BOARD OF COMMISSIONERS
FY 2025-2026

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
100-14-1400-523500-000 TRAVEL	6,000.00	678.97	7,302.57	-1,302.57	122
100-14-1400-523600-000 DUES & FEES	700.00	0.00	618.00	82.00	88
100-14-1400-523700-000 TRAINING	2,300.00	0.00	3,221.50	-921.50	140
100-14-1400-523850-000 Poll Workers - Contract S	104,128.00	90.00	53,423.78	50,704.22	51
100-14-1400-523900-000 POSTAGE	3,500.00	280.76	2,043.00	1,457.00	58
100-14-1400-531000-000 SUPPLIES	12,000.00	934.71	40,468.10	-28,468.10	337
100-14-1400-542500-000 OTHER EQUIPMENT	1,000.00	0.00	581.85	418.15	58
100-14-1500-523850-000 CONTRACT SERVICES	27,500.00	1,476.18	30,005.22	-2,505.22	109
100-14-4400-531210-000 WATER /SEWAGE	350.00	28.14	338.73	11.27	97
100-14-4600-531530-000 ELECTRICITY EXP	2,500.00	236.41	2,600.11	-100.11	104
100-14-4700-531520-000 NATURAL GAS EXPENSE	250.00	0.00	285.46	-35.46	114
100-15-1000-523300-000 LEGAL PUBLICATION	200.00	0.00	0.00	200.00	0
100-15-1000-523500-000 BD OF EQ TRAVEL	400.00	0.00	0.00	400.00	0
100-15-1000-523700-000 BD OF EQ TRAINING	1,000.00	0.00	636.00	364.00	64
100-15-1000-531000-000 BD OF EQ - SUPPLIES	50.00	0.00	0.00	50.00	0
100-15-1330-521100-000 BD OF EQ PER DIEM	1,400.00	0.00	800.00	600.00	57
100-15-1330-521200-000 Comp Pay	1,000.00	0.00	0.00	1,000.00	0
100-15-1550-523900-000 POSTAGE	150.00	0.00	0.00	150.00	0
100-16-1545-511100-000 REGULAR EMPLOYEES	245,349.00	10,156.61	226,631.61	18,717.39	92
100-16-1545-512100-000 GROUP INSURANCE	43,076.00	2,433.45	39,014.85	4,061.15	91
100-16-1545-512101-000 HRA CONTRIBUTION	1,500.00	0.00	1,255.45	244.55	84
100-16-1545-512200-000 FICA & MEDICARE	18,770.00	726.47	16,688.21	2,081.79	89
100-16-1545-512400-000 RETIREMENT CONTRIB	13,860.00	0.00	13,942.00	-82.00	101
100-16-1545-521200-000 PROFESSIONAL SVC	9,300.00	0.00	9,095.43	204.57	98
100-16-1545-523200-000 COMMUNICATIONS - PH	2,200.00	0.00	1,946.48	253.52	88
100-16-1545-523300-000 ADVERTISING/LEGAL PL	50.00	0.00	0.00	50.00	0
100-16-1545-523400-000 PRINTING & BINDING	850.00	0.00	548.00	302.00	64
100-16-1545-523500-000 TRAVEL	800.00	0.00	1,071.08	-271.08	134
100-16-1545-523600-000 DUES & FEES	500.00	0.00	1,359.00	-859.00	272
100-16-1545-523700-000 TRAINING	865.00	0.00	0.00	865.00	0
100-16-1545-523850-000 CONTRACT SVC	39,500.00	1,399.77	31,467.26	8,032.74	80
100-16-1545-523900-000 POSTAGE	4,400.00	277.56	3,833.80	566.20	87
100-16-1545-531000-000 SUPPLIES	4,700.00	244.67	4,633.16	66.84	99
100-16-4400-531210-000 WATER / SEWAGE	360.00	29.42	354.12	5.88	98
100-16-4600-531530-000 ELECTRICITY EXP -TAX	2,250.00	216.71	2,280.71	-30.71	101
100-16-4700-531220-000 NATURAL GAS EXPENS	250.00	0.00	277.87	-27.87	111
100-17-1300-523201-000 CELL PHONE COMMUNI	1,500.00	157.56	1,978.06	-478.06	132
100-17-1550-511100-000 REGULAR EMPLOYEES	279,015.00	8,689.17	208,904.48	70,110.52	75
100-17-1550-511200-000 BOARD COMPENSATION	7,000.00	0.00	4,530.00	2,470.00	65

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100-17-1550-512100-000 GROUP INSURANCE	99,913.00	5,275.42	65,908.59	34,004.41	66
100-17-1550-512101-000 HRA CONTRIBUTION	4,500.00	51.75	3,167.46	1,332.54	70
100-17-1550-512200-000 FICA & MEDICARE	21,880.00	602.02	15,389.77	6,490.23	70
100-17-1550-512400-000 RETIREMENT CONTRIB	21,588.00	48.06	26,766.67	-5,178.67	124
100-17-1550-523200-000 COMMUNICATIONS - PH	2,250.00	0.00	1,509.07	740.93	67
100-17-1550-523300-000 ADVERTISING	500.00	0.00	63.72	436.28	13
100-17-1550-523400-000 PRINTING & BINDING	8,500.00	7,349.05	8,784.95	-284.95	103
100-17-1550-523500-000 TRAVEL	8,000.00	0.00	2,590.44	5,409.56	32
100-17-1550-523600-000 DUES & FEES	500.00	0.00	0.00	500.00	0
100-17-1550-523700-000 TRAINING	2,500.00	0.00	613.86	1,886.14	25
100-17-1550-523850-000 CONTRACT SVC	162,031.00	10,000.00	154,532.15	7,498.85	95
100-17-1550-523900-000 POSTAGE	1,500.00	53.46	651.75	848.25	43
100-17-1550-531000-000 SUPPLIES	2,000.00	35.48	2,199.60	-199.60	110
100-17-1550-531270-000 GAS/DIESEL	6,000.00	166.98	1,932.95	4,067.05	32
100-17-1550-542200-000 VEHICLES M&R	1,500.00	0.00	174.52	1,325.48	12
100-17-1550-542400-000 COMPUTERS	0.00	0.00	29.99	-29.99	*100
100-17-4400-531210-000 WATER/SEWAGE	500.00	35.81	431.07	68.93	86
100-17-4600-531530-000 ELECTRICITY	2,850.00	275.82	2,869.13	-19.13	101
100-17-4700-531220-000 NATURAL GAS	250.00	0.00	249.01	0.99	100
100-18-1300-523201-000 CELL PHONE COMMUNI	600.00	43.95	527.49	72.51	88
100-18-1565-511100-000 REGULAR EMPLOYEES	147,591.00	6,454.59	146,560.18	1,030.82	99
100-18-1565-511300-000 OVERTIME	1,000.00	0.00	84.55	915.45	8
100-18-1565-512100-000 GROUP INSURANCE	28,646.00	3,542.29	33,465.36	-4,819.36	117
100-18-1565-512101-000 HRA CONTRIBUTION	1,750.00	203.50	467.92	1,282.08	27
100-18-1565-512200-000 FICA & MEDICARE	11,368.00	442.83	10,468.52	899.48	92
100-18-1565-512400-000 RETIREMENT CONTRIB	16,476.00	0.00	10,946.00	5,530.00	66
100-18-1565-512900-000 UNIFORMS	750.00	0.00	666.51	83.49	89
100-18-1565-522100-000 CLEANING SUPPLIES	7,000.00	0.00	5,590.36	1,409.64	80
100-18-1565-522200-000 MAINTENANCE RPRS/E	114,700.00	3,293.54	68,370.99	46,329.01	60
100-18-1565-522201-000 CONTRACT SERVICES -	80,410.00	6,586.45	81,416.84	-1,006.84	101
100-18-1565-531210-000 WATER / SEWAGE	3,300.00	789.25	5,460.45	-2,160.45	165
100-18-1565-531520-000 PROPANE GAS	1,500.00	0.00	0.00	1,500.00	0
100-18-1565-531700-000 SUPPLIES - SMALL EQU	1,000.00	0.00	546.19	453.81	55
100-18-1565-542200-000 VEHICLES M& R	2,500.00	0.00	5,373.17	-2,873.17	215
100-18-4600-531530-000 ELECTRICITY EXPENSE	2,600.00	0.00	2,331.17	268.83	90
100-18-4700-531270-000 GAS/DIESEL	7,500.00	729.25	5,435.67	2,064.33	72
100-20-2000-521200-000 PROFESSIONAL SERVIC	10,000.00	0.00	184.76	9,815.24	2
100-20-2000-531300-000 FOOD	400.00	0.00	129.84	270.16	32
100-20-2000-531600-000 SMALL EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0

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100-20-2100-531100-000 SUPPLIES / MATERIALS	1,500.00	0.00	1,570.07	-70.07	105
100-20-2150-521100-000 CIRCUIT COURT	118,960.00	0.00	127,355.00	-8,395.00	107
100-20-2300-521100-000 COURT INTERPRETER /	0.00	9.19	776.79	-776.79	*100
100-20-2500-521100-000 COURT REPORTER	19,000.00	800.00	10,991.50	8,008.50	58
100-20-2700-523850-000 JUROR PER DIEM	10,000.00	0.00	10,000.00	0.00	100
100-20-2750-523200-000 COMMUNICATIONS - PH	2,200.00	0.00	1,740.42	459.58	79
100-20-2750-523851-000 Contract Services	4,000.00	0.00	2,000.00	2,000.00	50
100-20-2800-521000-000 GUARDIAN AD LITEM	26,000.00	0.00	26,000.04	-0.04	100
100-20-4400-531210-000 WATER / SEWAGE	1,130.00	97.75	1,165.65	-35.65	103
100-20-4600-531530-000 ELECTRICITY EXPENSE	30,000.00	2,400.93	29,665.46	334.54	99
100-21-2180-511100-000 REGULAR EMPLOYEES	229,787.00	10,215.41	233,271.77	-3,484.77	102
100-21-2180-512100-000 GROUP INSURANCE	58,425.00	6,335.34	65,594.01	-7,169.01	112
100-21-2180-512101-000 HRA CONTRIBUTION	3,500.00	834.04	2,839.78	660.22	81
100-21-2180-512200-000 FICA & MEDICARE	17,579.00	724.42	17,234.66	344.34	98
100-21-2180-512400-000 RETIREMENT CONTRIB	22,574.00	0.00	16,179.00	6,395.00	72
100-21-2180-522200-000 REPAIRS & MAINTENAN	0.00	0.00	820.00	-820.00	*100
100-21-2180-523200-000 COMMUNICATIONS - PH	1,912.00	0.00	1,457.09	454.91	76
100-21-2180-523300-000 ADVERTISING/ LEGAL P	500.00	0.00	0.00	500.00	0
100-21-2180-523400-000 PRINTING & BINDING	1,000.00	0.00	2,530.43	-1,530.43	253
100-21-2180-523500-000 TRAVEL	2,500.00	0.00	2,809.26	-309.26	112
100-21-2180-523600-000 DUES & FEES	600.00	0.00	1,200.00	-600.00	200
100-21-2180-523700-000 TRAINING	2,500.00	0.00	1,014.42	1,485.58	41
100-21-2180-523850-000 CONTRACT SERVICES	32,000.00	2,106.11	39,756.74	-7,756.74	124
100-21-2180-523900-000 POSTAGE	3,000.00	56.00	2,000.73	999.27	67
100-21-2180-531000-000 SUPPLIES	4,000.00	433.63	6,243.62	-2,243.62	156
100-21-2180-531400-000 LEGAL PUBLICATIONS	500.00	0.00	0.00	500.00	0
100-21-2180-542401-000 Historical Deed Indexing F	2,456.00	-899.65	2,908.67	-452.67	118
100-22-2200-521100-000 DISTRICT ATTORNEY	215,733.00	0.00	215,733.00	0.00	100
100-22-2200-523200-000 COMMUNICATIONS- PH	1,900.00	0.00	1,714.34	185.66	90
100-22-4700-522200-000 Contract Services	3,670.00	0.00	3,600.00	70.00	98
100-23-1300-523201-000 CELL PHONE - COMMUN	500.00	37.44	450.36	49.64	90
100-23-2400-511100-000 REGULAR EMPLOYEES	274,492.00	13,133.36	273,486.55	1,005.45	100
100-23-2400-512100-000 GROUP INSURANCE	28,860.00	862.23	24,208.02	4,651.98	84
100-23-2400-512101-000 HRA CONTRIBUTION	1,750.00	0.00	1,582.11	167.89	90
100-23-2400-512200-000 FICA & MEDICARE	20,999.00	970.38	20,512.63	486.37	98
100-23-2400-512400-000 RETIREMENT CONTRIB	17,225.00	81.50	10,394.89	6,830.11	60
100-23-2400-522200-000 CONTRACT SERVICES	15,987.00	0.00	16,420.19	-433.19	103
100-23-2400-523200-000 COMMUNICATIONS - PH	1,957.00	0.00	1,729.71	227.29	88
100-23-2400-523300-000 ADVERTISING	40.00	0.00	0.00	40.00	0

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100-23-2400-523400-000 PRINTING & BINDING	714.81	0.00	743.81	-29.00	104
100-23-2400-523500-000 TRAVEL	1,750.00	0.00	1,867.40	-117.40	107
100-23-2400-523600-000 DUES & FEES	1,816.00	0.00	1,667.03	148.97	92
100-23-2400-523700-000 TRAINING	1,000.00	0.00	195.00	805.00	20
100-23-2400-523850-000 PROFESSIONAL SERVIC	785.19	0.00	527.11	258.08	67
100-23-2400-523900-000 POSTAGE	1,668.00	144.72	1,985.04	-317.04	119
100-23-2400-531000-000 SUPPLIES	3,072.00	6.33	2,615.56	456.44	85
100-23-2400-531400-000 LEGAL PUBLICATIONS	850.00	0.00	535.01	314.99	63
100-24-2450-511100-000 REGULAR EMPLOYEES	193,646.00	8,729.77	185,478.06	8,167.94	96
100-24-2450-512100-000 GROUP INSURANCE	47,037.00	3,504.39	36,948.26	10,088.74	79
100-24-2450-512101-000 HRA CONTRIBUTION	3,000.00	922.00	2,007.66	992.34	67
100-24-2450-512200-000 FICA & MEDICARE	14,814.00	623.63	13,804.47	1,009.53	93
100-24-2450-512400-000 RETIREMENT CONTRIBI	5,094.00	0.00	7,962.00	-2,868.00	156
100-24-2450-522200-000 CONTRACT SERVICES	11,500.00	0.00	12,075.91	-575.91	105
100-24-2450-523200-000 COMMUNICATIONS - PH	2,139.00	0.00	1,728.69	410.31	81
100-24-2450-523500-000 TRAVEL	6,003.00	309.73	1,307.17	4,695.83	22
100-24-2450-523600-000 DUES & FEES	500.00	0.00	550.00	-50.00	110
100-24-2450-523700-000 TRAINING	3,320.00	0.00	2,774.00	546.00	84
100-24-2450-523900-000 POSTAGE	2,050.00	304.64	2,938.10	-888.10	143
100-24-2450-531000-000 SUPPLIES	6,000.00	324.22	4,006.17	1,993.83	67
100-28-2800-521000-000 PUBLIC DEFENDER	186,448.00	0.00	186,448.00	0.00	100
100-32-3326-523500-000 TRAVEL	200.00	0.00	73.35	126.65	37
100-32-3326-531000-000 INMATE SUPPLIES	24,000.00	2,275.37	15,092.34	8,907.66	63
100-32-3350-523850-000 SUPPORT OF INMATES	40,000.00	490.00	12,041.00	27,959.00	30
100-32-3350-531300-000 FOOD FOR INMATES	73,832.00	379.57	61,769.76	12,062.24	84
100-32-3370-523100-000 INMATE MEDICAL	125,486.00	3,216.29	112,510.27	12,975.73	90
100-33-1300-523201-000 CELL PHONE COMMUNI	19,205.00	0.00	15,980.64	3,224.36	83
100-33-3300-511100-000 REGULAR EMPLOYEES	1,656,668.34	76,693.51	1,663,001.74	-6,333.40	100
100-33-3300-511300-000 OVERTIME	103,185.00	5,590.96	103,331.08	-146.08	100
100-33-3300-512100-000 GROUP INSURANCE	459,245.00	26,142.67	281,060.35	178,184.65	61
100-33-3300-512101-000 HRA CONTRIBUTION	18,750.00	205.96	5,930.92	12,819.08	32
100-33-3300-512200-000 FICA & MEDICARE	141,249.00	5,902.18	131,099.55	10,149.45	93
100-33-3300-512400-000 RETIREMENT CONTRIBI	173,173.00	318.43	164,896.65	8,276.35	95
100-33-3300-512900-000 UNIFORMS	67,000.00	0.00	66,972.98	27.02	100
100-33-3300-521200-000 CONTRACT SERVICES	203,236.66	42,465.70	199,248.56	3,988.10	98
100-33-3300-523200-000 COMMUNICATIONS - PH	8,600.00	0.00	5,801.89	2,798.11	67
100-33-3300-523400-000 PRINTING & BINDING	2,362.00	0.00	1,461.59	900.41	62
100-33-3300-523500-000 TRAVEL	4,000.00	151.05	2,960.38	1,039.62	74
100-33-3300-523600-000 DUES & FEES	2,000.00	0.00	2,491.80	-491.80	125

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100-33-3300-523700-000 TRAINING	2,600.00	0.00	3,388.16	-788.16	130
100-33-3300-523900-000 POSTAGE	900.00	58.65	908.40	-8.40	101
100-33-3300-531000-000 SUPPLIES	33,000.00	1,344.29	29,090.04	3,909.96	88
100-33-3300-531270-000 GAS/DIESEL	93,500.00	11,075.54	104,172.22	-10,672.22	111
100-33-3321-531100-000 INVESTIGATION SUPPLI	2,000.00	0.00	948.02	1,051.98	47
100-33-3323-522200-000 VEHICLES- M&R	95,000.00	4,342.83	104,971.77	-9,971.77	110
100-33-3355-522200-000 REPAIRS & MAINTENAN	3,500.00	0.00	3,530.60	-30.60	101
100-33-4400-531210-000 WATER / SEWAGE	2,500.00	365.73	2,802.70	-302.70	112
100-33-4600-531530-000 ELECTRICITY EXPENSE	16,000.00	1,139.99	16,110.67	-110.67	101
100-33-4700-531220-000 NATURAL GAS EXP	1,600.00	72.57	1,177.20	422.80	74
100-34-3326-511100-000 REGULAR EMPLOYEES	801,907.00	40,773.16	816,458.36	-14,551.36	102
100-34-3326-511300-000 OVERTIME	60,100.00	4,582.67	69,445.65	-9,345.65	116
100-34-3326-512100-000 GROUP INSURANCE	154,205.00	10,326.98	126,721.72	27,483.28	82
100-34-3326-512101-000 HRA CONTRIBUTION	9,000.00	0.00	995.01	8,004.99	11
100-34-3326-512200-000 FICA & MEDICARE	70,074.00	3,269.00	66,596.60	3,477.40	95
100-34-3326-512400-000 RETIREMENT CONTRIBI	102,820.00	130.43	102,879.56	-59.56	100
100-34-3326-512900-000 UNIFORMS	5,500.00	12.65	6,721.83	-1,221.83	122
100-34-3326-521200-000 PROFESSIONAL SVC	2,250.00	0.00	462.04	1,787.96	21
100-34-3326-522200-000 REPAIRS & MAINTENAN	7,500.00	0.00	5,712.01	1,787.99	76
100-34-3326-523200-000 COMMUNICATIONS - PH	3,000.00	0.00	2,052.54	947.46	68
100-34-3326-523700-000 TRAINING	3,000.00	0.00	2,001.81	998.19	67
100-34-3326-523850-000 CONTRACT SERVICES	43,530.00	1,784.54	36,316.20	7,213.80	83
100-34-3326-523900-000 POSTAGE	150.00	0.74	29.53	120.47	20
100-34-3326-531000-000 SUPPLIES - JAIL	6,100.00	184.12	6,300.44	-200.44	103
100-34-3326-531270-000 GAS/DIESEL	12,000.00	1,507.57	14,787.00	-2,787.00	123
100-34-3326-542200-000 VEHICLES - M & R	6,000.00	0.00	1,184.24	4,815.76	20
100-34-3360-531700-000 RECORD BOOKS	1,200.00	0.00	0.00	1,200.00	0
100-34-4400-531210-000 WATER / SEWAGE - JAIL	12,055.00	2,356.25	14,118.26	-2,063.26	117
100-34-4600-531530-000 ELECTRICITY - JAIL	12,086.00	1,040.86	12,238.99	-152.99	101
100-34-4700-531220-000 NATURAL GAS - JAIL	1,500.00	66.99	1,086.65	413.35	72
100-37-3700-511100-000 REGULAR EMPLOYEES	25,000.00	1,404.86	20,708.32	4,291.68	83
100-37-3700-512100-000 GROUP INSURANCE	23,624.00	2,046.23	24,596.56	-972.56	104
100-37-3700-512200-000 FICA & MEDICARE	1,913.00	63.68	1,194.44	718.56	62
100-37-3700-522200-000 VEHICLES M&R	500.00	0.00	0.00	500.00	0
100-37-3700-522250-000 Transport	3,500.00	1,025.00	2,325.00	1,175.00	66
100-37-3700-523000-000 Other Purchased / Indiger	1,000.00	0.00	0.00	1,000.00	0
100-37-3700-523200-000 COMMUNICATIONS - PH	480.00	20.02	245.46	234.54	51
100-37-3700-523500-000 TRAVEL	2,400.00	0.00	1,923.11	476.89	80
100-37-3700-523600-000 DUES & FEES	450.00	300.00	450.00	0.00	100

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100-37-3700-523700-000 TRAINING	1,080.00	0.00	3,605.00	-2,525.00	334
100-37-3700-523850-000 CONTRACT SERVICES	162.00	0.00	4,351.27	-4,189.27	2,686
100-37-3700-531000-000 SUPPLIES	7,500.00	374.65	2,561.13	4,938.87	34
100-37-3700-531100-000 INVESTIGATION EXPENSE	200.00	0.00	0.00	200.00	0
100-37-3700-531270-000 GAS/DIESEL	250.00	0.00	330.51	-80.51	132
100-37-4600-531530-000 ELECTRICITY EXPENSE	150.00	0.00	123.25	26.75	82
100-38-3800-511100-000 REGULAR EMPLOYEES	0.00	20,926.95	20,926.95	-20,926.95	*100
100-38-3800-511300-000 OVERTIME	0.00	2,704.66	2,704.66	-2,704.66	*100
100-38-3800-512100-000 GROUP INSURANCE	0.00	6,033.39	6,033.39	-6,033.39	*100
100-38-3800-512200-000 FICA & MEDICARE	0.00	1,676.36	1,676.36	-1,676.36	*100
100-39-3940-572000-000 AMBULANCE CONTRACT	898,222.00	0.00	898,215.96	6.04	100
100-42-1000-542500-000 CAPITAL OUTLAY- OTHER	0.00	0.00	142,065.00	-142,065.00	*100
100-42-1300-523201-000 CELL PHONE COMMUNICATIONS	1,500.00	192.99	1,749.12	-249.12	117
100-42-1500-531300-000 FOOD & VENDING SERVICES	300.00	301.96	913.07	-613.07	304
100-42-4100-523200-000 COMMUNICATIONS- PHONE	2,800.00	0.00	2,629.80	170.20	94
100-42-4100-523300-000 ADVERTISING	150.00	0.00	525.69	-375.69	350
100-42-4210-511100-000 REGULAR EMPLOYEES	970,182.00	40,735.31	865,334.57	104,847.43	89
100-42-4210-511300-000 OVERTIME	20,000.00	2,991.86	13,615.22	6,384.78	68
100-42-4210-512100-000 GROUP INSURANCE	282,480.00	18,531.05	234,243.04	48,236.96	83
100-42-4210-512101-000 HRA CONTRIBUTION	12,250.00	1,274.66	5,193.47	7,056.53	42
100-42-4210-512200-000 FICA & MEDICARE	75,749.00	3,079.87	63,934.79	11,814.21	84
100-42-4210-512400-000 RETIREMENT CONTRIBUTION	98,945.00	132.13	92,572.67	6,372.33	94
100-42-4220-522000-000 SIGN M&R	12,000.00	1,277.75	18,545.26	-6,545.26	155
100-42-4220-522200-000 EQUIPMENT M&R	110,000.00	2,249.89	118,159.50	-8,159.50	107
100-42-4220-531000-000 SUPPLIES	5,000.00	615.58	5,108.76	-108.76	102
100-42-4220-531270-000 GAS/DIESEL	130,000.00	14,054.67	116,742.04	13,257.96	90
100-42-4220-531500-000 CULVERT PIPES	70,000.00	0.00	35,150.50	34,849.50	50
100-42-4220-531600-000 SMALL EQUIPMENT	7,500.00	1,316.79	8,804.77	-1,304.77	117
100-42-4220-542200-000 VEHICLES- M&R	80,000.00	2,606.89	78,898.15	1,101.85	99
100-42-4221-521341-000 ProfSrvcs-CDBGTanyardF	0.00	0.00	40,873.00	-40,873.00	*100
100-42-4221-541341-000 CapOutlay-CDBGTanyard	0.00	0.00	187,991.23	-187,991.23	*100
100-42-4221-541400-000 M&R- PAVED & UNPAVED	710,000.00	2,204.72	753,935.99	-43,935.99	106
100-42-4230-541400-000 M&R- BRIDGES	10,000.00	0.00	8,981.17	1,018.83	90
100-42-4270-523850-000 CONTRACT SVC	15,000.00	370.35	16,902.41	-1,902.41	113
100-42-4400-531210-000 WATER / SEWAGE	2,100.00	30.50	949.35	1,150.65	45
100-42-4600-531530-000 ELECTRICITY EXPENSE	6,500.00	42.00	5,943.37	556.63	91
100-42-4700-531520-000 PROPANE GAS EXPENSE	1,500.00	0.00	1,131.75	368.25	75
100-42-8000-581004-000 CAT LEAS# 70010402/70	40,304.00	0.00	33,408.67	6,895.33	83
100-42-8000-581013-000 FirstCitiznBank#083-0026	0.00	0.00	31,149.62	-31,149.62	*100

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100-42-8000-582013-000 Deere Lease# 100290017	55,267.00	0.00	55,266.92	0.08	100
100-42-8000-582205-000 CAT Lease#???? Skid Ste	14,800.00	0.00	14,803.08	-3.08	100
100-42-8000-582210-000 CAT Lease#???? Excavat	30,024.00	0.00	30,024.00	0.00	100
100-42-8000-582215-000 CAT Lease#???? Wheel L	32,080.00	0.00	32,079.12	0.88	100
100-42-8000-582220-000 CAT Lease#???? Dozier L	18,365.00	0.00	18,364.56	0.44	100
100-42-8000-582225-000 CAT Lease#???? Motor G	40,693.00	0.00	40,692.00	1.00	100
100-42-8000-582230-000 CAT Lease#???? Motor G	40,693.00	0.00	40,692.00	1.00	100
100-45-4560-523850-000 CONTRACT SERVICES	32,000.00	0.00	47,205.35	-15,205.35	148
100-50-5100-572000-000 BOARD OF HEALTH	87,300.00	0.00	87,300.00	0.00	100
100-54-5400-572000-000 DFACS	18,053.00	0.00	18,053.04	-0.04	100
100-55-5500-572000-000 MCINTOSH TRAIL RDC L	19,500.00	0.00	19,145.00	355.00	98
100-55-5540-572000-000 MCTRAIL-PUBLIC TRAN	10,500.00	0.00	10,500.00	0.00	100
100-56-5520-511100-000 REGULAR EMPLOYEES	105,375.00	4,210.56	96,388.59	8,986.41	91
100-56-5520-512100-000 GROUP INSURANCE - BI	9,613.00	1,748.25	10,270.27	-657.27	107
100-56-5520-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-56-5520-512200-000 FICA & MEDICARE	8,062.00	312.31	7,457.28	604.72	92
100-56-5520-512400-000 RETIREMENT CONTRIBI	4,103.00	0.00	4,199.00	-96.00	102
100-56-5520-521100-000 Contract Services	2,566.00	0.00	229.27	2,336.73	9
100-56-5520-523200-000 COMMUNICATIONS - PH	2,700.00	0.00	2,323.59	376.41	86
100-56-5520-523500-000 TRAVEL	600.00	0.00	0.00	600.00	0
100-56-5520-523700-000 TRAINING	125.00	0.00	0.00	125.00	0
100-56-5520-523900-000 POSTAGE	100.00	0.00	0.00	100.00	0
100-56-5520-531100-000 SUPPLIES	1,600.00	189.88	1,508.10	91.90	94
100-56-5520-531101-000 Senior Center 'Stepping U	0.00	0.00	1,139.21	-1,139.21	*100
100-56-5520-531210-000 WATER / SEWER SENIO	400.00	30.50	357.00	43.00	89
100-56-5520-531270-000 GAS / DIESEL	3,000.00	214.96	2,471.05	528.95	82
100-56-5520-531300-000 CONGREGATE MEAL EX	80,000.00	5,196.80	67,646.15	12,353.85	85
100-56-5520-531301-000 HOME DELIVERED MEA	92,602.00	5,609.31	63,813.61	28,788.39	69
100-56-5520-531530-000 ELECTRICITY - SENIOR	9,500.00	684.00	8,818.03	681.97	93
100-56-5520-542200-000 VEHICLE REPAIRS & MA	2,500.00	0.00	1,273.77	1,226.23	51
100-61-4750-523200-000 COMMUNICATIONS - PH	1,600.00	0.00	938.30	661.70	59
100-61-6110-511100-000 REGULAR EMPLOYEES	321,097.00	14,008.84	297,242.12	23,854.88	93
100-61-6110-512100-000 GROUP INSURANCE	97,817.00	8,668.95	96,469.89	1,347.11	99
100-61-6110-512101-000 HRA CONTRIBUTION	4,000.00	0.00	4,536.08	-536.08	113
100-61-6110-512200-000 FICA & MEDICARE	24,564.00	969.26	21,267.47	3,296.53	87
100-61-6110-512400-000 RETIREMENT CONTRIBI	26,797.00	0.00	28,704.00	-1,907.00	107
100-61-6110-521100-000 CONTRACT SERVICES	6,232.00	0.00	4,201.27	2,030.73	67
100-61-6120-572000-000 RECREATION AUTHORI	294,000.00	0.00	294,000.00	0.00	100
100-65-4750-523200-000 COMMUNICATIONS - PH	725.00	0.00	370.29	354.71	51

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100-65-6500-511100-000 LIBRARY EMPLOYEES	145,797.00	4,596.66	118,881.93	26,915.07	82
100-65-6500-512100-000 GROUP INSURANCE	27,788.00	1,573.51	12,532.09	15,255.91	45
100-65-6500-512101-000 HRA CONTRIBUTION	1,750.00	0.00	0.00	1,750.00	0
100-65-6500-512200-000 FICA & MEDICARE	11,154.00	345.93	9,021.11	2,132.89	81
100-65-6500-512400-000 RETIREMENT CONTRIB	3,352.00	0.00	4,004.00	-652.00	119
100-65-6500-521100-000 Contract Services	2,000.00	0.00	2,286.87	-286.87	114
100-65-6500-523300-000 ADVERTISING	250.00	0.00	159.30	90.70	64
100-65-6500-523500-000 TRAINING / TRAVEL	250.00	0.00	0.00	250.00	0
100-65-6500-523800-000 CONTRACTS / LICENSES	622.00	0.00	100.00	522.00	16
100-65-6500-523900-000 POSTAGE & POSTAL SE	166.00	0.00	121.60	44.40	73
100-65-6500-531003-000 SUPPLIES - ADMINISTR	4,000.00	44.14	3,051.49	948.51	76
100-65-6500-531220-000 NATURAL GAS EXPENSI	3,000.00	0.00	2,368.05	631.95	79
100-65-6500-531510-000 WATER	600.00	30.50	551.95	48.05	92
100-65-6500-531530-000 ELECTRICITY	11,500.00	1,341.17	11,186.32	313.68	97
100-65-6500-572000-000 LIBRARY BOARD	1,220.00	0.00	1,220.00	0.00	100
100-65-6590-572000-000 FLINT RIVER REG LIBRA	11,859.00	0.00	11,858.70	0.30	100
100-71-4400-531210-000 WATER / SEWAGE	600.00	0.00	1,277.50	-677.50	213
100-71-4410-523900-000 WATER AUTHORITY POS	1,500.00	702.09	4,181.34	-2,681.34	279
100-71-7120-523200-000 COMMUNICATIONS - PH	1,900.00	0.00	1,418.40	481.60	75
100-71-7120-572000-000 WATER AUTH	208,545.00	0.00	208,545.00	0.00	100
100-72-4600-531530-000 ELECTRICITY EXPENSE	5,000.00	326.00	3,660.00	1,340.00	73
100-72-7130-523200-000 COMMUNICATIONS - PH	1,500.00	37.44	2,078.02	-578.02	139
100-72-7130-523300-000 ADVERTISING	1,200.00	1,000.00	1,000.00	200.00	83
100-72-7130-523500-000 TRAVEL	2,000.00	94.27	1,761.13	238.87	88
100-72-7130-523600-000 DUES & FEES	500.00	0.00	355.00	145.00	71
100-72-7130-523700-000 TRAINING	3,200.00	0.00	2,677.38	522.62	84
100-72-7130-523850-000 UGA- CONTRACT SERVI	83,241.00	0.00	51,384.55	31,856.45	62
100-72-7130-523851-000 Contract Services - other	3,000.00	0.00	4,555.09	-1,555.09	152
100-72-7130-531000-000 SUPPLIES	3,000.00	67.35	2,960.01	39.99	99
100-72-7130-542200-000 VEHICLES MAINTENANC	1,000.00	36.83	483.79	516.21	48
100-72-7410-531270-000 GAS / DIESEL	1,500.00	314.48	1,190.31	309.69	79
100-73-7140-572000-000 STATE FORESTRY	9,517.00	0.00	9,517.00	0.00	100
100-74-1300-523201-000 CELL PHONE COMMUNI	1,500.00	112.32	1,351.08	148.92	90
100-74-4400-531210-000 WATER / SEWAGE	425.00	29.42	354.12	70.88	83
100-74-4600-531530-000 ELECTRICITY EXP	2,700.00	256.12	2,673.01	26.99	99
100-74-4700-531220-000 NATURAL GAS EXPENSI	300.00	0.00	238.49	61.51	79
100-74-7410-511100-000 REGULAR EMPLOYEES	290,289.00	12,505.90	276,144.58	14,144.42	95
100-74-7410-512100-000 GROUP INSURANCE	49,242.00	5,157.17	54,660.54	-5,418.54	111
100-74-7410-512101-000 HRA CONTRIBUTION	3,000.00	4.90	2,155.31	844.69	72

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100-74-7410-512200-000 FICA & MEDICARE	22,208.00	888.31	20,358.84	1,849.16	92
100-74-7410-512400-000 RETIREMENT CONTRIBI	27,556.00	33.47	29,778.11	-2,222.11	108
100-74-7410-521100-000 FIRE SAFETY INSPECTI	2,000.00	0.00	0.00	2,000.00	0
100-74-7410-523200-000 COMMUNICATIONS - PH	1,600.00	0.00	1,946.48	-346.48	122
100-74-7410-523300-000 ADVERTISING	2,000.00	106.20	1,208.51	791.49	60
100-74-7410-523600-000 DUES & FEES	500.00	0.00	225.00	275.00	45
100-74-7410-523700-000 TRAINING	5,000.00	0.00	0.00	5,000.00	0
100-74-7410-523850-000 CONTRACT SERVICES	27,000.00	0.00	28,089.10	-1,089.10	104
100-74-7410-523900-000 POSTAGE	1,500.00	0.00	464.31	1,035.69	31
100-74-7410-531000-000 SUPPLIES	4,000.00	635.18	3,184.19	815.81	80
100-74-7410-531270-000 GAS/DIESEL	6,000.00	515.72	4,471.36	1,528.64	75
100-74-7410-542200-000 VEHICLES M&R	2,000.00	0.00	0.00	2,000.00	0
100-76-1000-523201-000 CELL PHONE - COMMUN	0.00	37.44	620.70	-620.70	*100
100-76-7525-572000-000 AGRIBUSINESS AUTH	46,000.00	0.00	45,999.96	0.04	100
100-77-7510-511100-000 REGULAR EMPLOYEES	87,531.00	3,753.65	85,536.21	1,994.79	98
100-77-7510-512100-000 GROUP INSURANCE	12,020.00	745.49	11,903.34	116.66	99
100-77-7510-512200-000 FICA & MEDICARE	6,697.00	271.39	6,446.46	250.54	96
100-77-7510-512400-000 RETIREMENT CONTRIBI	8,858.00	0.00	8,969.00	-111.00	101
100-77-7510-523201-000 CELL PHONE - COMMUN	500.00	37.44	450.36	49.64	90
100-77-7510-523850-000 CONTRACT SERVICES	1,362.00	0.00	1,351.27	10.73	99
100-80-1000-512700-000 Firefighters Cancer/ Disab	5,500.00	0.00	5,061.26	438.74	92
100-80-1310-512900-000 Firefighter Per Diem	40,000.00	1,545.00	19,845.00	20,155.00	50
100-80-1550-523200-000 COMMUNICATIONS	15,000.00	630.17	15,840.34	-840.34	106
100-80-3040-521200-000 MEDICAL FEES	5,000.00	0.00	4,500.00	500.00	90
100-80-3080-511100-000 REGULAR EMPLOYEES	502,347.00	23,085.72	496,908.20	5,438.80	99
100-80-3080-511300-000 OVERTIME	10,000.00	0.00	0.00	10,000.00	0
100-80-3080-512200-000 FICA & MEDICARE	39,195.00	1,766.08	39,665.31	-470.31	101
100-80-3500-512900-000 UNIFORMS	7,500.00	0.00	7,206.57	293.43	96
100-80-3500-572000-000 MEANSVILLE MUTUAL A	5,000.00	0.00	5,000.00	0.00	100
100-80-3510-522200-000 VEHICLE R & M	62,000.00	0.00	62,528.08	-528.08	101
100-80-3510-523100-000 Property & Liability Ins.	42,000.00	0.00	37,886.18	4,113.82	90
100-80-3510-523500-000 TRAVEL	1,000.00	0.00	390.77	609.23	39
100-80-3510-523600-000 DUES AND FEES	500.00	0.00	248.00	252.00	50
100-80-3510-523900-000 POSTAGE	50.00	0.00	50.00	0.00	100
100-80-3510-531000-000 OFFICE SUPPLIES	1,750.00	63.02	1,614.60	135.40	92
100-80-3520-522200-000 EQUIPMENT	68,000.00	0.00	66,421.56	1,578.44	98
100-80-3520-531270-000 GAS / DIESEL	35,000.00	3,259.31	36,209.58	-1,209.58	103
100-80-3520-531700-000 AUXILIARY	500.00	0.00	135.29	364.71	27
100-80-3540-523701-000 FIRE TRAINING	15,000.00	334.00	13,134.39	1,865.61	88

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100-80-3550-523850-000 Contract Services	42,500.00	0.00	43,315.82	-815.82	102
100-80-3570-522310-000 ZEBULON BUILDING LE/	10,800.00	0.00	10,800.00	0.00	100
100-80-3570-542600-000 BUNKER GEAR	30,000.00	0.00	29,756.82	243.18	99
100-80-3630-523800-000 AMBULANCE LICENSES	2,500.00	0.00	0.00	2,500.00	0
100-80-3630-531100-000 MEDICAL SUPPLIES	12,500.00	0.00	9,972.77	2,527.23	80
100-80-3630-531101-000 PUBLIC SAFETY & EDUC	3,000.00	0.00	3,000.00	0.00	100
100-80-4400-531210-000 WATER EXPENSE	2,500.00	77.70	2,033.31	466.69	81
100-80-4600-531530-000 ELECTRICITY EXPENSE	18,500.00	406.00	18,703.86	-203.86	101
100-80-4700-531220-000 NATURAL GAS	1,000.00	0.00	211.71	788.29	21
100-80-4700-531520-000 PROPANE GAS EXPENS	10,000.00	76.50	5,583.97	4,416.03	56
100-90-1300-523900-000 POSTAGE	5.00	0.00	0.00	5.00	0
100-90-1550-523201-000 EMA - CELL PHONE	550.00	49.00	588.06	-38.06	107
100-90-3520-522200-000 E M A VEHICLE M & R	100.00	0.00	0.00	100.00	0
100-90-3520-523600-000 DUES & FEES	75.00	0.00	50.00	25.00	67
100-90-3520-531000-000 E M A MAINTENANCE SL	1,500.00	0.00	1,258.18	241.82	84
100-90-3520-531270-000 EMA GAS/FUEL - VEHIC	1,500.00	74.04	1,268.67	231.33	85
100-90-3520-531600-000 E M A SMALL EQUIPMEN	100.00	0.00	491.24	-391.24	491
100-90-3540-523703-000 E M A TRAINING	1,000.00	0.00	700.00	300.00	70
100-90-3610-531100-000 HAZARD MITIGATION GF	11,340.00	0.00	2,520.00	8,820.00	22
100-90-3630-522200-000 EMA CONTRACT SERVIK	12,000.00	0.00	8,069.40	3,930.60	67
100-90-3920-523200-000 COMMUNICATIONS - PH	0.00	0.00	219.17	-219.17	*100
100-90-3920-542200-000 EMA GRANT EXPENSE	15,197.00	2,111.20	6,409.66	8,787.34	42
100-90-4600-531530-000 EMA Electricity	1,500.00	0.00	1,359.01	140.99	91
100-90-4700-531520-000 PROPANE GAS EXPENS	250.00	0.00	0.00	250.00	0
100-91-3910-511100-000 REGULAR EMPLOYEES	76,898.00	3,327.78	72,105.28	4,792.72	94
100-91-3910-512100-000 GROUP INSURANCE	47,677.00	2,504.23	25,155.87	22,521.13	53
100-91-3910-512200-000 FICA & MEDICARE	5,883.00	226.39	5,012.32	870.68	85
100-91-3910-512400-000 RETIREMENT CONTRIBI	7,648.00	0.00	7,923.00	-275.00	104
100-91-3910-512900-000 Uniforms	200.00	0.00	191.44	8.56	96
100-91-3910-522200-000 BUILDING REPAIRS & M.	972.00	0.00	0.00	972.00	0
100-91-3910-523201-000 ANIMAL CONTROL - CEI	1,020.00	74.88	900.72	119.28	88
100-91-3910-523300-000 ADVERTISING	100.00	0.00	212.40	-112.40	212
100-91-3910-523700-000 EDUCATION & TRAINING	500.00	0.00	0.00	500.00	0
100-91-3910-523800-000 ANIMAL CONTROL LICEI	100.00	0.00	100.00	0.00	100
100-91-3910-523850-000 CONTRACT SERVICES	5,500.00	0.00	5,373.69	126.31	98
100-91-3910-523900-000 POSTAGE	100.00	4.44	31.08	68.92	31
100-91-3910-523901-000 OTHER SVCS - EMPLOY	500.00	0.00	110.00	390.00	22
100-91-3910-531000-000 SUPPLIES	800.00	26.16	439.65	360.35	55
100-91-3910-531210-000 WATER / SEWAGE EXPE	700.00	55.50	666.00	34.00	95

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100-91-3910-531270-000 GAS / DIESEL	4,300.00	612.56	4,175.35	124.65	97
100-91-3910-531520-000 NATURAL GAS EXPENSE	1,100.00	59.02	743.65	356.35	68
100-91-3910-531530-000 ELECTRICITY - ANIMAL S	3,250.00	0.00	2,217.59	1,032.41	68
100-91-3910-531600-000 SMALL EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0
100-91-3910-542200-000 VEHICLE REPAIR & MAINT	1,600.00	0.00	862.37	737.63	54
100-91-3910-823875-000 VETERINARY SERVICES	600.00	0.00	497.75	102.25	83
Expenditure Subtotal	\$17,415,304.00	\$680,894.93	\$16,533,497.33	\$881,806.67	95
Before Transfers	Deficiency Of Revenue Subtotal	\$3,387,708.00	-\$391,985.84	\$3,525,673.72	104
Other Financing Source					
100-98-1000-391200-275 TRANSFER IN FROM HC	2,400.00	0.00	0.00	2,400.00	0
Other Financing Source Subtotal	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0
Other Financing Use					
100-13-8000-581016-000 UNITEDBANK LOAN #381	2,192,000.00	0.00	2,241,479.81	-49,479.81	102
100-99-1000-611000-325 TRANSFER OUT L.M.I GI	200,000.00	0.00	0.00	200,000.00	0
100-99-1000-611000-350 TRANSFER OUT CAP (C	343,216.00	0.00	313,253.50	29,962.50	91
100-99-1000-611100-215 TRANSFER OUT- E911	654,892.00	0.00	0.00	654,892.00	0
Other Financing Use Subtotal	\$3,390,108.00	\$0.00	\$2,554,733.31	\$835,374.69	75
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$391,985.84	\$970,940.41	*100
206 Jail Construction & Operation					
Revenue					
206-03-1500-361000-000 INTEREST REVENUE	0.00	0.00	17.08	-17.08	*100
206-03-3326-342000-000 JAIL- SUPERIOR COURT	1,000.00	245.84	3,240.74	-2,240.74	324
206-03-3326-342100-000 JAIL- MAGISTRATE COU	500.00	103.16	1,397.56	-897.56	280
206-03-3326-342200-000 JAIL- PROBATE COURT	3,500.00	1,157.04	10,301.99	-6,801.99	294
Revenue Subtotal	\$5,000.00	\$1,506.04	\$14,957.37	-\$9,957.37	299
Expenditure					
206-34-3326-531700-000 JAIL CONSTRUCTION E	5,000.00	0.00	0.00	5,000.00	0
Expenditure Subtotal	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0
Before Transfers	Excess Of Revenue Subtotal	\$0.00	\$1,506.04	\$14,957.37	*100
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$1,506.04	\$14,957.37	*100
210 Impact Fees					
Revenue					
210-03-1000-341320-033 Sheriff Impact Fees	30,000.00	1,650.84	80,387.31	-50,387.31	268
210-03-1000-341320-034 Jail Impact Fees	87,000.00	4,701.91	230,152.07	-143,152.07	265
210-03-1000-341320-035 Fire Dept Impact Fees	38,000.00	2,071.75	102,045.89	-64,045.89	269
210-03-1000-341320-038 E-911 Impact Fees	31,000.00	1,688.64	81,806.40	-50,806.40	264
210-03-1000-341320-042 Road Dept Impact Fees	25,000.00	1,106.81	57,654.37	-32,654.37	231
210-03-1000-341320-061 Parks & Rec Impact Fees	25,000.00	1,563.04	74,556.16	-49,556.16	298
210-03-1000-361000-000 Interest - Residential Imp	10,000.00	0.00	45,178.86	-35,178.86	452

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210-03-1000-361100-000 Interest - Commercial Imp	3,000.00	0.77	8,785.84	-5,785.84	293
210-03-1516-341320-065 Library Impact Fees	12,000.00	387.38	18,976.15	-6,976.15	158
210-03-1516-341320-074 Administration Impact Fee	10,000.00	395.62	19,425.13	-9,425.13	194
210-03-1516-341390-074 CIE Prep Impact Fees	8,000.00	303.33	14,895.76	-6,895.76	186
Revenue Subtotal	\$279,000.00	\$13,870.09	\$733,863.94	-\$454,863.94	263

Expenditure

210-33-1000-572000-000 SHERIFF IMPACT FEE E	50,000.00	0.00	0.00	50,000.00	0
210-34-1000-572000-000 JAIL IMPACT FEE EXPEN	80,000.00	0.00	0.00	80,000.00	0
210-38-1000-572000-000 E911 IMPACT FEE EXPEI	50,000.00	0.00	6,800.00	43,200.00	14
210-42-1000-572000-000 PUBLIC WKS (ROADS) IM	50,000.00	0.00	85,000.00	-35,000.00	170
210-61-1000-572000-001 PCPRA IMPACT FEE - RE	0.00	0.00	42,200.00	-42,200.00	*100
210-65-1000-572000-000 LIBRARY - RESIDENTIAL	4,000.00	0.00	19,600.29	-15,600.29	490
210-74-1516-521301-000 CIE Prep	45,000.00	0.00	16,184.00	28,816.00	36
Expenditure Subtotal	\$279,000.00	\$0.00	\$169,784.29	\$109,215.71	61

Before Transfers

Excess Of Revenue Subtotal

\$0.00

\$13,870.09

\$564,079.65

*100

After Transfers

Excess Of Revenue Subtotal

\$0.00

\$13,870.09

\$564,079.65

*100

215 E-911 Fund

Revenue

215-03-1500-361000-000 INTEREST REVENUE	10.00	0.00	50.34	-40.34	503
215-03-3800-342500-000 E-911 TAX REVENUE - L	72,000.00	2,251.60	67,579.31	4,420.69	94
215-03-3800-342501-000 E911 TAX REVENUE -CE	312,000.00	28,021.00	331,705.12	-19,705.12	106
215-03-3800-342502-000 Firework Tax	250.00	0.00	235.81	14.19	94
Revenue Subtotal	\$384,260.00	\$30,272.60	\$399,570.58	-\$15,310.58	104

Expenditure

215-38-3800-511100-000 REGULAR EMPLOYEES	519,313.00	0.00	451,721.38	67,591.62	87
215-38-3800-511300-000 OVER- TIME	53,300.00	0.00	54,060.39	-760.39	101
215-38-3800-512100-000 GROUP INSURANCE	138,152.00	0.00	115,490.10	22,661.90	84
215-38-3800-512101-000 HRA CONTRIBUTION	6,500.00	76.15	3,560.19	2,939.81	55
215-38-3800-512200-000 FICA & MEDICARE	43,805.00	0.00	37,070.10	6,734.90	85
215-38-3800-512400-000 RETIREMENT CONTRIBI	46,641.00	0.00	55,836.00	-9,195.00	120
215-38-3800-512900-000 UNIFORMS	5,000.00	0.00	2,186.30	2,813.70	44
215-38-3800-522200-000 M & R CONTRACT SERV	0.00	33,774.00	35,098.24	-35,098.24	*100
215-38-3800-522320-000 EQUIPMENT LEASE-COI	56,789.00	0.00	0.00	56,789.00	0
215-38-3800-522330-000 EQUIPMENT LEASE - IN	4,708.00	0.00	0.00	4,708.00	0
215-38-3800-523200-000 COMMUNICATION - PHC	111,873.00	212.13	151,308.42	-39,435.42	135
215-38-3800-523500-000 TRAVEL	300.00	0.00	0.00	300.00	0
215-38-3800-523600-000 DUES & FEES	250.00	0.00	0.00	250.00	0
215-38-3800-523700-000 TRAINING	300.00	0.00	96.00	204.00	32
215-38-3800-523850-000 CONTRACT SERVICES	41,471.00	0.00	43,243.27	-1,772.27	104

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215-38-3800-531000-000 SUPPLIES	4,000.00	0.00	5,993.58	-1,993.58	150
215-38-4400-531210-000 WATER & SEWAGE	650.00	101.67	772.80	-122.80	119
215-38-4600-531530-000 ELECTRICITY EXPENSE	6,100.00	410.39	5,855.52	244.48	96
Expenditure Subtotal	\$1,039,152.00	\$34,574.34	\$962,292.29	\$76,859.71	93
Before Transfers	Deficiency Of Revenue Subtotal	-\$654,892.00	-\$4,301.74	-\$562,721.71	86
Other Financing Source					
215-98-1000-391000-000 TRANSFER IN FROM GE	654,892.00	0.00	0.00	654,892.00	0
Other Financing Source Subtotal	\$654,892.00	\$0.00	\$0.00	\$654,892.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$4,301.74	-\$562,721.71	*100
225 Federal Seizure Fund					
Revenue					
225-03-2000-351360-000 FEDERAL SEIZURE REV	9,985.00	0.00	0.00	9,985.00	0
225-03-2000-361000-000 FEDERAL SEIZURE INTE	15.00	0.00	40.97	-25.97	273
Revenue Subtotal	\$10,000.00	\$0.00	\$40.97	\$9,959.03	0
Expenditure					
225-33-2000-531500-000 FEDERAL SEIZURE EXP	10,000.00	11,250.00	32,627.00	-22,627.00	326
Expenditure Subtotal	\$10,000.00	\$11,250.00	\$32,627.00	-\$22,627.00	326
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$11,250.00	-\$32,586.03	*100
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$11,250.00	-\$32,586.03	*100
230 American Rescue Plan Fund					
Revenue					
230-03-1000-399999-000 PRIOR YEAR REVENUE	3,272,187.00	0.00	0.00	3,272,187.00	0
230-03-1500-361000-000 INTEREST INCOME	0.00	1.50	98,418.77	-98,418.77	*100
Revenue Subtotal	\$3,272,187.00	\$1.50	\$98,418.77	\$3,173,768.23	3
Expenditure					
230-13-1535-521200-000 PROFESSIONAL SERVIC	7,938.00	0.00	0.00	7,938.00	0
230-17-1550-523850-000 CONTRACT SERVICES	16,982.00	0.00	16,981.25	0.75	100
230-33-3300-542200-000 CAPITAL OUTLAY - VEHI	1,083.00	0.00	0.00	1,083.00	0
230-42-4222-541430-000 MCKINLEY ROAD	1,291,184.00	0.00	1,233,104.80	58,079.20	96
230-71-4400-541200-000 WATER AUTHORITY IMP	1,955,000.00	0.00	0.00	1,955,000.00	0
Expenditure Subtotal	\$3,272,187.00	\$0.00	\$1,250,086.05	\$2,022,100.95	38
Before Transfers	Excess Of Revenue Subtotal	\$0.00	\$1.50	-\$1,151,667.28	*100
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$1.50	-\$1,151,667.28	*100
231 Opioid Abatement Fund					
Revenue					
231-03-8120-340000-000 OPIOID ABATEMENT RE	10,000.00	0.00	16,639.16	-6,639.16	166
Revenue Subtotal	\$10,000.00	\$0.00	\$16,639.16	-\$6,639.16	166
Expenditure					

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231-55-5436-572000-000 McIntosh Trail Behavioral	10,000.00	0.00	10,000.08	-0.08	100
Expenditure Subtotal	\$10,000.00	\$0.00	\$10,000.08	-\$0.08	100
Before Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$6,639.08		*100
After Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$6,639.08		*100
245 Drug Abuse Treatment Education					
Revenue					
245-03-1000-399999-000 PRIOR YEAR REVENUE	5,190.00	0.00	0.00	5,190.00	0
245-03-2000-341100-000 DATE FEES	1,000.00	15.92	1,877.21	-877.21	188
245-03-2000-361000-000 INTEREST INCOME	10.00	0.81	10.17	-0.17	102
245-03-2150-341100-000 DATE FEES- SUPERIOR	1,200.00	0.00	750.00	450.00	63
245-03-2400-341101-000 DATE FEES- MAGISTRAT	100.00	0.00	0.00	100.00	0
245-03-2450-341102-000 DATE FEES- PROBATE C	1,000.00	54.23	779.47	220.53	78
Revenue Subtotal	\$8,500.00	\$70.96	\$3,416.85	\$5,083.15	40
Expenditure					
245-31-2000-531000-000 DATE-SUPPLIES	8,500.00	0.00	9,431.34	-931.34	111
Expenditure Subtotal	\$8,500.00	\$0.00	\$9,431.34	-\$931.34	111
Before Transfers Excess Of Revenue Subtotal	\$0.00	\$70.96	-\$6,014.49		*100
After Transfers Excess Of Revenue Subtotal	\$0.00	\$70.96	-\$6,014.49		*100
250 Technology Fee Fund					
Revenue					
250-03-2450-351150-000 TECHNOLOGY FEES	3,000.00	1,130.00	7,131.48	-4,131.48	238
Revenue Subtotal	\$3,000.00	\$1,130.00	\$7,131.48	-\$4,131.48	238
Expenditure					
250-24-2450-542200-000 TECHNOLOGY EXPENSI	3,000.00	0.00	2,202.00	798.00	73
Expenditure Subtotal	\$3,000.00	\$0.00	\$2,202.00	\$798.00	73
Before Transfers Excess Of Revenue Subtotal	\$0.00	\$1,130.00	\$4,929.48		*100
After Transfers Excess Of Revenue Subtotal	\$0.00	\$1,130.00	\$4,929.48		*100
275 Hotel/Motel Tax Fund					
Revenue					
275-03-0000-314100-000 HOTEL/MOTEL TAX	4,000.00	0.00	5,371.43	-1,371.43	134
Revenue Subtotal	\$4,000.00	\$0.00	\$5,371.43	-\$1,371.43	134
Expenditure					
275-78-7520-572000-000 PAYMENTS TO OTHER A	1,600.00	0.00	0.00	1,600.00	0
Expenditure Subtotal	\$1,600.00	\$0.00	\$0.00	\$1,600.00	0
Before Transfers Deficiency Of Revenue Subtotal	\$2,400.00	\$0.00	\$5,371.43		224
Other Financing Use					
275-99-9000-611000-100 TRANSFER OUT TO GEN	2,400.00	0.00	0.00	2,400.00	0
Other Financing Use Subtotal	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0

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After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$5,371.43		*100
285 Juvenile Court Fund					
Revenue					
285-03-2600-351160-000 COURT REVENUE	1,240.00	0.00	1,400.00	-160.00	113
285-03-2600-361000-000 INTEREST INCOME	10.00	0.00	5.57	4.43	56
Revenue Subtotal	\$1,250.00	\$0.00	\$1,405.57	-\$155.57	112
Expenditure					
285-92-2600-521200-000 PROFESSIONAL SERVIC	250.00	0.00	0.00	250.00	0
285-92-2600-521250-000 JUVENILE SUPERVISOR	1,000.00	0.00	0.00	1,000.00	0
Expenditure Subtotal	\$1,250.00	\$0.00	\$0.00	\$1,250.00	0
Before Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$1,405.57		*100
After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$1,405.57		*100
320 Splost 2016-2022					
Revenue					
320-03-1500-361000-000 INTEREST REVENUES/II	18,000.00	0.00	25,152.95	-7,152.95	140
Revenue Subtotal	\$18,000.00	\$0.00	\$25,152.95	-\$7,152.95	140
Expenditure					
320-93-1000-521200-000 BANK CHARGES	0.00	0.00	35.00	-35.00	*100
320-93-4221-541341-000 RdCapOutlay-CDBGTan	0.00	0.00	657,789.26	-657,789.26	*100
320-93-4221-541428-000 HOLLONVILLE ROAD	0.00	0.00	17,000.00	-17,000.00	*100
320-93-4222-541403-000 WEST ROAD	0.00	0.00	18,361.38	-18,361.38	*100
320-93-4222-541428-000 WOOD CREEK ROAD	150,000.00	0.00	6,000.00	144,000.00	4
320-93-4222-541430-000 MCKINLEY ROAD	0.00	0.00	6,000.00	-6,000.00	*100
320-93-4222-541434-000 HUNTER ROAD	0.00	0.00	90,917.37	-90,917.37	*100
320-93-4222-541435-000 OLD ZEBULON ROAD	165,000.00	0.00	0.00	165,000.00	0
320-93-4222-541451-000 BLANTON MILL ROAD	105,000.00	0.00	0.00	105,000.00	0
320-93-4222-541475-000 West Fossett Road	0.00	0.00	30,764.18	-30,764.18	*100
Expenditure Subtotal	\$420,000.00	\$0.00	\$826,867.19	-\$406,867.19	197
Before Transfers					
Deficiency Of Revenue Subtotal	-\$402,000.00	\$0.00	-\$801,714.24		199
Other Financing Source					
320-03-1000-399999-000 PRIOR YEAR REVENUE	402,000.00	0.00	0.00	402,000.00	0
Other Financing Source Subtotal	\$402,000.00	\$0.00	\$0.00	\$402,000.00	0
After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	-\$801,714.24		*100
323 Splost 2022-2028					
Revenue					
323-03-1000-313200-000 SPLOST 2022-2028 REVI	2,500,000.00	241,040.43	2,677,151.10	-177,151.10	107
323-03-1500-361000-000 INTEREST INCOME	180,000.00	0.00	272,300.91	-92,300.91	151
Revenue Subtotal	\$2,680,000.00	\$241,040.43	\$2,949,452.01	-\$269,452.01	110

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Expenditure					
323-13-1500-523901-000 BANK CHARGES	1,500.00	4,500.00	4,575.00	-3,075.00	305
323-93-4222-541428-000 WOOD CREEK ROAD	2,500,000.00	0.00	10,000.00	2,490,000.00	0
323-93-4222-541435-000 OLD ZEBULON ROAD	2,750,000.00	0.00	10,000.00	2,740,000.00	0
323-93-4222-541451-000 BLANTON MILL ROAD	1,750,000.00	0.00	10,000.00	1,740,000.00	1
323-93-4960-571000-010 City of Williamson	137,500.00	0.00	185,427.67	-47,927.67	135
323-93-4960-571000-020 City of Zebulon	0.00	0.00	353,998.28	-353,998.28	*100
323-93-4960-571000-030 City of Meansville	0.00	0.00	67,428.24	-67,428.24	*100
323-93-4960-571000-040 City of Molena	100,000.00	0.00	147,220.04	-47,220.04	147
323-93-4960-571000-050 City of Concord	0.00	0.00	134,856.49	-134,856.49	*100
323-93-8000-581100-000 PRINCIPAL DEBT PAYME	1,975,000.00	0.00	1,975,000.00	0.00	100
323-93-8000-582100-000 INTEREST ON DEBT	375,875.00	0.00	375,875.00	0.00	100
Expenditure Subtotal	\$9,589,875.00	\$4,500.00	\$3,274,380.72	\$6,315,494.28	34
Before Transfers	Excess Of Revenue Subtotal	-\$6,909,875.00	\$236,540.43	-\$324,928.71	5
Other Financing Source					
323-03-1000-399999-000 PRIOR YEAR REVENUE	6,909,875.00	0.00	0.00	6,909,875.00	0
Other Financing Source Subtotal	\$6,909,875.00	\$0.00	\$0.00	\$6,909,875.00	0
After Transfers	Excess Of Revenue Subtotal	\$0.00	\$236,540.43	-\$324,928.71	*100
325 Lmi Grant Fund					
Revenue					
325-03-1000-334301-000 LMI GRANT REVENUE	560,000.00	0.00	617,320.61	-57,320.61	110
325-03-1000-334302-000 LRA REVENUE	665,880.00	0.00	666,289.21	-409.21	100
325-03-1500-361000-000 INTEREST INCOME	10,000.00	0.00	11,139.23	-1,139.23	111
Revenue Subtotal	\$1,235,880.00	\$0.00	\$1,294,749.05	-\$58,869.05	105
Expenditure					
325-42-4221-541445-000 Striping Various Roads	665,880.00	0.00	0.00	665,880.00	0
325-42-4222-541400-000 UNPAVED REPAIRS / SU	201,647.00	0.00	0.00	201,647.00	0
325-42-4222-541469-000 Scott/Ward Road	0.00	0.00	36,156.40	-36,156.40	*100
325-42-4222-541473-000 Harden Road	0.00	-17,030.00	21,489.29	-21,489.29	*100
325-42-4222-541474-000 Friendship Circle	0.00	0.00	23,547.43	-23,547.43	*100
325-42-4222-541475-000 McCard Lake Road	0.00	0.00	30,606.67	-30,606.67	*100
325-42-4222-541476-000 Gaulding Road	0.00	0.00	7,447.61	-7,447.61	*100
325-42-4222-541478-000 Melville Brown Road (LRA	0.00	0.00	451,373.83	-451,373.83	*100
325-42-8000-581300-000 LOAN PRINCIPAL PAYME	441,843.00	0.00	291,701.54	150,141.46	66
325-42-8000-582300-000 LOAN INTEREST EXPEN	126,510.00	0.00	85,837.58	40,672.42	68
Expenditure Subtotal	\$1,435,880.00	-\$17,030.00	\$948,160.35	\$487,719.65	66
Before Transfers	Excess Of Revenue Subtotal	-\$200,000.00	\$17,030.00	\$346,588.70	-173
Other Financing Source					
325-98-1000-391000-100 TRANSFER IN - FROM G	200,000.00	0.00	0.00	200,000.00	0

REVENUE & EXPENDITURE STATEMENT

06/25/2026 To 06/30/2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2025-2026

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

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
Other Financing Source Subtotal	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0
After Transfers Excess Of Revenue Subtotal	\$0.00	\$17,030.00	\$346,588.70		*100
341 Cdbg Grant Fund					
Revenue					
341-03-5400-334000-000 CDBG Grant - Revenue	870,000.00	0.00	818,013.00	51,987.00	94
Revenue Subtotal	\$870,000.00	\$0.00	\$818,013.00	\$51,987.00	94
Expenditure					
341-13-5400-521200-000 PROFESSIONAL SERVIC	0.00	0.00	51,254.00	-51,254.00	*100
341-13-5400-541000-000 CDBG Grant Expense	870,000.00	0.00	766,759.00	103,241.00	88
Expenditure Subtotal	\$870,000.00	\$0.00	\$818,013.00	\$51,987.00	94
Before Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
After Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
350 C.A.I.P Fund					
Revenue					
350-03-1000-361000-000 CAIP Fund Interest	0.00	0.65	14.66	-14.66	*100
Revenue Subtotal	\$0.00	\$0.65	\$14.66	-\$14.66	*100
Expenditure					
350-16-1000-542400-000 CAIP FUND - COMPUTE	1,500.00	0.00	0.00	1,500.00	0
350-17-1550-542400-000 Computers	3,600.00	0.00	498.00	3,102.00	14
350-23-2400-542400-000 COMPUTERS - MAGIST	3,600.00	0.00	0.00	3,600.00	0
350-33-3300-542200-000 Capital Outlay Vehicles - C	240,476.00	0.00	239,042.62	1,433.38	99
350-42-1000-542500-000 Capital Outlay Other Equip	67,040.00	0.00	66,931.00	109.00	100
350-72-1000-542400-000 COMPUTERS - CO AGE	3,000.00	0.00	3,000.00	0.00	100
350-90-3670-541000-000 CAPITAL OUTLAY - OUTI	24,000.00	0.00	20,000.00	4,000.00	83
Expenditure Subtotal	\$343,216.00	\$0.00	\$329,471.62	\$13,744.38	96
Before Transfers Excess Of Revenue Subtotal	-\$343,216.00	\$0.65	-\$329,456.96		96
Other Financing Source					
350-98-1000-391000-100 TRANSFER IN FROM GE	343,216.00	0.00	313,253.50	29,962.50	91
Other Financing Source Subtotal	\$343,216.00	\$0.00	\$313,253.50	\$29,962.50	91
After Transfers Excess Of Revenue Subtotal	\$0.00	\$0.65	-\$16,203.46		*100
716 Law Library - Superior Court					
Revenue					
716-03-2150-351110-000 LAW LIBRARY - SUPERIC	2,500.00	0.00	0.00	2,500.00	0
716-03-2400-351130-000 LAW LIBRARY - MAGIST	3,500.00	0.00	0.00	3,500.00	0
716-03-2450-351150-000 LAW LIBRARY - PROBAT	4,000.00	0.00	0.00	4,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
716-21-3000-521000-000 PROFESSIONAL & TECH	10,000.00	0.00	0.00	10,000.00	0

REVENUE & EXPENDITURE STATEMENT
06/25/2026 To 06/30/2026

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Expenditure Subtotal		\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0

REVENUE & EXPENDITURE STATEMENT
07/01/2026 To 07/20/2026

PIKE COUNTY BOARD OF COMMISSIONERS
FY 2026-2027

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100 General Fund					
Revenue					
100-03-1000-311750-000 FRANCHISE FEE TAX- Te	3,500.00	0.00	0.00	3,500.00	0
100-03-1000-371000-061 Rec Authority Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-080 PC Fire Donations - reven	1,000.00	0.00	0.00	1,000.00	0
100-03-1000-371000-091 Animal Shelter Donations	1,000.00	0.00	0.00	1,000.00	0
100-03-1330-314200-081 BEER & WINE EXCISE	47,000.00	0.00	0.00	47,000.00	0
100-03-1330-316100-000 Business/ Occupation Lic	53,000.00	287.30	287.30	52,712.70	1
100-03-1330-316300-000 FINANCIAL INSTITUTION	96,000.00	0.00	0.00	96,000.00	0
100-03-1330-321100-081 BEER & WINE LICENSE	14,000.00	0.00	0.00	14,000.00	0
100-03-1400-341900-014 Municipal Election Service	6,000.00	0.00	0.00	6,000.00	0
100-03-1400-341901-000 Elections - Board of Educa	12,000.00	0.00	0.00	12,000.00	0
100-03-1400-341910-000 Election Qualifying Fees	5,000.00	0.00	0.00	5,000.00	0
100-03-1500-340000-000 Misc Revenue	10,000.00	0.00	0.00	10,000.00	0
100-03-1500-341400-000 Printing & Copying Service	250.00	5.00	5.00	245.00	2
100-03-1500-361000-000 Interest Revenue	140,000.00	0.00	0.00	140,000.00	0
100-03-1500-392100-000 Sale of Assets	70,000.00	50,000.00	50,000.00	20,000.00	71
100-03-1510-349300-000 BAD CHECK FEES	100.00	0.00	0.00	100.00	0
100-03-1514-313100-000 LOCAL OPTION SALES T	2,300,000.00	0.00	0.00	2,300,000.00	0
100-03-1514-316200-082 Insurance Premium Tax	1,690,000.00	0.00	0.00	1,690,000.00	0
100-03-1516-342310-000 FINGERPRINTING - ALC	500.00	0.00	0.00	500.00	0
100-03-1545-311000-000 General Property Taxes	10,265,773.00	0.00	0.00	10,265,773.00	0
100-03-1545-311120-000 Timber Tax	15,000.00	0.00	0.00	15,000.00	0
100-03-1545-311200-000 Property Tax - Prior Year	465,798.00	0.00	0.00	465,798.00	0
100-03-1545-311310-000 Motor Vehicle Tax	125,000.00	0.00	0.00	125,000.00	0
100-03-1545-311313-000 Motor Vehicle Admin Fees	20,000.00	0.00	0.00	20,000.00	0
100-03-1545-311315-000 Motor Vehicle - TAVT	1,850,000.00	0.00	0.00	1,850,000.00	0
100-03-1545-311320-000 Mobile Home	10,000.00	0.00	0.00	10,000.00	0
100-03-1545-311340-000 Intangible Tax	170,000.00	0.00	0.00	170,000.00	0
100-03-1545-311500-000 Property Not on Digest	50,000.00	0.00	0.00	50,000.00	0
100-03-1545-319000-000 Penalties & Interest - Taxe	50,000.00	0.00	0.00	50,000.00	0
100-03-1545-319900-000 Cost & Interest - Taxes	40,000.00	0.00	0.00	40,000.00	0
100-03-1545-341600-000 Fees/ Cost - Tags & Titles	75,000.00	0.00	0.00	75,000.00	0
100-03-1545-341940-000 Tax Collection - Commissi	400,000.00	0.00	0.00	400,000.00	0
100-03-1545-346900-000 Tag Mailout Fees	5,000.00	0.00	0.00	5,000.00	0
100-03-1545-383000-000 Insurance Reimbursemen	49,654.00	0.00	0.00	49,654.00	0
100-03-1550-311400-000 Heavy Equipment - Taxes	3,000.00	0.00	0.00	3,000.00	0
100-03-2150-311600-000 Real Estate Transfer	60,000.00	0.00	0.00	60,000.00	0
100-03-2150-351110-000 Clerk of Superior Court	170,000.00	0.00	0.00	170,000.00	0

REVENUE & EXPENDITURE STATEMENT
07/01/2026 To 07/20/2026

PIKE COUNTY BOARD OF COMMISSIONERS
FY 2026-2027

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100-03-2400-351130-000 Magistrate Court	30,000.00	0.00	0.00	30,000.00	0
100-03-2400-351130-091 Animal Ordinance Violation	5,000.00	0.00	0.00	5,000.00	0
100-03-2400-351131-000 Sheriff Services - Magistrate	30,000.00	0.00	0.00	30,000.00	0
100-03-2450-351150-000 Probate Court	170,000.00	0.00	0.00	170,000.00	0
100-03-3300-342000-000 Sheriff Services - Superior	30,000.00	0.00	0.00	30,000.00	0
100-03-3300-342100-000 Sheriff Service -Board of E	300,000.00	0.00	0.00	300,000.00	0
100-03-3326-342330-000 INMATE HOUSING REVENUE	10,000.00	0.00	0.00	10,000.00	0
100-03-3420-389001-000 Restitution - Other	500.00	0.00	0.00	500.00	0
100-03-3910-346110-000 Animal Control Shelter Fees	200.00	0.00	0.00	200.00	0
100-03-3960-334151-000 GSWCC WATERSHED DISTRICT	1,500.00	0.00	0.00	1,500.00	0
100-03-4000-343000-000 Culvert Permit Fees	18,000.00	100.00	100.00	17,900.00	1
100-03-4226-346901-000 SALE OF SCRAP METAL	2,500.00	0.00	0.00	2,500.00	0
100-03-4500-344100-045 EPD Hazardous Waste Remediation	175,000.00	0.00	0.00	175,000.00	0
100-03-4530-344150-045 TRANSFER STATION LEASE	10,000.00	0.00	0.00	10,000.00	0
100-03-5431-334103-000 GEMA/HS - EMPG performance	7,600.00	0.00	0.00	7,600.00	0
100-03-5520-346000-000 SENIOR CITIZEN CENTER	90,000.00	0.00	0.00	90,000.00	0
100-03-6180-389000-000 Repayment of Chestnut O	28,640.00	0.00	0.00	28,640.00	0
100-03-6500-347100-000 LIBRARY COPIER FEES	2,500.00	0.00	0.00	2,500.00	0
100-03-7220-322200-000 Building Permits	290,000.00	1,507.20	1,507.20	288,492.80	1
100-03-7400-322210-000 Zoning & Land Use Fees	30,000.00	300.00	300.00	29,700.00	1
100-03-7410-323900-000 Plat Reviews	1,500.00	250.00	250.00	1,250.00	17
100-03-7410-323901-000 CODE ENFORCEMENT SERVICES	1,000.00	0.00	0.00	1,000.00	0
100-03-7510-346900-000 ADMIN FEE - DEVELOPMENT	112,734.00	0.00	0.00	112,734.00	0
Revenue Subtotal	\$19,621,249.00	\$52,449.50	\$52,449.50	\$19,568,799.50	0
Expenditure					
100-10-1310-579000-000 CONTINGENCIES	50,000.00	0.00	0.00	50,000.00	0
100-13-1000-512101-000 HRA Contribution	3,250.00	0.00	0.00	3,250.00	0
100-13-1000-523100-000 ACCG-INS - PROPERTY	330,000.00	345,620.00	345,620.00	-15,620.00	105
100-13-1000-523200-000 COMMUNICATIONS - PH	9,500.00	632.40	632.40	8,867.60	7
100-13-1000-523900-000 EMPLOYEE SCREENING	850.00	0.00	0.00	850.00	0
100-13-1300-512600-000 UNEMPLOYMENT PAYMENTS	5,000.00	0.00	0.00	5,000.00	0
100-13-1300-512900-000 UNIFORMS	250.00	0.00	0.00	250.00	0
100-13-1300-523201-000 CELL PHONE COMMUNICATIONS	600.00	0.00	0.00	600.00	0
100-13-1300-523232-000 EQUIPMENT RENTAL	2,375.00	0.00	0.00	2,375.00	0
100-13-1300-523500-000 TRAVEL	25,000.00	0.00	0.00	25,000.00	0
100-13-1300-523600-000 DUES & FEES	8,000.00	0.00	0.00	8,000.00	0
100-13-1300-523700-000 TRAINING	13,050.00	0.00	0.00	13,050.00	0
100-13-1300-523850-000 CONTRACT SERVICES	51,787.00	12,525.47	12,525.47	39,261.53	24
100-13-1300-523900-000 POSTAGE	2,400.00	0.00	0.00	2,400.00	0

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PIKE COUNTY BOARD OF COMMISSIONERS
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100-13-1300-531000-000 SUPPLIES	7,500.00	22.02	22.02	7,477.98	0
100-13-1300-531270-000 GAS/DIESEL	200.00	0.00	0.00	200.00	0
100-13-1300-531400-000 LEGAL RESOURCES	2,000.00	0.00	0.00	2,000.00	0
100-13-1310-511100-000 REGULAR (COMM) EMPL	156,739.00	0.00	0.00	156,739.00	0
100-13-1310-512100-000 GROUP (COMM) INSUR/	71,580.00	0.00	0.00	71,580.00	0
100-13-1310-512200-000 FICA & MEDICARE	11,990.00	0.00	0.00	11,990.00	0
100-13-1310-512700-000 WORKERS COMPENSAT	110,000.00	45,589.50	45,589.50	64,410.50	41
100-13-1320-511100-000 REGULAR (CO MGR) EM	66,348.00	2,207.14	2,207.14	64,140.86	3
100-13-1320-512100-000 GROUP (CO MGR) INSU	423.00	0.00	0.00	423.00	0
100-13-1320-512200-000 FICA & MEDICARE	5,122.00	165.47	165.47	4,956.53	3
100-13-1320-512400-000 RETIREMENT CONTRIB	10,000.00	0.00	0.00	10,000.00	0
100-13-1330-511100-000 REGULAR (ADMINISTRA	259,511.00	7,742.26	7,742.26	251,768.74	3
100-13-1330-512100-000 GROUP (ADM) INSURAN	31,736.00	0.00	0.00	31,736.00	0
100-13-1330-512200-000 FICA & MEDICARE	19,853.00	560.85	560.85	19,292.15	3
100-13-1330-512400-000 RETIREMENT CONTRIB	32,000.00	0.00	0.00	32,000.00	0
100-13-1330-523300-000 Advertising & Legal Public	8,500.00	0.00	0.00	8,500.00	0
100-13-1500-523901-000 BANK SERVICE CHARGE	500.00	0.00	0.00	500.00	0
100-13-1512-582301-000 PENALTIES & LATE CHA	0.00	-0.50	-0.50	0.50	*100
100-13-1530-521200-000 PROFESSIONAL SVC - L	96,000.00	7,708.27	7,708.27	88,291.73	8
100-13-1530-521201-000 PROF SVC - ATTORNEY	20,000.00	864.35	864.35	19,135.65	4
100-13-1540-573000-000 EMPLOYEE RECOGNITI	5,000.00	0.00	0.00	5,000.00	0
100-13-1560-521200-000 PROF SVC - AUDIT	36,500.00	0.00	0.00	36,500.00	0
100-13-3000-523101-000 ACCG-INS - PTSD FIRST	15,000.00	7,425.50	7,425.50	7,574.50	50
100-13-4400-531210-000 WATER/SEWAGE	1,200.00	0.00	0.00	1,200.00	0
100-13-4600-531530-000 ELECTRICITY	7,000.00	0.00	0.00	7,000.00	0
100-14-1400-511100-000 REGULAR EMPLOYEES	196,651.00	6,482.74	6,482.74	190,168.26	3
100-14-1400-511200-000 Board Compensation	4,000.00	0.00	0.00	4,000.00	0
100-14-1400-512100-000 GROUP INSURANCE	62,124.00	0.00	0.00	62,124.00	0
100-14-1400-512101-000 HRA CONTRIBUTION	3,250.00	0.00	0.00	3,250.00	0
100-14-1400-512200-000 FICA & MEDICARE	15,044.00	454.46	454.46	14,589.54	3
100-14-1400-512201-000 Board FICA / Medicare	306.00	0.00	0.00	306.00	0
100-14-1400-512400-000 RETIREMENT CONTRIB	17,478.00	0.00	0.00	17,478.00	0
100-14-1400-522200-000 REPAIRS & MAINTENAN	750.00	0.00	0.00	750.00	0
100-14-1400-523200-000 COMMUNICATIONS - PH	1,500.00	116.81	116.81	1,383.19	8
100-14-1400-523300-000 ADVERTISING	1,000.00	0.00	0.00	1,000.00	0
100-14-1400-523500-000 TRAVEL	6,000.00	0.00	0.00	6,000.00	0
100-14-1400-523600-000 DUES & FEES	700.00	0.00	0.00	700.00	0
100-14-1400-523700-000 TRAINING	2,400.00	0.00	0.00	2,400.00	0
100-14-1400-523850-000 Poll Workers - Contract S	75,000.00	0.00	0.00	75,000.00	0

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PIKE COUNTY BOARD OF COMMISSIONERS
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100-14-1400-523900-000 POSTAGE	3,500.00	0.00	0.00	3,500.00	0
100-14-1400-531000-000 SUPPLIES	12,000.00	44.28	44.28	11,955.72	0
100-14-1400-542500-000 OTHER EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0
100-14-1500-523850-000 CONTRACT SERVICES	40,062.00	14,040.36	14,040.36	26,021.64	35
100-14-4400-531210-000 WATER /SEWAGE	360.00	0.00	0.00	360.00	0
100-14-4600-531530-000 ELECTRICITY EXP	2,750.00	0.00	0.00	2,750.00	0
100-14-4700-531520-000 NATURAL GAS EXPENSE	350.00	0.00	0.00	350.00	0
100-15-1000-523300-000 LEGAL PUBLICATION	200.00	0.00	0.00	200.00	0
100-15-1000-523500-000 BD OF EQ TRAVEL	400.00	0.00	0.00	400.00	0
100-15-1000-523700-000 BD OF EQ TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-15-1000-531000-000 BD OF EQ - SUPPLIES	50.00	0.00	0.00	50.00	0
100-15-1330-521100-000 BD OF EQ PER DIEM	1,400.00	0.00	0.00	1,400.00	0
100-15-1330-521200-000 Comp Pay	1,000.00	0.00	0.00	1,000.00	0
100-15-1330-523400-000 PRINTING & BINDING	1,000.00	0.00	0.00	1,000.00	0
100-15-1550-523900-000 POSTAGE	250.00	0.00	0.00	250.00	0
100-16-1545-511100-000 REGULAR EMPLOYEES	256,686.00	7,551.61	7,551.61	249,134.39	3
100-16-1545-512100-000 GROUP INSURANCE	38,941.00	0.00	0.00	38,941.00	0
100-16-1545-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-16-1545-512200-000 FICA & MEDICARE	19,636.00	547.40	547.40	19,088.60	3
100-16-1545-512400-000 RETIREMENT CONTRIBUTION	14,291.00	0.00	0.00	14,291.00	0
100-16-1545-523200-000 COMMUNICATIONS - PH	2,200.00	164.27	164.27	2,035.73	7
100-16-1545-523300-000 ADVERTISING/LEGAL PL	50.00	0.00	0.00	50.00	0
100-16-1545-523400-000 PRINTING & BINDING	850.00	0.00	0.00	850.00	0
100-16-1545-523500-000 TRAVEL	1,000.00	0.00	0.00	1,000.00	0
100-16-1545-523600-000 DUES & FEES	600.00	0.00	0.00	600.00	0
100-16-1545-523700-000 TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-16-1545-523850-000 CONTRACT SVC	49,300.00	14,147.69	14,147.69	35,152.31	29
100-16-1545-523900-000 POSTAGE	4,400.00	0.00	0.00	4,400.00	0
100-16-1545-531000-000 SUPPLIES	6,000.00	71.68	71.68	5,928.32	1
100-16-4400-531210-000 WATER / SEWAGE	385.00	0.00	0.00	385.00	0
100-16-4600-531530-000 ELECTRICITY EXP -TAX	2,650.00	0.00	0.00	2,650.00	0
100-16-4700-531220-000 NATURAL GAS EXPENSE	275.00	0.00	0.00	275.00	0
100-17-1300-523201-000 CELL PHONE COMMUNI	2,400.00	0.00	0.00	2,400.00	0
100-17-1550-511100-000 REGULAR EMPLOYEES	246,762.00	6,841.90	6,841.90	239,920.10	3
100-17-1550-511200-000 BOARD COMPENSATION	9,000.00	0.00	0.00	9,000.00	0
100-17-1550-512100-000 GROUP INSURANCE	82,367.00	0.00	0.00	82,367.00	0
100-17-1550-512101-000 HRA CONTRIBUTION	4,500.00	0.00	0.00	4,500.00	0
100-17-1550-512200-000 FICA & MEDICARE	18,877.00	473.97	473.97	18,403.03	3
100-17-1550-512400-000 RETIREMENT CONTRIBUTION	26,788.00	0.00	0.00	26,788.00	0

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100-17-1550-523200-000 COMMUNICATIONS - PH	1,750.00	126.49	126.49	1,623.51	7
100-17-1550-523300-000 ADVERTISING	500.00	0.00	0.00	500.00	0
100-17-1550-523400-000 PRINTING & BINDING	8,500.00	0.00	0.00	8,500.00	0
100-17-1550-523500-000 TRAVEL	8,000.00	0.00	0.00	8,000.00	0
100-17-1550-523600-000 DUES & FEES	500.00	0.00	0.00	500.00	0
100-17-1550-523700-000 TRAINING	2,500.00	0.00	0.00	2,500.00	0
100-17-1550-523850-000 CONTRACT SVC	217,000.00	883.34	883.34	216,116.66	0
100-17-1550-523900-000 POSTAGE	1,000.00	0.00	0.00	1,000.00	0
100-17-1550-531000-000 SUPPLIES	2,000.00	44.26	44.26	1,955.74	2
100-17-1550-531270-000 GAS/DIESEL	3,750.00	0.00	0.00	3,750.00	0
100-17-1550-542200-000 VEHICLES M&R	1,500.00	0.00	0.00	1,500.00	0
100-17-4400-531210-000 WATER/SEWAGE	500.00	0.00	0.00	500.00	0
100-17-4600-531530-000 ELECTRICITY	3,000.00	0.00	0.00	3,000.00	0
100-17-4700-531220-000 NATURAL GAS	250.00	0.00	0.00	250.00	0
100-18-1300-523201-000 CELL PHONE COMMUNI	600.00	0.00	0.00	600.00	0
100-18-1565-511100-000 REGULAR EMPLOYEES	151,684.00	4,967.18	4,967.18	146,716.82	3
100-18-1565-511300-000 OVERTIME	1,000.00	0.00	0.00	1,000.00	0
100-18-1565-512100-000 GROUP INSURANCE	40,885.00	0.00	0.00	40,885.00	0
100-18-1565-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-18-1565-512200-000 FICA & MEDICARE	11,604.00	351.76	351.76	11,252.24	3
100-18-1565-512400-000 RETIREMENT CONTRIBI	11,220.00	0.00	0.00	11,220.00	0
100-18-1565-512900-000 UNIFORMS	750.00	0.00	0.00	750.00	0
100-18-1565-522100-000 CLEANING SUPPLIES	7,000.00	0.00	0.00	7,000.00	0
100-18-1565-522200-000 MAINTENANCE RPRS/E	126,000.00	0.00	0.00	126,000.00	0
100-18-1565-522201-000 CONTRACT SERVICES -	83,027.00	2,200.95	2,200.95	80,826.05	3
100-18-1565-531210-000 WATER / SEWAGE	3,500.00	0.00	0.00	3,500.00	0
100-18-1565-531520-000 PROPANE GAS	1,000.00	0.00	0.00	1,000.00	0
100-18-1565-531700-000 SUPPLIES - SMALL EQU	1,000.00	0.00	0.00	1,000.00	0
100-18-1565-542200-000 VEHICLES M& R	10,500.00	0.00	0.00	10,500.00	0
100-18-4600-531530-000 ELECTRICITY EXPENSE	2,600.00	0.00	0.00	2,600.00	0
100-18-4700-531270-000 GAS/DIESEL	6,000.00	0.00	0.00	6,000.00	0
100-20-2000-521200-000 PROFESSIONAL SERVIC	10,000.00	0.00	0.00	10,000.00	0
100-20-2000-531300-000 FOOD	400.00	0.00	0.00	400.00	0
100-20-2000-531600-000 SMALL EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0
100-20-2100-531100-000 SUPPLIES / MATERIALS	1,500.00	0.00	0.00	1,500.00	0
100-20-2150-521100-000 CIRCUIT COURT	128,144.00	32,036.00	32,036.00	96,108.00	25
100-20-2300-521100-000 COURT INTERPRETER /	1,000.00	0.00	0.00	1,000.00	0
100-20-2500-521100-000 COURT REPORTER	19,000.00	0.00	0.00	19,000.00	0
100-20-2700-523850-000 JUROR PER DIEM	10,000.00	0.00	0.00	10,000.00	0

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100-20-2750-523200-000 COMMUNICATIONS - PH	1,800.00	143.19	143.19	1,656.81	8
100-20-2750-523851-000 Contract Services	4,000.00	0.00	0.00	4,000.00	0
100-20-2800-521000-000 GUARDIAN AD LITEM	26,000.00	2,166.67	2,166.67	23,833.33	8
100-20-4400-531210-000 WATER / SEWAGE	1,130.00	0.00	0.00	1,130.00	0
100-20-4600-531530-000 ELECTRICITY EXPENSE	30,000.00	0.00	0.00	30,000.00	0
100-21-2180-511100-000 REGULAR EMPLOYEES	239,618.00	7,908.15	7,908.15	231,709.85	3
100-21-2180-512100-000 GROUP INSURANCE	74,566.00	0.00	0.00	74,566.00	0
100-21-2180-512101-000 HRA CONTRIBUTION	1,750.00	0.00	0.00	1,750.00	0
100-21-2180-512200-000 FICA & MEDICARE	18,331.00	559.80	559.80	17,771.20	3
100-21-2180-512400-000 RETIREMENT CONTRIB	16,583.00	0.00	0.00	16,583.00	0
100-21-2180-522200-000 REPAIRS & MAINTENAN	500.00	0.00	0.00	500.00	0
100-21-2180-523200-000 COMMUNICATIONS - PH	1,620.00	132.08	132.08	1,487.92	8
100-21-2180-523300-000 ADVERTISING/ LEGAL P	500.00	0.00	0.00	500.00	0
100-21-2180-523400-000 PRINTING & BINDING	2,000.00	0.00	0.00	2,000.00	0
100-21-2180-523500-000 TRAVEL	3,000.00	0.00	0.00	3,000.00	0
100-21-2180-523600-000 DUES & FEES	1,200.00	0.00	0.00	1,200.00	0
100-21-2180-523700-000 TRAINING	2,500.00	0.00	0.00	2,500.00	0
100-21-2180-523850-000 CONTRACT SERVICES	35,000.00	4,446.50	4,446.50	30,553.50	13
100-21-2180-523900-000 POSTAGE	3,000.00	0.00	0.00	3,000.00	0
100-21-2180-531000-000 SUPPLIES	4,000.00	49.68	49.68	3,950.32	1
100-21-2180-531400-000 LEGAL PUBLICATIONS	500.00	0.00	0.00	500.00	0
100-21-2180-542401-000 Historical Deed Indexing F	4,000.00	0.00	0.00	4,000.00	0
100-22-2200-521100-000 DISTRICT ATTORNEY	296,699.00	74,174.75	74,174.75	222,524.25	25
100-22-2200-523200-000 COMMUNICATIONS- PH	1,900.00	146.68	146.68	1,753.32	8
100-22-4700-522200-000 Contract Services	3,670.00	300.00	300.00	3,370.00	8
100-23-1300-523201-000 CELL PHONE - COMMUN	480.00	0.00	0.00	480.00	0
100-23-2400-511100-000 REGULAR EMPLOYEES	304,992.00	9,784.79	9,784.79	295,207.21	3
100-23-2400-512100-000 GROUP INSURANCE	30,761.00	0.00	0.00	30,761.00	0
100-23-2400-512101-000 HRA CONTRIBUTION	1,750.00	0.00	0.00	1,750.00	0
100-23-2400-512200-000 FICA & MEDICARE	23,433.00	727.85	727.85	22,705.15	3
100-23-2400-512400-000 RETIREMENT CONTRIB	12,700.00	0.00	0.00	12,700.00	0
100-23-2400-522200-000 CONTRACT SERVICES	18,220.00	733.03	733.03	17,486.97	4
100-23-2400-523200-000 COMMUNICATIONS - PH	1,900.00	145.26	145.26	1,754.74	8
100-23-2400-523300-000 ADVERTISING	40.00	0.00	0.00	40.00	0
100-23-2400-523400-000 PRINTING & BINDING	600.00	0.00	0.00	600.00	0
100-23-2400-523500-000 TRAVEL	1,750.00	0.00	0.00	1,750.00	0
100-23-2400-523600-000 DUES & FEES	2,051.00	200.00	200.00	1,851.00	10
100-23-2400-523700-000 TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-23-2400-523850-000 PROFESSIONAL SERVIC	1,000.00	0.00	0.00	1,000.00	0

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100-23-2400-523900-000 POSTAGE	1,708.00	0.00	0.00	1,708.00	0
100-23-2400-531000-000 SUPPLIES	3,300.00	0.00	0.00	3,300.00	0
100-23-2400-531400-000 LEGAL PUBLICATIONS	850.00	0.00	0.00	850.00	0
100-24-2450-511100-000 REGULAR EMPLOYEES	212,979.00	6,625.33	6,625.33	206,353.67	3
100-24-2450-512100-000 GROUP INSURANCE	61,685.00	0.00	0.00	61,685.00	0
100-24-2450-512101-000 HRA CONTRIBUTION	3,250.00	0.00	0.00	3,250.00	0
100-24-2450-512200-000 FICA & MEDICARE	16,293.00	472.86	472.86	15,820.14	3
100-24-2450-512400-000 RETIREMENT CONTRIB	8,500.00	0.00	0.00	8,500.00	0
100-24-2450-522200-000 CONTRACT SERVICES	11,500.00	517.00	517.00	10,983.00	4
100-24-2450-523200-000 COMMUNICATIONS - PH	1,800.00	145.51	145.51	1,654.49	8
100-24-2450-523500-000 TRAVEL	5,754.00	0.00	0.00	5,754.00	0
100-24-2450-523600-000 DUES & FEES	750.00	0.00	0.00	750.00	0
100-24-2450-523700-000 TRAINING	2,870.00	450.00	450.00	2,420.00	16
100-24-2450-523900-000 POSTAGE	2,500.00	0.00	0.00	2,500.00	0
100-24-2450-531000-000 SUPPLIES	6,000.00	204.68	204.68	5,795.32	3
100-28-2800-521000-000 PUBLIC DEFENDER	186,448.00	46,612.00	46,612.00	139,836.00	25
100-32-3326-523500-000 TRAVEL	200.00	0.00	0.00	200.00	0
100-32-3326-531000-000 INMATE SUPPLIES	24,000.00	0.00	0.00	24,000.00	0
100-32-3350-523850-000 SUPPORT OF INMATES	40,000.00	0.00	0.00	40,000.00	0
100-32-3350-531300-000 FOOD FOR INMATES	73,832.00	920.57	920.57	72,911.43	1
100-32-3370-523100-000 INMATE MEDICAL	125,486.00	15,991.80	15,991.80	109,494.20	13
100-33-1300-523201-000 CELL PHONE COMMUNI	18,500.00	0.00	0.00	18,500.00	0
100-33-3300-511100-000 REGULAR EMPLOYEES	1,887,540.00	58,196.62	58,196.62	1,829,343.38	3
100-33-3300-511300-000 OVERTIME	96,565.00	2,764.35	2,764.35	93,800.65	3
100-33-3300-512100-000 GROUP INSURANCE	432,080.00	0.00	0.00	432,080.00	0
100-33-3300-512101-000 HRA CONTRIBUTION	18,250.00	0.00	0.00	18,250.00	0
100-33-3300-512200-000 FICA & MEDICARE	151,784.00	4,341.09	4,341.09	147,442.91	3
100-33-3300-512400-000 RETIREMENT CONTRIB	177,677.00	595.00	595.00	177,082.00	0
100-33-3300-512900-000 UNIFORMS	85,977.00	666.00	666.00	85,311.00	1
100-33-3300-521200-000 CONTRACT SERVICES	199,038.00	37,576.47	37,576.47	161,461.53	19
100-33-3300-523200-000 COMMUNICATIONS - PH	6,500.00	462.14	462.14	6,037.86	7
100-33-3300-523400-000 PRINTING & BINDING	1,362.00	0.00	0.00	1,362.00	0
100-33-3300-523500-000 TRAVEL	4,000.00	0.00	0.00	4,000.00	0
100-33-3300-523600-000 DUES & FEES	2,000.00	0.00	0.00	2,000.00	0
100-33-3300-523700-000 TRAINING	3,000.00	0.00	0.00	3,000.00	0
100-33-3300-523900-000 POSTAGE	700.00	0.00	0.00	700.00	0
100-33-3300-531000-000 SUPPLIES	33,000.00	105.82	105.82	32,894.18	0
100-33-3300-531270-000 GAS/DIESEL	93,500.00	0.00	0.00	93,500.00	0
100-33-3321-531100-000 INVESTIGATION SUPPLI	2,000.00	0.00	0.00	2,000.00	0

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100-33-3323-522200-000 VEHICLES- M&R	60,000.00	0.00	0.00	60,000.00	0
100-33-3355-522200-000 REPAIRS & MAINTENANCE	3,000.00	0.00	0.00	3,000.00	0
100-33-4400-531210-000 WATER / SEWAGE	2,800.00	0.00	0.00	2,800.00	0
100-33-4600-531530-000 ELECTRICITY EXPENSE	16,000.00	0.00	0.00	16,000.00	0
100-33-4700-531220-000 NATURAL GAS EXP	1,065.00	0.00	0.00	1,065.00	0
100-34-3326-511100-000 REGULAR EMPLOYEES	910,625.00	31,561.88	31,561.88	879,063.12	3
100-34-3326-511300-000 OVERTIME	55,155.00	3,218.39	3,218.39	51,936.61	6
100-34-3326-512100-000 GROUP INSURANCE	184,548.00	0.00	0.00	184,548.00	0
100-34-3326-512101-000 HRA CONTRIBUTION	10,000.00	0.00	0.00	10,000.00	0
100-34-3326-512200-000 FICA & MEDICARE	73,882.00	2,519.91	2,519.91	71,362.09	3
100-34-3326-512400-000 RETIREMENT CONTRIBUTION	107,577.00	210.00	210.00	107,367.00	0
100-34-3326-512900-000 UNIFORMS	10,444.00	0.00	0.00	10,444.00	0
100-34-3326-521200-000 PROFESSIONAL SVC	2,250.00	0.00	0.00	2,250.00	0
100-34-3326-522200-000 REPAIRS & MAINTENANCE	5,000.00	0.00	0.00	5,000.00	0
100-34-3326-523200-000 COMMUNICATIONS - PH	2,500.00	180.97	180.97	2,319.03	7
100-34-3326-523700-000 TRAINING	3,000.00	0.00	0.00	3,000.00	0
100-34-3326-523850-000 CONTRACT SERVICES	31,250.00	8,930.43	8,930.43	22,319.57	29
100-34-3326-523900-000 POSTAGE	150.00	0.00	0.00	150.00	0
100-34-3326-531000-000 SUPPLIES - JAIL	3,000.00	0.00	0.00	3,000.00	0
100-34-3326-531270-000 GAS/DIESEL	12,000.00	0.00	0.00	12,000.00	0
100-34-3326-542200-000 VEHICLES - M & R	6,000.00	0.00	0.00	6,000.00	0
100-34-3360-531700-000 RECORD BOOKS	1,200.00	0.00	0.00	1,200.00	0
100-34-4400-531210-000 WATER / SEWAGE - JAIL	15,530.00	0.00	0.00	15,530.00	0
100-34-4600-531530-000 ELECTRICITY - JAIL	12,704.00	0.00	0.00	12,704.00	0
100-34-4700-531220-000 NATURAL GAS - JAIL	1,500.00	0.00	0.00	1,500.00	0
100-37-3700-511100-000 REGULAR EMPLOYEES	17,112.00	0.00	0.00	17,112.00	0
100-37-3700-512100-000 GROUP INSURANCE	21,048.00	0.00	0.00	21,048.00	0
100-37-3700-512200-000 FICA & MEDICARE	1,979.00	0.00	0.00	1,979.00	0
100-37-3700-522200-000 VEHICLES M&R	500.00	0.00	0.00	500.00	0
100-37-3700-522250-000 Transport	3,500.00	0.00	0.00	3,500.00	0
100-37-3700-523000-000 Other Purchased / Indigent	1,000.00	0.00	0.00	1,000.00	0
100-37-3700-523200-000 COMMUNICATIONS - PH	480.00	0.00	0.00	480.00	0
100-37-3700-523500-000 TRAVEL	2,400.00	0.00	0.00	2,400.00	0
100-37-3700-523600-000 DUES & FEES	450.00	0.00	0.00	450.00	0
100-37-3700-523700-000 TRAINING	1,600.00	0.00	0.00	1,600.00	0
100-37-3700-523850-000 CONTRACT SERVICES	8,750.00	0.00	0.00	8,750.00	0
100-37-3700-531000-000 SUPPLIES	7,500.00	0.00	0.00	7,500.00	0
100-37-3700-531100-000 INVESTIGATION EXPENSE	200.00	0.00	0.00	200.00	0
100-37-3700-531270-000 GAS/DIESEL	500.00	0.00	0.00	500.00	0

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100-37-4600-531530-000 ELECTRICITY EXPENSE	150.00	0.00	0.00	150.00	0
100-38-3800-511100-000 REGULAR EMPLOYEES	0.00	16,596.97	16,596.97	-16,596.97	*100
100-38-3800-511300-000 OVERTIME	0.00	1,456.82	1,456.82	-1,456.82	*100
100-38-3800-512200-000 FICA & MEDICARE	0.00	1,297.41	1,297.41	-1,297.41	*100
100-39-3940-572000-000 AMBULANCE CONTRAC	925,169.00	77,097.41	77,097.41	848,071.59	8
100-42-1300-523201-000 CELL PHONE COMMUNI	2,200.00	0.00	0.00	2,200.00	0
100-42-1500-531300-000 FOOD & VENDING SERV	600.00	0.00	0.00	600.00	0
100-42-4100-523200-000 COMMUNICATION- PHOI	2,800.00	18.91	18.91	2,781.09	1
100-42-4100-523300-000 ADVERTISING	600.00	0.00	0.00	600.00	0
100-42-4210-511100-000 REGULAR EMPLOYEES	1,019,318.00	31,191.43	31,191.43	988,126.57	3
100-42-4210-511300-000 OVERTIME	10,000.00	320.22	320.22	9,679.78	3
100-42-4210-512100-000 GROUP INSURANCE	262,280.00	0.00	0.00	262,280.00	0
100-42-4210-512101-000 HRA CONTRIBUTION	11,750.00	0.00	0.00	11,750.00	0
100-42-4210-512200-000 FICA & MEDICARE	78,743.00	2,227.02	2,227.02	76,515.98	3
100-42-4210-512400-000 RETIREMENT CONTRIBI	93,144.00	0.00	0.00	93,144.00	0
100-42-4220-522000-000 SIGN M&R	15,000.00	0.00	0.00	15,000.00	0
100-42-4220-522200-000 EQUIPMENT M&R	130,000.00	0.00	0.00	130,000.00	0
100-42-4220-531000-000 SUPPLIES	5,000.00	0.00	0.00	5,000.00	0
100-42-4220-531270-000 GAS/DIESEL	130,000.00	0.00	0.00	130,000.00	0
100-42-4220-531500-000 CULVERT PIPES	50,000.00	0.00	0.00	50,000.00	0
100-42-4220-531600-000 SMALL EQUIPMENT	7,500.00	123.00	123.00	7,377.00	2
100-42-4220-542200-000 VEHICLES- M&R	80,000.00	521.38	521.38	79,478.62	1
100-42-4221-541400-000 M&R- PAVED & UNPAVEI	762,142.00	7,364.68	7,364.68	754,777.32	1
100-42-4230-541400-000 M&R- BRIDGES	20,000.00	0.00	0.00	20,000.00	0
100-42-4270-523850-000 CONTRACT SVC	19,989.00	6,709.17	6,709.17	13,279.83	34
100-42-4400-531210-000 WATER / SEWAGE	2,100.00	0.00	0.00	2,100.00	0
100-42-4600-531530-000 ELECTRICITY EXPENSE	6,500.00	0.00	0.00	6,500.00	0
100-42-4700-531520-000 PROPANE GAS EXPENS	1,500.00	0.00	0.00	1,500.00	0
100-42-8000-581004-000 CAT LEAS# 70010402/70	44,898.00	3,741.47	3,741.47	41,156.53	8
100-42-8000-581013-000 FirstCitiznBank#083-0026	122,599.00	10,216.54	10,216.54	112,382.46	8
100-42-8000-582013-000 Deere Lease# 100290017	11,832.00	991.05	991.05	10,840.95	8
100-42-8000-582018-000 Deere Lease#100290016	10,356.00	868.32	868.32	9,487.68	8
100-42-8000-582205-000 CAT Lease#???? Skid Ste	14,804.00	1,233.59	1,233.59	13,570.41	8
100-42-8000-582210-000 CAT Lease#???? Excavat	30,024.00	5,004.00	5,004.00	25,020.00	17
100-42-8000-582215-000 CAT Lease#???? Wheel L	32,080.00	2,673.26	2,673.26	29,406.74	8
100-42-8000-582220-000 CAT Lease#???? Dozier L	18,365.00	1,530.38	1,530.38	16,834.62	8
100-42-8000-582225-000 CAT Lease#???? Motor G	40,693.00	6,782.00	6,782.00	33,911.00	17
100-42-8000-582230-000 CAT Lease#???? Motor G	40,693.00	6,782.00	6,782.00	33,911.00	17
100-45-4560-523850-000 CONTRACT SERVICES	200,000.00	0.00	0.00	200,000.00	0

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100-50-5100-572000-000 BOARD OF HEALTH	87,300.00	7,275.00	7,275.00	80,025.00	8
100-54-5400-572000-000 DFACS	18,053.00	1,504.42	1,504.42	16,548.58	8
100-55-5500-572000-000 MCINTOSH TRAIL RDC I	19,500.00	0.00	0.00	19,500.00	0
100-55-5540-572000-000 MCTRAIL-PUBLIC TRAN	10,500.00	0.00	0.00	10,500.00	0
100-56-5520-511100-000 REGULAR EMPLOYEES	107,956.00	3,080.49	3,080.49	104,875.51	3
100-56-5520-512100-000 GROUP INSURANCE - BI	9,969.00	0.00	0.00	9,969.00	0
100-56-5520-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-56-5520-512200-000 FICA & MEDICARE	8,259.00	223.44	223.44	8,035.56	3
100-56-5520-512400-000 RETIREMENT CONTRIBI	4,304.00	0.00	0.00	4,304.00	0
100-56-5520-521100-000 Contract Services	2,000.00	0.00	0.00	2,000.00	0
100-56-5520-523200-000 COMMUNICATIONS - PH	1,900.00	119.16	119.16	1,780.84	6
100-56-5520-523500-000 TRAVEL	800.00	0.00	0.00	800.00	0
100-56-5520-523700-000 TRAINING	1,300.00	0.00	0.00	1,300.00	0
100-56-5520-523900-000 POSTAGE	78.00	0.00	0.00	78.00	0
100-56-5520-531100-000 SUPPLIES	2,000.00	0.00	0.00	2,000.00	0
100-56-5520-531210-000 WATER / SEWER SENIO	420.00	0.00	0.00	420.00	0
100-56-5520-531270-000 GAS / DIESEL	3,000.00	0.00	0.00	3,000.00	0
100-56-5520-531300-000 CONGREGATE MEAL EX	70,000.00	0.00	0.00	70,000.00	0
100-56-5520-531301-000 HOME DELIVERED MEA	75,000.00	0.00	0.00	75,000.00	0
100-56-5520-531530-000 ELECTRICITY - SENIOR	9,500.00	0.00	0.00	9,500.00	0
100-56-5520-542200-000 VEHICLE REPAIRS & MA	2,500.00	0.00	0.00	2,500.00	0
100-61-4750-523200-000 COMMUNICATIONS - PH	1,600.00	78.28	78.28	1,521.72	5
100-61-6110-511100-000 REGULAR EMPLOYEES	338,742.00	10,649.88	10,649.88	328,092.12	3
100-61-6110-512100-000 GROUP INSURANCE	103,611.00	0.00	0.00	103,611.00	0
100-61-6110-512101-000 HRA CONTRIBUTION	4,000.00	0.00	0.00	4,000.00	0
100-61-6110-512200-000 FICA & MEDICARE	25,914.00	733.11	733.11	25,180.89	3
100-61-6110-512400-000 RETIREMENT CONTRIBI	29,422.00	0.00	0.00	29,422.00	0
100-61-6110-521100-000 CONTRACT SERVICES	5,000.00	300.00	300.00	4,700.00	6
100-61-6120-572000-000 RECREATION AUTHORI	294,000.00	24,500.00	24,500.00	269,500.00	8
100-65-4750-523200-000 COMMUNICATIONS - PH	500.00	34.24	34.24	465.76	7
100-65-6500-511100-000 LIBRARY EMPLOYEES	152,097.00	4,349.54	4,349.54	147,747.46	3
100-65-6500-512100-000 GROUP INSURANCE	19,623.00	0.00	0.00	19,623.00	0
100-65-6500-512101-000 HRA CONTRIBUTION	750.00	0.00	0.00	750.00	0
100-65-6500-512200-000 FICA & MEDICARE	11,636.00	309.81	309.81	11,326.19	3
100-65-6500-512400-000 RETIREMENT CONTRIBI	4,104.00	0.00	0.00	4,104.00	0
100-65-6500-521100-000 Contract Services	2,200.00	83.34	83.34	2,116.66	4
100-65-6500-523300-000 ADVERTISING	100.00	0.00	0.00	100.00	0
100-65-6500-523500-000 TRAINING / TRAVEL	150.00	0.00	0.00	150.00	0
100-65-6500-523600-000 DUES & FEES / SUBSCR	100.00	0.00	0.00	100.00	0

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100-65-6500-523800-000 CONTRACTS / LICENSES	522.00	0.00	0.00	522.00	0
100-65-6500-523900-000 POSTAGE & POSTAL SERVICE	130.00	0.00	0.00	130.00	0
100-65-6500-531003-000 SUPPLIES - ADMINISTRATIVE	5,500.00	0.00	0.00	5,500.00	0
100-65-6500-531220-000 NATURAL GAS EXPENSE	3,000.00	0.00	0.00	3,000.00	0
100-65-6500-531510-000 WATER	660.00	0.00	0.00	660.00	0
100-65-6500-531530-000 ELECTRICITY	11,500.00	0.00	0.00	11,500.00	0
100-65-6500-572000-000 LIBRARY BOARD	1,220.00	1,220.00	1,220.00	0.00	100
100-65-6590-572000-000 FLINT RIVER REG LIBRARY	11,859.00	5,929.35	5,929.35	5,929.65	50
100-71-7120-523200-000 COMMUNICATIONS - PHONE	0.00	118.91	118.91	-118.91	*100
100-71-7120-572000-000 WATER AUTH	208,536.00	17,378.00	17,378.00	191,158.00	8
100-72-4600-531530-000 ELECTRICITY EXPENSE	4,800.00	0.00	0.00	4,800.00	0
100-72-7130-523200-000 COMMUNICATIONS - PHONE	2,250.00	59.26	59.26	2,190.74	3
100-72-7130-523300-000 ADVERTISING	1,200.00	0.00	0.00	1,200.00	0
100-72-7130-523500-000 TRAVEL	2,200.00	0.00	0.00	2,200.00	0
100-72-7130-523600-000 DUES & FEES	500.00	0.00	0.00	500.00	0
100-72-7130-523700-000 TRAINING	7,800.00	600.00	600.00	7,200.00	8
100-72-7130-523850-000 UGA- CONTRACT SERVICES	93,458.00	0.00	0.00	93,458.00	0
100-72-7130-523851-000 Contract Services - other	5,130.00	83.34	83.34	5,046.66	2
100-72-7130-531000-000 SUPPLIES	3,000.00	0.00	0.00	3,000.00	0
100-72-7410-531270-000 GAS / DIESEL	1,500.00	0.00	0.00	1,500.00	0
100-73-7140-572000-000 STATE FORESTRY	9,517.00	9,517.00	9,517.00	0.00	100
100-74-1300-523201-000 CELL PHONE COMMUNICATIONS	2,000.00	0.00	0.00	2,000.00	0
100-74-4400-531210-000 WATER / SEWAGE	425.00	0.00	0.00	425.00	0
100-74-4600-531530-000 ELECTRICITY EXPENSE	2,700.00	0.00	0.00	2,700.00	0
100-74-4700-531220-000 NATURAL GAS EXPENSE	300.00	0.00	0.00	300.00	0
100-74-7410-511100-000 REGULAR EMPLOYEES	312,497.00	9,864.50	9,864.50	302,632.50	3
100-74-7410-512100-000 GROUP INSURANCE	62,398.00	0.00	0.00	62,398.00	0
100-74-7410-512101-000 HRA CONTRIBUTION	2,500.00	0.00	0.00	2,500.00	0
100-74-7410-512200-000 FICA & MEDICARE	23,925.00	689.84	689.84	23,235.16	3
100-74-7410-512400-000 RETIREMENT CONTRIBUTION	30,070.00	0.00	0.00	30,070.00	0
100-74-7410-521100-000 FIRE SAFETY INSPECTION	2,000.00	0.00	0.00	2,000.00	0
100-74-7410-523200-000 COMMUNICATIONS - PHONE	2,000.00	164.27	164.27	1,835.73	8
100-74-7410-523300-000 ADVERTISING	2,000.00	0.00	0.00	2,000.00	0
100-74-7410-523500-000 TRAVEL	0.00	538.70	538.70	-538.70	*100
100-74-7410-523600-000 DUES & FEES	500.00	0.00	0.00	500.00	0
100-74-7410-523700-000 TRAINING	5,000.00	495.00	495.00	4,505.00	10
100-74-7410-523850-000 CONTRACT SERVICES	27,102.00	14,233.34	14,233.34	12,868.66	53
100-74-7410-523900-000 POSTAGE	1,500.00	0.00	0.00	1,500.00	0
100-74-7410-531000-000 SUPPLIES	4,000.00	44.28	44.28	3,955.72	1

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100-74-7410-531270-000 GAS/DIESEL	6,000.00	0.00	0.00	6,000.00	0
100-74-7410-542200-000 VEHICLES M&R	2,000.00	0.00	0.00	2,000.00	0
100-76-7525-572000-000 AGRIBUSINESS AUTH	82,410.00	4,458.33	4,458.33	77,951.67	5
100-77-7510-511100-000 REGULAR EMPLOYEES	85,396.00	2,815.23	2,815.23	82,580.77	3
100-77-7510-512100-000 GROUP INSURANCE	9,750.00	0.00	0.00	9,750.00	0
100-77-7510-512200-000 FICA & MEDICARE	6,533.00	203.31	203.31	6,329.69	3
100-77-7510-512400-000 RETIREMENT CONTRIB	9,193.00	0.00	0.00	9,193.00	0
100-77-7510-523850-000 CONTRACT SERVICES	1,862.00	100.00	100.00	1,762.00	5
100-80-1000-512700-000 Firefighters Cancer/ Disab	6,050.00	2,115.02	2,115.02	3,934.98	35
100-80-1310-512900-000 Firefighter Per Diem	40,000.00	0.00	0.00	40,000.00	0
100-80-1550-523200-000 COMMUNICATIONS	20,000.00	0.00	0.00	20,000.00	0
100-80-3040-521200-000 MEDICAL FEES	5,000.00	0.00	0.00	5,000.00	0
100-80-3080-511100-000 REGULAR EMPLOYEES	513,298.00	17,059.78	17,059.78	496,238.22	3
100-80-3080-511300-000 OVERTIME	10,000.00	0.00	0.00	10,000.00	0
100-80-3080-512200-000 FICA & MEDICARE	39,267.00	1,305.11	1,305.11	37,961.89	3
100-80-3500-512900-000 UNIFORMS	7,500.00	0.00	0.00	7,500.00	0
100-80-3500-572000-000 MEANSVILLE MUTUAL A	5,000.00	5,000.00	5,000.00	0.00	100
100-80-3510-522200-000 VEHICLE R & M	72,000.00	3,156.98	3,156.98	68,843.02	4
100-80-3510-523100-000 Property & Liability Ins.	42,000.00	11,222.25	11,222.25	30,777.75	27
100-80-3510-523500-000 TRAVEL	1,000.00	0.00	0.00	1,000.00	0
100-80-3510-523600-000 DUES AND FEES	500.00	0.00	0.00	500.00	0
100-80-3510-523900-000 POSTAGE	50.00	0.00	0.00	50.00	0
100-80-3510-531000-000 OFFICE SUPPLIES	2,000.00	0.00	0.00	2,000.00	0
100-80-3520-522200-000 EQUIPMENT	68,000.00	2,058.34	2,058.34	65,941.66	3
100-80-3520-531270-000 GAS / DIESEL	35,000.00	0.00	0.00	35,000.00	0
100-80-3520-531700-000 AUXILIARY	500.00	0.00	0.00	500.00	0
100-80-3540-523701-000 FIRE TRAINING	15,000.00	0.00	0.00	15,000.00	0
100-80-3550-523850-000 Contract Services	39,000.00	3,360.57	3,360.57	35,639.43	9
100-80-3570-522310-000 ZEBULON BUILDING LE/	10,800.00	0.00	0.00	10,800.00	0
100-80-3570-542600-000 BUNKER GEAR	30,000.00	0.00	0.00	30,000.00	0
100-80-3630-523800-000 AMBULANCE LICENSES	2,750.00	0.00	0.00	2,750.00	0
100-80-3630-531100-000 MEDICAL SUPPLIES	12,500.00	0.00	0.00	12,500.00	0
100-80-3630-531101-000 PUBLIC SAFETY & EDUC	3,000.00	0.00	0.00	3,000.00	0
100-80-4400-531210-000 WATER EXPENSE	2,750.00	0.00	0.00	2,750.00	0
100-80-4600-531530-000 ELECTRICITY EXPENSE	20,000.00	0.00	0.00	20,000.00	0
100-80-4700-531220-000 NATURAL GAS	1,000.00	0.00	0.00	1,000.00	0
100-80-4700-531520-000 PROPANE GAS EXPENS	10,000.00	0.00	0.00	10,000.00	0
100-90-1300-523900-000 POSTAGE	5.00	0.00	0.00	5.00	0
100-90-1550-523201-000 EMA - CELL PHONE	600.00	0.00	0.00	600.00	0

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100-90-3520-522200-000 E M A VEHICLE M & R	100.00	0.00	0.00	100.00	0
100-90-3520-523600-000 DUES & FEES	50.00	0.00	0.00	50.00	0
100-90-3520-531000-000 E M A MAINTENANCE SL	1,500.00	0.00	0.00	1,500.00	0
100-90-3520-531270-000 EMA GAS/FUEL - VEHIC	1,500.00	0.00	0.00	1,500.00	0
100-90-3520-531600-000 E M A SMALL EQUIPMEN	500.00	0.00	0.00	500.00	0
100-90-3540-523703-000 E M A TRAINING	1,000.00	0.00	0.00	1,000.00	0
100-90-3630-522200-000 EMA CONTRACT SERVIC	13,062.00	2,301.27	2,301.27	10,760.73	18
100-90-3920-523200-000 COMMUNICATIONS - PH	240.00	17.91	17.91	222.09	7
100-90-3920-542200-000 EMA GRANT EXPENSE	18,995.00	0.00	0.00	18,995.00	0
100-90-4600-531530-000 EMA Electricity	1,500.00	0.00	0.00	1,500.00	0
100-90-4700-531520-000 PROPANE GAS EXPENS	250.00	0.00	0.00	250.00	0
100-91-3910-511100-000 REGULAR EMPLOYEES	65,690.00	2,223.21	2,223.21	63,466.79	3
100-91-3910-512100-000 GROUP INSURANCE	42,283.00	0.00	0.00	42,283.00	0
100-91-3910-512200-000 FICA & MEDICARE	5,025.00	145.36	145.36	4,879.64	3
100-91-3910-512400-000 RETIREMENT CONTRIBI	8,121.00	0.00	0.00	8,121.00	0
100-91-3910-512900-000 Uniforms	200.00	0.00	0.00	200.00	0
100-91-3910-522200-000 BUILDING REPAIRS & M.	972.00	0.00	0.00	972.00	0
100-91-3910-523201-000 ANIMAL CONTROL - CEI	1,020.00	0.00	0.00	1,020.00	0
100-91-3910-523300-000 ADVERTISING	200.00	0.00	0.00	200.00	0
100-91-3910-523700-000 EDUCATION & TRAINING	500.00	0.00	0.00	500.00	0
100-91-3910-523800-000 ANIMAL CONTROL LICEI	100.00	0.00	0.00	100.00	0
100-91-3910-523850-000 CONTRACT SERVICES	5,500.00	283.34	283.34	5,216.66	5
100-91-3910-523900-000 POSTAGE	100.00	0.00	0.00	100.00	0
100-91-3910-523901-000 OTHER SVCS - EMPLOY	1,012.00	0.00	0.00	1,012.00	0
100-91-3910-531000-000 SUPPLIES	800.00	0.00	0.00	800.00	0
100-91-3910-531210-000 WATER / SEWAGE EXPE	700.00	0.00	0.00	700.00	0
100-91-3910-531270-000 GAS / DIESEL	4,300.00	0.00	0.00	4,300.00	0
100-91-3910-531520-000 NATURAL GAS EXPENSI	1,100.00	0.00	0.00	1,100.00	0
100-91-3910-531530-000 ELECTRICITY - ANIMAL S	3,250.00	0.00	0.00	3,250.00	0
100-91-3910-531600-000 SMALL EQUIPMENT	800.00	0.00	0.00	800.00	0
100-91-3910-542200-000 VEHICLE REPAIR & MAI	1,600.00	0.00	0.00	1,600.00	0
100-91-3910-823875-000 VETERINARY SERVICES	600.00	0.00	0.00	600.00	0
Expenditure Subtotal	\$18,261,782.00	\$1,204,246.67	\$1,204,246.67	\$17,057,535.33	7
Before Transfers	Deficiency Of Revenue Subtotal	\$1,359,467.00	-\$1,151,797.17	-\$1,151,797.17	-85
Other Financing Source					
100-98-1000-391200-275 TRANSFER IN FROM HC	2,400.00	0.00	0.00	2,400.00	0
Other Financing Source Subtotal	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0
Other Financing Use					
100-99-1000-611000-325 TRANSFER OUT L.M.I GF	203,700.00	0.00	0.00	203,700.00	0

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100-99-1000-611000-350 TRANSFER OUT CAP (C	361,372.00	38,888.00	38,888.00	322,484.00	11
100-99-1000-611100-215 TRANSFER OUT- E911	796,795.00	0.00	0.00	796,795.00	0
Other Financing Use Subtotal	\$1,361,867.00	\$38,888.00	\$38,888.00	\$1,322,979.00	3
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$1,190,685.17	-\$1,190,685.17	*100
206 Jail Construction & Operation					
Revenue					
206-03-1500-361000-000 INTEREST REVENUE	20.00	0.00	0.00	20.00	0
206-03-3326-342000-000 JAIL- SUPERIOR COURT	2,000.00	0.00	0.00	2,000.00	0
206-03-3326-342100-000 JAIL- MAGISTRATE COU	1,000.00	0.00	0.00	1,000.00	0
206-03-3326-342200-000 JAIL- PROBATE COURT	6,980.00	0.00	0.00	6,980.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
206-34-3326-531700-000 JAIL CONSTRUCTION E	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
210 Impact Fees					
Revenue					
210-03-1000-341320-033 Sheriff Impact Fees	50,000.00	0.00	0.00	50,000.00	0
210-03-1000-341320-034 Jail Impact Fees	100,000.00	0.00	0.00	100,000.00	0
210-03-1000-341320-035 Fire Dept Impact Fees	70,000.00	0.00	0.00	70,000.00	0
210-03-1000-341320-038 E-911 Impact Fees	50,000.00	0.00	0.00	50,000.00	0
210-03-1000-341320-042 Road Dept Impact Fees	30,000.00	0.00	0.00	30,000.00	0
210-03-1000-341320-061 Parks & Rec Impact Fees	60,000.00	0.00	0.00	60,000.00	0
210-03-1000-361000-000 Interest - Residential Impa	10,000.00	0.00	0.00	10,000.00	0
210-03-1000-361100-000 Interest - Commercial Imp	3,000.00	0.00	0.00	3,000.00	0
210-03-1516-341320-065 Library Impact Fees	12,000.00	0.00	0.00	12,000.00	0
210-03-1516-341320-074 Administration Impact Fee	10,000.00	0.00	0.00	10,000.00	0
210-03-1516-341390-074 CIE Prep Impact Fees	8,000.00	0.00	0.00	8,000.00	0
Revenue Subtotal	\$403,000.00	\$0.00	\$0.00	\$403,000.00	0
Expenditure					
210-38-1000-572000-000 E911 IMPACT FEE EXPE	100,000.00	0.00	0.00	100,000.00	0
210-42-1000-572000-000 PUBLIC WKS (ROADS) II	100,000.00	0.00	0.00	100,000.00	0
210-61-1000-572000-001 PCPRA IMPACT FEE - RE	175,000.00	0.00	0.00	175,000.00	0
210-65-1000-572000-000 LIBRARY - RESIDENTIAL	28,000.00	0.00	0.00	28,000.00	0
Expenditure Subtotal	\$403,000.00	\$0.00	\$0.00	\$403,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0

REVENUE & EXPENDITURE STATEMENT
07/01/2026 To 07/20/2026

PIKE COUNTY BOARD OF COMMISSIONERS
FY 2026-2027

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

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
215 E-911 Fund					
Revenue					
215-03-1500-361000-000 INTEREST REVENUE	20.00	0.00	0.00	20.00	0
215-03-3800-342500-000 E-911 TAX REVENUE - L	72,000.00	0.00	0.00	72,000.00	0
215-03-3800-342501-000 E911 TAX REVENUE -CE	330,000.00	0.00	0.00	330,000.00	0
215-03-3800-342502-000 Firework Tax	250.00	0.00	0.00	250.00	0
Revenue Subtotal	\$402,270.00	\$0.00	\$0.00	\$402,270.00	0
Expenditure					
215-38-3800-511100-000 REGULAR EMPLOYEES	539,842.00	0.00	0.00	539,842.00	0
215-38-3800-511300-000 OVER- TIME	53,000.00	0.00	0.00	53,000.00	0
215-38-3800-512100-000 GROUP INSURANCE	242,917.00	0.00	0.00	242,917.00	0
215-38-3800-512101-000 HRA CONTRIBUTION	11,750.00	0.00	0.00	11,750.00	0
215-38-3800-512200-000 FICA & MEDICARE	45,352.00	0.00	0.00	45,352.00	0
215-38-3800-512400-000 RETIREMENT CONTRIBI	55,618.00	105.00	105.00	55,513.00	0
215-38-3800-512900-000 UNIFORMS	5,000.00	0.00	0.00	5,000.00	0
215-38-3800-522320-000 EQUIPMENT LEASE-COI	91,670.00	0.00	0.00	91,670.00	0
215-38-3800-522330-000 EQUIPMENT LEASE - IN	14,000.00	0.00	0.00	14,000.00	0
215-38-3800-523200-000 COMMUNICATION - PHC	85,000.00	17,631.66	17,631.66	67,368.34	21
215-38-3800-523500-000 TRAVEL	300.00	0.00	0.00	300.00	0
215-38-3800-523600-000 DUES & FEES	554.00	0.00	0.00	554.00	0
215-38-3800-523700-000 TRAINING	300.00	0.00	0.00	300.00	0
215-38-3800-523850-000 CONTRACT SERVICES	41,471.00	825.77	825.77	40,645.23	2
215-38-3800-531000-000 SUPPLIES	5,000.00	0.00	0.00	5,000.00	0
215-38-4400-531210-000 WATER & SEWAGE	771.00	0.00	0.00	771.00	0
215-38-4600-531530-000 ELECTRICITY EXPENSE	6,520.00	0.00	0.00	6,520.00	0
Expenditure Subtotal	\$1,199,065.00	\$18,562.43	\$18,562.43	\$1,180,502.57	2
Before Transfers	Deficiency Of Revenue Subtotal	-\$796,795.00	-\$18,562.43	-\$18,562.43	2
Other Financing Source					
215-98-1000-391000-000 TRANSFER IN FROM GE	796,795.00	0.00	0.00	796,795.00	0
Other Financing Source Subtotal	\$796,795.00	\$0.00	\$0.00	\$796,795.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	-\$18,562.43	-\$18,562.43	*100
225 Federal Seizure Fund					
Revenue					
225-03-2000-351360-000 FEDERAL SEIZURE REV	10,000.00	0.00	0.00	10,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
225-33-2000-531500-000 FEDERAL SEIZURE EXP	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0

REVENUE & EXPENDITURE STATEMENT

07/01/2026 To 07/20/2026

PIKE COUNTY BOARD OF COMMISSIONERS

FY 2026-2027

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

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
230 American Rescue Plan Fund					
Revenue					
230-03-1000-399999-000 PRIOR YEAR REVENUE	2,500,000.00	0.00	0.00	2,500,000.00	0
Revenue Subtotal	\$2,500,000.00	\$0.00	\$0.00	\$2,500,000.00	0
Expenditure					
230-42-4222-541430-000 MCKINLEY ROAD	760,000.00	0.00	0.00	760,000.00	0
230-71-4400-541200-000 WATER AUTHORITY IMP	1,740,000.00	0.00	0.00	1,740,000.00	0
Expenditure Subtotal	\$2,500,000.00	\$0.00	\$0.00	\$2,500,000.00	0
Before Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
231 Opioid Abatement Fund					
Revenue					
231-03-8120-340000-000 OPIOID ABATEMENT RE	10,000.00	0.00	0.00	10,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
231-55-5436-572000-000 McIntosh Trail Behavioral	10,000.00	833.34	833.34	9,166.66	8
Expenditure Subtotal	\$10,000.00	\$833.34	\$833.34	\$9,166.66	8
Before Transfers					
Deficiency Of Revenue Subtotal	\$0.00	-\$833.34	-\$833.34		*100
After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	-\$833.34	-\$833.34		*100
245 Drug Abuse Treatment Education					
Revenue					
245-03-1000-399999-000 PRIOR YEAR REVENUE	6,690.00	0.00	0.00	6,690.00	0
245-03-2000-341100-000 DATE FEES	1,000.00	0.00	0.00	1,000.00	0
245-03-2000-361000-000 INTEREST INCOME	10.00	0.00	0.00	10.00	0
245-03-2150-341100-000 DATE FEES- SUPERIOR	1,200.00	0.00	0.00	1,200.00	0
245-03-2400-341101-000 DATE FEES- MAGISTRAT	100.00	0.00	0.00	100.00	0
245-03-2450-341102-000 DATE FEES- PROBATE C	1,000.00	0.00	0.00	1,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
245-31-2000-531000-000 DATE-SUPPLIES	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
After Transfers					
Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
250 Technology Fee Fund					
Revenue					
250-03-2450-351150-000 TECHNOLOGY FEES	3,000.00	0.00	0.00	3,000.00	0
Revenue Subtotal	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0

REVENUE & EXPENDITURE STATEMENT
07/01/2026 To 07/20/2026

PIKE COUNTY BOARD OF COMMISSIONERS
FY 2026-2027

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

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
Expenditure					
250-24-2450-542200-000 TECHNOLOGY EXPENSES	3,000.00	0.00	0.00	3,000.00	0
Expenditure Subtotal	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
275 Hotel/Motel Tax Fund					
Revenue					
275-03-0000-314100-000 HOTEL/MOTEL TAX	4,000.00	0.00	0.00	4,000.00	0
Revenue Subtotal	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0
Expenditure					
275-78-7520-572000-000 PAYMENTS TO OTHER A	1,600.00	0.00	0.00	1,600.00	0
Expenditure Subtotal	\$1,600.00	\$0.00	\$0.00	\$1,600.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$2,400.00	\$0.00	\$0.00	0
Other Financing Use					
275-99-9000-611000-100 TRANSFER OUT TO GEN	2,400.00	0.00	0.00	2,400.00	0
Other Financing Use Subtotal	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
285 Juvenile Court Fund					
Revenue					
285-03-2600-351160-000 COURT REVENUE	1,240.00	0.00	0.00	1,240.00	0
285-03-2600-361000-000 INTEREST INCOME	10.00	0.00	0.00	10.00	0
Revenue Subtotal	\$1,250.00	\$0.00	\$0.00	\$1,250.00	0
Expenditure					
285-92-2600-521200-000 PROFESSIONAL SERVICE	250.00	0.00	0.00	250.00	0
285-92-2600-521250-000 JUVENILE SUPERVISOR	1,000.00	0.00	0.00	1,000.00	0
Expenditure Subtotal	\$1,250.00	\$0.00	\$0.00	\$1,250.00	0
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	0
320 Splost 2016-2022					
Revenue					
320-03-1500-361000-000 INTEREST REVENUES/II	2,000.00	0.00	0.00	2,000.00	0
Revenue Subtotal	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0
Expenditure					
320-93-4222-541416-000 SHADY LANE - SPLOST	400,000.00	0.00	0.00	400,000.00	0
Expenditure Subtotal	\$400,000.00	\$0.00	\$0.00	\$400,000.00	0
Before Transfers	Deficiency Of Revenue Subtotal	-\$398,000.00	\$0.00	\$0.00	0
Other Financing Source					
320-03-1000-399999-000 PRIOR YEAR REVENUES	398,000.00	0.00	0.00	398,000.00	0

REVENUE & EXPENDITURE STATEMENT
07/01/2026 To 07/20/2026

PIKE COUNTY BOARD OF COMMISSIONERS
FY 2026-2027

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

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
Other Financing Source Subtotal	\$398,000.00	\$0.00	\$0.00	\$398,000.00	0
After Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
323 Splost 2022-2028					
Revenue					
323-03-1000-313200-000 SPLOST 2022-2028 REVI	2,700,000.00	0.00	0.00	2,700,000.00	0
323-03-1500-361000-000 INTEREST INCOME	150,000.00	0.00	0.00	150,000.00	0
Revenue Subtotal	\$2,850,000.00	\$0.00	\$0.00	\$2,850,000.00	0
Expenditure					
323-13-1500-523901-000 BANK CHARGES	4,600.00	2,000.00	2,000.00	2,600.00	43
323-93-4222-541428-000 WOOD CREEK ROAD	2,948,650.00	0.00	0.00	2,948,650.00	0
323-93-4222-541435-000 OLD ZEBULON ROAD	4,000,000.00	0.00	0.00	4,000,000.00	0
323-93-4222-541451-000 BLANTON MILL ROAD	3,000,000.00	0.00	0.00	3,000,000.00	0
323-93-4960-571000-010 City of Williamson	148,500.00	0.00	0.00	148,500.00	0
323-93-4960-571000-020 City of Zebulon	283,500.00	0.00	0.00	283,500.00	0
323-93-4960-571000-030 City of Meansville	54,000.00	0.00	0.00	54,000.00	0
323-93-4960-571000-040 City of Molena	108,000.00	0.00	0.00	108,000.00	0
323-93-4960-571000-050 City of Concord	108,000.00	0.00	0.00	108,000.00	0
323-93-8000-581100-000 PRINCIPAL DEBT PAYME	2,070,000.00	0.00	0.00	2,070,000.00	0
323-93-8000-582100-000 INTEREST ON DEBT	274,750.00	0.00	0.00	274,750.00	0
Expenditure Subtotal	\$13,000,000.00	\$2,000.00	\$2,000.00	\$12,998,000.00	0
Before Transfers Deficiency Of Revenue Subtotal	\$10,150,000.00	-\$2,000.00	-\$2,000.00		0
Other Financing Source					
323-03-1000-399999-000 PRIOR YEAR REVENUE	10,150,000.00	0.00	0.00	10,150,000.00	0
Other Financing Source Subtotal	\$10,150,000.00	\$0.00	\$0.00	\$10,150,000.00	0
After Transfers Deficiency Of Revenue Subtotal	\$0.00	-\$2,000.00	-\$2,000.00		*100
325 Lmi Grant Fund					
Revenue					
325-03-1000-334301-000 LMI GRANT REVENUE	679,000.00	0.00	0.00	679,000.00	0
325-03-1000-334302-000 LRA REVENUE	670,000.00	0.00	0.00	670,000.00	0
325-03-1500-361000-000 INTEREST INCOME	12,000.00	0.00	0.00	12,000.00	0
Revenue Subtotal	\$1,361,000.00	\$0.00	\$0.00	\$1,361,000.00	0
Expenditure					
325-42-4222-541428-000 Wood Creek Road (LRA)	998,391.00	0.00	0.00	998,391.00	0
325-42-8000-581300-000 LOAN PRINCIPAL PAYME	450,338.00	0.00	0.00	450,338.00	0
325-42-8000-582300-000 LOAN INTEREST EXPEN	115,971.00	0.00	0.00	115,971.00	0
Expenditure Subtotal	\$1,564,700.00	\$0.00	\$0.00	\$1,564,700.00	0
Before Transfers Deficiency Of Revenue Subtotal	-\$203,700.00	\$0.00	\$0.00		0
Other Financing Source					
325-98-1000-391000-100 TRANSFER IN - FROM G	203,700.00	0.00	0.00	203,700.00	0

REVENUE & EXPENDITURE STATEMENT

07/01/2026 To 07/20/2026

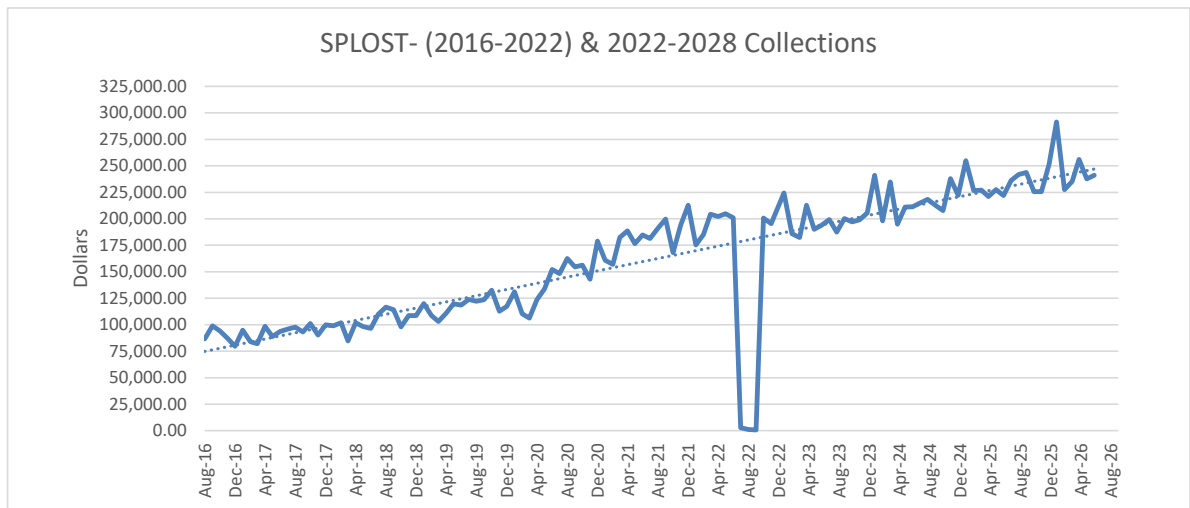
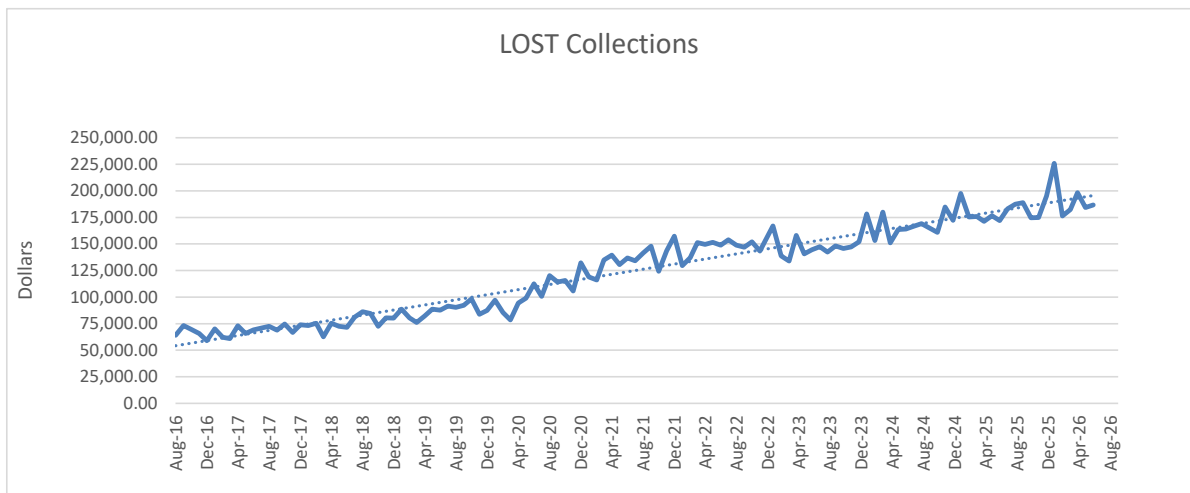
PIKE COUNTY BOARD OF COMMISSIONERS

FY 2026-2027

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

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
Other Financing Source Subtotal	\$203,700.00	\$0.00	\$0.00	\$203,700.00	0
After Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
350 C.A.I.P Fund					
Expenditure					
350-13-1510-542201-000 CAPITAL OUTLAY - PROI	0.00	38,888.00	38,888.00	-38,888.00	*100
350-16-1000-542400-000 CAIP FUND - COMPUTE	1,500.00	0.00	0.00	1,500.00	0
350-17-1550-542400-000 Computers	2,900.00	0.00	0.00	2,900.00	0
350-23-2400-542400-000 COMPUTERS - MAGISTF	1,800.00	0.00	0.00	1,800.00	0
350-33-3300-542200-000 Capital Outlay Vehicles - E	253,172.00	0.00	0.00	253,172.00	0
350-42-1000-542500-000 Capital Outlay Other Equip	92,000.00	0.00	0.00	92,000.00	0
350-90-3670-541000-000 CAPITAL OUTLAY - OUTI	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$361,372.00	\$38,888.00	\$38,888.00	\$322,484.00	11
Before Transfers Deficiency Of Revenue Subtotal	-\$361,372.00	-\$38,888.00	-\$38,888.00		11
Other Financing Source					
350-98-1000-391000-100 TRANSFER IN FROM GE	361,372.00	38,888.00	38,888.00	322,484.00	11
Other Financing Source Subtotal	\$361,372.00	\$38,888.00	\$38,888.00	\$322,484.00	11
After Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
716 Law Library - Superior Court					
Revenue					
716-03-2150-351110-000 LAW LIBRARY - SUPERIC	2,500.00	0.00	0.00	2,500.00	0
716-03-2400-351130-000 LAW LIBRARY - MAGIST	3,500.00	0.00	0.00	3,500.00	0
716-03-2450-351150-000 LAW LIBRARY - PROBAT	4,000.00	0.00	0.00	4,000.00	0
Revenue Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Expenditure					
716-21-3000-521000-000 PROFESSIONAL & TECH	10,000.00	0.00	0.00	10,000.00	0
Expenditure Subtotal	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0
Before Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0
After Transfers Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00		0

SALES TAX HISTORY	LOST	SPLOST (323)	Date of Deposit
May-25	172,091.33	222,009.50	6/30/2025
Jun-25	183,159.73	236,249.75	7/31/2025
Jul-25	187,372.36	241,787.97	8/31/2025
Aug-25	188,889.32	243,737.22	9/30/2025
Sep-25	174,792.93	225,578.07	10/31/2025
Oct-25	174,815.71	225,572.04	11/30/2025
Nov-25	195,144.02	251,447.89	12/31/2025
Dec-25	225,865.83	291,438.40	1/31/2026
Jan-26	176,284.81	227,446.73	2/26/2026
Feb-26	182,413.39	235,378.65	3/31/2026
Mar-26	198,287.78	256,037.39	4/30/2026
Apr-26	184,212.67	237,686.31	5/31/2026
May-26	186,779.27	241,040.43	6/30/2026
	2,074,858.09	2,677,151.10	



ACCOUNTS PAYABLE CHECK REGISTER

Pike County Board Of Commissioners

FY 2026-2027

Check Register for 6/25/2026 to 6/30/2027 & Check Numbers 0 to 2147483647

Cash Account 323-00-0000-111100-000

Check Number	Check Date	Vendor Number / Name	Payment Type	EPay	Amount (\$)
1229	06/30/2026	5242 RAYMOND JAMES & ASSOCIATES INC 323-13-1500-523901-000 BANK CHARGES	Check	No 4,500.00	4,500.00
1230	07/14/2026	5328 REGIONS BANK, CORPORATE TRUST 323-13-1500-523901-000 BANK CHARGES	Check	No 2,000.00	2,000.00
			Description	Count	Amount (\$)
			ACH	0	\$0.00
			Bank of America	0	\$0.00
			Check	2	\$6,500.00
			Strategic Payment Services	0	\$0.00
			Wells Fargo	0	\$0.00
			Paymode X	0	\$0.00
			Update Only	0	\$0.00
			GRAND TOTAL	2	\$6,500.00

* Denotes Check Numbers that are out of sequence.

PIKE COUNTY BOARD OF COMMISSIONERS

3-way stop sign at Melville Road and Hunter Road

SUBJECT:

Discussion of 3-way stop sign at Melville Brown Road and Hunter Road.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	3- way stop Melville Brown Road
▣ Exhibit	Citizen request email

REVIEWERS:

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

Angela Blount

From: Chris Goodman
Sent: Thursday, June 11, 2026 7:55 AM
To: Angela Blount
Cc: County Manager
Subject: Possible 3 Way stop at Melville Brown Rd and Hunter Rd

Good morning,

I was contacted yesterday afternoon by Mr Danny McElwaney with Helix Grading & Utility LLC. He is inquiring for a customer of his, about the possibility of making the Melville Brown Rd and Hunter Rd intersection in Williamson a 3 Way stop. The customer that he is working for has a driveway at 808 Melville Brown Rd and it is right over a hill and has become dangerous when pulling out since the paving has been complete. I told Mr McElwaney that it would have to go before the Board of Commissioners, and it would need to be on the agenda. I wanted to let you know that he may be reaching out to you about the possibility of getting on the agenda for an upcoming meeting. Please let me know if you need anything from me.

Thank you,

Chris Goodman
Pike County Public Works Director
152 Twin Oaks Road
Williamson, GA 30295
770-567-2005



Angela Blount

From: ahancock [REDACTED]
Sent: Thursday, June 18, 2026 3:18 PM
To: Angela Blount
Subject: Requesting 3 Way Stop Installed

Good afternoon,

I am emailing you to request that the county place a three-way stop where Hunter Rd. runs in to Melville Brown Rd.

I am very happy that Melville Brown Rd was paved however it has raised some safety concerns due to my blind driveway as you come over the hill at Hunter Rd. I live at 808 Melville Brown Rd. Williamson, GA 30292. It is the corner lot of Hunter Rd and Melville Brown Rd. with my driveway being on Melville Brown Rd.

I had a contractor come out and look at changing my driveway to help with the safety concern. They stated due to the elevation change and proximity of the drive way the best way to make it safer would be to slow the vehicles down coming over the blind hill. They also stated that a 3-way stop would be the most economical option vs changing the elevation of the road or the driveway.

Thank you for your time and your consideration on this matter. Please let me know what I need to do going further.

If you have any questions, please reach out to me at [REDACTED] or respond to this email.

Thank you,

Allison Hancock
[REDACTED]

PIKE COUNTY BOARD OF COMMISSIONERS

Use of Courthouse Grounds October 31, 2026

SUBJECT:

Consider use of Courthouse Grounds from Cami Hoopes with the City of Zebulon for Trick or Treating on the Square on Saturday, October 31, 2026 from 4:00 p.m. until 10:00 p.m.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Courthouse Grounds 10-31-2026

REVIEWERS:

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

PIKE COUNTY BOARD OF COMMISSIONERS
P.O. Box 377 • 331 Thomaston Street
Zebulon, GA 30295

J. Briar Johnson, Chairman
Tim Daniel, Commissioner
Tim Guy, Commissioner
Ken Pullin, Commissioner
James Jenkins, Commissioner

**APPLICATION
FOR USE OF
COURTHOUSE/GROUNDS**

Rob Morton, County Manager
Angela Blount, County Clerk/ HR
Heather Bell, Accounts Payable
Clint Chastain, Finance Administrator
Joann Wrye, Payroll/HR Assistant

**Please return completed form,
along with any cover letter/email, to:**

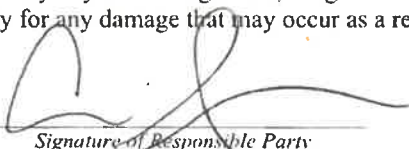
**Pike County Board of Commissioners
ablount@pikecoga.gov**

Responsible Person: Cami Hoopes
Address: 7818 HWY 19 S
City, ST ZIP: Zebulon GA 30295
Phone (most accessible): 770 567 8748
Email: choopes@zebulonga.us

Date(s)/Time(s) of use: Saturday, October 31 4pm - 10 pm
Group requesting use: City of Zebulon
Name of event: Trick or Treating on the Square
Type of event: Community Event
Specific areas of use: Grounds, Stairs
(grounds, porch, bldg.)
Open to general public: _____ Number expected: 500
Equipment to be used on grounds (chairs, tables, electrical, etc.): Tables, chairs, Blowups for kids, DJ equipment
When will equipment be set up? 4-5pm taken down? 10 pm
Will food be served? yes for a fee? yes
Has this group used Courthouse/grounds for other events? yes Were any problems encountered? no
If so, what dates and/or problems? September 5-7th, 2025, Bicentennial Event

Applicant's Certification and Agreement

I certify that I have been provided and read Section 34.05 of the Pike County Code of Ordinances, entitled "Use of Courthouse Grounds" in Chapter 34 of "County Courts" of Title III entitled "Administration." I understand that the Courthouse grounds shall be left in a clean and neat condition after use. I affirm that I, as the responsible entity, am liable for all damages, expenses and loss caused by any person who attends or participates in the scheduled event. By my below signature, I agree to defend and hold harmless the County for any damage that may occur as a result of this scheduled event.


Signature of Responsible Party

7/14/26
Date

For Official Use Only by Staff:

Date: 7/14/2026
Clerk received/researched 7/14/2026
CM approval/disapproval [Signature]
SO approval/disapproval [Signature]
Staff Recommendation _____
BOC approval/disapproval _____
Date Applicant notified _____

PIKE COUNTY BOARD OF COMMISSIONERS

Use of Courthouse Grounds September 11, 2026

SUBJECT:

Consider use of Courthouse Grounds from Bryan Richardson with Pike County American Legion Post 197 for Pike County Patriot Day (9-11) Observance Program on September 11, 2026 from 8:00 a.m. until 4:00 p.m.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Use Courthouse Grounds September 11, 2026

REVIEWERS:

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

PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 331 Thomaston Street
Zebulon, GA 30295

APPLICATION

FOR USE OF
COURTHOUSE/GROUNDS

J. Briar Johnson, Chairman
Tim Daniel, Commissioner
Tim Guy, Commissioner
Ken Pullin, Commissioner
James Jenkins, Commissioner

Rob Morton, Interim County Manager
Angela Blount, County Clerk
Heather Bell, Accounts Payable
Clint Chastain, Finance Administrator

Please return completed form,
along with any cover letter/email, to:

Pike County Board of Commissioners
ablount@pkecoga.gov

Responsible Person:

Bryan Richardson

Address:

[REDACTED]

City, ST ZIP:

Concord, GA 30206

Phone (most accessible):

[REDACTED]

Email:

[REDACTED]

Date(s)/Time(s) of use:

11 Sep 2026 0800^{am} - 4:00 pm

Group requesting use:

Pike County American Legion Post 197

Name of event:

Pike County Patriot Day (9-11) Observance Program

Type of event:

Ceremonial/Memorial

Specific areas of use:
(grounds, porch, bldg.)

South side of Courthouse Square

Open to general public:

YES

Number expected:

30

Equipment to be used on
grounds (chairs, tables, electrical, etc.)

Tables, chairs, static display, tent

When will equipment be set up?

Starting 8:00 am

taken down?

NLT 4:00 pm

Will food be served?

NO

for a fee?

N/A

Has this group used Courthouse/grounds for other events?

Yes

Were any problems encountered?

No

If so, what dates and/or problems?

Applicant's Certification and Agreement

I certify that I have been provided and read Section 34.05 of the Pike County Code of Ordinances, entitled "Use of Courthouse Grounds" in Chapter 34 of "County Courts" of Title III entitled "Administration." I understand that the Courthouse grounds shall be left in a clean and neat condition after use. I affirm that I, as the responsible entity, am liable for all damages, expenses and loss caused by any person who attends or participates in the scheduled event. By my below signature, I agree to defend and hold harmless the County for any damage that may occur as a result of this scheduled event.

For Official Use Only by Staff:

Date:

Clerk received/researched

7/22/2026

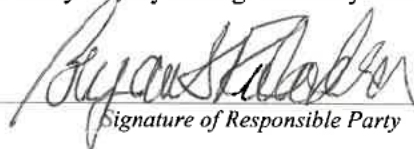
CM approval/disapproval

SO approval/disapproval

Staff Recommendation

BOC approval/disapproval

Date Applicant notified


Signature of Responsible Party

22 Jul 2026
Date

PIKE COUNTY BOARD OF COMMISSIONERS

Use of Courthouse Grounds November 11, 2026

SUBJECT:

Consider use of Courthouse Grounds from Bryan Richardson with Pike County American Legion Post 197 for Pike County Veterans Day Observance Program on November 11, 2026, from 8:00 a.m. until 1:00 p.m.
(Should there be inclement weather, Post 197 would like to use the Courthouse main courtroom to proceed with the event.)

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Courthouse Grounds 11-11-2026

REVIEWERS:

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

PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 331 Thomaston Street
Zebulon, GA 30295

APPLICATION**FOR USE OF
COURTHOUSE/GROUNDS**

J. Briar Johnson, Chairman
Tim Daniel, Commissioner
Tim Guy, Commissioner
Ken Pullin, Commissioner
James Jenkins, Commissioner

Rob Morton, Interim County Manager
Angela Blount, County Clerk
Heather Bell, Accounts Payable
Clint Chastain, Finance Administrator

Please return completed form,
along with any cover letter/email, to:

Pike County Board of Commissioners
ablount@pikecoga.gov

Responsible Person:

Bryan Richardson

Address:

[REDACTED]

City, ST ZIP:

Concord, GA 30206

Phone (most accessible):

[REDACTED]

Email:

[REDACTED]

Date(s)/Time(s) of use:

11 Nov 2026 8:00am - 1:00pm

Group requesting use:

Pike County American Legion Post 197

Name of event:

Pike County Veterans Day Observance Program

Type of event:

Ceremonial/Patriotic

Specific areas of use:
(grounds, porch, bldg.)

South side Courthouse Square

Open to general public:

Yes

Number expected:

75

Equipment to be used on
grounds (chairs, tables, electrical, etc.)

Sound system, tables, chairs, electric, ceremonial equip

When will equipment be set up?

8:00-11:00 am

taken down?

NLT 1:00pm

Will food be served?

No

for a fee?

N/A

Has this group used Courthouse/grounds for other events?
If so, what dates and/or problems?

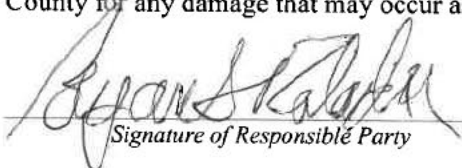
Yes

Were any problems encountered?

No

Applicant's Certification and Agreement

I certify that I have been provided and read Section 34.05 of the Pike County Code of Ordinances, entitled "Use of Courthouse Grounds" in Chapter 34 of "County Courts" of Title III entitled "Administration." I understand that the Courthouse grounds shall be left in a clean and neat condition after use. I affirm that I, as the responsible entity, am liable for all damages, expenses and loss caused by any person who attends or participates in the scheduled event. By my below signature, I agree to defend and hold harmless the County for any damage that may occur as a result of this scheduled event.


Signature of Responsible Party

22 Jul 2026
Date

For Official Use Only by Staff:

Clerk received/researched

Date: 7/22/2026

CM approval/disapproval

SO approval/disapproval

Staff Recommendation

BOC approval/disapproval

Date Applicant notified



The American Legion
Pike County, Post 197
Department of Georgia
P.O. Box 781
Zebulon, Georgia 30295



22 July 2026

Thru: Pike County Manager, Rob Morton
To: Pike County Board of Commissioners

Subject: Request for Use of the Pike County Courthouse Main Courtroom

1. The Pike County American Legion Post 197 will be conducting this year's annual Veterans Day Observance Program on the southside of the Courthouse Square on Veterans Day, Wednesday, 11 November 2026 commencing at 11:00 a.m.
2. Should there be inclement weather, Post 197 would like to hold the Program as close to the Courthouse Square as possible. Post 197 would like to use the Courthouse main courtroom to continue this event should there be forecasted or the occurrence of inclement weather.
3. Post 197 understands that 11 November is on a Wednesday and that there may be a conflict with the use of the main courtroom. If so, Post 197 would request the use of the Pike County Community Center in the Pike County recreational area. Post 197 will coordinate directly with the Community Center manager for equipment requirements.
4. During the use of the courtroom, Post 197 would only bring in its flags, flag stands and memorial wreath. The ceremony would use the courtrooms existing sound system and seating.
5. For this event, the use of the courtroom is essential to the success of this County event during potential inclement weather. We plan for inclement weather, but hope not to use the courtroom as Veterans Day does not feel like a Veterans Day Ceremony without it being outside on a beautiful day.

Respectfully,


Bryan D. Richardson
Commander



PIKE COUNTY BOARD OF COMMISSIONERS

Alcohol License - Asian Bites Kitchen LLC dba Maneki Neko Hibachi and Shush House

SUBJECT:

Approve/deny issuance of alcohol license (Retail Pouring – beer and wine) for Marlon Justo, Asian Bites Kitchen LLC dba Maneki Neko Hibachi and Sushi House, 806 Plaza Drive, Zebulon, GA. *Applicant has met criteria.*

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
 Exhibit	Alcohol License

REVIEWERS:

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

APPLICATION FOR: RETAIL POURING/DISTILLED SPIRITS LICENSE
MALT BEVERAGES AND/OR WINE

PIKE COUNTY, GEORGIA

BEER ☒ WINE ☒ DISTILLED SPIRITS ☐ ALL ☐

INDIVIDUAL INFORMATION

Name: Marlon Justo

Address: Locust Grove GA, 30248

Length of residence in Pike County: _____

If so, provide dates, offenses, and court the case was heard in: _____

Sentence imposed: _____

EMPLOYMENT INFORMATION: 5 YEAR HISTORY

Position: Owner Dates: From: 08/01/2022 to: Present

Name of Business: Hongkong Palace Asian Restaurant Location: Forsyth GA

Position: head chef Dates: From: 09/01/2017 to: 06/30/2021

Name of Business: Miyako Japanese Location: McDonough GA

Position: _____ Dates: From: _____ to: _____

Name of Business: _____ Location: _____

BUSINESS INFORMATION

Name: Maneki Neko Hibachi and Sushi House Years in business: _____

Physical Address: 806 Plaza Drive Mailing Address: Same

Zebulon GA 30295

Phone: _____ Fax: _____ Cell: _____

Name (s) of all owners or persons with a monetary interest in the business: _____

I hereby swear that the above information is true and correct, and that I have not misrepresented any fact or concealed any fact called for in this application above, I further swear that I have read and fully understand the regulations of Pike County, Georgia, with reference to the licensing and sale of malt beverages and wine, (retail sales and pouring), and that I am cognizant of the discretion of the Board of Commissioners of Pike County, Georgia, to revoke any license for failure to comply with county and state regulations.

Applicant signature: [Signature]

Date: 5/8/26

Sworn to and subscribed before me

This 8 day of May

Notary Public

*Fingerprints are required. There will be a non-refundable \$43.25 fee for fingerprints.

\$42.00



For Office Use Only:	\$ Received:
Retail Malt Beverages Only.....\$350.00	350- >
Retail Wine Only.....\$350.00	350- >
Distilled Spirits Only.....\$2,500.00	
Retail Malt Bev/Wine/ Distilled Spirits.....\$3,200.00	
Total Received: Check# 1021	\$334.00

Prorated
5 mths
\$292.00
plus
\$42.00
background

Occupational Tax Certificate

Pike County Georgia

77 Jackson St.

Zebulon, GA 30295

770-567-2007

Account Number: 886



THIS CERTIFIES THAT

ASIAN BITES KITCHEN LLC D/B/A MANEKI NEKO HIBACHI & SUSHI HOUSE

at 806 PLAZA DRIVE, ZEBULON, GA. 30295

Nature of Business: HIBACHI & SUSHI RESTAURANT

This certificate is subject to all applicable rules and regulations and may be revoked at any time. Renewals made after January 31, 2027 will be subject to a 10% penalty.

License Type

July 1st half off - Non Trade License

License Number

2026-245

Issue Date

01/01/2026

Expire Date

12/31/2026


Cassandra Jones
Planning & Development Office

07/02/2026
Date

Certificate must be displayed in a prominent location in the place of business

PIKE COUNTY BOARD OF COMMISSIONERS

Tax Refund - Dennis and Patricia Talley

SUBJECT:

Consider Tax Refund application from Dennis and Patricia Talley in the amount of \$118.22.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Talley

REVIEWERS:

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

Tax Refund/Relief Application

Name	Digest Year	Parcel Number	Tax amount Due
Dennis C. Talley / Patricia L. Talley	23, 24 25	62-119	
Address	Due Date	Date Paid	Amount Paid
190 Roundtree Way Williamson, GA 30292	2/20/24	12/20/23	2508.11
	12/18/24	12/20/24	2959.79
	12/20/25	12/22/25	3598.91
Description of property Single Family Dwelling			
I hereby request a (credit/refund) for State, County and School Taxes in the amount of \$ <u>118.22</u> illegally or erroneously assessed against me. My claim is based upon the following facts: <u>square footage was understood to be 2,356; it is actually 2,056 sq. ft.</u>			
Do you intend to be present for this hearing? ☒ YES ☐ NO			
Taxpayer's Signature <u>Dennis L. Talley</u>		Date <u>6/4/26</u>	
NOTE: Request for a tax credit must be filed before the date taxes become delinquent, otherwise taxes must be paid as charged and a refund requested. Disagreement by Tax Collector/Commissioner and/or Board of Tax Assessors does not bar relief. The final authority to approve your request is vested with the County Governing Authority.			
Recommendation			
Tax Collector/Commissioner		☒ () Agrees ☐ () Disagrees Date <u>6/5/26</u>	
<u>X Chapman</u> Comments:			
Board of Tax Assessors		☒ Agrees ☐ () Disagrees Date	
<u>X</u> Comments:			
Disposition			
County Governing Authority		☒ () Granted ☐ () Denied Date	
<u>X</u> Comments:			

ACO (E&R / NOD)

PIKE COUNTY

Account #	9185
Digest	2023

TALLEY DENNIS C &
TALLEY PATRICIA L
190 ROUNDTREE WAY
WILLIAMSON, GA 30292

Map ID	062 119
--------	---------

ACO #	2140
Real Property	
Tax District	05
CO_ID_NUM	

Owner # 25018

Situs: 190 ROUNDTREE WAY

Legal Desc 190 ROUNDTREE WAY LOT 9

Control No

MH Serial #

Original		
Code	100%	40%
R3	26,000	10,400
	0	0
R1	261,221	104,488
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0

Final	
100%	40%
26,000	10,400
0	0
257,923	103,169
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Adjustment	
100%	40%
0	0
0	0
(3,298)	(1,319)
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

GROSS	287,221	114,888
-------	---------	---------

283,923	113,569
---------	---------

(3,298)	(1,319)
---------	---------

Real Details

Reason 2026 CORRECTION

Other

BOA Date

BOA Acceptance Yes

Appraiser

Signed:

Chief Appraiser

Signed:

Chairman, BOA

Tax Commissioner, Clerk

Date

Bill Number

The estimate of your ad valorem tax bill for the current year:

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
County	0	12,000	101,569	11.986000	1,233.22
School M & O	0	2,000	111,569	15.740000	1,776.86
School Bond	0	0	113,569	1.292000	148.44
Williamson	0	0	113,569	3.475000	399.24
Total Estimated Tax					\$3557.76

1,319 x
5,021.87 =
3,359.55 *

6/4/2026 4:34:05 PM

ACO (E&R / NOD)

PIKE COUNTY

Account #	9185
Digest	2024

TALLEY DENNIS C &
TALLEY PATRICIA L
190 ROUNDTREE WAY
WILLIAMSON, GA 30292

Map ID	062	119
--------	-----	-----

ACO #	2138
Real Property	
Tax District	05
CO_ID_NUM	

Legal Desc 190 ROUNDTREE WAY LOT 9

Owner # 25018

Control No

Situs: 190 ROUNDTREE WAY

MH Serial #

Original		
Code	100%	40%
R3	26,000	10,400
	0	0
R1	261,221	104,488
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0

Final	
100%	40%
26,000	10,400
0	0
257,923	103,169
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Adjustment	
100%	40%
0	0
0	0
(3,298)	(1,319)
0	0
0	0
0	0
0	0
0	0
0	0
0	0

GROSS	287,221	114,888
-------	---------	---------

283,923	113,569
---------	---------

(3,298)	(1,319)
---------	---------

Real Details

Reason CORRECTION 2026

Other

BOA Date

BOA Acceptance Yes

Appraiser

Signed:

Signed:

Chief Appraiser

Chairman, BOA

Tax Commissioner, Clerk

Date

Bill Number

The estimate of your ad valorem tax bill for the current year:

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
County	0	12,000	101,569	9.638000	991.63
School M & O	0	2,000	111,569	14.000000	1,580.43
School Bond	0	0	113,569	0.899000	103.28
Williamson	0	0	113,569	2.400000	275.73
Development Authorit	0	12,000	101,569	0.250000	25.72
Total Estimated Tax					\$2976.79

1,319.00
10,027,029.00
35,668.00

ACO (E&R / NOD)

PIKE COUNTY

Account #	9185
Digest	2025

TALLEY DENNIS C &
TALLEY PATRICIA L
190 ROUNDTREE WAY
WILLIAMSON, GA 30292

Map ID	062 119
--------	---------

ACO #	2141
Real Property	
Tax District	05
CO_ID_NUM	

Legal Desc 190 ROUNDTREE WAY LOT 9

Owner # 25018

Control No

Situs: 190 ROUNDTREE WAY

MH Serial #

Original		
Code	100%	40%
R3	26,000	10,400
	0	0
R1	341,190	136,476
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0

Final	
100%	40%
26,000	10,400
0	0
336,600	134,640
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Adjustment	
100%	40%
0	0
0	0
(4,590)	(1,836)
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

GROSS	367,190	146,876
-------	---------	---------

362,600	145,040
---------	---------

(4,590)	(1,836)
---------	---------

Real Details

Reason 2026 CORRECTION

Other

BOA Date

BOA Acceptance Yes

Appraiser

Signed:

Chief Appraiser

Signed:

Chairman, BOA

Tax Commissioner, Clerk

Date

Bill Number

The estimate of your ad valorem tax bill for the current year:

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
State	0	145,040	0	0.000000	0.00
County	0	12,000	133,040	9.639000	1,282.37
School M & O	0	2,000	143,040	14.000000	2,002.56
School Bond	0	0	145,040	0.755000	109.51
Williamson	0	0	145,040	2.395000	347.37
Development Authorit	0	12,000	133,040	0.250000	33.26
Total Estimated Tax					\$3775.07

1,350 x
0.025433 =
34.118 x



June 4, 2026

To: Pike County Board of Assessors

Re: Refund Request

Our home is located at 190 Roundtree Way in Williamson and is currently for sale. During a showing, it came to our attention that the square footage we had listed is incorrect. We understood the square footage to be 2,356; it is actually 2,056. This update has been confirmed through the Assessor's Office.

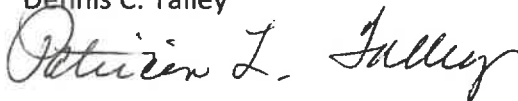
We are requesting a refund of the overpayment of our taxes for the last three years.

Should you need additional information or have questions, please call (678) 544-0944.

Respectfully,



Dennis C. Talley



Patricia L. Talley

ACO (E&R / NOD)

PIKE COUNTY

Account #	9185
Digest	2024

TALLEY DENNIS C &
TALLEY PATRICIA L
190 ROUNDTREE WAY
WILLIAMSON, GA 30292

Map ID	062 119
--------	---------

ACO #	2138
Real Property	
Tax District	05
CO_ID_NUM	

Owner # 25018
Situs: 190 ROUNDTREE WAY

Legal Desc 190 ROUNDTREE WAY LOT 9

Control No

MH Serial #

Original		
Code	100%	40%
R3	26,000	10,400
	0	0
R1	261,221	104,488
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0

Final	
100%	40%
26,000	10,400
0	0
257,923	103,169
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Adjustment	
100%	40%
0	0
0	0
(3,298)	(1,319)
0	0
0	0
0	0
0	0
0	0
0	0
0	0

GROSS	287,221	114,888
-------	---------	---------

283,923	113,569
---------	---------

(3,298)	(1,319)
---------	---------

Real Details

Reason CORRECTION 2026

Other

BOA Date

BOA Acceptance Yes

Appraiser

Signed:



Chief Appraiser

Signed:

Chairman, BOA

Tax Commissioner, Clerk

Date

Bill Number

The estimate of your ad valorem tax bill for the current year:

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
County	0	12,000	101,569	9.638000	991.63
School M & O	0	2,000	111,569	14.000000	1,580.43
School Bond	0	0	113,569	0.899000	103.28
Williamson	0	0	113,569	2.400000	275.73
Development Authorit	0	12,000	101,569	0.250000	25.72
Total Estimated Tax					\$2976.79

ACO (E&R / NOD)

PIKE COUNTY

Account #	9185
Digest	2025

TALLEY DENNIS C &
TALLEY PATRICIA L
190 ROUNDTREE WAY
WILLIAMSON, GA 30292

Map ID	062 119
--------	---------

ACO #	2141
Real Property	
Tax District	05
CO_ID_NUM	

Owner # 25018

Legal Desc 190 ROUNDTREE WAY LOT 9

Control No

Situs: 190 ROUNDTREE WAY

MH Serial #

Original		
Code	100%	40%
R3	26,000	10,400
	0	0
R1	341,190	136,476
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0

Final	
100%	40%
26,000	10,400
0	0
336,600	134,640
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Adjustment	
100%	40%
0	0
0	0
(4,590)	(1,836)
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

GROSS	367,190	146,876
-------	---------	---------

362,600	145,040
---------	---------

(4,590)	(1,836)
---------	---------

Real Details

Reason 2026 CORRECTION

Other

BOA Date

BOA Acceptance Yes

Appraiser

Signed:



Chief Appraiser

Signed:

Chairman, BOA

Tax Commissioner, Clerk

Date

Bill Number

The estimate of your ad valorem tax bill for the current year:

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
State	0	145,040	0	0.000000	0.00
County	0	12,000	133,040	9.639000	1,282.37
School M & O	0	2,000	143,040	14.000000	2,002.56
School Bond	0	0	145,040	0.755000	109.51
Williamson	0	0	145,040	2.395000	347.37
Development Authorit	0	12,000	133,040	0.250000	33.26
Total Estimated Tax					\$3775.07

PIKE COUNTY

ACO #	2140
Real Property	
Tax District	05
CO_ID_NUM	

CO_ID_NUM

MH Serial #

[illegible]

(3,298)	(1,319)
---------	---------

Appraiser

Chairman, BOA

Bill Number

Estimated Tax

Total Estimated Tax	\$3557.76
----------------------------	------------------

PIKE COUNTY BOARD OF COMMISSIONERS

Primary Structure Removal - 205 Alabama Road The Rock, GA

SUBJECT:

Consider removal of the primary structure located at 205 Alabama Road The Rock, GA, from the 2026 tax digest due to the dwelling being destroyed by a structure fire on January 14, 2026.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	205 Alabama Road

REVIEWERS:

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

TAXPAYER'S RETURN OF REAL PROPERTY

PIKE COUNTY

TAX YEAR 2026

O.C.G.A. Section 48-5-15(a): 'All improved and unimproved real property in this state which is subject to taxation shall be returned in person or by mail by the person owning the real property or by his agent or attorney to the tax receiver or tax commissioner of the county where the real property is located.'

Due Date: April 1, 2026

Complete Sections A, B, and C and sign in Section D.

SECTION A: PROPERTY INFORMATION

MAP & PARCEL IDENTIFICATION 096 031	TAX DISTRICT 01	ACCOUNT NO. 961	If property is in a covenant, list year covenant first began: 2018
DESCRIPTION OF PROPERTY 205 ALABAMA ROAD			

SECTION B: OWNER INFORMATION

PREVIOUS YEAR INFORMATION		CURRENT YEAR INFORMATION (IF DIFFERENT FROM PREVIOUS YEAR)	
NAME	MURDOCK J WALTER	NAME	[Signature]
ADDRESS 1	205 ALABAMA RD	ADDRESS 1	
ADDRESS 2		ADDRESS 2	
ADDRESS 3		ADDRESS 3	
CITY STATE ZIP	THE ROCK GA 30285	CITY STATE ZIP	
DAYTIME PHONE NO (OPTIONAL)		DAYTIME PHONE NO (OPTIONAL)	

SECTION C: FAIR MARKET VALUE INFORMATION

TYPE OF REAL PROPERTY	ACRES	DESCRIPTION OF IMPROVEMENT	*CLASS/STRATA	PREVIOUS YEAR'S 100% FAIR MARKET VALUE	CURRENT YEAR TAXPAYER 100% STATED FAIR MARKET VALUE
Land	4.00		A5	8,198	
Land	50.98		V5	234,844	
Land	0.00			0	
Improvement			A1	364,851	
Improvement		HOUSE BURNED DOWN	A1	40,691	
Improvement		JAN 14 2026		0	
Improvement				0	
Improvement				0	
Improvement				0	
Improvement				0	
Totals	54.98			648,584	

CLASS REFERENCE: R-RESIDENTIAL C-COMMERCIAL
A-AGRICULTURAL I-INDUSTRIAL

* STRATA REFERENCE: 1-IMPROVEMENTS 5-LARGE TRACTS
3-LOTS 6-PRODUCTION/STORAGE/AUXILIARY
4-SMALL TRACTS

SECTION D: TAXPAYER'S OATH

"I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof; and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise; and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein".

TAXPAYER OR AGENT'S SIGNATURE

[Signature: J. Walter Murdock]

DATE

Filing of this document will create a review of the county's value of the property being returned. Reasonable notice is hereby provided that an onsite inspection by a member of the county appraisal staff may be required. Said property visit will be for the purpose of determining the correctness of the information contained in the county's appraisal record for the improvement date and condition of the property.

SECTION E: FOR TAX ASSESSOR'S OFFICE USE ONLY

TOTAL ACRES

TOTAL ASSESSED VALUE

006 031		2026 PIKE County Board of Assessors		3/17/2026 3:00:19 PM Acct # 961 dusty	
Owner Information		General Property Information		Values	
MURDOCK J WALTER 205 ALABAMA RD THE ROCK, GA 30285		SITUS		205 ALABAMA RD	
		LEGAL		205 ALABAMA ROAD	
		Tax District		UNINCORPORATED	
		Total Acres		54.98	
		Zoning		LD	
		Unit		Return Value	
		Homestead		L7	
		CUV 2018		37880	
		Acc/Des		3C - 2.049482	
		Imp Val		364,851	
		Acc Val		40,691	
		Land Val		243,042	
		Total Value		648,584	
		2025 : 640,811		2024 : 681,943	
		2023 : 681,943		2022 : 494,080	
TOPOGRAPHY - .00 CORNER - .00 VIEW - .00 WATER - .00 TRANSITIONAL - .00 NEIGHBORHOOD - .00 OTHER - 1.00 SOUTH EAST - 1.00					
REMOVED ACC IMP WITH NO MEASUREMENTS AND \$1 OVERRIDES ON THEM 01-15-2026 EM; 5/2/2023-BOA APPROVE HOMESTEAD / L7 - DS; OLD ADDRESS 151 ; CUVA INSPECTION 3-22-18 RGH ; L4 HS APPROVED 3-5-2013					

SALES INFORMATION								
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
MURDOCK J WALTER		09/05/2018	1140 6			0 V5		0 CU
MURDOCK J WALTER		07/20/2007	714 004			0 A1		0 TM
MURDOCK J WALTER	DENHAM MERREL H	06/07/1991	130 655	006 273		0 A1		0 DS

LAND INFORMATION					
CS	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
V5	OPEN LAND	4	0.69	3,850	2,657
V5	WOODLAND	4	40.96	2,250	92,160
V5	WOODLAND	5	4.29	2,200	9,438
V5	WOODLAND	8	5.04	2,050	10,332
A5	SMALL PARCEL	1	2.00	1,000	2,000
A5	SMALL PARCEL	1	2.00	1,000	2,000

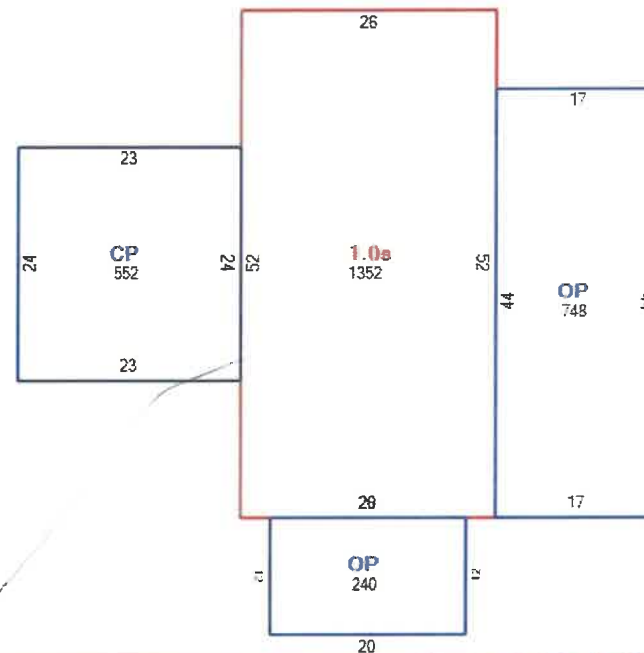
CONSERVATION USE LAND INFORMATION						
	Land Use	Productivity	ACRES	Unit Value	Adjustment	Value
	Agland 93		4	2.69	950 1.00	2,556
	Timberland 93		4	40.96	759 1.00	31,089
	Timberland 93		5	4.29	660 1.00	2,831
	Timberland 93		8	3.04	462 1.00	1,404

ACCESSORY IMPROVEMENTS - 096 031															
CS	Descrip	Dim1	Dim2	Units	Year	Grade	Depr	Ovr D	Pcom	Func	Econ	Neigh	IDnits	Value	Photo ?
A1	IMP SHED, ENCLOSED NO FLOOR	16	45	720	2010	0.70	0.98	0.00	1.00	1.00	1.00	1.00	0.00	2306	True
A1	Lean-to w/sides no floor	10	12	120	2010	1.00	0.98	0.00	1.00	1.00	1.00	1.00	0.00	870	False
A1	Lean-to with sides/w floor	4	12	48	2010	1.00	0.98	0.00	1.00	1.00	1.00	1.00	0.00	616	False
A1	Shop or Machinery Bldg. Framed	53	51	2703	2000	0.90	0.76	0.00	1.00	1.00	1.00	1.00	0.00	34758	True
A1	UTILITY BLDG, UNFINISHED	12	20	240	2010	1.00	0.98	0.00	1.00	1.00	1.00	1.00	0.00	2141	True

PERM NUM	PERM TYPE	PERM AMNT	WORKCOST	DATE ISSUE	DATE COMPL	YEAR	CODE	COMMENTS
2600049	DEMOLITION	200	7,500	02/04/2026		2026		DEMO BURNED HOME
0610422	MOBILE HOME	60,000	0	10/09/2006				CRAWLSPACE 2 BATHS 1 FIREPLACE VINYL SIDING ASPHALT SHINGLES FIRST FLOOR HAS 1352 SQ.FT.

RES IMP - 096 031			
Impr Key	10067	Tip Out/Addn	0 x 0 0
PIN	096 031	Lot Number	
Account #	56999194	RCN	50,682
Serial #		Eff Year Built	2006
Decal Year		Phy Depr	0.92
Decal Number		Ovr Phy Depr	0.00
Year Built / Size	2006 26 x 52	Func Obsol	1.00
HUD Tag		Econ Obsol	1.00
MFG	UNKNOWN	Value	46,627
Model	UNKNOWN	Value Type	MKT/COST
Class	AV	Addon Value	21,200
Exterior Wall	Vinyl Siding	FMV	67,827
Roofing	Asphalt Shingle	NADA Condition	A
Foundation	Masonry		
Heat / Air	Central Heat/AC		
Fireplace			
Condition	Average		
Full Baths	2		
Half Baths	0		
Story Height	1		

Mfg Housing Add-ons						
Type	Size	Area	YEAR	DEPR	GRADE	VALUE
Open Porch	12x20	240	2006	0.95	1.00	3,876
Open Porch	17x44	748	2006	0.95	1.00	12,080
ACCESSORY	23x24	552	2006	0.95	1.00	5,244



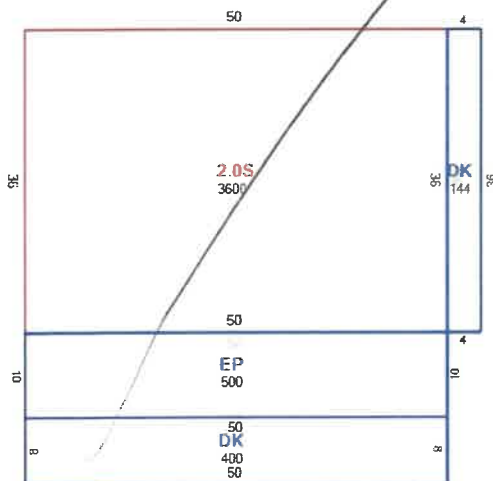
RES IMP - 096 031							
Impr Key	580	Roof Shape	Gable	Basement / Attic	Descriptive	Phy Depr	0.64
Class / Strat	A1	Floor Construction	Wood Joist	Bsmt Coverage	None	Phy OVR	0.00
Occupancy / Style	One Family	Floor Finish	Carpet/Hardwood	Bsmt Finish	None	Func Obsol	1.00
Rooms	0	Interior Wall	Sheetrock			Econ Obsol	1.00
Bedrooms	0	Interior Ceiling	Sheetrock	Attic	No Attic	% Complete	1.00
Heated Area	3,600	Heat	Central AC	Grade	1.00	Neigh Adj	1.00
Story Height		Plumbing:Std Comp	1	Year Built	1986	CD	1.00
Foundation	Masonry	Plumbing: Extra Fix	6	Eff Year Built	1990	FMV	297,024
Exterior Wall	Wood	Full Baths	3	Condition	Average	MAV	0
Roofing	Asphalt Shingles	Half Baths	0	RCN	464,100	OVR FMV	0

Sketch Legend			Other Features				
---------------	--	--	----------------	--	--	--	--

Code	Type	Area	CODE TYPE	AREA
2.0S	2.0 Story	1800	Const 1 sty 1 Box	1
EP	Enclosed Porch	500		
DK	Deck	400		
DK	Deck	144		



ADDED WOOD DECKS AND CORRECTED BATHROOMS FROM 4 TO 3; FIREPLACES FROM 2 TO 1 PER FIELD REVIEW '10 JH
ADDED 16 X 45 LEAN TO NO SIDES NO FLOOR, ADDED 12 X 23 OLD ACC PER FIELD REVIEW ON 7-23-2009 FOR 2011
PER APPEAL CHANGED CENTRAL HEAT AND AIR TO JUST CENTRAL AIR FOR 2011 CC



Delete

Ⓢ Burnt Down
Jan 14 2026



PLANNING & DEVELOPMENT
Planning — Zoning — Environmental — Permits & Inspection
Code Enforcement

PO Box 377
77 Jackson St.,
Zebulon, GA 30295

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

Serving Citizens Responsibly

CERTIFICATE OF COMPLETION

This certificate is not valid without an original signature from Pike County Planning & Development.

Date: **Feb. 17, 2026**

Building Permit: **2600049**

This is to certify that the building constructed on the following lot is hereby authorized for residential/commercial occupancy.

Map page: **096**

Parcel: **031**

Lot:

Land Lot: **114**

Land District: **8**

Location/Address: **205 Alabama Rd.**

Owner/Builder: **Walter J. Murdock**

Square Footage:

Type of building: **Demo Burned House**

JH
Planning & Development
Building Inspector

Original – Owner

Copy – File

Copy – Tax Assessors

Copy – E911 Dept.



Overview



Legend

- Parcels
- 206 Address Numbers
- Roads

Parcel ID 096 031
Class Code Consv Use
Taxing District UNINCORPORATED
Acres 54.98

Owner MURDOCK J WALTER
 205 ALABAMA RD
 THE ROCK, GA 30285
Physical Address 205 ALABAMA RD
Assessed Value Value \$640811

Last 2 Sales			
Date	Price	Reason	Qual
9/5/2018	0	CU	U
7/20/2007	0	TM	U

(Note: Not to be used on legal documents)

Date created: 3/4/2026
 Last Data Uploaded: 3/4/2026 6:01:49 AM

Developed by  **SCHNEIDER**
 GEOSPATIAL

PIKE COUNTY BOARD OF COMMISSIONERS

Primary Structure Removal - 1358 Drew Allen Road Williamson, GA

SUBJECT:

Consider removal of the primary structure located at 1358 Drew Allend Road Williamson, GA, from the 2026 tax digest due to the dwelling being destroyed by a structure fire on February 5, 2026.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	1358 Drew Allen Road

REVIEWERS:

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

Fire

053 027 A		2026 PIKE County Board of Assessors				4/13/2026 2:42:28 PM Acct # 3767 danyeal		
Owner Information		General Property Information				Values		
CONNER DEBRA 1353 DREW ALLEN RD WILLIAMSON, GA 30292 <i>5/7</i> <i>26</i>		SITUS	1358 DREW ALLEN RD			Imp Val	18,534	
		LEGAL	1358 DREW ALLEN ROAD			Acc Val	857	
		Tax District	UNINCORPORATED	GMD	Homestead	S0	Land Val	61,940
		Total Acres	4.14	LL	255	No Covenant	0	2025 : 60,690
		Zoning		LD	01	Acc/Des	2C - 16.623600	2023 : 61,594
		Unit		Return Value		0		2022 : 61,594
						Total Value	81,331	
TOPOGRAPHY - .00 CORNER - .00 VIEW - .00 WATER - .00 TRANSITIONAL - .00 NEIGHBORHOOD - .00 OTHER - .90 - 1.00								
OLD ADDRESS 384								

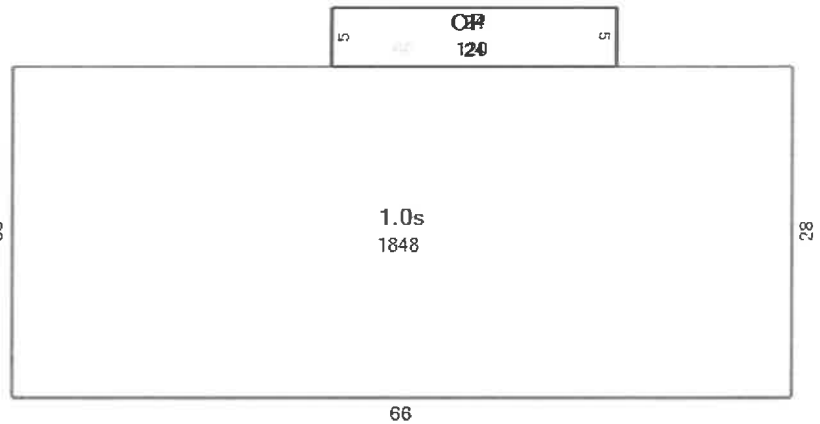
SALES INFORMATION								
Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
CONNER DEBRA	SCOTT LUCINDA	03/01/2019	1164 245	008 288		0 R1		0 QC
HALL LUCINDA F AKA HALL CINDY	HALL STEVE L AKA HALL STEVE	07/16/1993	147 085	008 288		0 R1		0 MH
HALL STEVE & CINDY	STONAKER ALICE M	03/14/1989				0 R1		0 KN

LAND INFORMATION					
CS	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
R3	SMALL PARCEL	3	4.14	1,000	4,140

ACCESSORY IMPROVEMENTS - 053 027 A														
CS	Descrip	Dim1	Dim2	Units	Year	Grade	Depr	Ovr D	Pcom	Func	Econ	Neigh	IDnits	Value
R6	Metal Bldg - Low	8	12	96	2013	1.00	0.98	0.00	1.00	1.00	1.00		0.00	857

RES IMP - 053 027 A			
Impr Key	4502	Tip Out/Addn	0 x 0 0
PIN		Lot Number	
Account #	243	RCN	52,948
Serial #		Eff Year Built	1989
Decal Year		Phy Depr	0.33
Decal Number		Ovr Phy Depr	0.00
Year Built / Size	1989 28 x 66	Func Obsol	1.00
HUD Tag		Econ Obsol	1.00
MFG	HOMESTEAD HOMES I	Value	17,473
Model	CRYSTAL EDITION	Value Type	MKT/COST
Class	AV	Addon Value	1,061
Exterior Wall	Vinyl Siding	FMV	18,534
Roofing	Asphalt Shingle	NADA Condition	A
Foundation	Masonry		
Heat / Air			
Fireplace			
Condition	Average		
Full Baths	2		
Half Baths	0		
Story Height	1		

Mfg Housing Add-ons						
Type	Size	Area	YEAR	DEPR	GRADE	VALUE
Open Porch	5x24	120	1989	0.52	1.00	1,061



Incident Location: 1358 DREW ALLEN Road
Incident City, State, Postal Code: WILLIAMSON, GA 30292

Incident Date: 02/05/2026



Deploy NERIS Print Report

Details Reported by Dispatch

Incident Number: 26000187
Dispatch Point: 33.128595,-
84.369121

Dispatch Timeline

Call Arrival: 02/05/2026
09:24:38
Call Answered: 02/05/2026
09:24:38
Call Created: 02/05/2026
09:24:38
Alarm: 02/05/2026
09:26:32
First Unit Arrival: 02/05/2026
09:31:26
Incident Clear: 02/05/2026
13:55:11
In Service: 02/05/2026
13:55:11

Location as Reported by Dispatch

Dispatched Location: 1358 DREW ALLEN Road
City, State, Postal Code: WILLIAMSON, GA 30292

Unit Response as Reported by Dispatch

Dispatch Unit Responses

Dispatch Unit Call Sign	Dispatch Unit Dispatch Time	Dispatch Unit Enroute to Scene Time	Dispatch Unit on Scene Time	Dispatch Unit Incident Clear Time	Dispatch Apparatus or Resource in Service Date Time
347	09:26:32	09:26:33		12:08:06	12:08:06
8ENG	09:34:00	09:34:01	09:40:48	12:08:06	12:08:06
546	09:27:56	09:27:57		12:08:06	12:08:06

Incident Details

Incident Date: 02/05/2026

Incident Point: 33.128595,-
84.369121

Incident ID: 26000187

Primary Incident Type: Fire - Structure Fire - Structural Involvement
Additional Incident Types: Medical - Injury / Trauma - Burns / Explosion

Response Mode To Scene: Emergency

Primary Station: Zebulon (7)

Shifts or Platoon: Combination

Fire Service Casualties / Rescues: 0

People Present: Yes

Civilian Casualties / Rescues: 2

People Displaced: 4

Animals Rescued: 0

Displaced People Cause: Fire; Smoke; Utilities; Hazardous Situation;
Water

Incident Timeline

Incident Number: 26000187

Incident Date: 02/05/2026 Page 1 of 6

Incident Location: 1358 DREW ALLEN Road
Incident City, State, Postal Code: WILLIAMSON, GA 30292

Incident Date: 02/05/2026

Alarm: 02/05/2026
09:26:32
First Unit Arrival: 02/05/2026
09:31:26
Command Established: 02/05/2026
09:32:00
Sizeup Completed: 02/05/2026
09:34:00
Incident Clear: 02/05/2026
13:55:11
In Service Date Time: 02/05/2026
13:55:11

Water On Fire: 02/05/2026
09:36:00
Fire Knocked Down: 02/05/2026
10:00:00
Suppression Complete: 02/05/2026
13:30:00
Fire Under Control: 02/05/2026
10:12:00

Incident Location

Zone Number: Sta6 **District:** 6
Incident Location Type: Street address
Incident Location: 1358 DREW
ALLEN Road
City, State, Postal Code: WILLIAMSON, GA 30292-

Incident Location Use

Location Use Type: Residential - Detached Single Family Dwelling
Incident Location In Use: Yes (Occupied)
Location Used as Intended: Yes

Incident Actions

Incident Action Taken: Command and Control - Establish Incident
Command; Command and Control - Notify Other
Agencies; Command and Control - Incident
Assessment Completed; Emergency Medical
Care - Provide Advanced Life Support;
Investigation; Personnel Contamination
Reduction - PPE Washed Post-Incident; Salvage
And Overhaul; Search Structure - Door Initiated
Search; Suppression - Structural Fire Suppression
- Exterior and Interior

Incident Authorization

Member Making Report - Signature: Gilham, Kevin

Officer in Charge - Signature: Wilkerson,
Bobby

Member Making Report: 54243

Officer in Charge: 22420

Incident Narratives

Primary Narrative: Engine Seven, Brush Truck Seven, QRV Seven and any other fire personal in the area were dispatched to the above address in reference to a possible structure fire. Engine One, Engine Eight, Tanker Eight, 101, 103, 103, 502, and 549 along with the other units all responded to the call. While responding to the call dispatch advised that all occupants were out of the house but had some smoke inhalation. Dispatch also advised it was a working structure fire.

Upon arrival we located a double wide mobile home with fire and smoke showing from the B and C side of the structure. All units went to work on extinguishing the fire. A size up was completed, command established, and we were in a offensive mode of operation. A 1.75 inch hose line was pulled to extinguish the fire and a second was pulled for backup. The water supply was done by tanker shuttle and tank water. The fire was extinguished and salvage and overhaul was completed. The fire was investigated by 502 and the State Fire Marshall. Two occupants of the house were transported by Med Six and Seven to the hospital for burns and smoke inhalation. Once all operations were completed, all equipment was picked up and placed back in service.

Incident Location: 1358 DREW ALLEN Road
Incident City, State, Postal Code: WILLIAMSON, GA 30292

Incident Date: 02/05/2026

All units back in service.

Additional Narrative

Additional Narratives	Authored By	Authored Date
O&C narrative:	Jeremy Strader 502	16:15:00
A reported structure fire was called in to 911 at approximately 0925 by a Laurie Rawlins. She stated that her residence was on fire and that herself, her sister (Debra Rawlins), and her dog were out of the structure. No other individuals were reported to be in the structure. After donning the appropriate protective equipment and determining the possible hazards, I began the investigation by performing a 360 of the structure and noted where damage was from least to most. I noted that the majority of the damage was located on the Charlie side, closest to the B/C corner, with damage reducing from there out. A V-Shaped burn pattern was noted at a Charlie side window closest to the B/C corner with significant mass loss to the structure and supports around it. Very little damage was noted on the C/D corner, Delta side, and A/D corner. Further investigation of the exterior showed an extension cord away from the structure that was damaged with the male end appearing to be melted into the female portion of an indoor receptacle. It was reported by bystanders on scene that the extension cord was ran from the aforementioned window to a camper in the backyard. I received mixed reports stating that the cord was used to run the entire camper and some stating that it was only used to run a radio. I proceeded to focus more on the area of origin and located a receptacle directly beneath the noted v-pattern that was completely destroyed with significant fire damage to it and the surrounding wires. Less damage was noted as you moved down the wire to each side. With the patterns noted, the damage to the structure, evidence located and interviews of fire crews and bystanders on the scene, I believe the origin of the fire was the receptacle located below the window on the charlie side closest to the bravo side. The cause of the fire was an issue with the extension cord which may have caused an arc or spark and generated enough heat to being the fire. I believe this to be Unintentional and electrical in nature.		

Unit Response

<u>Incident Unit Responses</u>										
Unit Call Sign	Apparatus ID	Unit Staffing Reported	Apparatus Action	Unit Dispatch Time	Unit Enroute to Scene Time	Unit on Scene Time	Unit Incident Clear Time	Apparatus or Resource In Service Date Time	Unit Response Mode	Unit Transport Mode
8TNK	8TNK	1	Provide Equipment - Provide Special Equipment	09:26:32	09:26:33	09:40:00	12:08:06	12:08:06	Emergent	

Incident Unit Response Personnel									
Personnel Name/ID		Personnel Rank Or Grade	Personnel Role	Personnel Level	Personnel Pay Rate	Personnel Time In	Personnel Time Out	Personnel Hours Spent	
McAleer, Hugh		Lieutenant	Driver	Firefighter I	15	02/05/2026 09:26:32	02/05/2026 12:08:06	1	
1ENG 1ENG		1	Suppression - Structural Fire Suppression - Exterior and Interior	09:34:00	09:34:01	09:40:48	12:08:06	12:08:06	Emergent

Incident Location: 1358 DREW ALLEN Road
Incident City, State, Postal Code: WILLIAMSON, GA 30292

Incident Date: 02/05/2026

Unit Call Sign	Apparatus ID	Unit Staffing Reported	Apparatus Action	Unit Dispatch Time	Unit Enroute to Scene Time	Unit on Scene Time	Unit Incident Clear Time	Apparatus or Resource In Service Date Time	Unit Response Mode	Unit Transport Mode
----------------	--------------	------------------------	------------------	--------------------	----------------------------	--------------------	--------------------------	--	--------------------	---------------------

Incident Unit Response Personnel

Personnel Name/ID	Personnel Rank Or Grade	Personnel Role	Personnel Level	Personnel Pay Rate	Personnel Time In	Personnel Time Out	Personnel Hours Spent		
Jackson, Keith	Lieutenant	Officer	Firefighter II	15	02/05/2026 09:34:00	02/05/2026 12:08:06	1		
8ENG	8ENG	1	Suppression - Structural Fire Suppression - Exterior and Interior	09:27:56	09:27:57	09:40:00	12:08:06	12:08:06	Emergent

Incident Unit Response Personnel

Personnel Name/ID	Personnel Rank Or Grade	Personnel Role	Personnel Level	Personnel Pay Rate	Personnel Time In	Personnel Time Out	Personnel Hours Spent	
Caron, Christopher	Fire Fighter 1 / EMT	Driver	Firefighter II	15	02/05/2026 09:27:56	02/05/2026 12:08:06	1	
549	549	1	Suppression - Structural Fire Suppression - Exterior and Interior	09:26:32	09:40:00	13:55:11	15:22:55	Non Emergent

Incident Unit Response Personnel

Personnel Name/ID		Personnel Rank Or Grade	Personnel Role	Personnel Level	Personnel Pay Rate		Personnel Hours Spent
Gilham, Mason		FF2/EMT	Driver	Firefighter II	15		1
7QRV	7QRV	1	Suppression - Structural Fire Suppression - Exterior and Interior	09:26:32	09:31:26	13:55:11 13:55:11	Emergent

Incident Unit Response Personnel

Personnel Name/ID			Personnel Rank Or Grade	Personnel Role	Personnel Level			Personnel Hours Spent
Tyree, Owen			FF/EMT	Driver	Firefighter II			1
7BRU	7BRU	1	Suppression - Structural Fire	09:26:32	09:31:26	13:55:11	13:55:11	Emergent
			Suppression - Exterior and Interior					

Incident Unit Response Personnel

Personnel Name/ID			Personnel Rank Or Grade	Personnel Role	Personnel Level			Personnel Hours Spent
Blount, Doug			FF2	Driver	Firefighter II			1
7ENG	7ENG	1	Suppression - Structural Fire Suppression - Exterior and Interior	09:26:32	09:31:26	13:55:11	13:55:11	Emergent

Incident Location: 1358 DREW ALLEN Road
Incident City, State, Postal Code: WILLIAMSON, GA 30292

Incident Date: 02/05/2026

Unit Call Sign	Apparatus ID	Unit Staffing Reported	Apparatus Action	Unit Dispatch Time	Unit Enroute to Scene Time	Unit on Scene Time	Unit Incident Clear Time	Apparatus or Resource In Service Date Time	Unit Response Mode	Unit Transport Mode
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Incident Unit Response Personnel

Personnel Name/ID	Personnel Role	Personnel Level	Personnel Hours Spent
Gilham, Kevin	Driver	Firefighter II	1
101	101	1	Command and Control - Establish Incident Command
		09:26:32	09:31:26 13:55:11 13:55:11 Emergent

Incident Unit Response Personnel

Personnel Name/ID			Personnel Rank Or Grade	Personnel Role	Personnel Level			Personnel Hours Spent
Wilkerson, Bobby			Chief	Officer	Firefighter II			1
502	502	1	Suppression - Structural Fire Suppression - Exterior and Interior	09:26:32	09:31:26	13:55:11	13:55:11	Non Emergent

Incident Unit Response Personnel

Personnel Name/ID			Personnel Role	Personnel Level	Personnel Pay Rate			Personnel Hours Spent
Strader, Jeremy			Driver	Firefighter II	15			1
102	102	1	Suppression - Structural Fire Suppression - Exterior and Interior	09:26:32	09:31:26	13:55:11	13:55:11	Emergent

Incident Unit Response Personnel

Personnel Name/ID			Personnel Rank Or Grade	Personnel Role	Personnel Level	Personnel Pay Rate		Personnel Hours Spent
Neath, Douglas			Deputy Chief of Operations	Officer	Firefighter II	15		1
103	103	1	Suppression - Structural Fire Suppression - Exterior and Interior	09:26:32	09:31:26	13:55:11	13:55:11	Non Emergent

Incident Unit Response Personnel

Personnel Name/ID	Personnel Role	Personnel Level	Personnel Hours Spent
Poss, Steven	Officer	Firefighter II	1
859	859	1	Provide Services - Provide Apparatus/Water
		10:32:38	12:19:03 12:19:14 Non Emergent Non Emergent

Incident Unit Response Personnel

Personnel Name/ID	Personnel Role	Personnel Level	Personnel Pay Rate
McAleer, Kathy			15
851	851	1	Provide Services - Provide Apparatus/Water
		09:39:27	12:20:53 12:20:01 Non Emergent Non Emergent

Incident Location: 1358 DREW ALLEN Road
Incident City, State, Postal Code: WILLIAMSON, GA 30292

Incident Date: 02/05/2026

Unit Call Sign	Apparatus ID	Unit Staffing Reported	Apparatus Action	Unit Dispatch Time	Unit Enroute to Scene Time	Unit on Scene Time	Unit Incident Clear Time	Apparatus or Resource In Service Date Time	Unit Response Mode	Unit Transport Mode
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Incident Unit Response Personnel

Personnel Name/ID	Personnel Role	Personnel Level	Personnel Pay Rate
Totten, Teresa			15

Fire Details

Fire Location Type: Structure

Fire Investigation Needed: Yes

Fire Water Supply: Water Tender
Shuttle

Fire Investigation Type: Investigated By
State Fire
Marshal;
Investigated By
Arson Fire
Investigator

Structure Fire

Fire Progression Evident: Yes

Fire Arrival Condition: Smoke Fire
Showing

Fire Floor Of Origin: 1

Fire Room Of Origin Type: Bedroom

Fire Damage Type: Major Damage

Structure Fire Cause: Electrical

Casualty/Rescue

People Involved

Risk Reduction

Smoke Alarm Presence: Not Present

Fire Alarm Presence: Not Present

Other Alarm Presence: Not Present

Fire Suppression

Fire Suppression Presence: Not Present

Incident Number: 26000187

Incident Date: 02/05/2026

PIKE COUNTY BOARD OF COMMISSIONERS

Primary Structure Removal - 141 Starks Road Zebulon, GA

SUBJECT:

Consider removal of the primary structure located at 141 Starks Road Zebulon, GA, from the 2026 tax digest due to the dwelling being destroyed by a structure fire on February 8, 2026.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	141 Starks Road

REVIEWERS:

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

PIKE County Board of Assessors
(770)567-2002 / FAX: () -

APPEAL OF ASSESSMENT FOR DIGEST YEAR : 2026

Appeal No: _____

Name BRIDGES BRENDA A ETAL

Home Phone _____

Address 1808 ROSEWOOD DR

Work Phone *Same*

Address _____

Email Address → _____

City GRIFFIN

State GA

Zip

30223

Property / Appeal Type (Check One)

☒ Real

☐ Personal

☐ Motor Vehicle

☐ Manufactured Home

Property ID Number 076 026

Account Number 1626

Property Description 141 STARKS ROAD LOT C / 141 STARKS RD

Specify Grounds for Appeal:

Check all that apply

Value ☒

Uniformity ☒

Taxability ☐

Exemption Denied ☐

Breach of Covenant ☐

Denial of Covenant ☐

You must select only one of the following options:

☒ BOE: appeal to the county board of equalization with appeal to the superior court (any / all grounds)

* ☐ ARBITRATION: to arbitration with an appeal to the superior court (valuation only)

☐ HEARING OFFICER: for (1) nonhomestead real property (and contiguous real property) or (2) wireless personal property account(s) with a FMV in excess of \$500,000, to a hearing officer with appeal to superior court (value and uniformity only)

* ☐ SC: Directly to Superior Court (requires consent of BOA) (any / all grounds)

* Additional Cost / Fees May apply

370,000

Owner's value assertion (required)

Property Owner Comments

RECEIVED
PIKE COUNTY

JUN 08

TAX ASSESSORS

Property Class: ☐ Residential ☐ Commercial ☐ Industrial ☐ Agricultural ☐ Other

Brenda A. Bridge
Signature of Property Owner or Agent

6-08-2026
Date

NOTE: If the appeal form is signed by an agent, a letter of authorization must accompany the filing of the appeal.

Agent's Address: _____

Agent's Phone # _____

Agent's Email Address: _____

NOTE: Filing of this document will create a review of the county's assessment. Reasonable notice is herein provided that an onsite inspection of the subject property by a member of the county appraisal staff may be performed.

Assessors Use Only	Previous Year Value	Taxpayer's Returned Value	Current Year Value
100%	356,330	No return filed by property owner	428,383
40%	142,532		171,353

Date Received: _____

Received By: _____

**TAXPAYER'S RETURN OF REAL PROPERTY
PIKE COUNTY
TAX YEAR 2026**

O.C.G.A. Section 48-5-15(a): 'All improved and unimproved real property in this state which is subject to taxation shall be returned in person or by mail by the person owning the real property or by his agent or attorney to the tax receiver or tax commissioner of the county where the real property is located.'

Due Date: April 1, 2026

Complete Sections A, B, and C and sign in Section D.

SECTION A: PROPERTY INFORMATION

MAP & PARCEL IDENTIFICATION 076 026	TAX DISTRICT 01	ACCOUNT NO. 1626	If property is in a covenant, list year covenant first began:
DESCRIPTION OF PROPERTY 141 STARKS ROAD LOT C			

SECTION B: OWNER INFORMATION

PREVIOUS YEAR INFORMATION		CURRENT YEAR INFORMATION (IF DIFFERENT FROM PREVIOUS YEAR)	
NAME	BRIDGES BRENDA A ETAL	NAME	Brenda Bridges
ADDRESS 1	1808 ROSEWOOD DR	ADDRESS 1	1808 Rosewood Drive
ADDRESS 2		ADDRESS 2	Griffin, Ga. 30223
ADDRESS 3		ADDRESS 3	
CITY STATE ZIP	GRIFFIN GA 30223	CITY STATE ZIP	
DAYTIME PHONE NO (OPTIONAL)		DAYTIME PHONE NO (OPTIONAL)	House Burned in February 2026 FEB 9th

SECTION C: FAIR MARKET VALUE INFORMATION

TYPE OF REAL PROPERTY	ACRES	DESCRIPTION OF IMPROVEMENT	*CLASS/STRATA	PREVIOUS YEAR'S 100% FAIR MARKET VALUE	CURRENT YEAR TAXPAYER 100% STATED FAIR MARKET VALUE
Land	17.93		R4	221,827	
Land	0.00			0	
Improvement			R1	201,900	
Improvement			R1	4,656	
Improvement				0	
Improvement				0	
Improvement				0	
Improvement				0	
Improvement				0	
Totals	17.93			428,383	

CLASS REFERENCE: R-RESIDENTIAL C-COMMERCIAL
A-AGRICULTURAL I-INDUSTRIAL

* STRATA REFERENCE: 1-IMPROVEMENTS 5-LARGE TRACTS
3-LOTS 6-PRODUCTION/STORAGE/AUXILIARY
4-SMALL TRACTS

SECTION D: TAXPAYER'S OATH

"I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof; and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise; and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein".

TAXPAYER OR AGENT'S SIGNATURE

Brenda Bridges

DATE

6-8-2026

Filing of this document will create a review of the county's value of the property being returned. Reasonable notice is hereby provided that an onsite inspection by a member of the county appraisal staff may be required. Said property visit will be for the purpose of determining the correctness of the information contained in the county's appraisal record for the improvement date and condition of the property.

ORR

PIKE COUNTY

P.O. Box 377 • 331 Thomaston Street
Zebulon, GA 30295

770.567.3406 phone

**OPEN RECORDS ACT
REQUEST**

Pursuant to the Georgia Open Records law, I would like to:

☒ Inspect and copy, or

☒ Obtain copies of the following Pike County records

I'm REQUESTING FIRE REPORT FOR HOUSE FIRE at
141 STARKS Rd ZEBULON, Ga. 30295

(In order to reduce administrative and copying charges, please provide as detailed a description as possible of desired records)

Please check one:

☒ I would like to review the documents/receive the copies within three (3) business days of this request if the records are available; however, I understand that if the records cannot be produced within three (3) business days, a timetable for their release will be provided to me; or

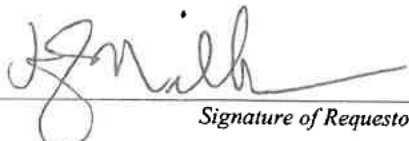
☐ I do not need the documents/access within three (3) business days, but would like to review the documents/receive the copies by: _____.

I understand that, pursuant to O.C.G.A. § 50-18-71, I may be charged administrative and copying fees for the cost to search, retrieve, copy and supervise access to the requested documents. This fee represents the hourly rate of the lowest paid, full-time employee with the necessary skill and training to respond to my request, with no charge for the first fifteen (15) minutes that it takes to respond to the request. The charge for copies is generally \$.10 per page unless otherwise provided by law. I agree to pay all copying and/or administrative costs incurred with fulfilling my Open Records Act request.

If there are any questions about my request, I may be contacted at: _____

(please insert most accessible phone number)

Sincerely,



Signature of Requestor

FEB 17, 2026
Date

FLOYD MILLER

Printed Name

P.O. BOX 1261

Address

ZEBULON, GA. 30295

— For Office Use Only —

Received by: Angela Blount

Date Received: 2/17/26

Completed by: Angela Blount

Date Completed: 2/17/26

Cost: 1 pgs @ .10/pg Requestor Contacted? yes

Date Documentation Picked Up/Paid

.70¢

called 2/17/26

Incident Location: 141 STARKS Road
Incident City, State, Postal Code: GRIFFIN, GA 30224

Incident Date: 02/08/2026



Deploy NERIS Print Report

Details Reported by Dispatch

Incident Number: 26000203

Dispatch 33.152266,-

Point: 84.323096

Dispatch Timeline

Call Arrival: 02/08/2026
01:50:46

Call Answered: 02/08/2026
01:50:46

Call Created: 02/08/2026
01:50:46

Alarm: 02/08/2026
01:51:37

First Unit Arrival: 02/08/2026
01:56:59

Incident Clear: 02/08/2026
04:49:49

In Service: 02/08/2026
04:49:49

Location as Reported by Dispatch

Dispatched Location: 141 STARKS Road
City, State, Postal Code: GRIFFIN, GA 30224

Unit Response as Reported by Dispatch

Dispatch Unit Responses

Dispatch Unit Call Sign	Dispatch Unit Dispatch Time	Dispatch Unit Enroute to Scene Time	Dispatch Unit on Scene Time	Dispatch Unit Incident Clear Time	Dispatch Apparatus or Resource In Service Date Time	Dispatch Unit Response Mode
546	01:53:34	01:53:35	01:59:22	04:49:21	04:49:21	
347	03:02:31	03:02:32	03:02:33	04:49:28	04:49:28	
8ENG	02:00:52	02:00:59	02:03:55	04:49:39	04:49:39	
8PUM	02:10:45	02:10:46	02:14:12	04:49:37	04:49:37	Emergent
208	01:51:40	01:51:41	01:56:59	04:49:29	04:49:29	

Incident Details

Incident Date: 02/08/2026

Incident Point: 33.152266,-
84.323096

Incident ID: 26000203

Primary Incident Type: Fire - Structure Fire - Structural Involvement

Additional Incident Types: Fire - Outside Fire - Vegetation / Grass Fire

Response Mode To Scene: Emergency

Primary Station: Second District
(8)

Shifts or Platoon: Combination

People Present: Yes

Incident Number: 26000203

Incident Date: 02/08/2026

Incident Location: 141 STARKS Road
Incident City, State, Postal Code: GRIFFIN, GA 30224

Incident Date: 02/08/2026

People Displaced: 4

Animals Rescued: 1

Displaced People Cause: Hazardous Situation

Incident Timeline

Alarm: 02/08/2026 01:51:37	Water On Fire: 02/08/2026 02:01:00
First Unit Arrival : 02/08/2026 01:56:59	Fire Knocked Down: 02/08/2026 03:00:00
Command Established: 02/08/2026 01:56:00	Suppression Complete: 02/08/2026 04:00:00
Sizeup Completed: 02/08/2026 02:00:00	Fire Under Control: 02/08/2026 03:45:00
Incident Clear: 02/08/2026 04:49:49	
In Service Date Time: 02/08/2026 04:49:49	Primary Search Begin: 02/08/2026 02:26:00
	Primary Search Complete: 02/08/2026 02:28:00

Incident Location

Zone Number: Sta8 **District:** 8
Incident Location Type: Street address
Incident Location: 141 STARKS Road
City, State, Postal Code: GRIFFIN, GA 30224-

Incident Location Use

Location Use Type: Residential - Attached Single Family Dwelling
Incident Location In Use: Yes (Occupied)
Location Used as Intended: Yes

Incident Actions

Incident Action Taken: Suppression - Structural Fire Suppression - Exterior and Interior

Incident Aid Given/Received

Aid Given / Received

Aid Direction	Aid Type	Aid Agency Name
Received	Mutual / automatic aid in support of primary entity	Spalding County Fire Department (12610)
Received	Mutual / automatic aid in support of primary entity	Meansville Volunteer Fire Department (11404)

Incident Authorization

Member Making Report - Signature: Oliver, Jeffery

Officer in Charge - Signature: Wilkerson, Bobby

Member Making Report: 067495

Officer in Charge: 22420

Incident Photos

Incident Number: 26000203

Incident Date: 02/08/2026

Incident Location: 141 STARKS Road**Incident Date:** 02/08/2026**Incident City, State, Postal Code:** GRIFFIN, GA 30224

Primary Narrative: On Sunday, February 8, 2026 at 01:51 am. Pike County Fire Stations 6,7 and 8 were called to a reported structure fire at 141 Starks Rd. Griffin, (PIKE COUNTY). Captain J. Oliver was first to arrive on scene in privately owned vehicle. Fire was visible thru the roof. The initial size up was completed, Captain Oliver reported to Pike County 911 and responding units that we had a working fire, The above ground propane tank was very close to the structure and was turned off at the valve. The power hook up lines were on top of the roof, located on the rear or C side of the structure and Captain Oliver requested for Southern Rivers Energy to be dispatched.

Firefighter Caraway arrived along with Engine 7. Engine 7 was directed to park in the driveway, and a 200' 1.75 " hose, cross lay was pulled and charged. Firefighter Caraway began to attack the fire on the rear or C side, A second 200' pre connect 1.75 " hose was pulled from Engine 7 and an additional 100 ' section of hose was added. Pike County Engine 8 arrived and provided its 1160 gallons of water to Engine 7. Once Engine 8 was empty, Pumper 8 was on scene and its 1000 gallons of water was used to fill Engine 7.

The occupants were in the front yard and were aided by a neighbor. The were taken across the street for warmth and shelter. Pike County Engine 1 and Tanker 3 arrived, and Tanker 3 was then utilized for water supply. (4000 gallons of water) Both Engines 8 and Pumper 8 were refilled by hydrant on Patton Rd at the intersection of Starks Rd. The family was checked out by EMS. No transport. Southern Rivers arrived and made the scene safe by pulling the power to the house.

The family requested that their family pet be located. The animal was located, removed from the structure and turned over to a neighbor. A black bag was used from Pumper 8 for the animal.

Meansville Volunteer Fire Department had one FF arrived POV. Spalding County Fire was also requested for manpower. Spalding County Engine 1 arrived with two personnel and their on-duty Battalion Chief. Spalding County was released around 3:45 am. Once the fire was extinguished, around 5500 gallons of water was used on scene.

Red cross was started to assist the family. The fire scene was released at 4:49 am.

Additional Narrative

<u>Additional Narratives</u>	<u>Authored By</u>	<u>Authored Date</u>
There were two vehicles parked outside the residence at the rear of the residence that sustained damage,	Hugh McAleer	08:59:26

Incident Location: 141 STARKS Road
Incident City, State, Postal Code: GRIFFIN, GA 30224

Incident Date: 02/08/2026

Additional Narratives	Authored By	Authored Date
O&C Narrative:	Strader, 502	

On 02/08/26, I (Jeremy Strader 502), was requested to assist in investigating the origin and cause of the fire alongside the State Fire Marshal's office. The fire was reported via 911 at approximately 0150. Per the Fire Chief, a neighbor's Ring camera captured footage of the fire at approximately 0015 that night.

After donning the proper PPE and noting potential hazards, we began the investigation. The structure had significant damage starting on the charlie side of the structure and spanning out in a V-pattern from there. The porch that was located on the C-side was completely destroyed with only a small portion of a support post remaining.

Interviews with the Fire personnel on scene stated that the majority of the fire load was located on the C-side. They were able to perform a transitional attack starting at the C-side then once the fire was knocked back they were able to enter through the A-side. The did not note anything of interest or any additional difficulties suppressing the fire. They stated that operation ran as a traditional fire attack would.

An interview with one of the residence on scene, revealed that at approximately 2130 he had smoked a "Black and Mild" on the C-side porch the night of the fire. He stated that he put the cigar out and dropped it through a hole in the porch which he admits to doing multiple times before.

After reviewing the damage pattern and travel direction of the fire, evidence found, and the interviews performed, I believe the Origin of the fire was the Charlie side porch. The cause will be Undetermined-with a high probably that it was due to discarded smoking material. I cannot state definitively that the cause was the smoking material since we were unable to located any remnants of such.

I retain the right to amend my findings if any further evidence is presented or made clear.

PER 101 - the state Fire Marshall investigated the fire and will have their report available upon request

McAleer 14:52:03

Unit Response

Incident Unit Responses

Unit Call Sign	Apparatus ID	Unit Staffing Reported	Apparatus Action	Unit Dispatch Time	Unit Enroute to Scene Time	Unit on Scene Time	Unit Incident Clear Time	Apparatus or Resource In Service Date Time	Unit Response Mode
8ENG	8ENG	1	Suppression - Structural Fire Suppression - Exterior and Interior	02:00:52	02:00:59	02:03:55	04:49:39	04:49:39	Emergent

Incident Unit Response Personnel

Personnel Name/ID		Personnel Rank Or Grade	Personnel Role	Personnel Level	Personnel Pay Rate	Personnel Time In		Personnel Time Out	Personnel Hours Spent
Caron, Christopher		Fire Fighter 1 / EMT	Driver	Firefighter I	15	02/08/2026 02:00:52		02/08/2026 04:49:39	1
8PUM	518	1	Suppression - Structural Fire Suppression - Exterior and Interior	02:10:45	02:10:46	02:14:12	04:49:37	04:49:37	Emergent

Incident Number: 26000203

Incident Date: 02/08/2026

Incident Location: 141 STARKS Road
Incident City, State, Postal Code: GRIFFIN, GA 30224

Incident Date: 02/08/2026

Unit Call Sign	Apparatus ID	Unit Staffing Reported	Apparatus Action	Unit Dispatch Time	Unit Enroute to Scene Time	Unit on Scene Time	Unit Incident Clear Time	Apparatus or Resource In Service Date Time	Unit Response Mode
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Incident Unit Response Personnel

Personnel Name/ID		Personnel Rank Or Grade	Personnel Role	Personnel Level	Personnel Pay Rate	Personnel Time In		Personnel Time Out	Personnel Hours Spent
McAleer, Hugh		Lieutenant	Driver		15	02/08/2026 02:10:45		02/08/2026 04:49:37	1
208	208	1	Command and Control - Establish Incident Command	01:51:40	01:51:41	01:56:59	04:49:29	04:49:29	Non Emergent

Incident Unit Response Personnel

Personnel Name/ID	Personnel Rank Or Grade	Personnel Role	Personnel Level	Personnel Pay Rate	Personnel Time In	Personnel Time Out	Personnel Hours Spent
Oliver, Jeffery	Captain	Officer	Firefighter I	15	02/08/2026 01:51:40	02/08/2026 04:49:29	3
3TNK	3TNK				02:04:58	04:01:30	04:01:51
							Emergent

Incident Unit Response Personnel

Personnel Name/ID			Personnel Rank Or Grade	Personnel Role	Personnel Level		Personnel Pay Rate	
Lane, George			FF	Driver	Firefighter II		15	
1ENG	1ENG	1	Provide Services - Provide Apparatus/Water	01:51:37	02:15:00	04:49:49	04:49:49	Emergent

Incident Unit Response Personnel

Personnel Name/ID		Personnel Rank Or Grade	Personnel Role	Personnel Level	Personnel Pay Rate	Personnel Hours Spent		
Jackson, Keith		Lieutenant		Firefighter I	15	4		
7BRU	7BRU	1	Suppression - Structural Fire Suppression - Exterior and Interior	01:51:37	01:58:00	04:49:49	04:49:49	Emergent

Incident Unit Response Personnel

Personnel Name/ID		Personnel Role	Personnel Level	Personnel Time In	Personnel Time Out		Personnel Hours Spent
Caraway, Matthew			Firefighter I				4
Caraway, Matthew		Crew 3		02/08/2026 01:51:37	02/08/2026 04:49:49		3
524	524	1	Suppression - Outside Fire Suppression - Fire Control Extinguishment		02:10:00	04:49:49	04:49:49
							Non Emergent

Incident Number: 26000203

Incident Date: 02/08/2026

Incident Location: 141 STARKS Road
Incident City, State, Postal Code: GRIFFIN, GA 30224

Incident Date: 02/08/2026

Unit Call Sign	Apparatus ID	Unit Staffing Reported	Apparatus Action	Unit Dispatch Time	Unit Enroute to Scene Time	Unit on Scene Time	Unit Incident Clear Time	Apparatus or Resource In Service Date Time	Unit Response Mode
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Incident Unit Response Personnel

Personnel Name/ID		Personnel Role	Personnel Level	Personnel Pay Rate	Personnel Time Out		Personnel Hours Spent	
O'Neal, William		Crew 3		15	02/08/2026 04:49:49		3	
540	540	1	Suppression - Structural Fire Suppression - Interior		02:10:00	04:49:49	04:49:49	Non Emergent

Incident Unit Response Personnel

Personnel Name/ID	Personnel Rank Or Grade	Personnel Role	Personnel Level	Personnel Pay Rate	Personnel Time Out	Personnel Hours Spent
Thomas, Jep	Support FF	Crew 3		15	02/08/2026 04:49:49	3
101	101	1	Command and Control - Safety Officer Assigned	02:03:00 04:49:49	04:49:49	Emergent

Incident Unit Response Personnel

Personnel Name/ID	Personnel Rank Or Grade	Personnel Role	Personnel Level	Personnel Pay Rate	Personnel Time Out	Personnel Hours Spent
Wilkerson, Bobby	Chief	Officer			02/08/2026 04:49:49	3
7ENG	7ENG	1	Suppression - Structural Fire Suppression - Interior	01:56:48 04:50:00	04:50:15	Emergent

Incident Unit Response Personnel

Personnel Name/ID	Personnel Rank Or Grade	Personnel Role	Personnel Level	Personnel Pay Rate	Pay Rate Description	Personnel Hours Spent
Leonard III, Fred	Lieutenant	Driver	Firefighter I	15	RUN PAY	1

Fire Details

Fire Location Type: Structure

Fire Investigation Needed: Yes

Fire Water Supply: Nurse Other Apparatus

Fire Investigation Type: Investigated By State Fire Marshal

Structure Fire

Fire Progression Evident: Yes

Fire Arrival Condition: Fire Spread Beyond Structure

Fire Floor Of Origin: 1

Fire Room Of Origin Type: Attic

Fire Damage Type: Major Damage

Structure Fire Cause: Unable To Be Determined

Casualty/Rescue

Incident Number: 26000203

Incident Date: 02/08/2026

Incident Location: 141 STARKS Road
Incident City, State, Postal Code: GRIFFIN, GA 30224

Incident Date: 02/08/2026

People Involved

Person Involved Type	Complex Control	Person Involved Title	Person Involved First Name	Person Involved Last Name	Owner Insurance Company Name
Occupant	141 Starks Road Griffin GA 30224	Mrs.	Annie	Miller	State Farm

Risk Reduction

Smoke Alarm Presence: Not Present

Fire Alarm Presence: Not Present

Other Alarm Presence: Not Present

Fire Suppression

Fire Suppression Presence: Not Present

Incident Number: 26000203

Incident Date: 02/08/2026

Tax Refund/Relief Application

Name	Digest Year	Parcel Number	Tax amount Due
Brenda Bridges	2026	076 026	
Address	Due Date	Date Paid	Amount Paid
141 Starks Rd.			
Description of property			
Single Family Resident & Land			
I hereby request a (credit/refund) for State, County and School Taxes in the amount of \$ _____ illegally or erroneously assessed against me. My claim is based upon the following facts: My Home Burned in February 2026. I am asking For Relief. FEB 9th			
Do you intend to be present for this hearing? YES NO			
Taxpayer's Signature		Date	
Brenda Bridges		6-8-2026	
NOTE: Request for a tax credit must be filed before the date taxes become delinquent, otherwise taxes must be paid as charged and a refund requested. Disagreement by Tax Collector/Commissioner and/or Board of Tax Assessors does not bar relief. The final authority to approve your request is vested with the County Governing Authority.			
Recommendation			
Tax Collector/Commissioner	☒ Agrees	☐ Disagrees	Date
Comments:			
Board of Tax Assessors	☐ Agrees	☐ Disagrees	Date
Comments:			
Disposition			
County Governing Authority	☐ Granted	☐ Denied	Date
Comments:			

RECEIVED
PIKE COUNTY
JUN 03
TAX ASSESSORS
BY:

PIKE COUNTY BOARD OF COMMISSIONERS

Pike County Parks and Recreation Authority

SUBJECT:

Consideration of the previously interviewed applicants for the vacant seat on the Pike County Parks and Recreation Authority.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Parks and Recreation Authority Letter

REVIEWERS:

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



Pike County Parks & Recreation Authority

July 20, 2026

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

Dear Pike County Commissioners,

The Pike County Parks and Recreation Authority respectfully request that the Pike County Board of Commissioners waive the standard appointment process for filling the current vacancy on the Parks and Recreation Authority Board.

As you are aware, the Board recently completed the appointment process for another vacant position. Five applications were received, and all five applicants were interviewed by the County Manager and myself. Following the interviews, the Parks and Recreation Authority recommended Steven Fontana for appointment. However, the Board of Commissioners chose to appoint Crews Ledbetter to that position.

Given that Mr. Fontana has already completed the application and interview process and was recommended by the Authority, we respectfully request that he be appointed to the remaining vacant position without requiring the position to be re-advertised or the application and interview process to be repeated.

Approving this request would save the County both time and resources while allowing the vacancy to be filled in a more timely and efficient manner.

Thank you for your time and consideration. We appreciate your continued support of the Pike County Parks and Recreation Authority.

Sincerely,

A handwritten signature in black ink that reads 'Matthew R. Wood'.

Matthew R. Wood, Chairman

Pike County Parks & Recreation Authority

PIKE COUNTY BOARD OF COMMISSIONERS

Fiscal Year 2025/2026 Auditor Engagement Letter from Fulton & Kozak

SUBJECT:

Approve/Deny Fiscal Year 2025/2026 Auditor Engagement Letter from Fulton & Kozak.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Fulton & Kozak

REVIEWERS:

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

July 13, 2026

Pike County Board of Commissioners
331 Thomaston Street
Zebulon, Georgia 30295

We are pleased to confirm our understanding of the services we are to provide Pike County, Georgia, for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Pike County, Georgia as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Pike County, Georgia's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Pike County, Georgia's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedules
- 3) GASB required supplementary pension

We have also been engaged to report on supplementary information other than RSI that accompanies Pike County, Georgia's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1) Combining and individual nonmajor fund financial statements

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Schedule of Projects Constructed with Special Purpose Local Option Sales Tax

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Pike County, Georgia, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective,

Government Auditing Standards do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning, however, planning has not concluded and modifications may be made:

- Management of interfund receivables, payables and transfers
- Capital assets and related debt
- Record maintenance
- Revenue recognition
- Management override of controls

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior

to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers. Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Pike County, Georgia's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities; to help ensure that appropriate goals and objectives are met: following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the

financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include

acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of Pike County, Georgia, in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also prepare the Report of Local Government Finances for the year ended June 30, 2026, based on the information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards*, and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of

your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to Pike County, Georgia; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Fulton & Kozak, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Georgia or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Fulton & Kozak's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Georgia. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Geoff Fulton is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will not exceed \$34,034. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Electronic Data Communication and Storage and Use of Third Party Service Provider

As an attest client, Fulton & Kozak, LLC cannot retain your documents on your behalf. This is in accordance with the ET 1.295.143 of the *AICPA Code of Professional Conduct*. Pike County, Georgia is responsible for maintaining its own data and records.

In the interest of facilitating our services to the Organization, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to the Organization may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

Reporting

We will issue a written report upon completion of our audit of Pike County, Georgia's financial statements. Our report will be addressed to management and those charged with governance of Pike County, Georgia. We will make reference to Nichols, Cauley & Associates, LLC's audit of the Pike County Health Department in our report on your financial statements. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in

Pike County, Georgia
July 13, 2026
Page 9 of 9

considering the entity’s internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Pike County, Georgia is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Pike County, Georgia, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Very truly yours,



Fulton & Kozak, LLC

RESPONSE:

This letter correctly sets forth the understanding of Pike County, Georgia.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

PIKE COUNTY BOARD OF COMMISSIONERS

Fiscal Year 2027 LMIG

SUBJECT:

Fiscal Year 2027 Local Maintenance & Improvement Grant (LMIG) Program.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	LMIG Grant 2027
▣ Exhibit	2027 LMIG Project Sheet

REVIEWERS:

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



Russell R. McMurry, P.E., Commissioner
One Georgia Center
600 West Peachtree Street, NW
Atlanta, GA 30308
(404) 631-1000 Main Office

June 29, 2026

The Honorable J. Briar Johnson, Chairman
Pike County
P.O. Box 377
Zebulon, Georgia 30295-0377

RE: Fiscal Year 2027 Local Maintenance & Improvement Grant (LMIG) Program

Dear Chairman Johnson:

We are pleased to announce that the Department will begin accepting applications for the Fiscal Year 2027 LMIG Program in July 2026. Grants will be processed electronically through our **GRANTS (LMIG) Application System**. To begin your FY 2027 LMIG Application, please visit the Department's website at <https://www.dot.ga.gov/GDOT/Pages/LMIG.aspx>. This site provides a link to the LMIG Application, the LMIG Application Tutorial (Manual), and to the General Guidelines and Rules and other pertinent reports. The project list will be entered directly into the LMIG Application System. Please contact your District State Aid Coordinator, **Brandy Spillers**, at **706-646-7505** for assistance with the online application process.

For an application to be processed, the following requirements must be met:

- A local government must be in Department of Audits and Accounts (DOAA) and Department of Community Affairs (DCA) audit compliance.
- A signed cover letter must be attached and include a completion status of the last three fiscal years' LMIG Grants.
- A signature page must include both the local government seal and the notary seal. The application website provides a blank signature page for you to download, complete and upload as an attachment.
- A local government must provide their District State Aid Coordinator with a Statement of Financial Expenditures form and invoices for Fiscal Year 2024 projects and all other prior years unless previously approved to combine funding for Fiscal Years 2024, 2025, and 2026. The forms can be attached in the LMIG Application System if they have not already been provided to your District State Aid Coordinator.

All electronic LMIG applications must be received no later than February 1, 2027. Failure to submit applications by the deadline might result in a forfeiture of funds.

Your formula amount for the Fiscal Year 2027 Program is **\$652,762.74** and your local match is **30%**. Each local government is required to match this formula amount in accordance with Code Section 48-8-244(d).

If you have any questions regarding the LMIG Program, please contact the Local Grants Office in Atlanta at (404) 347-0240 or email questions to LocalGrantsProgram@dot.ga.gov.

Sincerely,

Bill Wright
Local Grants Administrator

cc: The Honorable Marty Harbin, Georgia State Senate
The Honorable Beth Camp, Georgia House of Representatives
The Honorable Dennis McEntire, State Transportation Board
Tyler Peek, P.E., District Engineer
Brandy Spillers, District State Aid Coordinator

LMIG 2027 Project Sheet

Pike County, Georgia

Program Year: 2027

Funding Summary

- **LMIG Allocation: \$652,762.74**
- **Required Local Match (30%): \$195,828.82**
- **TOTAL: \$848,591.56**

Proposed Road Projects (GTIB Funded)

All projects listed are resurfacing/paving.

- **Caldwell Road — \$387,645.46**
- **Chapman Road — \$84,320.00**
- **Drew Allen Road — \$378,390.61**

Total Project Cost: \$850,356.07

PIKE COUNTY BOARD OF COMMISSIONERS

Pike County DFCS Budget Surplus

SUBJECT:

Approve/deny Pike County DFCS to retain the Fiscal Year 2026 county budget surplus in the amount of \$7,885.11 for the purpose of establishing a General Assistance Program to support eligible residents in need.

ACTION:**ADDITIONAL DETAILS:****ATTACHMENTS:**

Type	Description
☐ Exhibit	DFCS Budget Request

REVIEWERS:

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

Angela Blount

From: Walley-Holmes, LaShaundra <LaShaundra.Holmes@dhs.ga.gov>
Sent: Thursday, July 16, 2026 6:00 PM
To: Angela Blount
Subject: Budget Request

Hi Angela,

Pike DFCS had a County Budget surplus from fiscal year '26 in the amount of \$7,885.11. I would like to request that we be allowed to keep those funds in oppose to returning them and establish a General Assistance program. This program will allow us to assist any Pike County resident, who does not have any involvement with the Department, with utilities and housing payments when there is a need. We would allot an amount each month from those funds to assist residents who present to the office with past due bills and/or an eviction notice and can show proof that after we've assisted, they would be able to maintain.

Please let me know who I would need to speak with regarding this request.

Thanks!

LaShaundra Holmes

County Director
Butts and Pike County Division of Family and Children Services
Butts County: 178 Ernest Biles Drive Jackson, GA 30233
Pike County: 7165 HWY 19 South Zebulon, GA 30295
404-387-2152 (M)
770-504-2279 (F)
lashaundra.holmes@dhs.ga.gov
dhs.ga.gov | [Twitter](#) | [Facebook](#) | [Instagram](#)

PIKE COUNTY BOARD OF COMMISSIONERS

Resolutions HB 1563 and HB 1562

SUBJECT:

Consider Resolutions calling for Referendums on HB 1563 and HB 1562.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Resolution to Call for Referendum HB 1562
▣ Exhibit	Resolution to Call for Referendum HB 1563

REVIEWERS:

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

2026 RESOLUTION
CALLING FOR A REFERENDUM TO CONSIDER THE LOCAL ACT
KNOWN AS H.B. 1562 AND THE APPROVAL OF INCREASING THE
HOMESTEAD EXEMPTION FOR TOTALLY DISABLED
RESIDENTS OF PIKE COUNTY

WHEREAS, Pike County, pursuant to local legislation, approved May 13, 2002 and cited as Ga. L. 2002, p.5732, provided for a homestead exemption for certain residents of Pike County who were totally disabled;

WHEREAS, Pike County requested the General Assembly during the 2026 regular session to consider amend said local legislation to provide for increases to the homestead exemption for senior residents of Pike County based on age and years of residency;

WHEREAS, the General Assembly of Georgia approved the requested amendment to the local legislation, pursuant to H.B. 1562, which revised subsection (b) of Section 1 of Ga. L. 2002, p. 5732; and,

WHEREAS, H.B. 1562 was signed by the Governor.

NOW, THEREFORE, BE IT RESOLVED by the governing authority of Pike County, Georgia that this resolution is hereby authorized and directed to be transmitted to the Joint Board of Elections and Registration of Pike County so that a call for and the conducting of the election for the purposes of submitting the local Act known as H.B. 1562 to the electors of Pike County for approval or rejection on the first Tuesday following the first Monday in November,2026.

BE IT FURTHER RESOLVED that, upon receipt of this Resolution, the Joint Board of Elections and Registration shall issue the call and shall conduct the election for the referendum on November 3, 2026 in the manner prescribed by State law.

BE IT FURTHER RESOLVED that the Joint Board of Elections and Registration shall cause the date and purpose of the election to be published immediately preceding the date of the election in the official organ of the county as required by law.

BE IT FURTHER RESOLVED that the Joint Board of Elections and Registration shall cause the following language to be written or printed on the ballot:

- () YES *Shall the Act be approved which increases the homestead exemption for totally disabled residents of Pike County to \$15,000.00 for all totally disabled residents, \$17,500.00 for all totally disabled residents 70 or older who have resided in the county for five to nine years, \$22,500.00 for all totally disabled residents age 75***
- () NO *or older who have resided in the county for 10 to 19 years, and \$30,000.00 for all totally disabled residents age 80 or older who have resided in the county for 20 or more years?***

BE IT FURTHER RESOLVED that in the event the voters approve the referendum, the Pike County shall be authorized to take all steps necessary to effectuate the increase in homestead exemption for senior residents of Pike County.

SO RESOLVED this the 28th day of July, 2026 by the Board of Commissioners of Pike County Georgia
by:

J. Briar Johnson, Chairman

ATTESTED BY

Angela Blount
County Clerk

2026 RESOLUTION
CALLING FOR A REFERENDUM TO CONSIDER THE LOCAL ACT
KNOWN AS H.B. 1563 AND THE APPROVAL OF INCREASING THE
HOMESTEAD EXEMPTION FOR SENIOR RESIDENTS OF PIKE COUNTY

WHEREAS, Pike County, pursuant to local legislation, approved May 13, 2002 and cited as Ga. L. 2002, p.5736, provided for a homestead exemption for certain residents of Pike County who are 65 years of age or over;

WHEREAS, Pike County requested the General Assembly during the 2026 regular session to consider amend said local legislation to provide for increases to the homestead exemption for senior residents of Pike County based on age and years of residency;

WHEREAS, the General Assembly of Georgia approved the requested amendment to the local legislation, pursuant to H.B. 1563, which revised subsection (a) of Section 2 of Ga. L. 2002, p. 5736; and

WHEREAS, H.B. 1563 was signed by the Governor.

NOW, THEREFORE, BE IT RESOLVED by the governing authority of Pike County, Georgia that this resolution is hereby authorized and directed to be transmitted to the Joint Board of Elections and Registration of Pike County so that a call for and the conducting of the election for the purposes of submitting the local Act known as H.B. 1563 to the electors of Pike County for approval or rejection on the first Tuesday following the first Monday in November, 2026.

BE IT FURTHER RESOLVED that, upon receipt of this Resolution, the Joint Board of Elections and Registration shall issue the call and shall conduct the election for the referendum on November 3, 2026 in the manner prescribed by State law.

BE IT FURTHER RESOLVED that the Joint Board of Elections and Registration shall cause the date and purpose of the election to be published immediately preceding the date of the election in the official organ of the county as required by law.

BE IT FURTHER RESOLVED that the Joint Board of Elections and Registration shall cause the following language to be written or printed on the ballot:

- () YES *Shall the Act be approved which increases the homestead exemption for senior citizens to \$15,000.00 for all senior citizens, \$20,000.00 for senior citizens 70***
- () NO *years of age or older who have resided in the county for five to nine years, \$30,000.00 for all senior citizens 75 years of age or older who have resided in the county for 10 to 19 years, and \$50,000.00 for all senior citizens 80 years of age or older who have resided in the county for 20 or more years?***

BE IT FURTHER RESOLVED that in the event the voters approve the referendum, the Pike County shall be authorized to take all steps necessary to effectuate the increase in homestead exemption for senior residents of Pike County.

SO RESOLVED this the 28th day of July, 2026 by the Board of Commissioners of Pike County Georgia
by:

J. Briar Johnson, Chairman

ATTESTED BY

Angela Blount
County Clerk

PIKE COUNTY BOARD OF COMMISSIONERS

Public Works F-450/4500 Truck Quotes

SUBJECT:

Consider Quotes for Public Works F-450/4500 Truck.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Akins Ford
▣ Exhibit	Speedway Ford
▣ Exhibit	Stivers South

REVIEWERS:

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

**Akins Ford Chrysler Dodge Jeep Ram**

220 W May St. | P.O. Box 280

Winder, GA 30680

(770) 867-9137

www.akinsonline.com

Deal Number: **4071633** Stock No.: **TEE28380**Date: **07/09/2026** Salesperson: **STRICKLAND, BRENH****GUEST INFORMATION**Name **PIKE COUNTY BOARD OF COMMISSIONERS**Address
331 THOMASTON STREET ZEBULON, GA 30295Home Phone No.
(770) 567-2032Work Phone No.
(770) 567-3406Cell Telephone No.
(770) 567-8431Email
CGOODMAN@PIKECOGA.GOV

Drivers Lic. No (Buyer)

Drivers Lic. No (Co-Buyer)

VEHICLE DESCRIPTIONNew/Used Year/Make/Model/Description
NEW 2026 FORD F450 XLVIN# Color
1FD0W4HT5TEE28380 OXFORD WHITEMiles
10**TRADE VEHICLE(S)**

TR1 Stock No. Year/Make/Model/Description Color/Miles Trade Allowance/Payoff Amt

TR2: Stock No.. Year/Make/Model/Description Color/Miles Trade Allowance/Payoff Amt

Guest Approval

Management Approval **With Lender Approval

Disclosure Summary	
MSRP:	80,195.00
Discount:	-3,000.00
Less Rebates:	-2,000.00
Accessories:	15,874.00
Adj. Sale Price:	91,069.00
Trade Value:	0.00
Trade Difference:	91,069.00
Tax:	0.00
Doc Fee:	0.00
Trade Balance:	0.00
Tag Fee Est:	0.00
Net Sales Price:	91,069.00
Down Payment:	0.00
Service Cont/Maint:	0.00
GAP:	0.00
Balance Remaining:	91,069.00

Speedway Ford

Date: 7/15/2026

Salesperson: Tracey Cagle

Manager: Tracey Cagle

Customer ID #: 26F052

FOR INTERNAL USE ONLY

BUSINESS NAME	PIKE COUNTY BOARD OF COMMISSIONERS		Home Phone : (770) 550-0829
CONTACT			
Address :	PO BOX 377 ZEBULON, GA 30295 PIKE		Work Phone :
E-Mail :	CGOODMAN@PIKECOGA.GOV		Cell Phone : (770) 550-0829
VEHICLE			
Stock # :	New / Used : New	VIN :	Mileage:
Vehicle :	Color :		
Type :			
Market Value Selling Price			80,535.00
Discount			5,740.00
Adjusted Price			74,795.00
royal service body, brush guard tint, strobes			15,000.00
Total Purchase			89,795.00
Taxable Fees (Estimated)			89.00
GATAVT			.00
Non Tax Fees			46.00
Balance			89,930.00

Customer Approval:

Management Approval:

By signing this authorization form, you certify that the above personal information is correct and accurate, and authorize the release of credit and employment information. By signing above, I provide to the dealership and its affiliates consent to communicate with me about my vehicle or any future vehicles using electronic, verbal and written communications including but not limited to eMail, text messaging, SMS, phone calls and direct mail. Terms and Conditions subject to credit approval. For Information Only. This is not an offer or contract for sale.

This would be my recommendation, Mrs Cagle is also a Pike County Resident and we have done business with her several times in the past. This is also a 2027 where the others are 2026.

Thanks,

Chris Goodman



July 10, 2026 11:43 AM

Proposal Prepared For

Pike County
GA
cgoodman@pikecoga.gov
(770) 550-0829

2026 FORD F450 CREW

AH1654 • 1FD0W4HT0TEE08862
Trim XL 4WD Crew Cab WB CA
Exterior Oxford White
Interior Medium Dark Slate
Miles 3

Your Vehicle's Cash Price

MSRP / Market Value	\$79,585.00
Savings	-\$3,290.00
Adjusted Selling Price	\$76,295.00
Accessories	\$13,500.00
Sales Sub Total	\$89,795.00
State Taxes And Fees	\$0.00
Final Price	\$89,795.00

Your Sales Consultant

Roger Moore
rmoore@stiverssouthatlanta.com
(770) 527-9041

Guest Signature

Manager Signature

PIKE COUNTY BOARD OF COMMISSIONERS

McKinley Road punchlist

SUBJECT:

Discussion of McKinley Road punch list.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	McKinley Road

REVIEWERS:

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

From: Mark Whitley <mark@whitleyeng.com>
Sent: Thursday, July 2, 2026 4:09 PM
To: County Manager <countymanager@pikecoga.gov>
Subject: FW: Field List for completing McKinley Rd.

Rob, I wanted to talk with you about the final items to be completed on McKinley Road.

I met with Sonny Gwynn about extending the storm pipes, flumes, etc and filling the area and reinstalling his fence along McKinley Road. These items would extend into his property. He is OK with us doing this. I met with Matt Andrews with McLeRoy and he has given me a price for those items.

Also, I recommend that we relocate two power poles that are directly behind the curb. From my conversations, it appears that the cost to Georgia Power will be approximately \$20,000.

Please find revised pricing below to include thermo. The thermoplastic will be superior to the paint.

No.	Item	Units	Est. Quantity	Unit Price	Total Price
1	MOBILIZATION	LS	1	\$ 1,200.00	\$ 1,200.00
2	TRAFFIC CONTROL, SIGNS, FLAGMAN	LS	1	\$ 3,500.00	\$ 3,500.00
3	RIP RAP APRON	EA	4	\$ 650.00	\$ 2,600.00
4	CLEARING, GRUBBING, GRADING (ROAD, SHOULDERS, R/W AND EASEMENTS) GRADING COMPLETE	LS	1	\$ 8,500.00	\$ 8,500.00
5	PERMANENT GRASSING	AC	0.1	\$ 4,500.00	\$ 450.00
6	REMOVE AND REINSTALL FENCE	LF	80	\$ 18.00	\$ 1,440.00
7	24" RCP	LF	24	\$ 198.00	\$ 4,752.00
8	FES FOR 24" RCP	EA	3	\$ 1,580.00	\$ 4,740.00
9	REMOVE/REINSTALL TRAFFIC SIGNS	EA	1	\$ 350.00	\$ 350.00
10	CENTERLINE DOUBLE YELLOW - THERMOPLASTIC	LF	4,600	\$ 2.50	\$ 11,500.00
11	CONCRETE FLUMES	EA	1	\$ 2,840.00	\$ 2,840.00
12	ROADWAY SIGN	EA	7	\$ 550.00	\$ 3,850.00
Total:				\$	41,872.00

PIKE COUNTY BOARD OF COMMISSIONERS

Donation of 4 vehicles to Fire Department

SUBJECT:

Consideration of accepting the donation of four (4) vehicles to the Pike County Fire Department.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Donation of Vehicles (4)

REVIEWERS:

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

The Pike County Fire Department has received offers of donation for four (4) vehicles from two municipalities for use in emergency response operations and departmental needs. Details of the vehicles are as follows:

Donor: City of Chattahoochee Hills

- 2016 Ford Explorer – approximately 136,000 miles
- 2016 Ford Taurus – approximately 109,000 miles

Donor: City of Molena

- 2014 Ford Explorer – approximately 119,000 miles
- 2016 Ford Explorer – approximately 135,000 miles

Approval is requested to formally accept the donations and add the vehicles to the county's inventory.

PIKE COUNTY BOARD OF COMMISSIONERS

CIE Annual Update

SUBJECT:

Approve/deny the Adoption Resolution for the Capital Improvements Element (CIE) Annual Update.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	CIE Revised
▣ Exhibit	CIE Resolution

REVIEWERS:

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

Impact Fee Program

Pike County, Georgia

CAPITAL IMPROVEMENTS ELEMENT

Including:
Library Services
Parks and Recreation
Animal Services
Fire Protection and EMS
Sheriff's Office and E-911
Road Improvements

July 6, 2026

ROSS+associates

urban planning & plan implementation

HatleyPlans, LLC

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Introduction

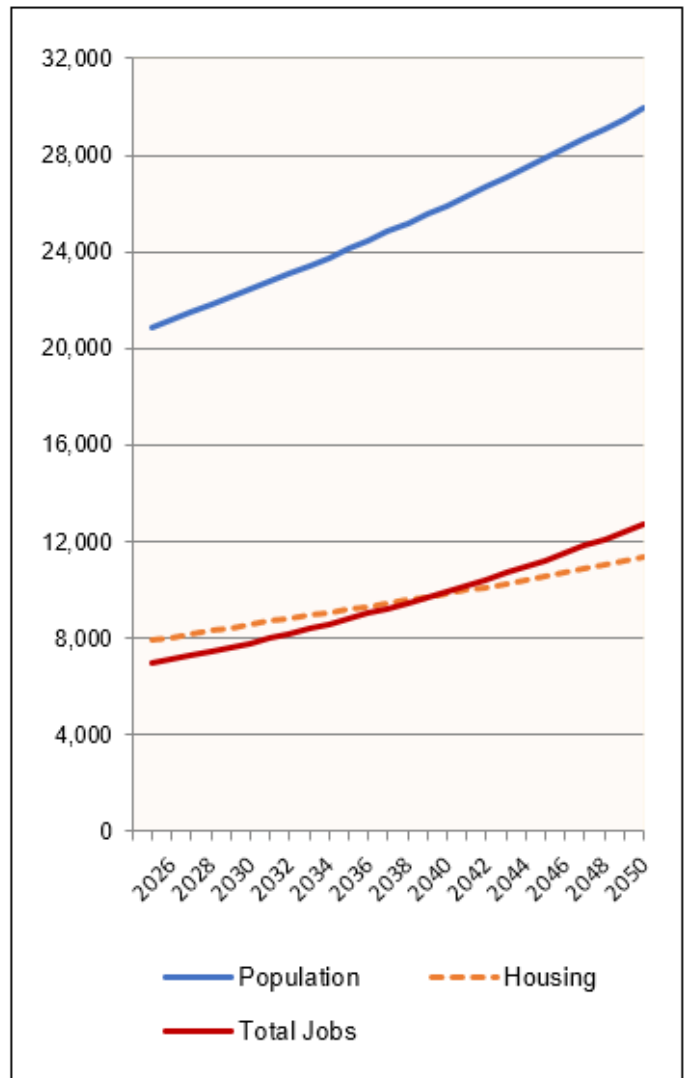
■ Forecasts

Notable future growth and development is forecast for Pike County over the coming 25 years as recovery from the Great Recession takes wing—a process that is already well underway.

Population projections reflect this extensive growth that is expected by 2050 in the county, interrelated with both housing and business growth. The ultimate population forecast for 2050 is 1 shy of 30,200 people—an additional 30.3% in the number of people in the county today. Housing for this future population growth will increase at a slightly higher rate, yielding a 2050 housing stock of 11,500 units of all types of housing.

Forecasts of Future County Growth

Year	Population	Housing Units	Total Jobs
2025	21,060	7,991	6,939
2026	21,365	8,106	7,114
2027	21,676	8,254	7,288
2028	21,990	8,374	7,463
2029	22,310	8,527	7,637
2030	22,634	8,651	7,812
2031	22,962	8,776	8,010
2032	23,296	8,905	8,208
2033	23,634	9,033	8,406
2034	23,977	9,165	8,604
2035	24,326	9,263	8,802
2036	24,679	9,397	9,027
2037	25,037	9,534	9,252
2038	25,401	9,673	9,477
2039	25,770	9,813	9,702
2040	26,144	9,956	9,927
2041	26,524	10,063	10,186
2042	26,909	10,209	10,444
2043	27,300	10,358	10,703
2044	27,696	10,508	10,961
2045	28,098	10,661	11,220
2046	28,506	10,816	11,516
2047	28,920	10,972	11,812
2048	29,340	11,131	12,109
2049	29,766	11,293	12,405
2050	30,199	11,500	12,701
Increase	9,139	3,509	5,762
Percent	30.3%	30.5%	45.4%



Employment in the county is forecast to increase more dramatically than residents, adding almost

5,800 to the number of jobs here today—a 45% increase in the number of jobs compared to a 30% increase in residents.

Population Outlook

The future increase in population is not unprecedented. Looking back, since 2000 the county's population grew from 13,571 to 20,758 in 2024, a bit more than a one-third increase (34.5%) over 2000. After a slight 'slump' in population growth for several years in the early 2010s brought on by the collapse of the housing market and the onset of the Great Recession in 2008, starting in 2013 and extending to 2016, the county's total population had resumed its steady growth, basically resuming the pre-recession rate. As the county further matures and development opportunities continue, the annual rate of population growth is expected to continue at an overall average for the 25-year period of about 1% per year. By 2050, slightly more than 30% of the county's population will represent a net increase over the number of people that are here now.

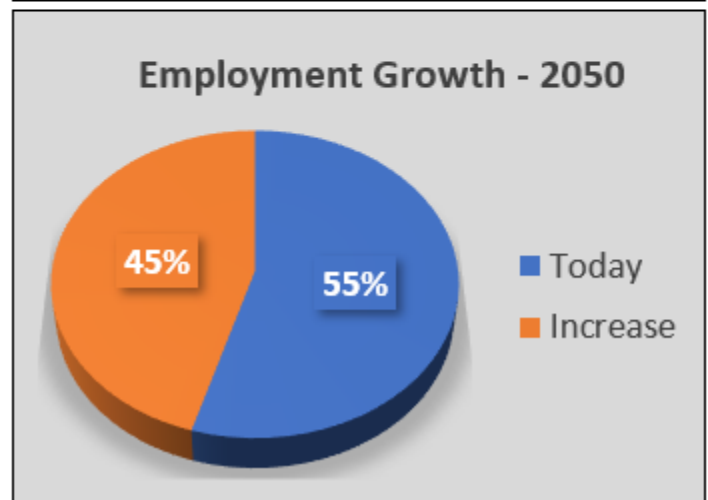
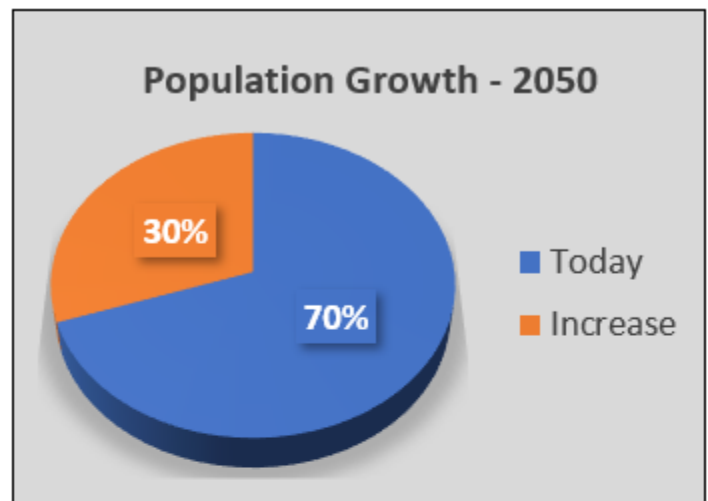
This population increase, and a slightly falling average family size, will create a total demand for just over 3,500 new housing units (net, not counting replaced units).

Increased Job Opportunities

Countywide, overall employment is projected to grow dramatically by 2050, adding almost 5,800 to the employment base of 6,939 today, a 45.4% increase. Of these, leaving out jobs that normally do not occupy buildings and government operations (that are exempt from impact fees), employment in businesses that would be eligible for impact fee assessments are expected to increase from 5,585 today to 11,191 in 2050, a 50% increase. The employment increase in these businesses will represent 88% of all employees (12,701) in the county in 2050.

Almost two-thirds (63.5%) of the increase in the impact-fee eligible jobs countywide are projected to be in four of the 16 employment categories: the most notable being retail trade businesses (1,376 new jobs, a 72% increase), followed by manufacturing (991 new jobs, a 68% increase), wholesale trade (635 new jobs, an 11% increase), and employees in construction (558 new jobs, a 10% increase). Adding in the increase in administrative jobs adds 467 new jobs, bringing the total to almost 72% of all new impact fee-eligible jobs in the county in 2050.

With all of this projected population and employment growth by 2050, Pike County will be called upon to increase the capacity of its facilities and infrastructure. This expansion will be necessary in order to maintain the attractive



quality of life and business environment enjoyed today by residents and businesses alike.

More information on anticipated growth, including detailed growth forecast methodologies, is presented in Appendix A.

■ Focus of This Report

This report focuses on the public facilities that will be needed to meet the demands of future growth and development while maintaining at least the same level of service afforded residents and businesses in the county today and new future residents and businesses alike. The key is that this capital improvement, whether it's land, buildings or long-lived vehicles, must create new capacity within the system to keep pace with the number of future residents and businesses as the county grows. Maintenance and personnel costs are not eligible for impact fee funding, nor would replacement of deteriorated floor space or a run-down vehicle because, although the replacement is maintaining the level of service, no new capacity is created to serve the needs of new growth.

■ Impact Fees Authorized

Impact fees are authorized in Georgia under Code Section 37-71, the *Georgia Development Impact Fee Act* (DIFA), and are administered by the Georgia Department of Community Affairs under Chapter 110-12-2, *Development Impact Fee Compliance Requirements*.

Under DIFA, the County can collect money as a one-time 'impact fee' from new development based on that development's proportionate share—its 'fair share'—of the cost to provide the facilities needed specifically to serve new development.

Fee calculations must recognize that revenue for such facilities also may be produced from new development in other ways: such as through future property taxes paid by the homes and businesses that growth creates. To the extent that new growth and development generates other revenue that is used to pay for non-impact fee eligible portions of impact fee projects, a credit against impact fees must be granted.

The provisions of DIFA are extensive in order to assure that new development pays no more than its fair share of the costs and that impact fees are not used to solve existing service deficiencies.

■ Categories for Assessment of Impact Fees

To assist in paying for the high costs of expanding public facilities and services to meet the needs of projected growth and to ensure that new development pays a reasonable share of the costs of public facilities, Pike County is considering updating its impact fees for several categories. The chapters in this Methodology Report provide population and employment forecasts and detailed information regarding the inventory of current facilities, the level of service, and detailed calculations of the impact cost for specific public facilities.

The following **Overview Table** shows the facility categories that are eligible for impact fee funding under Georgia law and that are considered in this report. The service area for each public facility category—that is, the geographical area served by the facility category—is also given, along with the basis for the standard adopted as the level of service to be delivered for each facility category.

Overview of Impact Fee Program - Facilities

Public Facility Category	Eligible Facilities	Service Area	Level of Service Standard Based on ...
Library Services	Library facilities including collection materials	Countywide	Square footage and number of collection materials per dwelling unit
Parks and Recreation	Park land and recreation components	Countywide	Acreage and number of recreation components per dwelling unit
Animal Services	Animal shelter facilities and vehicles	Countywide	Square footage of facilities and number of vehicles per dwelling unit
Fire Protection and EMS	Fire stations, fire trucks, ambulances and auxiliary vehicles	Countywide	Square footage of facilities and number of vehicles per day-night population
Sheriff's Office	Public safety facilities, long-lived vehicles and E-911 equipment	Countywide	Square footage of facilities, vehicles and 911 equipment per day-night population
Emergency Management	Communications equipment and transmission facilities	Countywide	Communications equipment and transmission facilities
Road Improvements	Road projects creating increased capacity	Countywide	Level of Service 'D' and trip generation

NOTE: All facilities, including vehicles and equipment, must have a useful life of 10 years or more.

Terms used in the **Overview Table**:

Eligible Facilities under the State Act are limited to capital items having a life expectancy of at least ten years, such as land, buildings and certain vehicles. Impact fees cannot be used for the maintenance, supplies, personnel salaries, or other operational costs, or for short-term capital items such as computers, furniture or most automobiles. None of these costs are included in the impact fee system.

Service Areas are the geographic areas that the facilities serve, and the areas within which the impact fee can be collected. Impact fees collected in a service area for a particular category may only be spent for that purpose, and only for projects that serve that service area.

Level of Service Standards are critical to determining new development's fair share of the costs. The same standards must be applied to existing development as well as new to ensure that each is paying only for the facilities that serve it. New development cannot be required to pay for facilities at a higher standard than that available to existing residents and businesses, nor to subsidize existing facility deficiencies.

■ Exemption Policy

Certain office, retail trade, and industrial development projects may provide extraordinary benefit in support of the economic advancement of the county's citizens over and above the access to jobs, goods, and services that such uses offer in general. To encourage such development projects, the Board of Commissioners may grant a reduction in the impact fee for such a development project upon the determination and relative to the extent that the business or project represents extraordinary economic development and employment growth of public benefit to Savannah.

In addition, the Board of Commissioners recognizes that impact fees, in some circumstances, may negatively affect the affordability of housing, particularly "workforce" housing.

If it wishes to encourage development projects of public benefit to Pike County, the Board of Commissioners shall first adopt exemption criteria to guide the granting of a reduction in the impact fee for:

A business development project that represents extraordinary economic development and employment growth, and/or

A residence or housing project that will increase the supply of housing that would be affordable to disadvantaged individuals or families.

In the absence of adopted applicable exemption criteria for either extraordinary economic development and employment growth or for affordable housing, no applicable exemption shall be approved.

It is recognized by the Board of Commissioners that the Georgia Development Impact Fee Act (under O.C.G.A. 36-74-4(h)(3)) requires that any amount of money granted as an exemption must be reimbursed by the county into the county's impact fee accounts from revenue sources other than impact fees.

■ Consistency with the Comprehensive Plan

The adopted *Pike County and Cities Joint Comprehensive Plan* covers the time period from 2022 to 2042 and includes Community Work Programs for the County and each of its cities covering 2022 through 2027. Although this *Capital Improvements Element* extends to 2050, the anticipated infrastructure, vehicles and other improvements needed to maintain the level of service currently enjoyed by the county's residents and businesses are clearly consistent with the goals, objectives and improvements embodied in the Comprehensive Plan. While this CIE extends beyond the Comprehensive Plan in duration, notable changes in the goals and objectives of a future Comprehensive Plan are not anticipated to arise.

■ Editorial Conventions

This report observes the following conventions:

The capitalized word 'County' applies to the government of Pike County, the Board of Commissioners or any of its departments or officials, as appropriate to the context. An example is "the County has adopted an impact fee ordinance".

The lower-case word 'county' refers to the geographical area of Pike County, as in "the population of the county has grown".

Single quote marks (' and ') are used to highlight a word or phrase that has a particular meaning or refers to a heading in a table.

Double quote marks (" and ") are used to set off a word or phrase that is a direct quote taken from another source, such as a passage or requirement copied directly from a law or study.

Importantly:

Numbers shown on tables are often rounded from the actual calculation of the figures for clarity, but the actual calculated number of decimal points is retained within the table for accuracy and further calculations.
--

Library Services

■ Introduction

The Pike County Library System is a single county library system headquartered in Zebulon. The city of Zebulon is the county seat of Pike County and is centrally located in the county.

■ Service Area

The Pike County Library System provides a full range of library services to the residents of the entire county.

■ Library Facilities

The floor area and number of collection materials are shown on Table 1 respectively, below.

Currently, the library system does not meet the State minimum standard for floor area to qualify for State assistance. This 'shortfall' is added to the current floor area in order to determine the total floor area that would be required. The provision of the additional floor area would not be qualified for impact fee funding since its addition is needed to fully serve the existing population. However, the addition of library space beyond that needed to meet standards would be fully eligible for impact fee funding.

Table 1: Inventory of Library Facilities

Facility	Location	Gross Floor Area in Square Feet	Collection Materials
J. Joel Edwards Public Library	7077 Hwy 195, Zebulon, GA	9,840	
	Current Shortfall*	3,250	
	Total to meet State Standards	13,090	
Collection Materials			31,401
	TOTAL	9,840	31,401

*Additional floor area needed to meet Georgia Public Library System standards to qualify for State funding.

■ Level of Service

Demand for library facilities is almost exclusively related to the county's resident population. Businesses make some use of public libraries for research purposes, but the use is incidental compared to that of the families and individuals who live in the county. Thus, a library services impact fee is focused on future residential growth.

The current Level of Service (LOS), which includes the assumption that the current shortfall will be funded separately from impact fee revenue, is calculated by dividing the floor area in those library facilities and the number of collection materials by the number of housing units in the county today. This yields an LOS per housing unit currently being provided to the county's residents, which adequately meets current needs.

Table 2: Current Level of Service Calculation - Libraries

Facility	Current Service Population	Level of Service
Square Feet meeting State Standards	Number of Housing Units (2025)	Square Feet of Floor Area per Housing Unit
13,090	8,076	1.6209
Existing Collection Materials	Number of Housing Units (2025)	Collection Materials per Housing Unit
31,401	8,076	3.8882

■ Future Demand for Library Services

The current level of service available to the county's residents today (from Table 2) is applied to the future number of housing units projected to be added to the county by 2050.

As shown on Table 3, this results in a future need for 5,681 additional square feet of floor area (whether as an addition to the existing library or the creation of a new branch library) and the net expansion of the collection by 13,628 materials. This 'net' collection expansion would consist of both the acquisition of new collection materials plus new materials to replace the number of old materials discarded each year.

Table 3: Future Demand Calculation - Libraries

Level of Service	Service Area Growth	New Growth Demand
Square Feet of Floor Area per Housing Unit	Number of New Housing Units (2025-50)	Square Feet of New Floor Area Impact Fee Eligible
1.6209	3,505	5,681
Collection Materials per Housing Unit	Number of New Housing Units (2025-50)	New Collection Materials Supported
3.8882	3,505	13,628

■ Impact Cost Calculations

The following table estimates when a new library facility (or expansion) would be needed to maintain the level of service available to both the existing county population and the future residents of the county, timed to future growth.

As shown on Table 4, the accumulated total number of new housing units anticipated in each year is shown. Using the level of service calculated on Table 3 – the square feet of floor area per housing unit – the ‘total’ floor area that would be impact fee eligible and needed to meet the future demand in each year is shown under the ‘running total’ column. Annual ‘expansions’, of course, would not be economically or physically realistic, so a year in which a single expansion of the floor area would be feasible and adequately anticipate all of the future demand was selected for the impact fee calculations: 2038.¹

Bear in mind, however, that the ‘impact fee eligible’ square footage is in addition to the floor area needed to meet current State standards. Thus, the State ‘shortfall’ of 3,250 square feet plus the impact fee eligible square footage (5,681) together comprise a total floor area of 8,931 square feet that should be considered (of which the 5,681 square feet for new growth—63.6099%—would be impact fee eligible).

¹ Alternate approaches could be considered, such as expansions of the current library along with construction of a small new branch. The physical location of future residential growth and commercial centers will contribute to library service strategies in the future.

Table 4: Future Library Facility Projects

Year	Total New Housing Units	Net Increase Each Year	Running Total: SF Demanded	Project	Square Footage
2025	7,982				
2026	8,128	146	239		
2027	8,275	147	481		
2028	8,426	151	728		
2029	8,548	122	928		
2030	8,704	156	1,184		
2031	8,831	127	1,392		
2032	8,958	127	1,601		
2033	9,087	129	1,812		
2034	9,219	132	2,029		
2035	9,352	133	2,247		
2036	9,488	136	2,470		
2037	9,625	137	2,694		
2038	9,765	140	2,924	Future Expansion	5,866
2039	9,906	141	3,155		
2040	10,012	106	3,329		
2041	10,156	144	3,565		
2042	10,303	147	3,806		
2043	10,453	150	4,052		
2044	10,604	151	4,300		
2045	10,758	154	4,552		
2046	10,873	115	4,741		
2047	11,032	159	5,002		
2048	11,191	159	5,263		
2049	11,395	204	5,597		
2050	11,559	164	5,866		
Total	3,577				5,866

Table 5 on the next page shows the number of collection materials demanded by new growth each year.

The total (cumulative) new housing units are shown for each year. The net increase in housing units each year over the previous year is multiplied times the current level of service (from Table 2) to determine the net increase in collection materials that would be needed each year. These annual totals are accumulated each year to show the total increase in the entire collection as a 'running total' of new collection materials each year. Note that these totals do not include replacement materials for discarded items because those would not be impact fee eligible since no increase in the total materials would occur.

Table 5: Future Collection Materials Needed

Year	New Growth Demand			
	Total New Housing Units	Net Increase Each Year	New Materials Needed Each Year	Running Total
2025	8,076			
2026	8,223	147	572	572
2027	8,343	267	467	1,038
2028	8,495	419	591	1,629
2029	8,618	542	478	2,107
2030	8,776	700	614	2,722
2031	8,904	828	498	3,219
2032	9,033	957	502	3,721
2033	9,164	1,088	509	4,230
2034	9,298	1,222	521	4,751
2035	9,397	1,321	385	5,136
2036	9,533	1,457	529	5,665
2037	9,672	1,596	540	6,206
2038	9,813	1,737	548	6,754
2039	9,918	1,842	408	7,162
2040	10,062	1,986	560	7,722
2041	10,209	2,133	572	8,294
2042	10,358	2,282	579	8,873
2043	10,469	2,393	432	9,304
2044	10,621	2,545	591	9,895
2045	10,775	2,699	599	10,494
2046	10,932	2,856	610	11,105
2047	11,090	3,014	614	11,719
2048	11,252	3,176	630	12,349
2049	11,415	3,339	634	12,983
2050	11,581	3,505	645	13,628
Total	3,505		13,628	

The next table (Table 6) provides an estimate of the cost of providing the impact fee-eligible new library floor area. Since specific plans and timing have not yet been established, an expansion date of 2038 is chosen as being about halfway between the present and 2050.

Table 6: Facility Costs to Meet Future Demand

Year	Project	Total Floor Area	Total Cost Today*	% for New Growth*	New Growth Share (PV)**
2038	Future Expansion	5,681	\$ 3,044,229	100%	\$ 5,032,492
Total		5,681	\$ 3,044,229		\$ 5,032,492

* Based on similar projects in Palmetto, Georgia and Crozet, Virginia, reported by Engineering News Record, *Green Building Square Foot 2020 Cost Book*, brought to 2025 NPV.

** Present Value = 2024 cost estimate inflated to 2038 target year using the Building Cost Index (BCI), reduced using the Discount Rate.

The calculation of the future cost to expand the collection materials in order to maintain the current level of service for all residents, both existing today and those coming in the future, is shown on Table 7 on the following page.

Using the data shown on Table 5, Table 7 calculates the average cost for all of the collection materials needed each year to maintain the current level of service. This average cost, of course, considers all types of collection materials, including adult and children's fiction books, nonfiction books and reference materials, CDs and DVDs.

The new materials needed each year is taken from Table 5, which is multiplied by the average cost of all collection materials to estimate the expenditure needed each year in today's dollars. Since the expenditures are entirely impact fee eligible because they are based on future growth in the number of housing units, the same figures are shown in the 'new growth share' column.

Since the original figures are in current (2024) dollars, the amounts each year are converted to Present Value using the Consumer Price Index and the discount rate based on the anticipated year of each expenditure.²



² See Appendix C for an in-depth discussion regarding Present Value calculations.

Table 7: Collection Material Costs to Meet Future Demand

Year	New Materials Needed (annual)	Annual Cost (2024 Dollars)	% for New Growth	New Growth Share (2024 \$)	Present Value
2025	0				
2026	572	\$ 14,556.92	100%	\$ 14,556.92	\$ 15,687.31
2027	467	\$ 11,883.20	100%	\$ 11,883.20	\$ 13,293.89
2028	591	\$ 15,052.05	100%	\$ 15,052.05	\$ 17,480.50
2029	478	\$ 12,180.28	100%	\$ 12,180.28	\$ 14,684.36
2030	614	\$ 15,646.21	100%	\$ 15,646.21	\$ 19,581.51
2031	498	\$ 12,675.41	100%	\$ 12,675.41	\$ 16,467.92
2032	502	\$ 12,774.44	100%	\$ 12,774.44	\$ 17,228.92
2033	509	\$ 12,972.49	100%	\$ 12,972.49	\$ 18,162.64
2034	521	\$ 13,269.57	100%	\$ 13,269.57	\$ 19,286.44
2035	385	\$ 9,803.64	100%	\$ 9,803.64	\$ 14,791.84
2036	529	\$ 13,467.62	100%	\$ 13,467.62	\$ 21,094.30
2037	540	\$ 13,764.70	100%	\$ 13,764.70	\$ 22,381.05
2038	548	\$ 13,962.76	100%	\$ 13,962.76	\$ 23,568.10
2039	408	\$ 10,397.80	100%	\$ 10,397.80	\$ 18,219.41
2040	560	\$ 14,259.84	100%	\$ 14,259.84	\$ 25,938.63
2041	572	\$ 14,556.92	100%	\$ 14,556.92	\$ 27,487.89
2042	579	\$ 14,754.97	100%	\$ 14,754.97	\$ 28,923.42
2043	432	\$ 10,991.96	100%	\$ 10,991.96	\$ 22,367.94
2044	591	\$ 15,052.05	100%	\$ 15,052.05	\$ 31,796.99
2045	599	\$ 15,250.10	100%	\$ 15,250.10	\$ 33,442.80
2046	610	\$ 15,547.18	100%	\$ 15,547.18	\$ 35,393.30
2047	614	\$ 15,646.21	100%	\$ 15,646.21	\$ 36,975.85
2048	630	\$ 16,042.32	100%	\$ 16,042.32	\$ 39,356.43
2049	634	\$ 16,141.34	100%	\$ 16,141.34	\$ 41,108.12
2050	645	\$ 16,438.42	100%	\$ 16,438.42	\$ 43,459.79
Total	13,628	\$ 347,088.42		\$ 347,088.40	\$ 618,179.34

Average replacement cost = \$ 25.47

Parks and Recreation Facilities

■ Introduction

Public recreational opportunities are provided by Pike County through the County's Parks and Recreation Department and its many recreation components.

■ Service Area

All parks and recreation components are operated on a countywide basis. Facilities are provided equally to all residents of the unincorporated area and the county's cities.

Parks and recreational facilities are made available to the county's population living throughout the county. The County's parks and facilities are often used based on the programs or facilities available, as opposed to proximity of the facility to particular geographic locations. For instance, residents and families may be attracted to a variety of locations based on the facilities available without regard to the locations of the residents themselves. Some programs and recreation facilities are located only at certain facilities, to which any city resident can come. As a general rule, parks facilities are located to be easily accessible to its residents throughout the county, and future facilities will continue to be located around the county so that recreational opportunities will continue to be available on an equal basis to all residents of the county.

For these reasons, the entire county is considered a single service area for parks and recreational facilities.

■ Parks & Recreation Facilities

The following Table 8 provides an inventory of all buildings that are owned and operated by the County. The key factor is what the buildings would cost today (2025) reflecting the cost actually expended in the original year of construction brought forward to what it would cost in 2025 present value. (For some of the buildings, the Present Value was already available.)



Table 8: Current Inventory: Buildings and Pavilions

	Floor Area (sq. ft.)	Date Built	Original Cost	2025 PV
Maintenance Barn	1,500	1991	\$ 26,011.13	\$ 96,852.92
Maintenance Barn 2	1,500	2000	\$ 34,556.25	\$ 90,854.27
Baseball Concession Stand	1,152	1986	\$ 80,403.84	\$ 363,240.32
Baseball Restrooms	1,080	1986	\$ 21,669.12	\$ 97,894.55
Softball Concession Stand/Restroom	200	1993	\$ 13,959.00	\$ 48,108.55
Softball Restrooms	450	1993	\$ 9,028.80	\$ 31,117.02
Softball Shed	672	1993	\$ 22,901.76	\$ 78,929.05
Football Restrooms	625	1986	\$ 12,540.00	\$ 56,651.94
Football Concession Stand	625	2001	\$ 43,621.88	\$ 110,339.34
Community Center	6,000	2023	\$ 1,000,000.00	\$ 1,080,402.30
Soccer Restrooms	576	2006	\$ 11,556.86	\$ 24,093.62
Soccer Concession Stand	576	2006	\$ 40,201.92	\$ 83,812.55
Baseball Pavilion 1	2,800			\$ 28,000.00
Baseball Pavilion 2	750			\$ 1,300.00
Softball Pavilion	750			\$ 1,300.00
Total Buildings and Pavilions				\$ 2,192,896.44

Note: Blank date and original cost cells indicate that the Present Value is already available.

Altogether, the County has expended the equivalent of almost \$2.2 million over the past 39 years.

The same approach is used to calculate the total investment made by the County in its existing recreation facilities. Table 9 shows the equivalent value of the investment in the facilities today. For those facilities that the County had not already calculated the current 2025 value, the original date of the expenditures and the amounts were also brought up to the current year using Present Value calculations.



Table 9: Current Inventory: Recreation Facilities

	Number	Date Built	Original Cost	2025 PV
Playsets	2			\$ 88,636.00
Picnic Tables	14			\$ 14,000.00
Ice Machine	5			\$ 16,000.00
Benches	43			\$ 19,608.00
Fencing	Whole Park			\$ 275,606.00
Scoreboards	11			\$ 99,000.00
Bleachers	27			\$ 62,100.00
Batting Cage (2)	3763 sf			\$ 35,000.00
L-Screens	12			\$ 6,960.00
Turf Mounds	3	2023	\$ 10,500.00	\$ 11,272.82
Lighting	12 Fields			\$ 1,100,000.00
Safety Netting	10 Fields	2023	\$ 90,574.00	\$ 97,240.42
Backstop Pad	8 Fields	2023	\$ 13,894.00	\$ 14,916.62
Hitting/Pitching Mats	14	2023	\$ 5,846.00	\$ 6,276.28
Field Goal Post	2			\$ 4,000.00
Soccer Goals	30			\$ 45,655.00
Landscaping		2023	\$ 24,792.00	\$ 26,616.74
Landscaping - 24 Trees & Sod		2024	\$ 19,120.00	\$ 19,811.14
Soccer Courts Parking		2022	\$ 31,658.00	\$ 35,216.68
Soccer Complex		2022	\$ 169,922.00	\$ 189,022.93
Total Recreation Facilities				\$ 2,166,938.63

Note: Blank date and original cost cells indicate that the Present Value is already available.

By the same token, the current value of past expenditures for certain vehicles and rolling stock are shown on Table 10. As can be seen from the dates, these items have useful life spans exceeding or expected to exceed (based on past experience), 10 years of useful lives.



Table 10: Current Inventory: Vehicles & Rolling Stock

	Number	Date Acquired	Original Cost	2025 PV
Turf Tank	1	2024	\$ 8,200.00	\$ 8,512.43
F-150	1	2009	\$ 8,000.00	\$ 14,551.99
John Deere Gator	1	2016	\$ 9,995.00	\$ 13,993.89
John Deere Gator	1	2018	\$ 10,500.00	\$ 13,641.62
John Deere Field Rake	1	2007	\$ 3,500.00	\$ 6,860.87
Grasshopper Lawn Mower	1	2010	\$ 2,995.00	\$ 5,247.95
Grasshopper Lawn Mower	1	2015	\$ 8,499.00	\$ 12,352.73
Grasshopper Lawn Mower	1	2019	\$ 8,735.00	\$ 10,932.01
Kubota Lawn Mower	1	2019	\$ 14,900.00	\$ 18,647.62
Total Vehicles & Rolling Stock				\$ 104,741.11

Altogether, the buildings, facilities, vehicles and rolling stock listed on the preceding three tables adequately serve the county's current residents, and provide a basis for determining additional recreational improvements that will be needed to serve future residents at the same levels of service.

The following table summarizes the county's investment in its parks and facilities. The Present Value for park land was calculated based on the Tax Assessors records of county-owned properties, while the PV for the recreation facilities reflects the Construction Cost Index, the cost of the buildings is based on the Building Cost Index, and the Consumer Price Index is applied to the vehicles and rolling stock.³

Table 11: Summary Investment in Parks & Recreation Facilities

	2025 PV
Current Holdings: Park Land (95.52 acres)	\$ 513,830.00
Current Inventory: Buildings and Pavilions	\$ 2,192,896.44
Current Inventory: Recreation Facilities	\$ 2,166,938.63
Current Inventory: Vehicles & Rolling Stock	\$ 104,741.11
Total Investment	\$ 4,464,576.18

³ See Appendix C for how the average rate for each of the indexes was calculated.

■ Future Investment – Parks and Recreation

The investment needed to fund future Parks & Recreation facilities, based on the calculations carried out in this chapter, is shown on Table 12. As noted, Parks and Recreation impact fees are collected only from residential development and are assessed as housing units are issued building permits.

The '2025 Present Value' for each category (land, buildings, facilities and vehicles) is transferred to Table 12, below, from Table 11, above. Those numbers are each divided by the total existing housing units (8076) to determine the 'per housing unit' amount of investment existing today. The 'per 2025 housing unit' amounts are multiplied times the number of new housing units that are expected in the coming years (3,505) to determine the amount of investment that will be required to serve future growth and development at the same level of service enjoyed by the city's residents today. These amounts are in 2025 dollars.

Table 12: Calculation of Future Investment Needed

	2025 Present Value	Total 2025 Housing Units	Per 2025 Housing Unit	2025 Cost to Support New Growth*	2037 Present Value**
Park Land	\$ 513,830.00	8,076	\$ 63.62	\$ 223,003.24	\$ 349,289.41
Buildings and Pavilions	\$ 2,192,896.44	8,076	\$ 271.53	\$ 951,721.40	\$ 1,513,640.84
Recreation Facilities	\$ 2,166,938.63	8,076	\$ 268.32	\$ 940,455.66	\$ 1,310,239.87
Vehicles and Rolling Stock	\$ 104,741.11	8,076	\$ 12.97	\$ 45,457.85	\$ 70,400.51
Total Investment Needed				\$ 2,160,638.15	\$ 3,243,570.63

* Investment per each 2025 housing unit times the projected increase in housing units from 2025 to 2050 (3,505) in current 2025 dollars.

** PV based on the CPI for land holdings, the BCI for building construction, the CCI for new recreation facilities, and the CPI for vehicles and rolling stock. Fund balances in 2037 would be \$0.

All of the recreation components needed to serve future growth, of course, will not occur in the current year. However, an 'average' year of 2037 is used for Present Value calculations—some improvements will occur earlier for less money, and some later at greater cost. All will average out.

To calculate the future 2037 Present Value (PV) of the impact fee eligible cost estimates for the parks and recreation facilities, the PV is calculated by increasing the current (2025) estimated costs as follows:

- By using the CPI for acquisition of additional park lands,

- the Engineering News Record's 10-year average building cost inflation (BCI) rate for recreation buildings and pavilions,
- the Engineering News Record's 10-year average construction cost index (CCI) rate for all recreation facilities, and
- the CPI for all vehicles.

All project costs are then reduced to current PV dollars using the Discount Rate.



■ Future Parks and Recreation Facilities

Pike County commissioned an exhaustive study of the present and future needs of its population for new facilities needed to serve both its existing residents and future families and individuals expected to make the county their home.

The study included extensive public input regarding the types of facilities desired by its residents coupled with the establishment of levels of service appropriate for the existing and future residents of the county.

The following Table 12A summarizes the results of that study, published in the resulting *Recreation Master Plan*, and extended to the projected population in the year 2050.

Table 12A: Planned Future Projects

Park & Recreation Facility	Level of Service (1 per Population Shown)*	Calculated Demand for New Facilities	Number of New Facilities
Playgrounds	6,333	4.74230223	5
Totlots	9,500	3.16136842	3
Outdoor Basketball Courts	9,500	3.16136842	3
Tee Ball Diamond Field	19,000	1.58068421	2
Baseball Field - youth	3,800	7.90342105	8
Softball Field - youth	6,333	4.74230223	5
Softball Field - adult	9,500	3.16136842	3
Soccer Field - adult	9,500	3.16136842	3
Soccer Field - youth	6,333	4.74230223	5
Football Field	19,000	1.58068421	2
Multi-purpose Field	9,500	3.16136842	3
Dog Park	19,000	1.58068421	2
Pickleball Court	19,000	1.58068421	2
Disc Golf	19,000	1.58068421	2
Picnic Shelter	3,800	7.90342105	8
Community Pavilion	9,500	3.16136842	3
Recreation Center	19,000	1.58068421	2
Gym with Basketball Court	19,000	1.58068421	2
Community Center	19,000	1.58068421	2
Senior Center	19,000	1.58068421	2
Fitness Center	19,000	1.58068421	2
Indoor Track	19,000	1.58068421	2
Teen Center	19,000	1.58068421	2

* Source: Based on level of service standards contained in the *Pike County Recreation Master Plan, 2019*. Total demand extended to 2050 population, with the number of new facilities rounded to nearest whole number.

The new facilities will be implemented over the coming years to 2050 as recreation impact fees are collected, with an eye to public demand and interest. Table 12B on the following page provides an anticipated schedule for implementation of the new recreation projects.

Table 12B: Implementation Plan--Recreation Facilities

Park & Recreation Facility	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050
Playgrounds																									
Totlots	1			1		1				1		1			1					1					
Outdoor Basketball Courts					1																	1			
Tee Ball Diamond Field								1																	
Baseball Field - youth		1		1	1			1			1				1										1
Softball Field - youth	1					1						1					1								
Softball Field - adult				1					1																
Soccer Field - adult			1																						
Soccer Field - youth	1					1							1											1	
Football Field																1									
Multi-purpose Field				1		1				1															
Dog Park		1											1												
Pickleball Court	1										1														
Disc Golf					1										1										
Picnic Shelter	1			1			1			1			1												1
Community Pavilion						1						1							1						
Recreation Center							1								1										
Gym with Basketball Court									1								1								
Community Center					1														1						
Senior Center							1													1					
Fitness Center						1																			
Indoor Track									1														1		
Teen Center				1																					

Animal Services

■ Introduction

In Pike County the Animal Services facilities support the County's animal control program and thus provide services throughout the county. Demand for animal control services is almost exclusively related to the county's resident population. Thus, an impact fee for animal service facilities is based on future residential growth.

■ Service Area

The entire county is considered a single service area for the provision of animal services because all residents in the county and its cities have equal access to the benefits that the service provides.

■ Existing Facilities and Vehicles

Today's facility consists of the Animal Control Building, containing 2,374 square feet, an inside run (1,420 square feet) and an outside run (954 square feet).

Table 13: Current Inventory: Animal Control Facilities

Facility & Vehicles		Quantity
Facility		Square Feet
Animal Control Building		2,374
Inside Runs		1,420
Outside Runs		954
Totals -- Facility		4,748
Vehicles (with Transport Boxes)		Number
F150 4x4		1
F150 4x4 with extended cab		1
Total Vehicles		2

In addition, Animal Services operates two vehicles, each equipped with a transport box for the collection and transportation of animals.

Over the years, the County has invested in its Animal Control program. Today's animal control facility consists of a building constructed in 2013 and a subsequent expansion in 2021. In terms of today's costs (i.e., "present value"), the County has spent the equivalent of more than \$356 thousand dollars on building the facilities. In addition, the Service's two vehicles together have a current value of well over \$80 thousand dollars based on their original purchase dates brought up to 2025 current dollars. These calculations are shown on Table 14, below.

Table 14: Current Investment: Animal Control Facilities

Year	Facility	Original Cost	Present Value*
Buildings			
2013	Animal Control Building	\$ 5,001	\$ 7,864
2021	Animal Control Shelter Expansion	\$ 300,000	\$ 348,864
	Totals -- Buildings	\$ 305,001	\$ 356,729
Vehicles (with Transport Boxes)			
2004	F150 4x4	\$ 15,808	\$ 33,987
2024	F150 4x4 with extended cab	\$ 45,123	\$ 46,798
	Totals -- Vehicles	\$ 60,931	\$ 80,786
Current Value of Investment in Facilities =		\$	437,514

* Calculated using the Building Cost Index for buildings and the Consumer Price Index for vehicles. See Appendix C.

Since the Animal Services operation adequately serves the county's current residents, its current facilities provide the basis for determining the extent to which its facilities will need to be expanded to serve new growth in the future without eroding the quality of services to the people that live in the county today.

The current level of service is calculated on the basis of the existing facility and vehicles and the current number of housing units countywide. For instance, as shown on Table 15, there is slightly less than 0.3 of a square foot of facilities for each housing unit in the county today.

Table 15: Current Level of Service Calculations

Based on Current Facilities		
Facility	Current Housing Units	Current Level of Service
Building Square Feet	Number of Housing Units (2025)	Square Feet of Floor Area per Housing Unit
2,374	8,076	0.293957
Animal Services Vehicles	Number of Housing Units (2025)	Vehicles per Housing Unit
2	8,076	0.000248

■ Demand for Services

In order to calculate the extent to which animal control facilities will need to be expanded in the future to meet the needs of the county's future growth and development while maintaining the current level of service for today's residents, the current levels of service for facilities and vehicles are multiplied by the additional housing units that are expected to be built over the coming 25 years. For instance, the 'square feet of building area per housing unit' from Table 15 is multiplied times the additional number of housing units expected in the future to determine how many more square feet of building area will need to be added to the current facility to serve the demands of future residents without reducing service to the county's population today.

This is accomplished by multiplying the current level of service for Animal Control's building and fleet times future growth and development. Table 16 shows these calculations.

Table 16: Future Demand for Animal Control Facilities and Vehicles

Current Level of Service	Service Area Growth	New Growth Demand
Square Feet of Floor Area per Housing Unit	Increase in Housing Units (2025-50)	Square Feet of New Floor Area Needed
0.293957	3,505	1,030
Vehicles per Housing Unit	Increase in Housing Units (2025-50)	Net New Vehicles Demanded
0.000248	3,505	0.8680

■ Costs to Serve Future Development

The additional floor area and additional vehicle purchase will be accomplished at some propitious time in the future. The timing of those actions, however, has not yet been established.

As a result, the calculation of the costs for these items in the future has been established to occur in 2037 (halfway between today and 2050). This allows for the anticipated effect of inflation to be taken into account in the years ahead. Most likely, the building expansion and the additional vehicle will be accomplished in 2037.

Table 17: Impact Fee Eligible Costs

	Number Needed	Cost (PV 2037)		Impact Fee Eligible		Ineligible
		Each*	Total	Percent**	Cost	Amount
New Floor Area	1,030	\$ 616.91	\$ 635,417.30	100.00%	\$ 635,417.30	\$ -
New Vehicles	1.0000	\$ 78,991.77	\$ 78,991.77	86.80%	\$ 68,564.86	\$ 10,426.91
Total Costs			\$ 714,409.07		\$ 703,982.16	\$ 10,426.91

* Present Value (PV) for new floor area is based on a similar project reported by BNI Engineering News Record for a fully equipped facility. PV based on 10-year average annual BCI projected to 2037 plus 25% for design services and PV for the new vehicle is based on the most recent (2024) purchased vehicle. PV based on the 10-year average annual CPI projected to 2037

** 0.9311 vehicle "eligible" divided by 1 full vehicle that would have to be acquired produces the percent eligible of the total.

Fire Protection

■ Introduction

Fire protection Services are provided by the County through its Fire Department.

■ Service Area

The entire county is considered a single service area for the provision of fire protection. All residents and employees in the county have equal access to the benefits of the services provided. While the County has a mutual aid agreement with the City of Meansville, the city maintains its own fire department and has 'first responder' status in Meansville.

Fire protection services operate as a coordinated system, with each fire station backing up the other stations in the system. The backing up of another station is not a rare event; it is the essence of good fire protection planning. All stations do not serve the same types of land uses, nor do they all have the same apparatus. It is the strategic placement of personnel and equipment that is the backbone of good fire protection. Any new county station would relieve some of the demand on the other stations. Since the stations would continue to operate as 'backups' to the other stations, everyone in the county service area would benefit from the construction of a new station since it would reduce the 'backup' times that the station nearest to them would be less available.

■ Inventory of Current Facilities and Vehicles

The Department's current inventories of facilities and vehicles are shown on the following tables.

Table 18 provides an inventory of the Department's fire stations, while Table 19 lists the Department's on-line firefighting and support vehicles. Given the most recent increases in vehicle costs, only the most recent 6 vehicles are used to calculate an 'average' per-vehicle cost.

Together, these facilities and vehicles form the basis for projecting the need for additional facilities and vehicles to serve future growth and development at the same level of service currently enjoyed by the county's residents and businesses.

Table 18: Current Fire Department Stations

Station	Floor Area	Bays
Station 1 Concord	5,175	3
Station 2 Hollonville	4,800	3
Station 3 Linsey	4,800	3
Station 5 Molena	5,160	3
Station 6 Williamson	4,800	3
Station 7 Zebulon	4,704	4
Station 8 Gresham	2,400	2
Totals	31,839	21

Table 19: Current Fire Department Vehicles

Year	Vehicle	Cost	2025 NPV
Fire Apparatus			
1991	Ford Pumper	\$ 30,000.00	\$ 106,970.73
1999	International Tanker	\$ 108,860.00	\$ 287,803.37
1997	Freightliner Pumper	\$ 80,000.00	\$ 227,927.42
1999	International Tanker	\$ 108,000.00	\$ 285,529.70
1999	International Tanker	\$ 108,000.00	\$ 285,529.70
2001	Freightliner Pumper	\$ 174,000.00	\$ 426,872.08
2001	Freightliner Pumper	\$ 174,000.00	\$ 426,872.08
2002	International Pumper	\$ 105,000.00	\$ 248,140.86
2007	Freightliner Pumper Tanker	\$ 80,000.00	\$ 156,819.97
2007	Freightliner Pumper Tanker	\$ 80,000.00	\$ 156,819.97
2008	ALF Pumper	\$ 257,784.00	\$ 486,774.49
2008	ALF Pumper	\$ 257,784.00	\$ 486,774.49
2008	ALF Pumper	\$ 257,784.00	\$ 486,774.49
2008	ALF Pumper	\$ 257,784.00	\$ 486,774.49
2008	Pierce Arrow Pumper	\$ 550,000.00	\$ 1,038,567.05
2009	HME Aerial	\$ 500,000.00	\$ 909,499.23
Total Investment		\$ 3,128,996.00	\$ 6,504,450.12
Average			\$ 406,528.13
Average (2008-2009 Vehicles)			\$ 649,194.04
Support Vehicles			
1986	Chevrolet Kodiak Rescue LT	\$ 35,000.00	\$ 150,455.94
1987	Ford Blue Bird Bus	\$ 5,000.00	\$ 20,704.84
1994	GMC Rescue Heavy	\$ 30,000.00	\$ 95,619.48
2000	Ford Rescue LT	\$ 8,000.00	\$ 20,374.08
2004	Trans Haul Trailer	\$ 7,500.00	\$ 16,447.17
2004	Dodge Dakota	\$ 46,875.00	\$ 102,794.82
2004	Dodge Pickup	\$ 28,125.00	\$ 61,676.89
2005	Scotty Trailer	\$ 30,000.00	\$ 63,374.08
2007	Dodge Ram 3500	\$ 35,874.00	\$ 70,321.99
2012	Chevrolet Tahoe	\$ 43,333.00	\$ 70,458.36
2015	Honda Pioneer UTV	\$ 19,000.00	\$ 27,615.24
2016	Ford Command	\$ 30,114.00	\$ 42,162.28
2016	Ford Brush Vehicle	\$ 33,447.00	\$ 46,828.78
2016	Ford F-150	\$ 26,955.00	\$ 37,739.40
Total Investment		\$ 379,223.00	\$ 826,573.35
Average (2007-2016 Vehicles)			\$ 49,187.68

■ Level of Service and Forecasted Demand

Future Demand

'Level of Service' (LOS) is the relationship between service capacity and service demand for public facilities. The County has adopted a level of service for fire protection services based on the current level of service in facility space, fire apparatus, and supporting vehicles (that have a service life of at least ten years). As such, there are no existing deficiencies by definition.

Current Level of Service

This current level of service is based on the existing inventories that serve residents and businesses located in the fire protection service area today. These calculations are shown on the left-hand columns of Table 20. Existing service levels and quality of services are adequate to meet current needs and therefore establish the basis upon which the needs of future growth and development are to be met.

Table 20: Current Level of Service and Future Demand for Fire Stations and Vehicles

Facility	Service Population	Level of Service	Future Population	New Growth Demand
Existing Station Square Feet	2025 Day-Night Population	Square Feet per 2025 Day-Night Population	Day-Night Population Increase (2025-50)	Net New Square Feet Demanded
31,839	21,060	1.51182336	14,901	22,528
Existing Fire Apparatus	2025 Day-Night Population	Fire Apparatus per 2025 Day-Night Population	Day-Night Population Increase (2025-50)	Net New Apparatus Demanded
16	21,060	0.00075973	14,901	11.32
Existing Support Vehicles	2025 Day-Night Population	Support Vehicles per 2025 Day-Night Population	Day-Night Population Increase (2025-50)	Net New Support Vehicles Demanded
14	21,060	0.00066477	14,901	9.91

NOTE: 11 net new fire apparatus and 9 new support vehicles would be eligible for impact fee funding at 100% (excluding replacements).

The current level of service is calculated by dividing the current inventory of each facility type – that is, building area (square footage) from Table 18 and fire apparatus and support vehicles from Table 19 – by the current day-night population. Day-night population is used in that fire protection is a 24-hour service provided continuously to both residences and businesses in the service area.

Future Facilities Needed

The current level of service standards calculated in the left-hand columns of Table 20 are then multiplied times the increase in day-night population to 2050 (taken from the forecasts in Appendix A) to produce the future demand for fire protection facilities and vehicles created by future growth. These amounts are shown under 'New Growth Demand' on Table 20.

At this time, the 22,528 square feet in additional building area needed to serve future growth is not assigned to specific future administration space or new fire stations (or expansions of existing stations). While the projections also support the increases in the number of fire apparatus and support vehicles, the type of actual new vehicles to be acquired, like new building floor areas to be constructed, will be determined as the character and location of new growth and development occurs.⁴

Future Costs

There are three categories of future costs shown on Table 21: those for needed new/expanded building area, those for new fire apparatus and those for new support vehicles, that are based on the net expansion of facilities in those categories through 2050. Net new added space, additional fire apparatus and additional support vehicles are all 100% eligible for impact fee funding.

Table 21: Building and Vehicle Costs to Meet Future Demand

	Number	2025 Cost per Each*	Total 2025 Cost	Estimated Cost 2037 (PV)	% Impact Fee Eligible	Total Impact Eligible Cost
New Building Area*	22,528	\$ 432.76	\$ 9,749,281.43	\$ 15,505,494.05	100.0%	\$ 15,505,494.05
New Fire Apparatus	9	\$ 649,194.04	\$ 5,842,746.36	\$ 8,946,982.67	100.0%	\$ 8,946,982.67
New Support Vehicles	8	\$ 49,187.68	\$ 393,501.40	\$ 602,567.70	100.0%	\$ 602,567.70
Totals		\$ 698,814.48	\$15,985,529.19	\$ 25,055,044.42		\$ 25,055,044.42

* Building cost estimate based on average current square foot cost of similar fire stations, published in Engineering News Record reports. Estimated fire apparatus and support vehicle unit costs represent the average costs of the most recently acquired six vehicles in each vehicle category based on their net present value in 2025.

The following table lists the capital facility improvements that are anticipated to be provided over the coming years to fully meet the needs of future development while maintaining the level of service that will be enjoyed by both the county's existing residents and businesses and future growth to 2050.

⁴ It is important to note that only the acquisition of vehicles that increase the total fleet are eligible for impact fee funding. Vehicles purchased to replace aging and retired vehicles would not be eligible unless those older vehicles are then held in reserve. The key is that the purchase of new vehicles must result in expansion of the total fleet.

Table 21A: Schedule of Improvements

Year	Fire Stations				Heavy Vehicle Costs				Support Vehicle Costs			
	Cost in 2025*	% Impact Fee Eligible	Total Impact Fee Eligible	Net Present Value**	Cost in 2025 Dollars	% Impact Fee Eligible	Total Impact Fee Eligible	Net Present Value**	Cost in 2025 Dollars	% Impact Fee Eligible	Total Impact Fee Eligible	Net Present Value**
2025	\$ 2,123,351	100%	\$ 2,123,351	\$ 2,123,350	\$ 1,298,388	100%	\$ 1,298,388	\$ 1,298,388	\$ 49,188	100%	\$ 49,188	\$ 49,188
2026												
2027												
2028					\$ 649,194	100%	\$ 649,194	\$ 722,170	\$ 49,188	100%	\$ 49,188	\$ 54,717
2029												
2030									\$ 49,188	100%	\$ 49,188	\$ 58,744
2031												
2032	\$ 2,123,351	100%	\$ 2,123,351	\$ 2,765,083	\$ 1,298,388	100%	\$ 1,298,388	\$ 1,664,776	\$ 49,188	100%	\$ 49,188	\$ 63,068
2033												
2034												
2035					\$ 649,194	100%	\$ 649,194	\$ 925,957	\$ 49,188	100%	\$ 49,188	\$ 70,157
2036												
2037												
2038									\$ 49,188	100%	\$ 49,188	\$ 78,044
2039	\$ 2,123,351	100%	\$ 2,123,351	\$ 3,600,766	\$ 1,298,388	100%	\$ 1,298,388	\$ 2,134,555				
2040												
2041									\$ 49,188	100%	\$ 49,188	\$ 86,817
2042												
2043												
2044												
2045									\$ 49,188	100%	\$ 49,188	\$ 100,067
2046	\$ 2,123,351	100%	\$ 2,123,351	\$ 4,689,015	\$ 1,298,388	100%	\$ 1,298,388	\$ 2,736,899				
2047												
2048									\$ 49,188	100%	\$ 49,188	\$ 111,315
2049												
2050												
Totals	\$ 8,493,404		\$ 8,493,404	\$ 13,178,214	\$ 7,141,134		\$ 7,141,134	\$ 10,669,996	\$ 442,689		\$ 442,689	\$ 672,115

* New fire station cost based on cost per square foot experienced by other jurisdictions, at \$350 including 17% design and contingencies.

** Net Present Value for buildings = 2025 cost estimate for each building inflated to target year using the ENR Building Cost Index (BCI), and using the Consumer Price Index (CPI) for vehicles, all reduced to NPV using the Discount Rate.

Emergency Management

■ Introduction

The standards that guide the services provided by the Emergency Management Agency are:

MITIGATION--In the area of mitigation, the Pike County Emergency Management Agency is currently developing a pre-disaster mitigation plan to eliminate or reduce the effects of hazards within the county. This project requires a group effort between the county, the cities, the state, and non-governmental agencies so that all areas within the county are protected and remain eligible for federal mitigation funds and aid.

PREPAREDNESS--To meet preparedness goals we continually review our emergency operations plan and conduct two exercises each year. These exercises are geared to evaluate our response capabilities and to determine what changes and improvements we need to make to meet response needs during emergencies. The department also conducts preparedness programs for the citizens and is working toward attaining StormReady® status as designated by the National Weather Service.

RESPONSE--Proper mitigation and preparedness are both critical if we are to perform well in the next area of responsibility which is response. During significant emergency events requiring multiple agency involvement, the Pike County EMA is responsible for activating the Emergency Operations Center or "EOC" and coordinating the response. The EMA is also responsible for advising the Commission Chairman to request assistance from the State when local capabilities are overwhelmed.

RECOVERY--As soon as practical during or after response, the EMA is responsible to begin coordinating recovery activities. These activities can include requesting the establishment of a FEMA Disaster Recovery Center, debris removal, restoring utilities, and rebuilding critical infrastructure and facilities.

■ Service Area

The County's emergency management activities cover the entire county, including its cities.

■ Emergency Management Facilities

The Agency is based in the EMA Building, utilizes an ATV for transportation and maintains a weather alert system consisting of warning sirens and outdoor warning systems. In addition, communications are maintained during an emergency using a base radio system.

The Agency's capital equipment and systems are listed on the following Table 22, along with the cost of each item when it was acquired or installed. The listed equipment, vehicles and facilities adequately serve the county's residents and businesses at the current time, and establish the basis for future expansion to serve future growth in the county while maintaining the current level of service enjoyed by the county's current residents and businesses.

Based on the Agency's costs and original dates, each of the expenditures have been converted to their 2025 current value in order to recognize the true investment that has been made.

The facilities shown on Table 22 are fully adequate to provide an excellent quality of service throughout the county currently and fully serve the needs of the county's current residents and businesses. Additional equipment, vehicles and facilities will be needed to maintain this level of service for both the existing and future businesses and residents as the county grows.

Table 22: Emergency Management Facilities

Year	Item	Original Cost	Current Value 2025*
Equipment			
2017	Outdoor Warning System	\$ 39,565.00	\$ 52,563.49
2017	Warning Siren - Williamson	\$ 7,535.00	\$ 10,010.51
2017	Warning Siren - Meansville	\$ 7,535.00	\$ 10,010.51
2017	Warning Siren - Molena	\$ 7,535.00	\$ 10,010.51
2017	Slr 8000 Base Radio	\$ 10,728.00	\$ 14,252.52
2017	Weather Warning System	\$ 14,453.00	\$ 19,201.32
Total Investment--Equipment		\$ 87,351.00	\$ 116,048.86
Vehicles			
2019	Honda ATV	\$ 6,819.00	\$ 8,438.21
2020	Hooper Flat Bed Trailer	\$ 2,760.00	\$ 3,296.23
Total Investment--Vehicles		\$ 9,579.00	\$ 11,734.44
Facilities			
2019	Storage/EMA Building (5,000 sf)	\$ 139,197.00	\$ 173,571.75
2020	48 KW Genset Generator	\$ 22,249.00	\$ 26,741.44
Total Investment--Facilities		\$ 161,446.00	\$ 200,313.19

* Based on the Consumer Price Index for equipment and vehicles, and the Building Cost Index for the facilities.

The current values of the Agency's investment in its equipment, vehicles and facilities are summarized on Table 23.

Table 23: Summary Investment in Emergency Management Facilities

	2025 NPV
Equipment	\$ 116,048.86
Vehicles	\$ 11,734.44
Facilities	\$ 200,313.19
Total Investment	\$ 328,096.49

■ Future Investment – Emergency Management

The investment needed to fund future Emergency Management facilities, based on the calculations carried out in this chapter, is shown on Table 24. As noted, Emergency Management impact fees are collected both from residential and nonresidential development and are assessed as building permits are issued.

The '2025 Present Value' for each category (equipment, vehicles and facilities) is transferred to Table 24, below, from Table 23, above. Those numbers are each divided by the total existing day night population (27,999) to determine the 'per day-night person' amount of investment existing today. The 'per person' amounts are multiplied times the number of new residents and employees that are expected in the coming years (27,999) to determine the amount of investment that will be required to serve future growth and development at the same level of service enjoyed by the city's businesses and residents today. These amounts are in 2025 dollars.

Table 24: Calculation of Total Future Investment Needed

	2025 Present Value	Total 2025 Day-Night Population	Per 2025 Day-Night Person	2025 Cost to Support New Growth*	2037 Present Value**
Equipment	\$ 116,048.86	27,999	\$ 4.14	\$ 116,048.86	\$ 181,767.04
Vehicles	\$ 11,734.44	27,999	\$ 0.42	\$ 11,734.44	\$ 18,379.62
Facilities	\$ 200,313.19	27,999	\$ 7.15	\$ 200,313.19	\$ 313,750.04
		Total Investment Needed		\$ 328,096.49	\$ 513,896.70

To calculate the future 2037 Present Value (PV) of the impact fee eligible cost estimates, the PV is calculated by increasing the current (2025) estimated costs as follows:

- By using the CPI for vehicles and equipment, and
- the Engineering News Record's 10-year average construction cost index (CCI) rate for all new facilities.

All project costs are then reduced to current PV dollars using the Discount Rate.

Since residential uses are not assessed on a 'per person' basis, an additional calculation is provided to determine what the investment would be on a housing unit basis. This is detailed below on Table 25.

All of the calculations on Table 25 are the same as on Table 24 down to the '2025 cost to support new growth'. Those figures are the results of multiplying the 'per 2025 housing unit' by the number of new housing units that are expected to be added to the housing supply (3,505) in order to calculate a total.

Table 25: Future Investment Needed Specifically to Serve Residential Uses

	2025 Present Value	Total 2025 Housing Units	Per 2025 Housing Unit	2025 Cost to Support New Growth	2037 Present Value
Equipment	\$ 116,048.86	\$ 8,076.00	\$ 14.37	\$ 50,365.44	\$ 78,887.25
Vehicles	\$ 11,734.44	\$ 8,076.00	\$ 1.45	\$ 5,092.77	\$ 7,976.79
Facilities	\$ 200,313.19	\$ 8,076.00	\$ 24.80	\$ 86,936.32	\$ 136,168.14
Investment to Serve Residential Growth				\$ 142,394.53	\$ 223,032.19

The 2037 Present Value calculations are carried out as described for Table 24.

■ Future Projects

Given the very limited number of facilities that the department currently has in place, anticipating exactly when additional facilities will be needed is difficult to determine. For instance, additional warning sirens will be needed as the county grows, but exactly when they will be needed will be related to future patterns of new development. Over the coming years to 2050, some new development will gravitate to the areas that are currently developed (and within earshot of a siren) while other development may well be much farther out in the county (indicating a location for an additional siren).

Likewise, when an additional vehicle will be needed to join the existing vehicle, and additional building space will be justified, are difficult to nail down to specific years. This is why the 'investment' approach is used to average these future improvements, pegged to the prospective year of 2037.

Sheriff's Office

■ Introduction

Law enforcement, inmate incarceration, and services provided to the Pike County courts fall under the purview of the Pike County Sheriff's Office.⁵

In addition, the Sheriff's Office includes the County E-911 service.

■ Service Area

Services provided by the Sheriff, officers and staff are provided throughout the county.

The entire county is therefore considered a single service area for the provision of law enforcement activities and facilities under the Sheriff's Office category because all residents and employees of the county benefit from them. Although each city maintains its own police department, the Sheriff's Office provides back up within each incorporated area and also provides supplemental services throughout the county, including serving court papers and documents.

■ Inventory of Current Facilities and Vehicles

Table 26 shows the Sheriff's Office facilities that currently exist, and the level of investment in those facilities. The original cost of the two facilities and the year expended are shown on the table, and what those expenditures would be worth in current (2025) dollars.

Table 26: Pike County Sheriff's Facilities

Year	Facility	Original Cost	Current Value 2025*
1997	Sheriff's Office, 911 & Jail	\$ 657,626	\$ 1,034,153
2018	Training Center	\$ 183,613	\$ 288,741
Total Investment		\$ 841,239	\$ 1,322,894

Current Building Floor Area (square feet):	
Sheriff's Office and Jail	3,990
E-911	1,020
Training Center	2,070
Total Floor Area	7,080
Current Investment in Existing Facilities per square foot	\$ 186.85

* Net present value based on Building Construction Index.

⁵ Note that "Sheriffs Office" is the name of the organization and also refers to the office space occupied by the Sheriff's employees and E-911 as well as the jail.

As was shown for the Sheriff's facilities, Table 27 lists the vehicles in current operation, the year acquired and the original cost of each vehicle. Those original costs are raised to what each expenditure would be today (in 2025) using the Present Value equation.

Table 27: Pike County Sheriff's Vehicles

Year	Vehicle	Original Cost	Current Value 2025*
2006	Ford Lgt Convtnl	\$ 19,650.00	\$ 32,629.65
2006	Ford Explorer	\$ 19,875.00	\$ 33,003.27
2011	Taurus	\$ 20,745.00	\$ 30,144.13
2012	Dodge Charger	\$ 22,676.00	\$ 32,082.17
2012	Dodge Charger	\$ 29,223.00	\$ 41,344.91
2012	Dodge Charger	\$ 28,705.00	\$ 40,612.04
2013	Dodge Charger	\$ 29,756.00	\$ 40,990.17
2014	Dodge Charger	\$ 36,899.00	\$ 49,491.16
2014	Dodge Charger	\$ 30,210.00	\$ 40,519.47
2015	Dodge Charger	\$ 34,966.00	\$ 45,663.26
2016	Dodge Charger	\$ 30,249.00	\$ 38,462.71
2016	Dodge Charger	\$ 23,990.00	\$ 30,504.16
2017	Dodge Charger	\$ 30,474.00	\$ 37,728.21
2017	Dodge Durango	\$ 49,218.00	\$ 60,934.15
2017	Dodge Charger	\$ 32,549.00	\$ 40,297.16
2017	Dodge Durango	\$ 36,124.00	\$ 44,723.17
2017	Dodge Charger	\$ 34,934.00	\$ 43,249.90
2017	Dodge Ram 1500	\$ 32,265.00	\$ 39,945.55
2018	Dodge Charger	\$ 34,753.00	\$ 41,892.57
2018	Ford Taurus	\$ 27,733.00	\$ 33,430.40
2018	Ford Taurus	\$ 27,733.00	\$ 33,430.40
2019	Dodge Charger	\$ 34,498.00	\$ 40,489.88
2019	Dodge Charger	\$ 29,713.00	\$ 34,873.78
2019	Dodge Charger	\$ 29,713.00	\$ 34,873.78
2019	Ford Explorer	\$ 30,444.00	\$ 35,731.75
2020	Ford Explorer	\$ 35,839.00	\$ 40,955.89
2020	Ford Explorer	\$ 47,555.00	\$ 54,344.63
2020	Ford Explorer	\$ 47,555.00	\$ 54,344.63
2020	Ford Explorer	\$ 42,107.00	\$ 48,118.80
2020	Dodge Ram 1500	\$ 48,995.00	\$ 55,990.23
2021	Ford Explorer	\$ 45,927.00	\$ 51,101.83
2021	Ford Explorer	\$ 47,555.00	\$ 52,913.27
2021	Ford Explorer	\$ 48,636.00	\$ 54,116.07
2022	Ford Explorer	\$ 44,225.00	\$ 47,911.98
2022	Ford Explorer	\$ 45,874.00	\$ 49,698.46
2023	Ford Explorer	\$ 48,013.00	\$ 50,645.75
2023	Ford Explorer	\$ 58,594.00	\$ 61,806.95
2024	Ford Explorer	\$ 58,594.00	\$ 60,179.04
Total Investment			\$ 1,659,175.32
Average (most recent 6 vehicles)			\$ 54,059.71

While the total investment in 2025 dollars approaches 1.7 million dollars, only the most recent purchases are considered relevant given the notable rise in costs.

■ Level of Service

In 2022, a *Needs Assessment* prepared by the Georgia Sheriff's Association was published, showing that the current Sheriff's office and jail were woefully inadequate then and what was needed to address future demands for law enforcement in the county. That study proposed a new facility comprising 24,782 square feet, including administration space, the E-911 operation and a jail. Table 28 presents the calculation of Level of Service (LOS) which is based on that assessment. In addition, the Sheriff's 38 vehicles in service from Table 27 were brought forward to Table 28.

Table 28: Level of Service

Facility	Service Population	Future Level of Service
Planned Square Feet*	2050 Day-Night Population	Square Feet per 2050 Day-Night Person
24,782	42,900	0.57766900
Existing Number of Vehicles	2050 Day-Night Population	Vehicles per 2050 Day-Night Person
38	42,900	0.00088578

Day-night population is used in calculating the Level of Service and demand for future facilities due to the Sheriff's Office and Jail serving both residences and businesses throughout the county on a 24-hour basis. Because the new, planned facility will serve the county through to 2050, the 'future level of service' is based on the total day-night population projected in that year.

*New Sheriff's Office, Jail and E-911 facility.

■ Forecasts for Service Area

Future Demand

Table 29 reflects the future demand for the new Sheriff's facility as well as the net increase in vehicles,⁶ based on the Level of Service standards shown on the table (from Table 28). The LOS standards are applied to the expected day-night population growth between 2025 and 2050. Thus, as new growth and development 'pays its way' in support of additional facility space and an increase in vehicles, the adopted Level of Service for the county's existing residents and businesses will also be met.

⁶ Replacing an existing vehicle with a new vehicle is not a 'net increase' since the same number of vehicles is only maintained. The 38 vehicles shown on the table are additions to the total rolling stock that result in an increase in the fleet. Thus, although more vehicles will most likely need to be acquired in the future, replacements will not be eligible for impact fee funding.

Table 29: Future Demand for New Building Area and Vehicles

Future Level of Service	Future Population	New Growth Demand
Square Feet per 2050 Day-Night Person	Day-Night Population - 2050	Net New Square Feet Demanded
0.57766900	42,900	24,782
Vehicles per 2050 Day-Night Person	Day-Night Population - 2050	Net New Vehicles Needed
0.00088578	42,900	38

Future Costs

Since the actual pace and timing of construction for the new public safety facility has not been programmed, an 'average' year of 2037 is used for the Present Value calculation (halfway between today and the 2050 projection period).

An average per-square foot construction cost of \$426.61 is used to estimate the current cost of construction of the public safety facility, based on the average per square foot cost of similar projects in other counties, as reported by the Engineering News Record.

To calculate the Present Value (PV) of the impact fee eligible cost estimate for the construction of the new public safety facility, the PV is calculated by increasing the current (2025) estimated cost using the Engineering News Record's (ENR) 10-year average building cost inflation rate (the BCI), and then discounting this future amount back using the Discount Rate.

To calculate the PV of the impact fee eligible cost estimate of the vehicles, the current average cost of the most recently purchased vehicles (from Table 27) is also inflated to the target year (2037) using the 10-year average Consumer Price Index (CPI) and then reduced using the Net Discount Rate to produce the Present Value. Of course, some of the automobile purchases will occur earlier for less money, and some later at a greater cost. All such purchases are expected to average out over the coming 25 years.

The future cost calculations are shown on the following table.

Table 30: Costs to Meet Future Demand

	Future Needs*	2025 Cost Each**	Total 2025 Cost	Estimated Cost 2037 (PV)	% Impact Fee Eligible	Total Impact Eligible Cost
New Building Area	24,782	\$ 426.61	\$ 10,572,307.05	\$ 16,814,454.01	34.734%	\$ 5,840,377.14
Net New Vehicles	38	\$ 54,059.71	\$ 2,054,268.91	\$ 3,217,596.22	34.734%	\$ 1,117,608.42
Totals			\$ 10,572,307.05	\$ 20,032,050.23		\$ 6,957,985.56

* Based on an in-depth *Needs Analysis* prepared by the Georgia Sheriff's Association, the Sheriff has identified a need for a future 120 bed jail and administrative space (including E-911) of 24,782 square feet. The new facility will replace the current, inadequate space entirely

** Building cost estimate based on current square foot cost of similar Sheriff Department HQs and jail as reported by Engineering News Record. Cost per vehicle based on average current value of most recently purchased 6 vehicles.



Table 30A, below, lists the capital facility improvements that are anticipated to be provided relative to the Sheriff's Office over the coming years to fully meet the needs of future development while maintaining the level of service that will be enjoyed by both the county's existing residents and businesses and future growth to 2050.

Table 30A: Facility and Vehicles Needed to Meet Future Demand

Year*	Day-Night Population			Facility Addition (sf)	Additional Vehicles	% Impact Fee Eligible
	Total	Annual Increase	Cumulative Additions			
2025	27,865					100%
2026	28,326	461	461		2	100%
2027	28,792	465	927		2	100%
2028	29,261	469	1,396		1	100%
2029	29,736	474	1,871		2	100%
2030	30,214	478	2,349		1	100%
2031	30,717	503	2,852		2	100%
2032	31,223	506	3,358		2	100%
2033	31,735	512	3,870		1	100%
2034	32,252	517	4,387		2	100%
2035	32,773	521	4,908	24,782	2	100%
2036	33,321	548	5,456		1	100%
2037	33,875	554	6,010		2	100%
2038	34,434	559	6,569		1	100%
2039	34,998	564	7,133		1	100%
2040	35,567	569	7,702		2	100%
2041	36,168	601	8,303		2	100%
2042	36,776	607	8,911		1	100%
2043	37,389	613	9,524		2	100%
2044	38,008	618	10,143		2	100%
2045	38,632	624	10,767		1	100%
2046	39,295	663	11,430		1	100%
2047	39,964	670	12,099		2	100%
2048	40,639	675	12,774		1	100%
2049	41,320	682	13,455		1	100%
2050	42,007	687	14,142		1	100%
Totals				24,782	38	

*Actual implementation dates will be determined through the annual budget adoption process.

** The timing of the new building complex and number of vehicles acquired each year may vary depending on each years adopted County budget.

Road Improvements

■ Service Area

The service area for road improvement projects is defined as the entire county, in that these road projects are recognized as providing service throughout the county as part of the countywide network of streets, thoroughfares and local roads. All new development within the county will be served by this countywide network, such that improvements to any part of this network to relieve congestion or to otherwise improve capacity will positively address the increased demand created by new growth and development to some extent throughout the county.

■ Level of Service Standards

Level of Service for roadways and intersections is measured on a 'letter grade' system that rates a road within a range of service from A to F. Level of Service A is the best rating, representing unencumbered travel; Level of Service F is the worst rating, representing heavy congestion and long delays. This system is a means of relating the connection between speed and travel time, freedom to maneuver, traffic interruption, comfort, convenience and safety to the capacity that exists in a roadway. This refers to both a quantitative measure expressed as a service flow rate and an assigned qualitative measure describing parameters. *The Highway Capacity Manual, Special Report 209*, Transportation Research Board (1985), defines Level of Service A through F as having the following characteristics:

1. LOS A: free flow, excellent level of freedom and comfort;
2. LOS B: stable flow, decline in freedom to maneuver, desired speed is relatively unaffected;
3. LOS C: stable flow, but marks the beginning of users becoming affected by others, selection of speed and maneuvering become difficult, comfort declines at this level;
4. LOS D: high density, but stable flow, speed and freedom to maneuver are severely restricted, poor level of comfort, small increases in traffic flow will cause operational problems;
5. LOS E: at or near capacity level, speeds reduced to low but uniform level, maneuvering is extremely difficult, comfort level poor, frustration high, level unstable; and
6. LOS F: forced/breakdown of flow. The amount of traffic approaching a point exceeds the amount that can transverse the point. Queues form, stop & go. Arrival flow exceeds discharge flow.

The traffic volume that produces different Level of Service grades differs according to road type, size, signalization, topography, condition, and access. The County has adopted LOS D as its minimum standard for paved roads.

However, the county is particularly concerned about many of its dirt-surface roads in its developing growth areas and generally throughout the county. There is, however, a complete dearth of professional or scientific standards regarding the operational level-of service or vehicular capacity of such roads. There is, however, no objective question that dirt-surface roads limit vehicular speeds and thus capacity and pose seriously restricted emergency vehicle access during inclement weather. Thus, dirt roads can certainly be considered as 'below standard' and do not meet even minimum service expectations of the county's existing residents and businesses. Once paved, each road will meet the LOS D standard or better.

Broadly speaking, then, dirt roads do not meet the quality of services expected by the County's residents and businesses, while paved all-weather roads do. These current deficiencies (dirt roads)

are therefore scheduled for paving in order to meet the service and emergency access expectations of the current and future residents and businesses.

■ Planned Road Improvements and Costs

The dirt surface portions of the roads that are planned for paving in the coming years are shown on Table 31. Tentatively, a number of projects are scheduled to be funded by SPLOST revenue funds.

Table 31: Dirt Road Paving Projects

Road Name	Estimated Cost	Funding
Woodcreek Road	\$ 3,675,000.00	SPLOST
Shady Lane	\$ 400,000.00	SPLOST
Old Zebulon Road	\$ 3,969,000.00	SPLOST
Blanton Mill Road	\$ 6,363,000.00	SPLOST
Blanton Mill Road (North)	\$ 3,150,000.00	General Fund
Turner Road (North)	\$ 800,000.00	General Fund
Turner Road (South)	\$ 800,000.00	General Fund
Johnathan Roost Road	\$ 720,000.00	General Fund
Dunbar School Road	\$ 800,000.00	General Fund
Bethany Church Road	\$ 680,000.00	General Fund
McKinley Road (Southeast)	\$ 2,550,000.00	General Fund
Arthur Road	\$ 800,000.00	General Fund
Fossett Road	\$ 2,100,000.00	General Fund
Green Street	\$ 3,300,000.00	General Fund
Kendrick Road - Section 1	\$ 560,000.00	General Fund
Kendrick Road - Section 2	\$ 400,000.00	General Fund
Caldwell Road	\$ 400,000.00	General Fund
Campbell Road	\$ 400,000.00	General Fund
Dukes Road	\$ 1,200,000.00	General Fund
Mountain View Road	\$ 5,550,000.00	General Fund
Flowers Road	\$ 400,000.00	General Fund
Hunter Road	\$ 2,100,000.00	General Fund
Midway Road	\$ 3,900,000.00	General Fund
Total	\$ 45,017,000.00	

SPLOST Eligible	\$ 14,407,000.00
Local Tax Generated	\$ 30,610,000.00
Total	\$ 45,017,000.00

■ Net Cost to Serve New Growth

As more fully explained in the Trip Generation Appendix, only a little over 35.6% of road improvement costs are eligible for cost recovery from new growth, based on the increase in traffic that new growth will add to the traffic level existing today. At that rate, a little over \$16 million would be eligible for impact fee funding of the total \$45+ million in total cost, in current dollars. Impact fee eligible portions of each road project are detailed on Table 32. As a new revenue source, impact fee revenue would be able to supplement anticipated SPLOST revenue as costs increase due to inflation in the coming years.

Table 32: Impact Fee Eligible—Current Dollars

Road Name	Impact Fee Eligible*
Woodcreek Road	\$ 1,308,840.23
Shady Lane	\$ 142,458.80
Old Zebulon Road	\$ 1,413,547.44
Blanton Mill Road	\$ 2,266,163.36
Blanton Mill Road (North)	\$ 1,121,863.05
Turner Road (North)	\$ 284,917.60
Turner Road (South)	\$ 284,917.60
Johnathan Roost Road	\$ 256,425.84
Dunbar School Road	\$ 284,917.60
Bethany Church Road	\$ 242,179.96
McKinley Road (Southeast)	\$ 908,174.85
Arthur Road	\$ 284,917.60
Fossett Road	\$ 747,908.70
Green Street	\$ 1,175,285.10
Kendrick Road - Section 1	\$ 199,442.32
Kendrick Road - Section 2	\$ 142,458.80
Caldwell Road	\$ 142,458.80
Campbell Road	\$ 142,458.80
Dukes Road	\$ 427,376.40
Mountain View Road	\$ 1,976,615.85
Flowers Road	\$ 142,458.80
Hunter Road	\$ 747,908.70
Midway Road	\$ 1,388,973.30
Total	\$ 16,032,669.50

*Portion of total that is impact fee eligible: See Appendix B: Trip Generation.

All of the road paving projects will be undertaken over a number of years. Over time, the actual cost of each project will increase as inflation takes its toll. For the purpose of establishing a realistic total cost of the road paving program, future costs have been inflated to the year 2037 (midway to the program spanning to 2050). Although 2037 establishes when the 'average' dirt road paving project will occur, obviously many projects will occur in various years before 2037 at lower costs due to lower inflation, and others after that year for higher costs as inflation drives prices up. Using 2037 as the 'mid-point' reflects the anticipation that the lower-cost and higher-cost paving projects will average out to the 2037 total program figure of \$45,017,000.

By and large, the projects on the two tables (Table 32 and 33) are listed in the order under which they will be undertaken over the coming 25 years, although circumstances or unforeseen opportunities may well change the order in which particular projects are initiated. Specifically, individual projects to be undertaken in the coming five years are listed in the Community Work Program (which follows).

Table 33: Impact Fee Eligible--2037 Present Value

Road Name	Impact Fee Eligible
Woodcreek Road	\$ 1,823,472.10
Shady Lane	\$ 198,473.15
Old Zebulon Road	\$ 1,969,349.86
Blanton Mill Road	\$ 3,157,211.69
Blanton Mill Road (North)	\$ 1,562,976.08
Turner Road (North)	\$ 396,946.31
Turner Road (South)	\$ 396,946.31
Johnathan Roost Road	\$ 357,251.68
Dunbar School Road	\$ 396,946.31
Bethany Church Road	\$ 337,404.36
McKinley Road (Southeast)	\$ 1,265,266.35
Arthur Road	\$ 396,946.31
Fossett Road	\$ 1,041,984.05
Green Street	\$ 1,637,403.51
Kendrick Road - Section 1	\$ 277,862.41
Kendrick Road - Section 2	\$ 198,473.15
Caldwell Road	\$ 198,473.15
Campbell Road	\$ 198,473.15
Dukes Road	\$ 595,419.46
Mountain View Road	\$ 2,753,815.00
Flowers Road	\$ 198,473.15
Hunter Road	\$ 1,041,984.05
Midway Road	\$ 1,935,113.24
Total	\$ 22,336,664.86

Community Work Program

Many projects have already been started under the County's current impact fee program, as shown on the table below. Only those costs that are impact fee eligible are shown (the 100% portion). Funding sources for portions that are not impact fee eligible would be drawn from the General Fund, SPLOST or LMIG/GTIB revenue.

PIKE COUNTY, GEORGIA SCHEDULE OF IMPROVEMENTS/STWP ADDENDUM (2024-2029)							
The purpose of the Schedule of Improvements/STWP Addendum is to identify all capital improvement projects proposed to be funded in whole or in part by impact fees during the upcoming five years, beginning with the current year. They are estimates of concepts only, subject to final review and approval by the Pike County Board of Commissioners.							
Project Description County-wide	Project Start Date	Project Completion Date	Estimated Project Cost	Portion Chargeable to Impact Fees	Sources of Available Funds & Share	Responsible Party	Current Status
Library Services							
Purchase Additional Reading Materials	2024	2029	75,000	100% from Impact Fee Funds Available	Impact Fees	Pike County BOC	Under-way
Building Addition/Additional Square Footage	2026	2029	250,000	100% from Impact Fee Funds Available	Impact Fees	Pike County BOC	Planning
Sheriff's Office							
Addition to Jail and/or Replacement	2024	2029	\$5,000,000	100% from Impact Fee Funds Available	Impact Fees & General Fund	Pike County BOC & Sheriff's Office	Planning
Additional Radio Towers	2025	2029	\$50,000	100% from Impact Fee Funds Available	Impact Fees & General Fund	Pike County BOC & Sheriff's Office	Planning

Project Description County-wide	Project Start Date	Project Completion Date	Estimated Project Cost	Portion Chargeable to Impact Fees	Sources of Available Funds & Share	Responsible Party	Current Status
Fire Protection							
New Fire Station	2023	2029	\$150,000	100% from Impact Fee Funds Available	Impact Fees & General Fund	Pike County BOC	Underway
Additional Radio Towers	2025	2029	\$50,000	100% from Impact Fee Funds Available	Impact Fees & General Fund	Pike County BOC & Sheriff's Office	Planning
Parks and Recreation Facilities							
Adult Softball Fields	2026	2029	\$250,000	100% from Impact Fee Funds Available	Impact Fees Bonds	Pike County BOC & Pike County Parks & Recreation Auth.	Planning
Girls Softball Fields	2025	2028	\$400,000	100% from Impact Fee Funds Available	Impact Fees Bonds	Pike County BOC & Pike County Parks & Recreation Auth.	Planning
Football Fields	2027	2029	\$1,000,000	100% from Impact Fee Funds Available	Impact Fees Bonds	Pike County BOC & Pike County Parks & Recreation Auth.	Planning

Project Description County-wide	Project Start Date	Project Completion Date	Estimated Project Cost	Portion Chargeable to Impact Fees	Sources of Available Funds & Share	Responsible Party	Current Status
Road Improvements							
Roberts Quarters Road (Dirt Part) Eng. & Surveying	2023	2025	\$10,000	100%	100%	Pike County BOC	Underway
Old Zebulon Road (Dirt Part) Eng. & Surveying	2024	2026	\$10,000	100%	100%	Pike County BOC	Planning
Blanton Mill Road (Dirt Part) Eng. & Surveying	2024	2025	\$10,000	100%	100%	Pike County BOC	Planning
Woodcreek Road (Dirt Part) Eng. & Surveying	2025	2027	\$10,000	100%	100%	Pike County BOC	Planning
McKinley Road (Dirt part) Eng. & Surveying	2023	2025	\$10,000	100%	100%	Pike County BOC	Planning
Shady Lane (Dirt Part) Eng. & Surveying	2025	2027	\$10,000	100%	100%	Pike County BOC	Planning
Fossett Road Eng. & Surveying	2025	2027	\$10,000	100%	100%	Pike County BOC	Planning
Green Road Eng. & Surveying	2025	2027	\$10,000	100%	100%	Pike County BOC	Planning
E-911 (Sheriff's Office)							
Remodel or Rebuild E-911 Building	2026	2029	\$5,000,000	100% from Impact Fee Funds Available	Impact Fees & General Fund	Pike County BOC & Sheriff's Office	Planning
Additional Radio Towers	2026	2029	\$50,000	100% from Impact Fee Funds Available	Impact Fees & General Fund	Pike County BOC & Sheriff's Office	Planning

Note: If a specific project in the body of this CIE is not included in the table above, it is because implementation is expected to occur after 2030. For a complete list of impact fee eligible capital projects, refer to the public facility chapters in the body of this CIE.

Appendix A: Future Growth

In order to accurately calculate the demand for additional public facilities (land, buildings, vehicles and facilities) in the coming years, new growth and development must be quantified in future projections. These projections include forecasts for population, households, housing units, and employment to the year 2050. These projections provide the base-line conditions from which the current (2024) or future (2050) Level of Service calculations are produced.

■ Overview

While Pike County has steadily attracted new residents and businesses over the years, in the coming decades to 2050 development is expected to accelerate as growth proceeds out from the Atlanta Metro Area, including south through Fayette and Spalding County.

■ Types of Projections

Accurate projections of population, households, housing units, and employment are important in that:

- Population data and forecasts are used to establish current and future demand for services where the Level of Service (LOS) standards are per capita based.
- Household data and forecasts are used to forecast future growth in the number of housing units.
- Housing unit data and forecasts relate to certain service demands that are household based, such as parks. The number of households—defined as *occupied* housing units—is always smaller than the total supply of available housing units, which include vacant units. Over time, however, each housing unit is expected to become occupied by a household, even though any unit may become vacant during future re-sales or turnovers. To be diligent, the County must focus its public facility service levels on the total number of housing units regardless of occupancy.
- Employment forecasts are based on all jobs in the county, based primarily on projections published by Woods & Poole, Economics. Those forecasts are broken down into three categories: employment that generally does not involve buildings (such as forestry), governmental jobs, and the types of private sector jobs that are associated with the occupancy of buildings to house their operations. The three categories are provided for informational purposes only; the demand for public services, such as fire protection and EMS, apply to all three categories.

Employment data is combined with population data to produce what is known as the ‘day-night population.’ These figures represent the total number of persons receiving services, both in their homes and in their businesses, to produce an accurate picture of the total number of persons that rely on certain 24-hour services, such as fire and public safety.

The projections used for the Sheriff’s Office and Jail, the County Library, animal control, Parks and Recreation, Fire Protection, Emergency Medical Services, and Emergency Management/E911 categories are countywide forecasts because these services are delivered by the County throughout the county.

■ Historic Population Growth

Every year, the US Census Bureau estimates the population in Pike County between decennial censuses (e.g., 2010 and 2020). After a decennial census, the Bureau revises the annual estimates based

Table A-1: Annual Census Estimated Population by Jurisdiction

Geography	Population Estimate (as of July 1)										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010*
Pike County Total	13,571	13,834	14,445	14,881	15,474	15,908	16,590	17,220	17,619	17,721	17,905
Concord	376	371	376	375	379	379	384	388	386	379	377
Meansville	215	209	208	205	203	200	199	198	194	187	225
Molena	438	426	421	417	414	405	405	402	394	375	375
Williamson	330	328	334	336	342	344	351	357	358	354	475
Zebulon	1,180	1,164	1,179	1,177	1,188	1,187	1,204	1,215	1,212	1,187	1,212
Unincorporated Area	11,032	11,336	11,927	12,371	12,948	13,393	14,047	14,660	15,075	15,239	15,241

Geography	Population Estimate (as of July 1)												
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Pike County Total	18,199	18,208	18,075	18,069	18,072	18,066	18,204	18,195	18,495	18,946	19,540	19,955	20,461
Concord	375	375	372	369	370	369	372	370	370	381	390	400	407
Meansville	210	210	208	208	206	206	208	204	205	263	269	276	284
Molena	387	389	386	386	389	386	388	387	393	391	402	411	421
Williamson	492	493	491	488	489	488	491	491	499	686	706	721	741
Zebulon	1,170	1,165	1,145	1,145	1,146	1,129	1,140	1,150	1,169	1,228	1,258	1,296	1,324
Unincorporated Area	15,565	15,576	15,473	15,473	15,472	15,488	15,605	15,593	15,859	15,997	16,515	16,851	17,284

* 2010 estimate revised by Census Bureau in 2020.

Note: All data as of July 1 of each year. 2000, 2010 and 2020 estimates differ from Decennial Census counts, which were as of April 1.
Sources: For 2000 to 2010: Intercensal Estimates, US Bureau of the Census: Annual Estimates Program. For 2011-2019 intercensal estimates adjusted to revised 2020 population estimates published by Census Bureau in 2023, along with 2020, 2021 and 2022.

on the actual Census count. Unlike the decennial censuses, which are 'as of' April 1, the annual estimates are 'as of' July 1 of each year. Those annual estimates are shown in Table A-1.

Based on the county's perseverance during the Great Recession and its resurgence in the housing market beginning in 2017, the future is improving for Pike County. That is not to say that population growth each year since 2000 has been smooth.

As Table A-2 on the next page shows, while Pike County posted an overall percentage increase of more than 34.5% in population between 2000 and 2023, growth from 2000 to 2010 registered a little over 24% for just those 10 years (24.21%), well above the recession-influenced more recent 2010-2023 period (12.81%). As noted earlier, the Great Recession, beginning in mid-2008, had a notable impact on the housing industry and the national economy in general, affecting the county as well.

Taking a closer look at the annual population estimates by the Census Bureau shown on Table A-1, the annual percentage increase in population from 2000 through 2008 averaged 3.32% (from a low of 1.94% to a high of 4.42% in 2002). Reflecting the full impact of the recession during 2009 and its lingering effects to 2016, this dropped to an average annual increase of only 0.32% (ranging from a high of 1.64% in 2011 to a low of 0.03% in 2014). Starting in 2017, population growth recovered somewhat, producing an overall annual average increase of

1.71% between 2017 and 2023. Notably, most recently, population growth accelerated from 2020 to 2023 to an average for the 3 years of 2.6%. During these past three years, growth in 2021 hit a high of 3.14% and experienced a low in 2022 of 2.12%--clearly establishing a rebound in growth.

Compared to the cities in the county, from 2000 to 2023 the unincorporated area outpaced all of the cities except Williamson on a percentage growth basis. Because of the comparatively low growth in the cities over the past 23 years, the unincorporated area even outpaced the county as a whole on a percentage of growth basis.

Table A-2: Comparison of Population Growth Rates - 2000-2023

	2000-2010 Increase	Percent	2010-2023 Increase	Percent	2000-2023 Increase	Percent
Pike County Total	4,334	24.21%	2,556	12.81%	6,890	34.53%
Concord	1	0.27%	30	7.50%	31	7.75%
Meansville	10	4.44%	59	21.38%	69	25.00%
Molena	-63	-16.80%	46	11.19%	-17	-4.14%
Williamson	145	30.53%	266	36.89%	411	57.00%
Zebulon	32	2.64%	112	8.64%	144	11.11%
Unincorporated Area	4,209	27.62%	2,043	12.12%	6,252	37.10%

	Percent of County	Percent vs County %	Percent of County	Percent vs County %	Percent of County	Percent vs County %
Concord	0.02%	1.10%	1.17%	58.55%	0.45%	22.45%
Meansville	0.23%	18.36%	2.31%	166.89%	1.00%	72.41%
Molena	-1.45%	-69.41%	1.80%	87.38%	-0.25%	-11.98%
Williamson	3.35%	126.11%	10.41%	288.03%	5.97%	165.10%
Zebulon	0.74%	10.91%	4.38%	67.47%	2.09%	32.18%
Unincorporated Area	97.12%	114.09%	79.93%	94.65%	90.74%	107.45%

■ Population Forecasts--Countywide

Two mathematical forecast methods were used to project the county's past population growth forward to 2050, one using a 'linear trend' (straight line) and the other a 'growth trend' (curved line) forecast algorithm. Table A-3 shows the results using the Census estimates for 2000-2023. The raw numbers of each projection method are shown on the tables (the gray numbers).

The algorithms used to prepare the projections shown on Table A-3 present a 'smooth' line from the 'start' date (2000), which also changes the Census population figures on the tables from the actual Census data. Because of this, the projected future population estimates must be rectified so that the Census 2023 population figure is the 'start' population for each forecast.

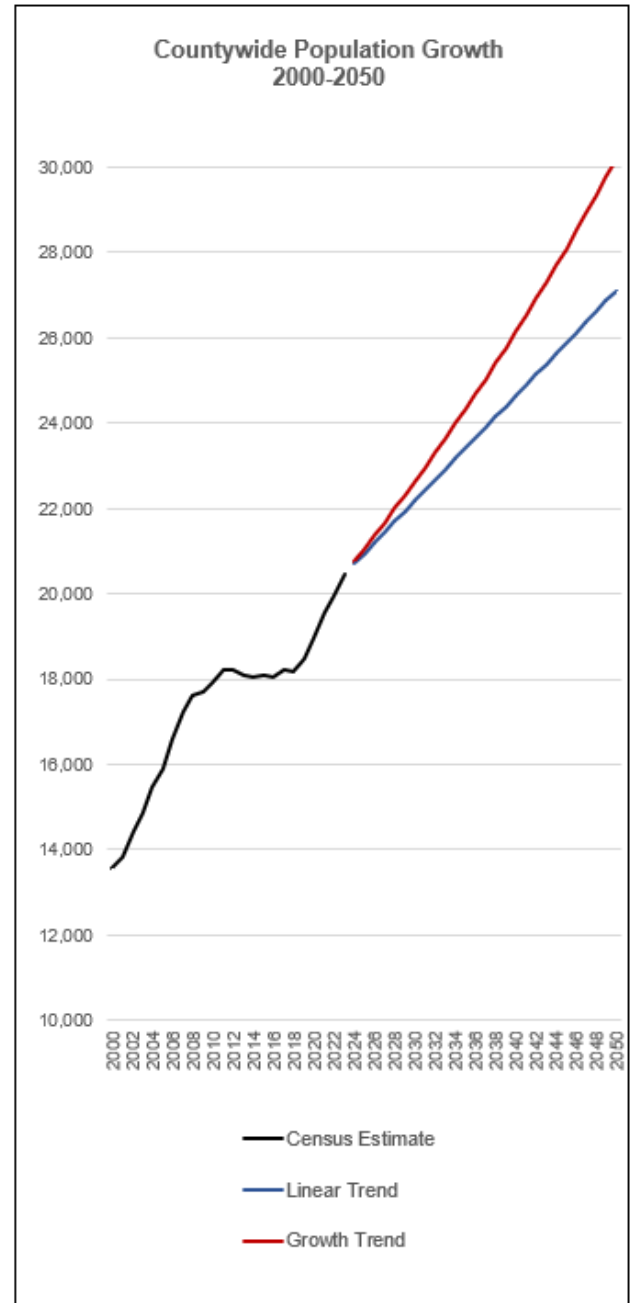
This is done by determining the extent to which the raw numbers in the projections for 2023 differ from the Census estimate that year. In the 'adjustment to 2023' boxes at the bottom of the table, the raw projection numbers for 2023 are shown, and the percentage at which those numbers differ from the actual Census figure that year. The percentage of each variance is then applied to each of the raw projection figures starting in 2024 to produce the final future population figures for the linear trend and the growth trend each year out to 2050.

The graph accompanying the table illustrates the past census figures and the results of each of the two projection approaches. Clearly visible is also the faster rate of growth from 2000 up to the Great Recession years, followed by a resumption of growth starting around 2017.

Table A-3: Pike County Population Forecast based on 2000-2023 Growth

	Census Estimate	Linear Trend Raw	Growth Trend Raw	Linear Trend Adjusted	Growth Trend Adjusted
2000	13,571	14,608	14,660	13,571	13,571
2001	13,834	14,851	14,873	13,834	13,834
2002	14,445	15,094	15,089	14,445	14,445
2003	14,881	15,337	15,308	14,881	14,881
2004	15,474	15,580	15,530	15,474	15,474
2005	15,908	15,823	15,756	15,908	15,908
2006	16,590	16,066	15,984	16,590	16,590
2007	17,220	16,309	16,217	17,220	17,220
2008	17,619	16,552	16,452	17,619	17,619
2009	17,721	16,795	16,691	17,721	17,721
2010	17,905	17,038	16,933	17,905	17,905
2011	18,199	17,281	17,179	18,199	18,199
2012	18,208	17,524	17,429	18,208	18,208
2013	18,075	17,767	17,682	18,075	18,075
2014	18,069	18,010	17,939	18,069	18,069
2015	18,072	18,253	18,199	18,072	18,072
2016	18,066	18,495	18,463	18,066	18,066
2017	18,204	18,738	18,732	18,204	18,204
2018	18,195	18,981	19,004	18,195	18,195
2019	18,495	19,224	19,280	18,495	18,495
2020	18,946	19,467	19,559	18,946	18,946
2021	19,540	19,710	19,844	19,540	19,540
2022	19,955	19,953	20,132	19,955	19,955
2023	20,461	20,196	20,424	20,461	20,461
2024		20,439	20,721	20,707	20,758
2025		20,682	21,022	20,953	21,060
2026		20,925	21,327	21,199	21,365
2027		21,168	21,637	21,446	21,676
2028		21,411	21,951	21,692	21,990
2029		21,654	22,270	21,938	22,310
2030		21,897	22,593	22,184	22,634
2031		22,140	22,921	22,430	22,962
2032		22,383	23,254	22,676	23,296
2033		22,625	23,592	22,922	23,634
2034		22,868	23,934	23,168	23,977
2035		23,111	24,282	23,415	24,326
2036		23,354	24,634	23,661	24,679
2037		23,597	24,992	23,907	25,037
2038		23,840	25,355	24,153	25,401
2039		24,083	25,723	24,399	25,770
2040		24,326	26,097	24,645	26,144
2041		24,569	26,476	24,891	26,524
2042		24,812	26,860	25,137	26,909
2043		25,055	27,250	25,384	27,300
2044		25,298	27,646	25,630	27,696
2045		25,541	28,048	25,876	28,098
2046		25,784	28,455	26,122	28,506
2047		26,027	28,868	26,368	28,920
2048		26,270	29,287	26,614	29,340
2049		26,513	29,713	26,860	29,766
2050		26,755	30,144	27,106	30,199

Adjustment to 2023	20,196	20,424	101.312%	100.181%
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The forecasts include the unincorporated area and all of the cities within the County.

Considering that longer term forecasts, including the recovery from the Great Recession, coupled with growing development trends in recent years, is a more reliable indication of future growth in the county, and that in the long run future growth will ultimately reflect growth over the past two decades and even accelerate toward pre-recession conditions, **the 'growth trend' projection** shown on Table A-3 most clearly reflects the anticipated future population growth to 2050.

■ Comparison to Forecasts by Others

As the next step, the forecasts calculated for Table A-3 have been compared to countywide forecasts prepared by other entities. These include Woods & Poole Economics (a highly regarded national consulting firm), and the Governor's Office of Planning & Budget (Georgia's official source for State projects.) These forecasts are shown on Table A-4.

As can be seen on the table, Woods & Poole reported a 2050 population for the county that was comparatively close to the census-based linear trend forecast. The negative numbers show that the Woods & Poole forecasts were lower than both the County linear trend and the growth trend forecasts, ever increasingly so through 2050. By 2050, the Woods & Poole forecast was slightly below the linear trend forecast by 1,092 people (4%), but below the growth trend number by 2050 of 4,185 people

Table A-4: Pike County Population Forecast Comparisons

	County Linear Trend	County Growth Trend	Woods & Poole	Ga OPB**	Variance: Woods & Poole		Variance: Ga OPB	
					County Linear Trend	County Growth Trend	County Linear Trend	County Growth Trend
2020	18,946	18,946	18,946	n/a	0	0	n/a	n/a
2021	19,540	19,540	19,540	n/a	0	0	n/a	n/a
2022	19,955	19,955	19,955	n/a	0	0	n/a	n/a
2023	20,461	20,461	20,461	n/a	0	0	n/a	n/a
2024	20,707	20,758	20,637	20,695	-70	-121	-12	-63
2025	20,953	21,060	20,816	20,911	-137	-244	-42	-149
2026	21,199	21,365	20,997	21,122	-202	-368	-77	-243
2027	21,446	21,676	21,180	21,309	-266	-496	-137	-367
2028	21,692	21,990	21,364	21,494	-328	-626	-198	-496
2029	21,938	22,310	21,551	21,662	-387	-759	-276	-648
2030	22,184	22,634	21,741	21,814	-443	-893	-370	-820
2031	22,430	22,962	21,932	21,967	-498	-1,030	-463	-995
2032	22,676	23,296	22,126	22,122	-550	-1,170	-554	-1,174
2033	22,922	23,634	22,321	22,251	-601	-1,313	-671	-1,383
2034	23,168	23,977	22,519	22,393	-649	-1,458	-775	-1,584
2035	23,415	24,326	22,720	22,522	-695	-1,606	-893	-1,804
2036	23,661	24,679	22,922	22,647	-739	-1,757	-1,014	-2,032
2037	23,907	25,037	23,127	22,768	-780	-1,910	-1,139	-2,269
2038	24,153	25,401	23,334	22,895	-819	-2,067	-1,258	-2,506
2039	24,399	25,770	23,544	23,014	-855	-2,226	-1,385	-2,756
2040	24,645	26,144	23,756	23,123	-889	-2,388	-1,522	-3,021
2041	24,891	26,524	23,970	23,242	-921	-2,554	-1,649	-3,282
2042	25,137	26,909	24,188	23,337	-949	-2,721	-1,800	-3,572
2043	25,384	27,300	24,407	23,448	-977	-2,893	-1,936	-3,852
2044	25,630	27,696	24,628	23,540	-1,002	-3,068	-2,090	-4,156
2045	25,876	28,098	24,853	23,642	-1,023	-3,245	-2,234	-4,456
2046	26,122	28,506	25,080	23,737	-1,042	-3,426	-2,385	-4,769
2047	26,368	28,920	25,309	23,822	-1,059	-3,611	-2,546	-5,098
2048	26,614	29,340	25,542	23,904	-1,072	-3,798	-2,710	-5,436
2049	26,860	29,766	25,776	23,978	-1,084	-3,990	-2,882	-5,788
2050	27,106	30,199	26,014	24,051	-1,092	-4,185	-3,055	-6,148

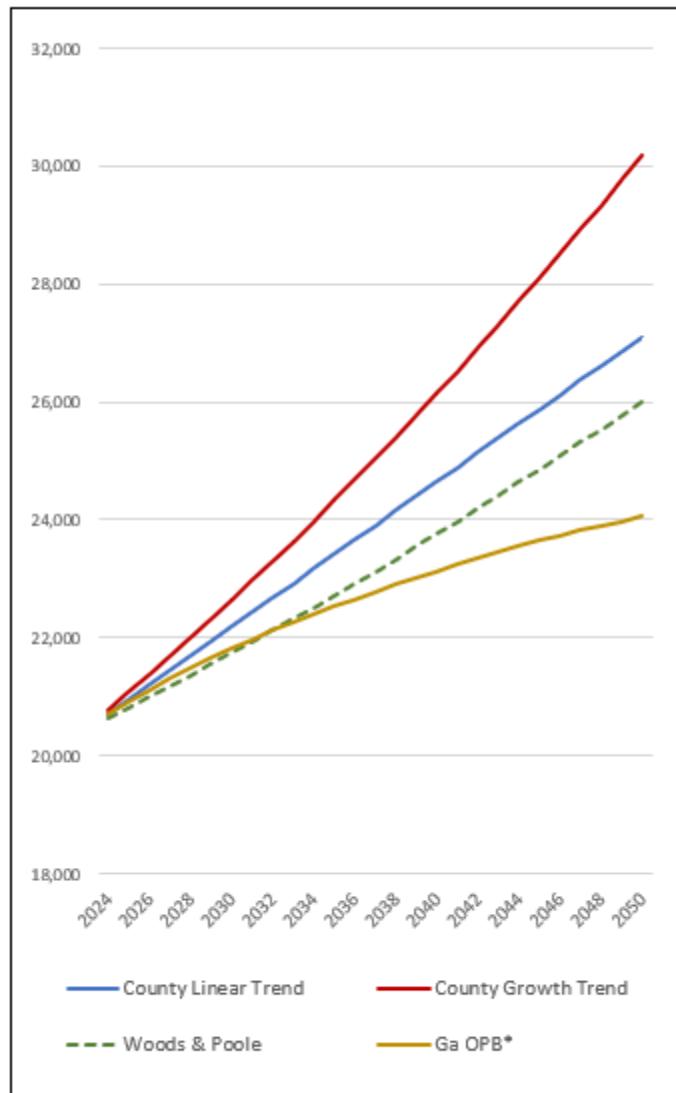
Note: 2020 to 2023 County Trend numbers are U.S. Census figures.

* Woods & Poole Economics, Inc., 2024 Georgia Data Book.

** Georgia Governor's Office of Planning & Budget, 2024

(14%). This disparity is somewhat due to the fact that Woods & Poole uses straight line algorithms, as can be seen on the following graph, which provides a visual comparison of the various forecasts on Table A-4.

Graph of Forecast Comparisons



* Georgia Governor's Office of Planning & Budget.

The forecast produced by the OPB presents a greater deviation from both of the county's two forecasts as well as Woods & Poole. While the other forecasts on the table follow ever increasing lines, the OPB's forecast traces a curved line from the very beginning, with increasingly lower annual increases on to 2050.

Compared to the 'linear trend' county forecast, the OPB forecast begins close to the county forecasts in 2024 and then increasingly diverges from the County's forecast to 2050. Compared to the county 'growth trend', OPB is increasingly negative from 2024 throughout the forecast period, ending 6,148 people lower than the County Growth Trend forecast.⁷ The OPB forecasts by 2050 are 11% lower than the County's linear trend forecast, and 20% below the County's growth trend forecast.

Conclusion

Both Woods & Poole and, especially, OPB underestimate the vitality that has returned to Pike County, and that is exemplified by the Census population estimates for the past several years. This recent trend is expected to propel the County's growth in the future, which is best exemplified by the growth trend forecast (as discussed above).

⁷ It is noted that, under Georgia Law, the OPB is required to count all pregnant women as two people for projects that are State funded. Impact fee studies are not State funded, but it is not known whether or not this requirement has been applied to the OPB forecasts as published for Pike County.

■ **Housing Unit Forecasts**

Projecting new growth and development in terms of housing units is important because residential impact fees are assessed when building permits are issued for new units. Thus, the housing unit is used as the basis for assessing impact fees.

Using the housing unit for fee calculations rather than the number of residents that may occupy the housing unit is more equitable because the average number of residents in the unit, based on unit size, is unreliable. The number of people residing in a particular housing unit will most likely vary in the years ahead as lifestyles change, families grow, children grow up, occupants age, or the unit becomes occupied by a different household as the previous occupants move out. Thus, using average family sizes as the basis will vary widely as the years go by. This would result in a constant reassessment of the impact fees due because the demand for services would vary as the number of residents in the unit varies. Instead, using an average fee per housing unit based on average household sizes results in ‘averaging’ the demand for services which would otherwise vary as the population in the unit changes over time.

The future increase in the number of housing units in the county is based on the population forecasts presented in the previous section.

A ‘household’ represents an occupied housing unit. Additional ‘vacant’ housing units, therefore, need to be added to the number of households in order to estimate the total number of housing units in the county. As shown on Table A-5, on the next page, future population numbers from Table A-3 are converted into the number of households expected in future years for the county as a whole. This conversion from population to the number of households is based on the average household size data taken from the latest Woods & Poole figures for the county.

The left-hand section of the table shows the Woods & Poole forecasts for total population living in households and the number of households in the county. The average household size numbers are calculated by dividing the household population figures by the number of households each year. This calculation, therefore, excludes the population living in group quarters (which are not housing units).

In 2022, the Census Bureau published updated figures indicating that the average household size in the county was 2.97052, which was higher than the Woods & Poole figure of 2.77 by 106.09%. This percentage was then applied to the Woods & Poole average estimates to calculate the actual average household size each year to 2050. The assumption is that the average population-per-household sizes in Pike County will ‘track’ proportionally the trend projected by Woods & Poole countywide. In this way, the average household sizes moving forward were still influenced by the socioeconomic assumptions made by Woods & Poole affecting future years, but not their specific numbers.

The adjusted average household size numbers are used to produce a calculation of the number of households estimated in future years based on the population forecast presented earlier in this Appendix. Given the tightly knit sociometric model that W&P uses, the relationship between population and households relative to average ratios between them is considered viable as guides to updating such ratios for Pike County.

To arrive at the estimated total housing units for each year, including vacant units, the number of households (i.e., occupied housing units) is increased by the applicable occupancy rate. For 2022, the Census estimates of total housing units and total households indicated that 90.36736% of all housing units were occupied. Applying this ‘occupancy rate’ the total number of housing units (occupied plus vacant) could be determined. All of these housing unit calculations are shown on the following Table A-5.

Table A-5: Countywide Housing Unit Forecasts: 2025-2050

	Pike County (Woods & Poole)				Pike County Projected				
	Population in Households	House-holds	Average HH Size*		Population	Average HH Size	House-holds	Occupancy Rate	Total Units
2021	19,250	6,875	2.8000	2021	19,540	2.9705	6,578	90.36736%	7,279
2022	19,750	7,130	2.7700	2022	19,955	2.9387	6,790	90.36736%	7,514
2023	20,257	7,366	2.7501	2023	20,461	2.9175	7,013	90.36736%	7,761
2024	20,379	7,465	2.7299	2024	20,758	2.8962	7,167	90.36736%	7,931
2025	20,563	7,560	2.7200	2025	21,060	2.8856	7,298	90.36736%	8,076
2026	20,732	7,650	2.7101	2026	21,365	2.8751	7,431	90.36736%	8,223
2027	20,970	7,738	2.7100	2027	21,676	2.8750	7,539	90.36736%	8,343
2028	21,122	7,823	2.7000	2028	21,990	2.8644	7,677	90.36736%	8,495
2029	21,344	7,905	2.7001	2029	22,310	2.8645	7,788	90.36736%	8,618
2030	21,477	7,984	2.6900	2030	22,634	2.8538	7,931	90.36736%	8,776
2031	21,681	8,060	2.6900	2031	22,962	2.8538	8,046	90.36736%	8,904
2032	21,878	8,133	2.6900	2032	23,296	2.8539	8,163	90.36736%	9,033
2033	22,069	8,204	2.6900	2033	23,634	2.8539	8,281	90.36736%	9,164
2034	22,260	8,275	2.6900	2034	23,977	2.8539	8,402	90.36736%	9,298
2035	22,532	8,345	2.7001	2035	24,326	2.8645	8,492	90.36736%	9,397
2036	22,721	8,415	2.7001	2036	24,679	2.8645	8,615	90.36736%	9,533
2037	22,910	8,485	2.7001	2037	25,037	2.8645	8,740	90.36736%	9,672
2038	23,096	8,554	2.7000	2038	25,401	2.8645	8,868	90.36736%	9,813
2039	23,368	8,623	2.7100	2039	25,770	2.8750	8,963	90.36736%	9,918
2040	23,558	8,693	2.7100	2040	26,144	2.8750	9,093	90.36736%	10,062
2041	23,745	8,762	2.7100	2041	26,524	2.8750	9,226	90.36736%	10,209
2042	23,940	8,834	2.7100	2042	26,909	2.8750	9,360	90.36736%	10,358
2043	24,230	8,908	2.7200	2043	27,300	2.8857	9,461	90.36736%	10,469
2044	24,436	8,984	2.7199	2044	27,696	2.8856	9,598	90.36736%	10,621
2045	24,651	9,063	2.7200	2045	28,098	2.8856	9,737	90.36736%	10,775
2046	24,869	9,143	2.7200	2046	28,506	2.8857	9,879	90.36736%	10,932
2047	25,095	9,226	2.7200	2047	28,920	2.8857	10,022	90.36736%	11,090
2048	25,331	9,313	2.7200	2048	29,340	2.8856	10,168	90.36736%	11,252
2049	25,573	9,402	2.7200	2049	29,766	2.8856	10,315	90.36736%	11,415
2050	25,824	9,494	2.7200	2050	30,199	2.8857	10,465	90.36736%	11,581
2025-2050 Increase					9,139		3,167		3,505

* Dividing total households by total population in households eliminates population in group quarters.

Multiplier: 106.0900% based on 2022 Census data.

Source: Woods & Poole Economics, Inc., 2024
Georgia Data Book, Pike County.

Sources: 2021 - 2023 County data - US Bureau of the Census.
2024-2050 County Population - 2000-2022 Growth Trend forecast.

■ Employment Forecasts

For the employment projections, we looked first at the countywide forecasts prepared by Woods & Poole (W&P). W&P counts jobs, not just employed people, which capture people holding two or more jobs, self-employed sole proprietors and part-time workers, as well as vacant positions. This gives a more complete picture than Census figures (which report only the number of people with jobs).

On Table A-6, as discussed previously, the total number of jobs shown are broken down into three categories for informational purposes only.

Table A-6: County-wide Employment Forecast (Jobs)

	2025	2030	2035	2040	2045	2050	2025-2050 Change	
							Number	Percent
Total Employment	6,939	7,812	8,802	9,927	11,220	12,701	5,762	45.4%
Farm Employment	301	304	306	308	310	312	11	3.5%
Forestry, Fishing	58	64	70	76	84	92	34	37.0%
Mining	6	6	6	6	6	6	0	0.0%
Total Not Building Related	365	374	382	390	400	410	45	11.0%
Federal Civilian	28	32	35	39	42	46	18	39.1%
Federal Military	52	53	55	56	58	59	7	11.9%
State & Local Government	761	807	854	901	949	994	233	23.4%
Total Government	841	892	944	996	1,049	1,099	258	23.5%
Utilities	17	19	20	21	23	24	7	29.2%
Construction	1,170	1,261	1,359	1,466	1,584	1,711	541	32.6%
Manufacturing	498	632	790	978	1,201	1,465	967	66.0%
Wholesale Trade	273	346	437	555	705	897	624	69.6%
Retail Trade	569	749	965	1,224	1,536	1,913	1,344	70.3%
Transportation & Warehousing	170	176	184	196	211	230	60	26.1%
Information	40	41	40	37	36	34	-6	-17.6%
Finance & Insurance	218	211	205	198	190	181	-37	-20.4%
Real Estate	550	636	718	799	877	954	404	42.3%
Professional & Technical Services	272	309	349	392	438	486	214	44.0%
Management of Companies	25	26	28	31	34	38	13	34.2%
Administrative & Waste Services	458	528	608	700	802	914	456	49.9%
Educational Services	173	200	233	269	309	351	178	50.7%
Health Care & Social Assistance	443	485	532	583	639	700	257	36.7%
Arts, Entertainment & Recreation	120	140	160	182	206	233	113	48.5%
Accommodation & Food Services	200	220	243	267	296	327	127	38.8%
Other Private Services	536	569	605	644	686	733	197	26.9%
Total Private Building Related	5,732	6,548	7,476	8,542	9,773	11,191	5,459	48.8%

Source: Woods & Poole Economics, Inc., 2024 Georgia Data Book, Pike County, as adjusted.

The Woods & Poole job numbers have been adjusted for Pike County because of an apparent under-count by Woods & Poole. The population forecast for Pike County by Woods & Poole to 2050 is only 26,014, compared to the population forecast for this report at 30,199, which is 16% higher. Looking

at every year beginning in 2025, the population forecast in this report progressively increases every year over the Woods & Poole forecast, beginning at 0.59% in 2024 and increasing smoothly to a difference of 16.09% in 2050. The jobs numbers shown on Table A-6 for each year have therefore been adjusted across the board by the applicable percentage representing the 'undercount' in the year indicated.

Table A-7 provides a summary of future jobs in Pike County taken from Table A-6 for the years shown on that table and interpolated for each year in between. As noted above, it is the total jobs that impact fees can be applied to.

Table A-7 Summary - Countywide Jobs

	Total Jobs	Not Building Related	Government	Private Building Related
2025	6,939	365	841	5,732
2026	7,114	367	851	5,895
2027	7,288	369	861	6,058
2028	7,463	370	872	6,222
2029	7,637	372	882	6,385
2030	7,812	374	892	6,548
2031	8,010	376	902	6,734
2032	8,208	377	913	6,919
2033	8,406	379	923	7,105
2034	8,604	380	934	7,290
2035	8,802	382	944	7,476
2036	9,027	384	954	7,689
2037	9,252	385	965	7,902
2038	9,477	387	975	8,116
2039	9,702	388	986	8,329
2040	9,927	390	996	8,542
2041	10,186	392	1,007	8,788
2042	10,444	394	1,017	9,034
2043	10,703	396	1,028	9,281
2044	10,961	398	1,038	9,527
2045	11,220	400	1,049	9,773
2046	11,516	402	1,059	10,057
2047	11,812	404	1,069	10,340
2048	12,109	406	1,079	10,624
2049	12,405	408	1,089	10,907
2050	12,701	410	1,099	11,191
Increase 2025-	5,762	45	258	5,459
Percent of Total		0.78098%	4.47761%	94.74141%

For economic policymaking and recruitment, however, the vast majority of countywide jobs are projected to be in the business categories comprising the private building related jobs.

Summary: Data for Impact Fee Calculations

All of the public services considered in this report are delivered by the County throughout the county. These include the Sheriff's Office and Jail, the County Library, Animal Services, E911, Parks and Recreation and fire protection categories. Countywide growth forecasts are shown on Table A-8 for these

services.

For public facility categories that serve only residential uses, impact fees are assessed for each housing unit as building permits are issued. For services provided to both residential and nonresidential uses, the fees are based on the day-night population generated by the use.

Table A-8: Future Growth - Countywide

	Residential Uses	Nonresidential Uses		
	Housing Units	Population	Total Jobs	Day-Night Population
2025	8,076	21,060	6,939	27,999
2026	8,223	21,365	7,114	28,479
2027	8,343	21,676	7,288	28,964
2028	8,495	21,990	7,463	29,453
2029	8,618	22,310	7,637	29,947
2030	8,776	22,634	7,812	30,446
2031	8,904	22,962	8,010	30,972
2032	9,033	23,296	8,208	31,504
2033	9,164	23,634	8,406	32,040
2034	9,298	23,977	8,604	32,581
2035	9,397	24,326	8,802	33,128
2036	9,533	24,679	9,027	33,706
2037	9,672	25,037	9,252	34,289
2038	9,813	25,401	9,477	34,878
2039	9,918	25,770	9,702	35,472
2040	10,062	26,144	9,927	36,071
2041	10,209	26,524	10,186	36,710
2042	10,358	26,909	10,444	37,353
2043	10,469	27,300	10,703	38,003
2044	10,621	27,696	10,961	38,657
2045	10,775	28,098	11,220	39,318
2046	10,932	28,506	11,516	40,022
2047	11,090	28,920	11,812	40,732
2048	11,252	29,340	12,109	41,449
2049	11,415	29,766	12,405	42,171
2050	11,581	30,199	12,701	42,900
Increase 2025-50	3,505	9,139	5,762	14,901

Appendix B: Trip Generation

In order to calculate new growth and development's fair share of the cost of road improvements, it is necessary to establish how much of the future traffic on Pike County's roads will be generated by new growth, over and above the traffic generated by the county's residents and businesses today. This Appendix Section describes the process through which this determination is made.

■ Summary

A Level of Service must be established for road improvements to ensure that, ultimately, existing development and new growth are served equally. This Section also presents the process through which new growth and development's 'fair share' of road improvement costs is calculated, and tables summarizing the technical portions of this methodology are included.

Level of Service

The County has set its Level of Service for road improvements at LOS "D", a level below which a number of roads in the county operate. Using this LOS maximizes roadway capacity before traffic conditions actually break down (LOS "F").

All road improvement projects benefit existing and future traffic proportionally to the extent that relief from over-capacity conditions eases traffic problems for everyone. For example, since new growth by 2050 will represent a certain portion of all 2050 traffic, new growth would be responsible for that portions' cost of the road improvements.

It is noted that the cost-impact of non-Pike County generated traffic on the roads traversing the county (cross commutes) is offset by state and federal assistance. The net cost of the road projects that accrue to Pike County reasonably represents (i.e., is 'roughly proportional' to) the impact on the roads by Pike County residents driving to and from their homes, and business activity, including employees and customers arriving and leaving, deliveries of merchandise and shipments out (if any).

The basis for the road impact fee would therefore be Pike County's cost for the improvements divided by all traffic generated within the county in 2050 (existing today plus new growth)—i.e., the cost per trip times the traffic generated by new growth alone. For an individual land use, when a building permit is issued, the cost per trip would be applied to the number of trips that will be generated by that particular new development, assuring that new growth would only pay its 'fair share' of the road improvements that serve it.

Approach

This methodology proceeds along the following lines:

- Total traffic currently generated by Pike County residents and businesses in 2025 on the road system within the county is calculated from trip generation and commuting data. Various data sources are relied upon to determine current conditions, as explained in each appropriate section below.
- Future Pike County-generated traffic from new growth in the county is calculated from housing unit and employment forecasts to 2050.
- The portion of 2050 total traffic that is generated by new housing units and employment in the county establishes the percentage of Pike County's cost of the future road improvements that can be included in an impact fee.

Summary Table

The table below shows how the portion of 2050 traffic generated by new growth is calculated. The figures represent all trips generated by general land use, including pass-by and diverted trips.

Table B-1: Average Daily Trip Ends Generated by New Growth

	2025	2050	Increase	Percent New Growth Trip Ends
Residential Trips	75,018	107,964	32,946	
Nonresidential Trips	95,275	162,554	67,279	
Less: Internal Commutes*	(19,580)	(28,179)	(8,599)	
Net Trip Ends	150,713	242,339	91,626	37.81%

* Residents who work in Pike County. These trips to and from work are included in the residential trips.

The next table, below, calculates the Primary Trip Ends generated by existing and future traffic by deleting pass-by and diverted trips, as discussed in the next section, below.

Table B-2: Primary Daily Trip Ends Generated by New Growth

	Percent Primary Trip Ends*	Primary Trip Ends			Percent New Growth Primary Trip Ends
		2025	2050	Increase	
Residential Trips	100%	75,018	107,964	32,946	
Commercial	51%	43,920	71,266	27,346	
Industrial + Utility	92%	8,242	20,694	12,452	
Less: Internal Commutes	100%	(19,580)	(28,179)	(8,599)	
Net New Primary Trip Ends		107,600	171,745	64,145	37.35%

* Derived from 'Trip Generation Handbook' chapter, *Trip Generation*, 11th Edition, Institute of Transportation Engineers.

Overall, new residents and businesses located within Pike County will generate 37.35% (more accurately, 37.3491504%) of all Pike County vehicles on its roads by 2050. Thus, new growth's 'fair share' of the cost to the County to provide road improvements to serve current and future traffic cannot exceed this figure.

■ Pass-by and Diverted Trips

The impact of new growth and development on Pike County's road network is the increased traffic added to the system, expressed by transportation engineers as 'trips'. Every 'trip' has two ends—a beginning at its origin and an end at its destination (known as 'trip ends'). There are three types of trips, defined as:

A **Primary Trip** (and its trip ends)—a vehicle travelling from its original beginning to its intended final destination. Driving from one's home to one's place of work is an example of a primary trip.

A **Pass-by Trip**—a vehicle travelling along its usual route from its origin to its final destination that stops off at an intermediate location for any reason. A trip from home to work that stops along the way for gas, dropping off a child at daycare, picking up coffee or dinner, or for any other reason, represents a 'pass-by' trip at the intermediate location.

A **Diverted Trip** (previously called a diverted 'link' trip)—a vehicle that diverts from its normal primary route between its origin to its final destination and takes a different route to stop off at an intermediate location for any reason. While a pass-by trip remains on its normal route, a diverted trip changes its route to other roads to arrive at the intermediate stop.

New primary trips add vehicles to the road network. Pass-by and diverted trips involve the same vehicles stopping off between their original beginnings and their final destinations and therefore do not add new vehicles to the road network—the vehicles were already there on their way to their final destinations.

These different types of trips result in different types of 'trip ends'. On a home-to-daycare-to-work trip, for instance, there are two primary trip ends (home and work) and two pass-by or diverted trip ends: arriving at the daycare center and leaving from there to drive to work, for instance. The net impact on the road network, however, is created by the one vehicle and its two primary trip ends.

Impact fee calculations take note of these pass-by and diverted trip ends as not adding to the overall traffic on the road network and deletes them from the total trip ends reported in ITE's *Trip Generation* manual.

While the table above uses the overall average percentages of primary trip ends derived from ITE for broad land use categories, the actual percentage for each land use listed on the impact fee schedule for roads is applied to the total trip ends to determine the primary trip ends attributed to that particular land use.

■ Residential Trip Generation

Average trip generation rates published by the Institute of Transportation Engineers (ITE) differentiate between 'single-family detached housing' and 'apartments'. The closest correlations with the US Census definitions are 'single-family units' and 'multi-family units', which are shown on the following table.

Table B-3: Residential Units by Type: 2025 and 2050

	Total in 2023*	Percent	Total in 2025**	Increase 2025-2050	Total in 2050
Single-Family Units	7,352	95.41%	7,623	3,458	10,972
Multi-Family Units	354	4.59%	368	160	528
Total	7,706	100.0%	7,991	3,618	11,500

* Based on the 2022 1-Year American Community Survey data report (Census Bureau) for occupied housing units.

** See Appendix A: Future Growth for total housing unit projections.

The 2023 breakdown of housing units by type on the table above are taken from the most recent American Community Survey for Pike County (published by the Census Bureau). The 2023 percentage by housing type (single-family and multi-family) is calculated and applied to the total number of housing units projected in 2025. It is assumed that these percentages will persist into the future, producing a breakdown of the projected 3,618 new housing units forecast for the 2025-2050 period.

The next table, below, calculates the amount of traffic that is generated by the county's housing stock today, and the amount that will be generated in 2050.

Table B-4: Residential Trip Generation - 2025-2050 New Growth Increase

	ADT* Trip Ends	2025 Units	2025 ADT Trip Ends	2050 Units	2050 ADT Trip Ends	Increase 2025-2050	Percent New Growth Trip Ends
Single-Family Units	9.52	7,623	72,571	10,972	104,453	31,882	
Multi-Family Units	6.65	368	2,447	528	3,511	1,064	
Total		7,991	75,018	11,500	107,964	32,946	

* Average Daily Traffic (trip ends) on a weekday; Institute of Transportation Engineers *Trip Generation*, 11th Edition. Total includes trips to/from work.

The calculations are made on the basis of 'average daily traffic' on a normal weekday, using average trip generation rates derived through multiple traffic studies across the country (350 for single-family

and 86 for apartments) and published by ITE. The rates are expressed for 'trip ends'—that is, traffic both leaving and coming to a housing unit.

Comparing traffic in 2025 to 2050, the future increase in trip ends can be calculated, which will represent 30.5% of all residential trip ends generated in the county.

It should be noted that the traffic generated includes trips to and from work and, more particularly, residents who work at a business within the county (i.e., internal commutes).

■ Nonresidential Trip Generation

Calculating traffic generated by businesses located in Pike County is more problematic than residential trips because there is no breakdown of types of businesses in the county that is readily available. In addition, while employment forecasts have been made in terms of the number of jobs, there is no data available for future floor areas, much less by detailed type of use.

The alternative is to view nonresidential traffic generation on a broad 'average' basis. For this, there is data available from ITE for a number of individual uses relating to the total number of trips generated per employee. These trips, of course, include not only trips taken by the employees (to/from work, lunch, etc.) but also customers and others that are attracted to the use, deliver to, serve it, or are served by it in some way.

The Average Daily Traffic (ADT) numbers on the following table, therefore, are calculated by dividing all trips to a use—employees, customers, deliveries to or from, etc.—by the number of employees alone. Since there is more data available for the average number of employees per 1,000 square feet of floor area, it enables a determination of the average total trips generated by the use by the same floor area (and thus the number per '1' square foot of floor area for impact fee calculations).

The table on the following page shows the 'trip ends per employee' per 1,000 square feet of floor area for those uses for which impact fees are commonly collected and for which the data is available.

Overall, the average trip generation rate of all uses shown on the following table is 4.21 trips per employee for 'industrial' uses and 23.95 for all 'commercial' uses. The 'industrial' category includes such uses as manufacturing and assembly, storage, and transportation of goods; the 'commercial' category includes all sales and service uses such as stores, offices, motels, banks, amusements and private institutions. The last column shows the average rate for all 'commercial' uses listed, as opposed to the 'industrial' uses shown at the top of the column on its top left.

Although the 'overall' averages are useful for projecting total traffic generation, impact fees for particular uses will reflect the actual average trip generation rate for the specific use.

Table B-5: ITE Trips-per-Employee Data

ITE Category	ITE CODE	LAND USE	Trip Ends per Employee	Average Trip Ends by Category	Average Trip Ends All Commercial
Industrial (100-199)	110	General Light Industrial	3.10	4.21	23.95
	140	Manufacturing	2.51		
	150	Warehousing	5.05		
	156	High-Cube Hub Warehouse	6.77		
	180	Specialty Trade Contractor	3.63		
Lodging (300-399)	310	Hotel or Conference Motel	14.34	13.58	
	320	Motel	12.81		
Recreational (400-499)	445	Movie Theater	55.12	38.03	
	480	Amusement Park	24.02		
	491	Racquet/Tennis Club	45.71		
	495	Recreational Community Center	27.25		
Institutional (500-599)	560	Church/Place of Worship	20.02	33.05	
	565	Day Care Center	21.38		
	566	Cemetery	57.75		
Medical (600-699)	610	Hospital	3.77	6.99	
	620	Nursing Home	3.31		
	630	Clinic	13.90		
Office (700-799)	710	General Office Building	3.33	4.27	
	714	Corporate Headquarters Building	2.31		
	715	Single-Tenant Office Building	3.85		
	720	Medical-Dental Office Building	8.71		
	760	Research and Development Center	3.37		
	770	Business Park	4.04		
Retail (800-899)	812	Building Materials and Lumber Store	24.77	30.21	
	814	Variety Store	95.59		
	815	Free-Standing Discount Store	24.63		
	816	Hardware/Paint Store	27.69		
	817	Nursery (Garden Center)	21.83		
	818	Nursery (Wholesale)	23.40		
	820	Shopping Center	17.42		
	826	Strip Retail Plaza	25.63		
	840	Automobile Sales (New)	11.20		
	843	Auto Parts Store	33.73		
	848	Tire Store	16.78		
	850	Supermarket	43.86		
	857	Discount Club	32.21		
	861	Sporting Goods Superstore	4.44		
	881	Pharmacy/Drugstore w/drive-through	69.17		
890	Furniture Store	10.93			
Services (900-999)	912	Drive-in Bank	32.73	25.19	
	932	High-Turnover (Sit-Down) Restaurant	21.26		
	934	Fast-Food Restaurant	44.52		
	941	Quick Lubrication Vehicle Shop	16.00		
	943	Automobile Parts & Service	11.44		

Source: *Trip Generation*, 11th Edition, Institute of Transportation Engineers, where survey results given for key land uses.

The next table provides a breakdown between commercial and industrial employment in the county today and projected to 2050.

The table is based on the numbers of employees calculated for each 'commercial' land use category and each 'industrial' category, taken from the employment projections in Appendix A. The focus is on the 'private building related' employment figures because these categories are assessed impact fees, as opposed to the 'not building related' and 'government' employment categories.

Table B-6: Private Building-Related Employment 2025-2050

	2025 Building Related Employees	2050 Building Related Employees	Change
Retail Trade	569	897	328
Information	40	34	-6
Finance & Insurance	218	181	-37
Real Estate	550	954	404
Professional & Technical Services	272	486	214
Management of Companies	25	38	13
Administrative & Waste Services	458	914	456
Educational Services	173	351	178
Health Care & Social Assistance	443	700	257
Arts, Entertainment & Recreation	120	233	113
Accommodation & Food Services	200	327	127
Other Private Services	536	733	197
Total Commercial	3,604	5,848	2,244
Utilities	17	24	7
Construction	1,170	1,711	541
Manufacturing	498	1,465	967
Wholesale Trade	273	1,913	1,640
Transportation & Warehousing	170	230	60
Total Industrial+Utility	2,128	5,343	3,215

Lastly, the following table calculates the total number of trip ends that will be generated by new nonresidential growth in future traffic on Pike County's roads, and the percentage of that growth in relation to total trip ends on the county's roads in 2050 (43.7%). The table provides a breakdown between commercial and industrial employment in the county and calculates trip ends generated by each.

We know from the 2010 Census (the latest data available) how many people living in Pike County also worked in Pike County based on commuting patterns. That percentage (26.10%) is assumed to be the current percentage of internal commutes also. These 'internal commutes' are included in the residential trip generation calculations and so are subtracted from the nonresidential count in order to avoid 'double counting'.

Table B-7: Nonresidential Trip Generation - 2025-2050 New Growth Increase

	2025 Employees	2025 Trip Ends	2050 Employees	2050 Trip Ends	2025-2050 Increase	Percent New Growth Trip Ends
Commercial	3,604	86,316	5,848	140,060	53,744	
Industrial + Utility	2,128	8,959	5,343	22,494	13,535	
Total	5,732	95,275	11,191	162,554	67,279	
Less: Internal Commutes at: 26.10%		(19,580)		(28,179)	(8,599)	
Net Nonres Trip Ends		75,695		134,375	58,680	
						43.7%

The table above shows the number of trip ends currently generated by Pike County businesses based on 2025 employment data (from Appendix A). The same calculations are made for the year 2050 based on projected employment in the county, and the difference between 2025 and 2050 represents trip ends generated by future nonresidential growth and development.

From the total of all nonresidential trips, the number of trips to/from work generated by county residents is deducted, as discussed above.

The net total of all trips generated exclusively by county businesses (134,375) comes to 43.7% of all such nonresidential trip ends in 2050.

The results of the residential and nonresidential trip generation analyses are combined on the Summary table at the beginning of this Appendix for an overall calculation of new growth's share of future traffic generated by Pike County residents and businesses. From these figures, as discussed above, pass-by and diverted trip ends are then deleted to determine primary trip ends, which more closely relates to vehicles on the road and thus contribute to traffic congestion.

■ Terminology

This Methodology uses the term 'average daily traffic' (ADT) for a weekday, which is defined by ITE as the 'average weekday vehicle trip ends', which are "the average 24-hour total of all vehicle trips counted from a study site from Monday through Friday."

Additionally, ITE defines a 'trip or trip end' as "a single or one-direction vehicle movement with either the origin or the destination (exiting or entering) inside a study site. For trip generation purposes, the total trip ends for a land use over a given period of time are the total of all trips entering plus all trips exiting a site during a designated time period".

Lastly, ITE defines 'average trip rate' as "the weighted average of the number of vehicle trips or trip ends per unit of independent variable (for example, trip ends per occupied dwelling unit or employee) using a site's driveway(s). The weighted average rate is calculated by dividing the sum of all independent variable units where paired data is available. The weighted average rate is used rather than the average of the individual rates because of the variance within each data set or generating unit. Data sets with a large variance will over-influence the average rate if they are not weighted.

Appendix C: Adjustments and Credits

■ Cost Adjustments

Calculations related to impact fees are made in terms of the 'present value' of past and future amounts of money, including project cost expenditures and credits for future revenue.

The Georgia Development Impact Fee Act defines 'present value' as "the current value of past, present, or future payments, contributions or dedications of goods, services, materials, construction, or money." This section describes the methodologies used to make appropriate adjustments to capital improvement project cost figures, both past and future, to convert these costs into current dollars as required by the Impact Fee Act.

Calculations for present value (PV) differ when considering past expenditures versus future costs. In both cases, however, the concept is the same—the 'actual' expenditure made or to be made is adjusted to the current year using appropriate rates—an inflation rate for past expenditures and a discount rate for future costs that have been inflated to the year of expenditure. In essence, the present value is considered in light of the value of money as it changes over time because of inflation.

Past Expenditures

Past expenditures are considered in impact fee calculations only for previous expenditures for projects that created excess capacity for new development and are being recouped. An expenditure that was made in the past is converted to PV using the inflation rate of money—in this case the Consumer Price Index (CPI). Although this approach ignores the value of technological innovation (i.e., better computers are available today for the same or lower historical prices) and evolving land prices (often accelerated beyond inflation by market pressures), the approach best captures today's value of the money actually spent. For instance, it is not important that you can buy a better computer today for the same price that was paid five years ago; what is important is the money was spent five years ago and what that money would be worth today had it been saved instead of spent.

Future Cost Projections

An important consideration in estimating project costs for impact fee collections is that the State law provides that all costs be calculated in 'present value', which the law defines as the "current value of past, present, or future payments, contributions or dedications of goods, services, materials, construction, or money". That is, what will a project cost in the year it is anticipated to occur given future inflation, but calculated in today's dollars?

In order to determine the 'present value' of a project expenditure that will be made in the future, the future cost projection of the expenditure is determined. To calculate the 'present value' of any project cost, two figures are needed—the future cost of the project anticipated in the year the expenditure will be made, and the Discount Rate. Given the current cost of a project, that cost is first inflated into the future to the target expenditure year to establish the estimated future cost when the expenditure will be made. The future cost is then deflated to the present using the Discount Rate, which establishes the 'present value' for the project in current dollars. These two formulas are:

$$\text{Future Cost} = \text{Current Cost} \times (1 + \text{Inflation Rate})^{\text{Year of Expenditure} - \text{Current Year}}$$

$$\text{Present Value} = \text{Future Cost divided by } (1 + \text{Discount Rate})^{\text{Current Year} - \text{Year of Expenditure}}$$

In this section, two important adjustments are discussed that are required to convert current costs into future cost figures, and then back into current dollars.

First, an appropriate cost inflator is identified. This adjustment factor is important in determining the future cost of a project, based on current cost estimates. The cost inflator may be based on anticipated inflation in construction or building costs, or on anticipated inflation in the value of money (for capital projects that do not include a construction component). In essence, costs increase over time. By identifying the appropriate inflation rate that is related to the type of project (building construction, project construction or non-construction), current cost estimates can be used to predict future costs in the year they are expected to occur.

The second cost adjustment is a deflator—the Discount Rate. Essentially, the Discount Rate is the interest rate that accrues to monies being held in escrow. That is, as impact fees are collected and 'saved up' over the years for future expenditure, they increase at the rate that the account is accruing interest. Having determined the inflated cost of a project at some future date, the cost in today's dollars can be reduced to the extent that interest will increase the funds on hand as they build up. This calculation determines how much money would need to be placed in the account today so that, with interest, it will grow to the amount needed for that future expenditure at that time. This is the Present Value of that future expenditure—i.e., the future cost in today's dollars.

Together, the inflated cost of a project to the year it is estimated to occur, minus the interest that will be accrued as the money is saved up, results in the 'current value' (the cost in today's dollars) as required by the Georgia Impact Fee Law. This process is referred to as the 'future cost projection' or the 'net present value', both of which have the same meaning.

Note that, since the interest is gained at the stated rate each year, one could calculate how much interest would accrue each year as the account grows. Alternately, one could apply $\frac{1}{2}$ of the actual rate to the entire project cost, raised by the power of the number of years, as the 'average' future total funds on hand for the project. Thus, the so-called 'discount rate' is used to inflate a project's cost today to what the cost would be in the year the money is expected to be expended. Either approach—year-by-year or averaged at 50% of the rate—would produce the same result mathematically.

■ Cost Inflatoms

Three different cost inflators are used in the impact fee calculations, based on the type of project being considered. For projects that require construction of a structure (such as a fire station expansion), a 'building cost inflator' is used. For infrastructure projects, a 'construction cost inflator' is used as the appropriate inflation rate. For all non-construction types of projects (such as a fire truck or park land), an inflation rate is used that is based on the Consumer Price Index. These different types of inflators are discussed below.

Engineering News Record's Cost Indexes

ENR publishes both a Building Cost Index (BCI) and a Construction Cost Index (CCI) that are widely used in the construction industry. The indexes are based on annual cost increases of various construction materials and applicable labor rates and are calibrated regionally. For calculation of the CCI and the BCI, ENR sets its indexes in 1913 at 100.

Building Cost Inflator

The inflator for future construction costs for buildings is based on ENR's Building Cost Index (BCI) for each year from 2014 through 2024 and is calculated in the same manner as described above for the Construction Cost Inflator. Table C-1 shows the results.

Table C-1: Building Cost Inflator - BCI

Year	Amount	BCI*		Effect of Inflation	
		1913=100	2014=1.0	BCI	Avg. Rate =
					3.8445730%
2014	\$ 100,000.00	4,076.81	1.000000	\$ 100,000.00	\$ 100,000.00
2015		4,108.05	1.007662	\$ 100,766.18	\$ 103,844.57
2016		4,126.72	1.012242	\$ 101,224.24	\$ 107,836.95
2017		4,278.39	1.049446	\$ 104,944.63	\$ 111,982.82
2018		4,408.94	1.081468	\$ 108,146.79	\$ 116,288.09
2019		4,523.59	1.109591	\$ 110,959.08	\$ 120,758.87
2020		4,615.43	1.132118	\$ 113,211.78	\$ 125,401.53
2021		5,335.09	1.308642	\$ 130,864.23	\$ 130,222.68
2022		6,314.94	1.548991	\$ 154,899.11	\$ 135,229.19
2023		6,302.02	1.545822	\$ 154,582.16	\$ 140,428.17
2024		6,450.40	1.582217	\$ 158,221.71	\$ 145,827.04
				\$ 1,337,819.91	\$ 1,337,819.91

* Building Cost Index, Atlanta Region.
Source: Engineering News Record, Annual Average Indices.

Table C-1 assumes a building construction project that cost \$100,000 in 2014, and how much the same project would cost in each subsequent year due to inflation using the Building Cost Index published by ENR for the Atlanta region.

Setting the 2014 Building Cost Index (BCI) at '1.0,' the increase in the BCI as a multiple of 2014 is also shown on the table. The equivalent cost of the same project in each subsequent year is calculated by multiplying the BCI multiplier times \$100,000. In 2015, for instance, the same building project would have cost a few pennies more than \$100,766 due to inflation in construction materials and personnel costs.

When the total for all such projects is summed for the 2014-2024 period (\$1,337,819.91), the equivalent average annual rate of increase is calculated as the percentage that would produce the same total. This percentage is used in the text of this report as the applicable average inflator for building construction projects that will begin in future years.

Construction Cost Inflator

The inflator for future construction costs for other types of projects is based on ENR's Construction Cost Index.

Table C-2 presents a calculation of the annual average rate of increase reflected in the cost of construction of a capital project other than a building. (These would include such projects as road improvements, trails, baseball fields and other projects that do not involve buildings.) For this analysis, the 2014-2024 ten-year period is also used as a base time period for an estimate of average future construction cost increases due to inflation in labor and materials costs. The Construction Cost 10-year average inflation rate is calculated in the same manner as described above for the Building Cost Inflator.

Table C-2: Construction Cost Inflator - CCI

Year	Amount	CCI*		Effect of Inflation	
		1913=100	2014=1.0	CCI	Avg. Rate =
					2.70512025%
2014	\$ 100,000.00	6,147.52	1.000000	\$ 100,000.00	\$ 100,000.00
2015		6,245.74	1.015977	101,597.68	\$ 102,705.12
2016		6,277.14	1.021084	102,108.40	\$ 105,483.42
2017		6,433.18	1.046468	104,646.81	\$ 108,336.87
2018		6,592.98	1.072461	107,246.13	\$ 111,267.51
2019		6,681.50	1.086860	108,686.01	\$ 114,277.43
2020		6,750.41	1.098070	109,807.02	\$ 117,368.78
2021		7,414.97	1.206172	120,617.19	\$ 120,543.74
2022		8,361.71	1.360177	136,017.66	\$ 123,804.59
2023		8,252.72	1.342446	134,244.62	\$ 127,153.66
2024		8,395.23	1.365629	136,562.92	\$ 130,593.32
				\$ 1,261,534.44	\$ 1,261,534.44

* Construction Cost Index, Atlanta Region.
Source: *Engineering News Record*, Annual Average Indices.

CPI Inflator

For projects that do not involve construction, only the future value of money needs to be considered (without regard to inflation in labor or materials costs). For this calculation, the Consumer Price Index (CPI) is used, assuming past experience will continue into the foreseeable future.

Table C-3 shows the CPI figures for every year since 1982, when the current CPI was first calibrated. By 2024 the CPI had risen considerably over the 1982 CPI. The first column under the 'CPI' heading on Table C-3 shows the average annual CPI figures. Using 2024 as the base (2024=1.0), the second column under 'CPI' on the table shows the multipliers that would convert an amount of money spent in each year into current present value dollars.

Table C-3: Non-Construction Cost Inflation - CPI

Year	Amount	CPI*		Present Value: CPI	Long Term Inflation =	10-Year Inflation =
		1982-84=100	2024=1.0			
Year	Amount	1982-84=100	2024=1.0	Present Value: CPI	Long Term Inflation =	10-Year Inflation =
					2.68667405%	
1982	\$ 10,000	96.50	3.03269	\$ 32,488.60	\$ 30,450.31	
1983	\$ 10,000	99.60	2.93830	\$ 31,477.41	\$ 29,653.61	
1984	\$ 10,000	103.90	2.81670	\$ 30,174.69	\$ 28,877.76	
1985	\$ 10,000	107.60	2.71984	\$ 29,137.08	\$ 28,122.21	
1986	\$ 10,000	109.60	2.67021	\$ 28,605.38	\$ 27,386.42	
1987	\$ 10,000	113.60	2.57619	\$ 27,598.15	\$ 26,669.89	
1988	\$ 10,000	118.30	2.47384	\$ 26,501.69	\$ 25,972.11	
1989	\$ 10,000	124.00	2.36012	\$ 25,283.47	\$ 25,292.58	
1990	\$ 10,000	130.70	2.23913	\$ 23,987.38	\$ 24,630.83	
1991	\$ 10,000	136.20	2.14871	\$ 23,018.72	\$ 23,986.39	
1992	\$ 10,000	140.30	2.08592	\$ 22,346.04	\$ 23,358.81	
1993	\$ 10,000	144.50	2.02529	\$ 21,696.54	\$ 22,747.66	
1994	\$ 10,000	148.20	1.97473	\$ 21,154.86	\$ 22,152.49	
1995	\$ 10,000	152.40	1.92031	\$ 20,571.85	\$ 21,572.90	
1996	\$ 10,000	156.90	1.86523	\$ 19,981.84	\$ 21,008.47	
1997	\$ 10,000	160.50	1.82340	\$ 19,533.64	\$ 20,458.81	
1998	\$ 10,000	163.00	1.79543	\$ 19,234.05	\$ 19,923.53	
1999	\$ 10,000	166.60	1.75663	\$ 18,818.43	\$ 19,402.25	
2000	\$ 10,000	172.20	1.69951	\$ 18,206.45	\$ 18,894.62	
2001	\$ 10,000	177.10	1.65248	\$ 17,702.71	\$ 18,400.26	
2002	\$ 10,000	179.90	1.62676	\$ 17,427.18	\$ 17,918.84	
2003	\$ 10,000	184.00	1.59052	\$ 17,038.86	\$ 17,450.02	
2004	\$ 10,000	188.90	1.54926	\$ 16,596.88	\$ 16,993.46	
2005	\$ 10,000	195.30	1.49849	\$ 16,053.00	\$ 16,548.84	
2006	\$ 10,000	201.60	1.45166	\$ 15,551.34	\$ 16,115.86	
2007	\$ 10,000	207.34	1.41146	\$ 15,120.67	\$ 15,694.21	
2008	\$ 10,000	215.30	1.35927	\$ 14,561.57	\$ 15,283.59	
2009	\$ 10,000	214.54	1.36412	\$ 14,613.56	\$ 14,883.71	
2010	\$ 10,000	218.06	1.34211	\$ 14,377.73	\$ 14,494.30	
2011	\$ 10,000	224.94	1.30104	\$ 13,937.78	\$ 14,115.07	
2012	\$ 10,000	229.59	1.27466	\$ 13,655.19	\$ 13,745.77	
2013	\$ 10,000	232.96	1.25626	\$ 13,458.06	\$ 13,386.13	3.712374%
2014	\$ 10,000	236.74	1.23621	\$ 13,243.23	\$ 13,035.90	
2015	\$ 10,000	237.02	1.23474	\$ 13,227.53	\$ 12,694.83	\$ 13,882.74
2016	\$ 10,000	240.01	1.21936	\$ 13,062.73	\$ 12,362.68	\$ 13,385.81
2017	\$ 10,000	245.12	1.19393	\$ 12,790.27	\$ 12,039.23	\$ 12,906.66
2018	\$ 10,000	251.11	1.16546	\$ 12,485.32	\$ 11,724.24	\$ 12,444.67
2019	\$ 10,000	255.66	1.14472	\$ 12,263.13	\$ 11,417.48	\$ 11,999.22
2020	\$ 10,000	258.81	1.13077	\$ 12,113.66	\$ 11,118.76	\$ 11,569.71
2021	\$ 10,000	270.97	1.08003	\$ 11,570.11	\$ 10,827.85	\$ 11,155.57
2022	\$ 10,000	292.65	1.00000	\$ 10,712.79	\$ 10,544.55	\$ 10,756.26
2023	\$ 10,000	305.98	0.95646	\$ 10,246.32	\$ 10,268.67	\$ 10,371.24
2024	\$ 10,000	313.52	1.00000	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
1982-24	\$ 430,000			\$ 791,625.90	\$ 791,625.90	
2015-24	\$ 100,000			\$ 118,471.87	\$ 118,471.87	

*Consumer Price Index data is from the U. S. Department of Labor, Bureau of Labor Statistics.

Using an annual expenditure of \$10,000 as an example, the multipliers on Table C-3 yield the figures shown for the CPI on the table under the 'present value' heading. Cumulatively, the \$430,000 spent over the 1982-2024 period would have a total present value of \$791,625.90 in today's dollars. Considering the present value figures for the \$10,000 annual expenditures, an average annual inflation rate of almost 2.69% yields the same total amount over the 1982-2024 period.

The 42-year average of annual CPI change (the period of 1982-2024) shown on Table C-3 would be useful in estimating the present value (PV) of past expenditures but would not be the best indicator of future change because of the long timeframe covered. Looking only at the change in CPI for the 10 years from 2015 to 2024, an average annual inflation rate of a bit more than 3.71% (3.712374%) best captures the change over that period. This rate (compared to the 1982-2024 period) is assumed to be experienced 'on average' in future years and is used for inflator calculations for future non-construction expenditures where the value of money is the issue.

■ Other Fees and Charges

In addition to the net impact fees for each public facility category, there are two additional charges than can be assessed in an impact fee program. Based on the definition of 'system improvement costs', there are possible impact fee charges beyond the categories already discussed that are allowed under state law. These may be directly or indirectly related to the cost of capital projects and can include a fee for the administration of the impact fee program as well as a fee to recoup the cost to prepare the Capital Improvements Element. Specifically, DIFA allows for the collection of impact fees reflecting:

"administrative costs, provided that such administrative costs shall not exceed 3 percent of the total amount of the costs"

And, *"expenses incurred for qualified staff or any qualified engineer, planner, architect, landscape architect, or financial consultant for preparing or updating the capital improvement element"*.

Program Administration

A surcharge of 3%, the maximum allowable under state law, has been added to the subtotal of impact fees for the individual categories. The fees collected in this category can be used for all costs related to the administration of the impact fee program and are reported annually to the State just like the other service categories. Like any fee, this must have some rational and reasonable connection to the service rendered. Commonly, the administrative fee collected is used to offset some or all of the cost to handle impact fee calculations by the building permit staff, some or all of the cost for the finance department to process, record and distribute impact fees, and some or all of the cost for the management and oversight of the program by administrative staff, including site inspections when needed. In addition, a 1.5% surcharge for the recoupment of the cost to prepare the Capital Improvements Element has been added to the subtotal of the individual category impact fees in addition to the administration fee.

Glossary

The following terms used in this Report are based on those in the Georgia Development Impact Fee Act. Additional definitions of residential and nonresidential uses follow, based on the *Trip Generation Manual*, Institute of Transportation Engineers, 11th Edition (ITE).⁸ The residential and nonresidential land uses are those used in the public facility chapters and listed in the Impact Fee Schedule.

■ General Terms

Capital improvement: An improvement with a useful life of 10 years or more, by new construction or other action, which increases the service capacity of a public facility.

Capital Improvements Element: A component of a comprehensive plan adopted pursuant to Chapter 70 of the Development Impact Fee Act which sets out projected needs for system improvements during a planning horizon established in the comprehensive plan, a schedule of capital improvements that will meet the anticipated need for system improvements, and a description of anticipated funding sources for each required improvement.

Development: Any construction or expansion of a building, structure, or use, any change in use of a building or structure, or any change in the use of land, any of which creates additional demand and need for public facilities.

Development impact fee: A payment of money imposed upon development as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve new growth and development.

Eligible facilities: Capital improvements addressed in this report, authorized by the Georgia Development Impact Act, include the following categories:

- Library Services
- Parks and Recreation
- Animal Control
- Fire Protection and EMS
- Sheriff's Office and E-911
- Roads, streets, and bridges

Impact cost: The proportionate share of capital improvements costs to provide service to new growth, less any applicable credits.

Impact fee: The impact cost plus surcharges for program administration and recoupment of the cost to prepare the Capital Improvements Element.

⁸ Where uncertainty exists or interpretation is needed, reference to the definitions in the County's Unified Development Code, or a source document such as the *North American Industrial Classification System* (from the U.S. Office of Management and Budget; latest edition available on the U.S. Census Bureau website), or a comprehensive dictionary (such as the *New Oxford American Dictionary* or *Webster's American Dictionary of the English Language*) may be helpful as an objective means of distinguishing among the types of land uses set out in the schedules.

Level of service: A measure of the relationship between service capacity and service demand for public facilities in terms of demand to capacity ratios or the comfort and convenience of use or service of public facilities or both.

Present value: The current value of past, present, or future payments, contributions or dedications of goods, services, materials, construction, or money.

Project improvements: Site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project and are not system improvements. The character of the improvement shall control a determination of whether an improvement is a project improvement or system improvement and the physical location of the improvement on site or off site shall not be considered determinative of whether an improvement is a project improvement or a system improvement. If an improvement or facility provides or will provide more than incidental service or facilities capacity to persons other than users or occupants of a particular project, the improvement or facility is a system improvement and shall not be considered a project improvement. No improvement or facility included in a plan for public facilities approved by the governing body of the municipality or City shall be considered a project improvement.

Proportionate share: That portion of the cost of system improvements which is reasonably related to the service demands and needs of the project.

Rational nexus: The clear and fair relationship between fees charged and services provided.

Service area: A geographic area defined by a municipality, county, or intergovernmental agreement in which a defined set of public facilities provides service to development within the area. Service areas shall be designated on the basis of sound planning or engineering principles or both.

System improvement costs: Costs incurred to provide additional public facilities capacity needed to serve new growth and development for planning, design and construction, land acquisition, land improvement, design and engineering related thereto, including:

- the cost of constructing or reconstructing system improvements or facility expansions, including but not limited to the construction contract price, surveying and engineering fees, and
- related land acquisition costs (including land purchases, court awards and costs, attorneys' fees, and expert witness fees), and
- expenses incurred for qualified staff or any qualified engineer, planner, architect, landscape architect, or financial consultant for preparing or updating the capital improvement element, and
- administrative costs, provided that such administrative costs shall not exceed 3 percent of the total amount of the costs.

Projected interest charges and other finance costs may be included if the impact fees are to be used for the payment of principal and interest on bonds, notes, or other financial obligations issued by or on behalf of the county to finance the capital improvements element but such costs do not include routine and periodic maintenance expenditures, personnel training, and other operating costs. System improvement costs do not include routine and periodic maintenance expenditures, personnel training, and other operating costs.

System improvements: Capital improvements that are public facilities and are designed to provide service to the community at large, in contrast to "project improvements."

■ Residential Land Use Definitions

Land Use Category	ITE Code	Description
Single-Family Detached Housing	210	A single-family detached housing site includes any single-family detached home on an individual lot.
Single-Family Attached Housing (aka duplex or tri-plex)	215	Single-family attached housing includes any single-family housing unit that shares a wall with an adjoining dwelling unit, whether the walls are for living space, a vehicle garage, or storage space.
Multi-Family Housing (Low-Rise)	220	Low-rise multi-family housing includes apartments, townhouses, and condominiums located within the same building with at least three other dwellings and that have two or three floors (levels).
Multi-Family Housing (Mid-Rise)	221	Mid-rise multifamily housing includes apartments and condominiums located in a building that has between four and 10 floors of living space. Access to individual dwelling units is through an outside building entrance, lobby, elevator, and a set of hallways.
Multi-Family Housing (High-Rise)	222	High-rise multifamily housing includes apartments, townhouses, and condominiums. Each building has more than 10 floors of living space. Access to individual dwelling units is through an outside building entrance, lobby, elevator, and a set of hallways.
Affordable Housing	223	Affordable housing includes all multifamily housing that is rented at below market rate to households that include at least one employed member. Eligibility to live in affordable housing can be a function of limited household income and resident age.
Off-Campus Student Apartment (Low-Rise)	225	An off-campus student apartment (low-rise) houses college or university students in structures with two or three floors of living space. The apartments are typically rented by the bedroom and most contain a common area or shared living space (living room, kitchen, dining area). Each bedroom typically has a private bath. These apartments are sometimes called independent bedroom apartments.
Off-Campus Student Apartment (Mid-Rise)	226	An off-campus student apartment (mid-rise) complex houses college or university students in structures with between four and 10 floors of living space. The apartments are typically rented by the bedroom and most contain a common area or shared living space (living room, kitchen, dining area). Each bedroom typically has a private bath. These apartments are sometimes called independent bedroom apartments.
Low-Rise Residential with Ground-Floor Commercial	230	This is a mixed-use multifamily housing building with two or three floors of residential living space and commercial space open to the public on the ground level. These facilities are typically found in dense multi-use urban and city center core settings.
Mid-Rise Residential with Ground-Floor Commercial	231	This is a mixed-use multifamily housing building with between four and 10 floors of residential space and commercial space open to the public on the ground level. These facilities are typically found in dense multi-use urban and city center core settings.
Mobile Home Park	240	A mobile home park generally consists of manufactured homes that are sited and installed on permanent foundations. The mobile home park typically includes community facilities such as a recreation room, swimming pool, and laundry facilities.
Senior Adult Housing—Single-Family	251	These are independent living developments that are called various names including retirement communities, age-restricted housing, and active adult communities. The development has a specific age restriction for its residents, typically a minimum of 55 years of age for at least one resident of the household. Residents in these communities are typically considered active and requiring little to no medical supervision. The dwelling units can be either detached or attached, and may include amenities such as a golf course, swimming pool, 24-hour security, transportation, and common recreation facilities.

Land Use Category	ITE Code	Description
Senior Adult Housing—Multi-Family	252	These are independent living developments that are called various names including retirement communities, age-restricted housing, and active adult communities. The development has a specific age restriction for its residents, typically a minimum of 55 years of age for at least one resident of the household. Residents in these communities are typically considered active and requiring little to no medical supervision. The dwelling units share both floors and walls with other units in the residential building.
Congregate Care Facility	253	This is an independent living development that provides centralized amenities such as dining, housekeeping, communal transportation, and organized social/recreational activities. Each individual dwelling unit often has a kitchenette. Assistance is typically available for housekeeping or minor household maintenance. Limited medical services (such as nursing and dental) may or may not be provided. The residents may contract additional medical services or personal assistance.
Assisted Living	254	An assisted living complex is a residential setting that provides either routine general protective oversight or assistance with activities necessary for independent living to people with mental or physical limitations. The typical resident has difficulty managing in an independent living arrangement but does not require nursing home care. Its centralized services typically include dining, housekeeping, social and physical activities, medication administration, and communal transportation. The complex commonly provides separate living quarters for each resident. Alzheimer's and ALS care are commonly offered at an assisted living facility; living quarter for these patients may be located separately from the other residents. Assisted care commonly bridges the gap between independent living and a nursing home. (See ITE 620 under nonresidential uses.) This use is sometimes known as personal care, residential care, or domiciliary care.
Continuing Care Retirement Community (CCRC)	255	This land use provides multiple elements of senior adult living. A CCRC enables a resident to transition in place from independent living to increased care as the medical needs of the resident change. Housing options may include various combinations of senior adult housing (both single-family and multi-family), congregate care, assisted living, and nursing homes. The community may also contain special services such as medical, dining, recreational, communal transportation, and some limited supporting retail facilities. A CCRC is usually a self-contained village.
Recreational Homes	260	This is either (1) a second home used by its owner periodically for recreation or (2) a home rented by its owner to others on a short-term or seasonal basis. Some sites are located within a resort that contains local services and complete recreational facilities. Recreational homes are distinguished from timeshares (ITE 265).
Timeshare	265	A timeshare is a development where multiple purchasers buy interests in the same property and each purchaser receives the right to use the facility for a period of time each year. The shared property is commonly a vacation or recreational condominium
Residential Planned Unit Development	270	A residential planned unit development (PUD) is defined as containing any combination of residential land uses. These uses might also contain supporting services such as limited retail and recreational facilities.

■ Nonresidential Land Use Definitions

Land Use Category	ITE Code	Description
All Suites Hotel	311	Places of lodging for travelers and tourists that provide sleeping accommodations, a small restaurant and lounge, and a small amount of meeting space. Each suite includes a sitting room and separate bedroom. An in-room kitchen is often provided. <i>In contrast, see Hotel or Conference Hotel (ITE 310) and Motel (ITE 320).</i>
Amusement Park	480	An outdoor facility that contains rides, entertainment, refreshment stands, and picnic areas.
Auto Parts Store	843	Retail store specializing in the sale of automobile parts for maintenance and repair. The facilities within this land use are not typically equipped for on-site vehicle repair. <i>In contrast, see Automobile Parts and Service (ITE 943) and Tire Store (ITE 848).</i>
Automobile Parts and Service	943	Facilities specializing in the sale of automobile parts for do-it-yourself maintenance and repair including tires, batteries, oil, and spark plugs. A full array of on-site services for motor vehicles is also available. An automotive parts and service center may also sell automobile parts to retailers and repair facilities. <i>In contrast, see Auto Parts Store (ITE 843) and Tire Store (ITE 848).</i>
Automobile Sales (New)	840	Dealerships offering new cars for sale or lease. Automobile services, parts sales, and used car sales may also be available. Some dealerships also provide truck sales and service. <i>In contrast, see Automobile Sales, Used (ITE 841) and Recreational Vehicle Sales (ITE 842).</i>
Automobile Sales (Used)	841	Dealerships offering used cars for sale or lease. Automobile services and parts sales may also be available. Some dealerships also provide truck sales and service. <i>In contrast, see Automobile Sales, New (ITE 840) and Recreational Vehicle Sales (ITE 842).</i>
Building Materials and Lumber Store	812	A free-standing building that sells hardware, building materials and lumber. The lumber may be stored in the main building or in a yard or storage sheds. <i>In contrast, see Hardware/Paint Store (ITE 816).</i>
Business Park	770	A group of flex-type or incubator one- or two-story buildings served by a common roadway system. The tenant space is flexible and lends itself to a variety of uses, although a greater percentage of uses is typically industrial/warehousing. The rear side of the building is often served by a garage door. Tenants may be start-up companies or small mature companies that require a variety of space. The space may include offices, retail and wholesale stores, restaurants, recreational areas and warehousing, manufacturing, light industrial, or scientific research functions. <i>In contrast, see Office Park (ITE 750) and Research and Development Center (ITE 760).</i>
Car Wash & Detail Center	949	A facility that provides for the manual cleaning of the exterior of vehicles as well as interior car-detailing services. <i>In contrast, see Self-Service Car Wash (ITE 945).</i>
Cemetery	566	A place for burying the deceased, possibly including buildings used for funeral services, a mausoleum, and a crematorium.
Church/Place of Worship	560	A building in which public worship services are held. A church, synagogue or any other religious facility generally houses an assembly hall or sanctuary and may also house meeting rooms, classrooms, and, occasionally, dining, catering, or event facilities. Some may offer day care or extended care programs during the week.

Land Use Category	ITE Code	Description
Clinic	630	A facility that provides limited diagnostic and outpatient care but is unable to provide prolonged in-house medical and surgical care. A clinic may have a lab facility and supporting pharmacy. <i>In contrast, see Hospital (ITE 610) and Medical-Dental Office Building (ITE 720).</i>
Convenience Store with Gas	945	A facility with a co-located convenience store and gas station. The convenience store sells groceries and other everyday items that a person may need or want as a matter of convenience. Some stores offer limited seating. The gas station sells automotive fuels such as gasoline and diesel. Extended hours of operation (with many open 24 hours, 7 days a week) are common at these facilities. The sites in this land use include both self-pump and attendant-pumped fueling positions and both pre-pay and post-pay operations. <i>In contrast, see Gasoline/Service Station (944) and Truck Stop (ITE 950).</i>
Corporate Headquarters Building	714	A single tenant office building that houses the corporate headquarters of a company or organization, which generally consists of offices, meeting rooms, space for file storage and data processing, an employee restaurant or cafeteria, and other service functions. This category includes a regional headquarters building of a state-wide or national company. <i>In contrast, see General Office Building (ITE 710) and Single-Tenant Office Building (ITE 715).</i>
Daycare Center	565	A facility that cares for preschool age children, normally during the daytime hours. The facility generally includes classrooms, offices, eating areas, and a playground. After-school care for school age children may also be provided.
Discount Club	857	A discount store or warehouse where shoppers pay a membership fee in order to take advantage of discounted prices on a wide variety of items such as food, clothing, household items, tires and appliances; many items are sold in large quantities or bulk.
Drive-in Bank	912	It contains banking facilities for both the motorist while in a vehicle, and someone who walks into the building. The drive-in lanes may or may not provide an automatic teller machine (ATM).
Fast Casual Restaurant	930	A sit-down restaurant with no (or very limited) wait staff or table service. A customer typically orders off a menu board, pays for food before the food is prepared, and seats themselves. The menu generally contains higher-quality, made-to-order food items with fewer frozen or processed ingredients than at a fast-food restaurant. Most patrons eat their meal within the restaurant, but a significant proportion of the restaurant sales can be carry-out orders. <i>In contrast, see Fast Food Restaurant (ITE 934), Fine Dining Restaurant (ITE 931), and High-Turnover (Sit Down) Restaurant (ITE 932).</i>
Fast Food Restaurant	934	Any fast-food restaurant with a drive-through window. This type of restaurant is characterized by a large drive-through and large carry-out clientele, long hours of service and high turnover rates for eat-in customers. The restaurant does not provide table service. A patron generally orders from a menu board and pays before receiving the meal. <i>In contrast, see Fast Casual Restaurant, (ITE 930), Fine Dining Restaurant (931) and High-Turnover (Sit Down) Restaurant (ITE 932).</i>
Fine-Dining Restaurant	931	A full-service eating establishment with a typical duration of stay of at least 1 hour. A fine dining restaurant generally does not serve breakfast; some do not serve lunch; all serve dinner. This type of restaurant often requests and sometimes requires a reservation and is generally not part of a chain. A patron commonly waits to be seated, is served by wait staff, orders from a menu and pays after the meal. Some sites have lounge or bar facilities (serving alcoholic beverages), but meal service is the primary draw to the restaurant. <i>In contrast, see Fast Casual Restaurant (930), Fast Food Restaurant (ITE 934), and High-Turnover (Sit Down) Restaurant (ITE 932).</i>

Land Use Category	ITE Code	Description
Free-Standing Discount Store	815	A retail store that generally offers centralized cashiering and sells products that are advertised at discount prices. Discount stores offer a variety of customer services and typically maintain long store hours 7 days a week. The stores included in this land use are often the only ones on the site but they can also be found in mutual operation with a related or unrelated garden center and/or service station. A free-standing discount store can also be found on a separate parcel within a retail complex. <i>In contrast, see Variety Store (ITE 814).</i>
Furniture Store	890	A full-service retail facility that specializes in the sale of furniture and often carpeting. A furniture store is generally large and may include storage areas. Both traditional retail furniture stores and warehouse stores with showrooms are included in this category. Although some home accessories may be sold, a furniture store primarily focuses on the sale of pre-assembled furniture. A majority of items sold at these facilities are ordered for delivery.
Gasoline/Service Station	944	A gasoline/service station where the primary business is the fueling of motor vehicles. The sites included generally have a small building (less than 2,000 gross square feet) that houses a cashier and limited space for motor vehicle maintenance supplies and general convenience products. Service stations may also have ancillary facilities for servicing and repairing motor vehicles, as well as a car wash. <i>In contrast, see Convenience Store with Gas (ITE 945) and Truck Stop (ITE 950).</i>
General Light Industrial	110	A free-standing facility with minimal office space devoted to a single industrial use, but having an emphasis on activities other than manufacturing. Typical light industrial activities include printing, material testing, and assembly of data processing equipment. <i>In contrast, see Manufacturing (ITE 140).</i>
General Office Building	710	An office building greater than 10,000 square feet and where affairs of a business, commercial or industrial organization, professional person or firm are conducted. The building is designed to contain multiple tenants that can include, as examples, professional services, insurance companies, investment brokers, banking institutions, a restaurant, or other service retailers. <i>In contrast, see Business Park and Corporate Headquarters Building, above, and Medical-Dental Office Building, Office Park, Research and Development Center, and Single-Tenant Office Building)</i>
Hardware/Paint Store	816	A free-standing building that sells hardware and paint supplies. <i>(In contrast, see Building Materials and Lumber Store, above.)</i>
High Cube Warehouse		A high-cube warehouse (HCW) is a building used primarily for the storage and/or consolidation of manufactured goods (and to a lesser extent, raw materials) prior to their distribution to retail locations or other warehouses. The warehouse typically has a ceiling height of 24 feet or more and has a high level of on-site automation and logistics management. The warehouse can be free-standing or located in an industrial park. The amount of office/employee welfare space is typically an insignificant portion of the overall building square footage
High Cube Parcel Hub Warehouse	156	A high-cube warehouse (HCW) that serves as a regional and local freight-forwarder facility for time sensitive shipments via airfreight and ground carriers. A site can also include truck maintenance, washing, or fueling facilities. Some limited assembly and repackaging may occur within the facility. <i>In contrast, see High-Cube Warehouse, Fulfillment (ITE 155), High-Cube Warehouse, Short-Term (ITE 154) and Warehousing (150).</i>

Land Use Category	ITE Code	Description
High-Cube Warehouse, Fulfillment	155	A high-cube warehouse (HCW; see footnote) with either a sort or non-sort facility. A sort facility is a fulfillment center that ships out smaller items, requiring extensive sorting, typically by manual means. A non-sort facility is a fulfillment center that ships large box items that are processed primarily with automation rather than through manual means. Some limited assembly and repackaging may occur within the facility. <i>In contrast, see High-Cube Parcel Hub Warehouse (ITE 156), High-Cube Warehouse, Short-Term (ITE 154) and Warehousing (ITE 150).</i>
High-Cube Warehouse, Short-Term	154	A high-cube warehouse (HCW; see footnote) that is a distribution facility for the movement of large volumes of freight with only short-term storage of products. Some limited assembly and repackaging may occur within the facility. <i>In contrast, see High-Cube Parcel Hub Warehouse (ITE 156), High-Cube Warehouse, Fulfillment (ITE 155) and Warehousing (ITE 150).</i>
High-Turnover (Sit-Down) Restaurant	932	Sit-down, full-service eating establishments with a typical duration of stay of 60 minutes or less. This type of restaurant is usually moderately priced, frequently belongs to a restaurant chain, and is commonly referred to as casual dining. Generally, these restaurants serve lunch and dinner; they may also be open for breakfast and are sometimes open 24 hours a day. These restaurants typically do not accept reservations. A patron commonly waits to be seated, is served by wait staff, orders from a menu, and pays after the meal. Some facilities offer carry-out for a small proportion of its customers. Some facilities may also contain a bar area for serving food and alcoholic drinks. <i>In contrast, see Fast Casual Restaurant (ITE 930), Fast Food Restaurant (934), and Fine Dining Restaurant (ITE 931).</i>
Hospital	610	Any institution where medical or surgical care and overnight accommodation is given to nonambulatory and ambulatory patients. <i>In contrast, see Clinic (ITE 630) and Medical-Dental Office Building (ITE 720).</i>
Hotel or Conference Hotel	310	A place of lodging for travelers and tourists that provides sleeping accommodation and supporting facilities such as a full-service restaurant, shops, cocktail lounge, meeting rooms, banquet room, and convention facilities. A swimming pool or another recreational facility such as a fitness room is also typically provided. <i>In contrast, see All-Suites Hotel (ITE 311) and Motel (ITE 320).</i>
Manufacturing	140	Facility where the primary activity is the conversion of raw materials or parts into finished products. Size and type of activity may vary substantially from one facility to another. In addition to actual production of goods, a manufacturing facility typically has an office and may provide space for warehouse, research, and associated functions. <i>In contrast, see General Light Industrial (ITE 110).</i>
Medical-Dental Office Building	720	A facility that provides diagnoses and outpatient care on a routine basis but is unable to provide prolonged in-house medical or surgical care. One or more private physicians or dentists generally operate this type of facility. <i>In contrast, see Clinic (ITE 630) and General Office Building (ITE 710).</i>
Motel	320	A place of lodging for travelers and tourists that provides sleeping accommodation and provides little or no meeting space and few supporting facilities. Exterior corridors accessing rooms (immediately adjacent to a parking lot) is common for a motel. <i>In contrast, see All Suites Hotel (ITE 311) and Hotel or Conference Hotel (ITE 310).</i>
Movie Theater	445	A building where movies are screened for public entertainment. A theater includes a lobby, refreshment area, and audience seating for each movie screen.
Nursery (Garden Center)	817	A free-standing building with an outside storage area for planting or landscape stock that primarily serves the general public. Some have large greenhouses and offer landscaping services. Most have office, storage, and shipping facilities. <i>In contrast, see Nursery (Wholesale), ITE 818.</i>

Land Use Category	ITE Code	Description
Nursery (Wholesale)	818	A free-standing building with an outside storage area for planting or landscape stock that primarily serves contractors and suppliers. Some have large green-houses and offer landscaping services. Most have office, storage, and shipping facilities. <i>In contrast, see Nursery (Garden Center), ITE 817.</i>
Nursing Home	620	A facility whose primary function is to provide 24-hour per day care for people unable to care for themselves. The term is applicable not only to rest homes, but also to chronic care and convalescent homes. Assisted living and continuing care retirement communities can be included in this category.
Office Park	750	General office buildings and support services, such as banks, restaurants, and service stations, arranged in a park- or campus-like atmosphere. <i>In contrast, see Business Park (ITE 770) and Research and Development Center (760).</i>
Pharmacy/Drugstore – no drive through	880	A retail facility that primarily sells prescription and non-prescription drugs. A pharmacy/drugstore also typically sells cosmetics, toiletries, medications, stationery, personal care products, limited food products, and general merchandise.
Pharmacy/Drugstore – with drive through	881	A pharmacy/drugstore (see above) with a drive-through window.
Private Elementary School	520	A privately owned, state accredited school that serves students attending kindergarten through fifth or sixth grade.
Private High School	534	A privately owned, state accredited school that serves students who have completed middle school / junior high school.
Private Middle School (Junior High)	522	A privately owned, state accredited school that serves students who have completed elementary school and have not yet entered high school.
Quick Lubrication Vehicle Shop	941	A business where the primary activity is to perform oil change services for vehicles. Other ancillary services may include preventive maintenance, such as fluid and filter changes. Automobile repair service is generally not provided. <i>In contrast, see Automobile Parts & Service (ITE 943).</i>
Racquet/Tennis Club	491	A membership-based indoor or outdoor facility that primarily caters to racquet sports (tennis, racquetball, pickle ball, handball, squash), and may include ancillary facilities such as whirlpools, saunas, weight rooms, snack bars, small retail stores, and daycare.
Recreational Community Center	495	A stand-alone facility similar to and including YMCAs. These facilities often include classes and clubs for adults and children, a day care or nursery school, meeting rooms and other social facilities, swimming pools and whirlpools, saunas, tennis, racquetball, handball, pickle ball, basketball and volleyball courts; outdoor athletic fields/courts, exercise classes, weightlifting and gymnastics equipment, locker rooms, and a restaurant or snack bar. Public access is typically allowed and a membership fee may be charged.
Recreational Vehicle (RV) Sales	842	A free-standing facility that specializes in the sales of new RVs. Recreational vehicle services, parts and accessories sales, and substantial used RV sales may also be available. Some RV dealerships may also include boat sales and servicing. <i>In contrast, see Automobile Sales, New (ITE 840) and Automobile Sales, Used (ITE 841).</i>
Research & Development Center	760	A facility or group of facilities devoted almost exclusively to research and development activities. While they may also contain offices and some light fabrication areas, the primary function is that of scientific research and product or business development. <i>In contrast, see Office Park (ITE 750) and Business Park (ITE 770).</i>
Self-Service Car Wash	945	Facility that allows for the manual cleaning of vehicles by providing stalls for the driver to park and wash the vehicle. <i>In contrast, see Car Wash & Detail Center (ITE 949).</i>

Land Use Category	ITE Code	Description
Shopping Center	820	An integrated group of commercial establishments that is planned, developed, owned and managed as a unit and often has more than one anchor store. It is related to its market area in terms of size, location, and type of store. Individual stores, recreational facilities, movie theaters, office space, eating establishments and other uses located within a shopping center building are each charged the shopping center impact fee rate because the rate already assumes a wide variety of uses that are commonly found in shopping centers. <i>In contrast, see Strip Retail Plaza (ITE 822).</i>
Single-Tenant Office Building	715	A free-standing building exclusively occupied by a single business or company and generally contains its offices, meeting rooms, space for file storage and data processing, and possibly other service functions including an employee restaurant or cafeteria. <i>In contrast, see General Office Building (ITE 710), Corporate Headquarters Building (ITE 714), and Small Office Building (ITE 172).</i>
Small Office Building	712	A smaller-scale office building (generally, 10,000 square feet of gross floor area or less) that typically houses a single tenant. It is a location where affairs of a business, commercial or industrial organization, or professional person or firm are conducted. <i>In contrast, see General Office Building (ITE 710), Corporate Headquarters Building (ITE 714), and Single-Tenant Office Building (ITE 715).</i>
Specialty Trade Contractor	180	A business primarily involved in providing contract repairs and services to meet industrial or residential needs. This land use includes businesses that provide the following services: plumbing, heating and cooling, machine repair, electrical and mechanical repair, industrial supply, roofing, locksmith, weed and pest control, and cleaning.
Sporting Goods Superstore	861	A free-standing facility that specializes in the sale of athletic and outdoor-oriented merchandise. It typically offers a variety of customer services and centralized cashiering and maintains long store hours 7 days a week. Examples of items sold in these stores include outdoor/athletic clothing, sports equipment, shoes, and hunting/boating/fishing gear. Some may also carry automotive supplies.
Strip Retail Plaza	822	An integrated, open-air group of commercial establishments that is planned, developed, owned, and managed as a unit. Strip retail plazas are smaller than shopping centers and do not contain a supermarket or other major tenant "anchor". Individual establishments located within a strip retail plaza building are each charged the strip retail plaza impact fee rate because the rate already assumes a wide variety of uses that are commonly found in shopping centers. <i>In contrast, see Shopping Center (ITE 820).</i>
Supermarket	850	A free-standing retail store that sells a complete assortment of food, beverage, food preparation materials, and household products. A supermarket may also provide additional products and services such as a bakery, dry cleaning, floral arrangements, greeting cards, a limited-service bank, and a pharmacy. This category includes both traditional supermarkets and discount supermarkets.
Tire Store	848	Primary business is the sales and marketing of tires for automotive vehicles. Services offered by these stores usually include tire installation and repair, as well as other limited automotive maintenance or repair services as an accessory use. These stores generally do not contain large storage or warehouse areas. <i>In contrast, see Auto Parts Store (ITE 843) and Automotive Parts & Service (ITE 943).</i>
Truck Stop	950	A facility located adjacent to an interstate highway interchange that provides commercial vehicle fueling, space and supplies for self-service vehicle maintenance, and other services specific to the needs of truckers (e.g., showers, on-site truck parking area). The facility typically contains a convenience store, restroom facilities, and one or more restaurants (either fast-food or high-turnover sit-down). <i>In contrast, see Convenience Store with Gas (ITE 945) and Gasoline/Service Station (ITE 944).</i>

Land Use Category	ITE Code	Description
University		A 4-year university or college that may or may not offer graduate programs.
Variety Store	814	A retail store that sells a broad range of inexpensive items often at a uniform price. A variety store is commonly referred to as a “dollar store.” Items typically sold at a variety store include kitchen supplies, cleaning products, home office supplies, food products, household goods, decorations, and toys. <i>In contrast, see Free-Standing Discount Store (ITE 815).</i>
Veterinary Clinic	640	A facility that specializes in the medical care and treatment of animals. Includes the term “Animal Hospital.”
Warehousing	150	A facility that is primarily devoted to the storage of materials, but it may also include office and maintenance areas. <i>In contrast, see High-Cube Warehouse classifications (ITE 156, 155 and 154).</i>

**Resolution Adopting Full Update of
Capital Improvements Element
Pike County, GA**

WHEREAS, Pike County adopted a Capital Improvements Element as an amendment to the Pike County Comprehensive plan; and

WHEREAS, Pike County has prepared a full update to the adopted Capital Improvements Element; and

WHEREAS, the update to the Capital Improvements Element was prepared in accordance with the Development Impact Fee Compliance Requirements and the Minimum Planning Standards and Procedures for Local Comprehensive Planning established by the Georgia Planning Act of 1989;

WHEREAS, after conducting the required public hearing, Pike County transmitted the proposed update of the Capital Improvement Element to the Three Rivers Regional Commission for regional and state review, as required by the Development Impact Fee Compliance Requirements;

WHEREAS, Pike County transmitted revisions of the full update of the Capital Improvement Element to the Three Rivers Regional Commission that addressed the comments and recommendations received from the regional and state review;

WHEREAS, Pike County received notification that Three Rivers Regional Commission was advised that Pike County's full update of the Capital Improvement Element adequately addresses the applicable requirements, and after addressing the included advisory comments, the next step would be the adoption of the full update; and,

WHEREAS, the Capital Improvements Element attached hereto as Exhibit A has addressed all suggested revisions and advisory comments received from the regional and state review and is ready for adoption;

BE IT THEREFORE RESOLVED, that the Board of Commissioners of Pike County, Georgia does hereby adopt the full update of the Capital Improvements Element, attached hereto as Exhibit A.

So resolved and adopted on the 28th day of July 2026.

BY: _____

J. Briar Johnson, Chairman

Pike County Board of Commissioners

ATTESTED BY: _____

Angela Blount, County Clerk

PIKE COUNTY BOARD OF COMMISSIONERS

Impact Fee Ordinance

SUBJECT:

Approval of the second reading of the Impact Fee Ordinance.

ACTION:**ADDITIONAL DETAILS:****ATTACHMENTS:**

Type	Description
▣ Exhibit	Impact Fee Ordinance Revised

REVIEWERS:

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

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Chapter 157 - DEVELOPMENT IMPACT FEE ORDINANCE

Sec. 157.01 Short Title.

This chapter shall be known and may be cited as the “Development Impact Fee Ordinance of Pike County, Georgia,” or, for brevity, the “Impact Fee Ordinance.”

Sec. 157.02 Authority.

This chapter has been prepared and adopted by the Pike County Board of Commissioners in accordance with the authority provided by Article 9, Section 2, Paragraph 3 of the Constitution of the State of Georgia, the Georgia Development Impact Fee Act (O.C.G.A. 36-71-1 *et seq.* as amended), and such other laws as may apply to the provision of public facilities and the power to charge fees for such facilities.

Sec. 157.03 Applicability.

- (a) The provisions of this chapter shall not be construed to limit the power of the county to use any other legal methods or powers otherwise available for accomplishing the purposes set forth herein, either in substitution of or in conjunction with this chapter.
- (b) This chapter shall apply to all unincorporated areas under the regulatory control and authority of Pike County and such other areas as may be included by intergovernmental agreement.

Sec. 157.04 Findings.

The Pike County Board of Commissioners finds and declares:

- (a) That an equitable program for planning and financing public facilities to serve new growth and development is necessary in order to promote and accommodate orderly growth and development and to protect the public health, safety, and general welfare of the citizens of the county; and
- (b) That certain public facilities as herein defined have been and must be further expanded if new growth and development is to be accommodated at the same level of service available to existing development; and
- (c) That it is fair and equitable that new growth and development shall bear a proportionate share of the cost of such public facilities necessary to serve new growth and development.

Sec. 157.05 Purpose.

- (a) The purpose of this chapter is to impose impact fees, as hereinafter set forth, for certain public facilities, as hereinafter defined.
- (b) It is also the purpose of this chapter to ensure that adequate public facilities are available to serve new growth and development in the county and to provide that new growth and

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development bears a proportionate share of the cost of new public facilities needed to serve them.

Sec. 157.06 Intent.

This chapter is intended to implement and be consistent with the Pike County Comprehensive Plan, as it has been adopted or may be amended in accord with the Georgia Comprehensive Planning Act (O.C.G.A. 50-8-1 *et seq.*); and the applicable *Development Impact Fee Compliance Requirements*, as adopted by the Georgia Board of Community Affairs and amended from time to time.

Sec. 157.07 Rules of construction.

The provisions of this chapter shall be construed so as to effectively carry out its purpose in the interest of the public health, safety, and general welfare of the citizens of Pike County. Unless otherwise stated in this chapter, the following rules of construction shall apply to the text of this chapter:

- (a) In the case of a conflict between words or phrases as used in this chapter and as used in other codes, regulations or laws of the county, such difference shall not affect the meaning or implication of such words or phrases as used in this chapter.
- (b) In the case of any difference of meaning or implication between the text of this chapter and any caption, illustration, summary table, or illustrative table, the text shall control.
- (c) The word “shall” is always mandatory and not discretionary; the word “may” is permissive.
- (d) Words used in the present tense shall include the future and words used in the singular number shall include the plural and the plural the singular, unless the context clearly indicates the contrary.
- (e) The word “person” includes an individual, a corporation, a partnership, an incorporated association, or any other legal or similar entity.
- (f) The conjunction “and” indicates that all the connected terms, conditions, provisions, or events shall apply.
- (g) The conjunctions “or” and “and/or” indicate that the connected items, conditions, provisions, or events may apply singly or in any combination.
- (h) The use of “either ... or” indicates that the connected items, conditions, provisions, or events shall apply singly and not in combination.
- (i) The word “includes” or “including” and the phrase “such as” shall not limit a term to the specific example or examples given but are intended to extend its meaning to all other instances or circumstances of like kind or character.
- (j) The section and paragraph headings and enumerations used in this chapter are included solely for convenience and shall not affect the interpretation of this chapter.

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Sec. 157.08 Definitions.

As used in this chapter, the following terms shall have the meaning set forth below.

Administrator means the County Manager for Pike County, or the County Manager's designee, who is hereby charged with implementation and enforcement of this chapter.

Affordable housing means any dwelling unit intended for permanent or long-term occupancy that is available to families that have a household income, excluding any governmental housing subsidies, at or below 60 percent of the median income for all households living in Pike County. See also the definition of "workforce housing" and "family" below.

Annual CIE update means the annual reporting requirement to the department of community affairs that includes a financial report for the last completed fiscal year and an update to the community work program showing for the current year plus the next four years, in accordance with the *Development Impact Fee Compliance Requirements* of the department of community affairs.

Board of commissioners means the board of commissioners of Pike County, Georgia.

Building permit means the document issued by the county authorizing the construction, installation, alteration of, addition to, or change of occupancy or use of a building or structure. As used in this chapter, the term shall not include permits required for remodeling, rehabilitation, repairs, or other improvements to an existing structure provided there is no increase in the demand or need placed on public facilities as defined herein.

Capital improvement means an improvement with a useful life of ten years or more, by new construction or other action, which increases the service capacity of a public facility.

Capital improvements element means a component of the county's comprehensive plan that sets out projected needs for system improvements during the planning horizon established therein, a schedule of capital improvements that will meet the anticipated need for system improvements, and a description of anticipated funding sources for each required improvement, as most recently adopted or amended by the board of commissioners. By extension, references in this chapter to the "capital improvements element" include reports and studies prepared for the county leading to the final adopted capital improvements element.

Certificate of completion means a certificate issued by the county that serves as confirmation that a building or structure has been constructed according to approved plans and specifications and complies with the building code and any other applicable regulations.

Certificate of occupancy means a certificate issued by the county authorizing the occupancy of a new building or a change to the occupancy, nature or use of a building or part of a building.

Change in use means a situation in which the prior land use category of a building or land is changed to a different land use category as such land uses are listed on the Impact Fee Schedule attached hereto as Attachment A.

Commencement of construction, for private development, means initiation of physical construction activities as authorized by a development or building permit and leading to completion of a foundation inspection or other initial inspection and approval by a public official charged with

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such duties; and for public projects, means expenditure or encumbrance of any funds, whether they be development impact fee funds or not, for a public facilities project, or advertising of bids to undertake a public facilities project.

Completion of construction means the issuance of the final certificate of occupancy by the appropriate county official. The date of completion is the date on which such certificate is issued.

Community work program means the component of the comprehensive plan's capital improvements element that lays out the specific activities the county plans to undertake during the five years following adoption of the capital improvements element.

Comprehensive plan means the plan or planning elements as adopted or amended in accord with O.C.G.A. 50-8-1 *et seq.* and the applicable *Minimum Standards and Procedures for Local Comprehensive Planning* as adopted by the department of community affairs.

County means Pike County, a legal subdivision of the state of Georgia. The term "the county" means the board of commissioners or any of its departments or officials, as appropriate to the context.

Day means a calendar day, unless otherwise specifically identified as a "work" day or other designation when used in the text.

Department of community affairs means the Department of Community Affairs of the State of Georgia.

Developer means any person or legal entity undertaking development.

Development means any action which creates demand on or need for public facilities, as defined herein, and includes any construction or expansion of a building, structure, or use; any change in use of land, a building, or structure; or the connection of any building or structure to a public utility.

Development activity: see "Development".

Development approval means any written authorization, such as issuance of a building permit, approval for grading or site development, or any other form of official action required by local law or regulation prior to the commencement of construction.

Development impact fee means the payment of money imposed upon and paid by new development as a condition of development approval as its proportionate share of the cost of system improvements needed to serve it.

Development impact fee assessment means the determination of the amount of an impact fee due for issuance of a particular building permit.

Development impact fee collection means the receipt by the county of the amount due for an impact fee assessed for a particular building permit.

Dwelling unit means one room or rooms connected together, constituting a separate, independent housekeeping establishment for occupancy by one family, and physically separated from other rooms or dwelling units which may be in the same structure, and containing independent cooking, sleeping and sanitary facilities. A dwelling unit may be a single-family detached home, a

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townhouse, a unit in a duplex, an apartment or condominium in a multi-family structure, or any other type of domicile intended for long-term human occupancy.

Encumber means to legally obligate by contract or otherwise commit to use by appropriation or other official act of the board of commissioners.

Excess capacity means that portion of the capacity of a public facility or system of public facilities which is beyond that necessary to provide adequate service to existing development at the adopted level-of-service standard.

Facilities means buildings and other structures, parking and other access improvements, vehicles, and equipment, each of which have an expected life under normal usage of 10 years or more.

Family means one or more persons related by blood, marriage, or adoption, consisting of spouse, children, grandchildren, parents, or grandparents, or who requires medical attention, guardianship, or assistance due to disability, occupying the premises and living as a single nonprofit housekeeping unit as distinguished from a group occupying a boarding or lodging house, hotel, club, or similar dwelling for group use.

Fee assessment: see "Development impact fee assessment".

Fee collection: see "Development impact fee collection".

Fee payor means that person or entity who pays a development impact fee, or his or her legal successor in interest, when the right or entitlement to any refund of previously paid development impact fees which is required by this chapter has been expressly transferred or assigned to the successor in interest. In the absence of an express transfer or assignment of the right or entitlement to any refund of previously paid development impact fees, the right or entitlement shall be deemed "not to run with the land."

Floor area means the sum of the gross floor area for each of the several stories under roof, measured from the exterior limits or faces of a building or structure. The floor area of a single-family dwelling shall not include an attic used strictly for storage and not habitation.

Individual assessment determination means a finding by the administrator that an individual assessment study does or does not meet the requirements for such a study as established by this chapter or, if the requirements are met, the fee calculated therefrom.

Individual assessment study means the engineering, financial, or economic documentation prepared by a fee payor or applicant to allow individual determination of a development impact fee other than by use of the applicable fee schedule.

Level of service means a measure of the relationship between service capacity and service demand for specified public facilities as established by the county in terms of demand to capacity ratios or the comfort and convenience of use or service of such public facilities, or both.

Person means any individual, partnership, firm, association, joint venture, public or private corporation, trust, estate, council, board, public or private institution, utility, cooperative, city, county or other political subdivision of the State of Georgia, any interstate body or any other legal entity.

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Present value means the current value of past, present, or future payments, contributions, or dedications of goods, services, materials, construction, or money, as calculated using accepted methods of financial analysis acceptable to the administrator, for determination of “present value.”

Project means a particular development on an identified parcel of land. With regard to land development, a project may be identified as those construction activities authorized collectively by a building permit or other development approval, or for an interrelated collection of buildings and common public facilities such as a residential subdivision or an office park.

Project improvements means site specific improvements and facilities that are planned, designed, or built to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project only, and are not “system” improvements. The character of the improvement shall control a determination of whether an improvement is a “project” improvement or a “system” improvement, and the physical location of the improvement on-site or off-site shall not be considered determinative of whether an improvement is a “project” improvement or a “system” improvement. If an improvement or facility provides or will provide more than incidental service or facility capacity to persons other than users or occupants of a particular project, the improvement or facility is a system improvement and shall not be considered a project improvement. A project improvement may provide no more than incidental service or facility capacity to persons other than users or occupants of the particular project they serve. No improvement or facility included in a plan for public facilities and approved for public funding by the county shall be considered a project improvement.

Property owner means that person or entity that holds legal title to property.

Proportionate share means that portion of the cost of system improvements which is reasonably and fairly related to the service demands and needs of a project.

Public facilities, as used in this chapter, means (a) parks, open space, and recreation areas and related facilities; (b) animal control facilities; (c) fire protection facilities; (d) emergency medical services (EMS) facilities; (d) emergency communications facilities; (e) law enforcement facilities, (which includes the sheriff’s office and the county jail), (f) roads, streets, and bridges, including rights of way, traffic signals, landscaping, road surfacing (such as paved or dirt), and any other components of streets, roads and highways such as traffic islands, sidewalks, bike lanes and landscaping; and (g) Library facilities.

Regional commission means the Two Rivers Regional Commission of Georgia.

Service area means a geographic area delineated by the county, in which a defined set of public facilities provide or are proposed to provide service to existing or future development.

Successor in interest means a person or legal entity to whom a previous person or legal entity has transferred their ownership or other controlling interest in a property.

System improvements means capital improvements that are public facilities designed to provide service to more than one project or to the county at large, in contrast to “project” improvements.

System improvement costs means costs incurred to provide additional public facilities capacity to serve new growth and development for planning, design and construction, land acquisition, land improvement, design, and engineering related thereto, including the cost of constructing or

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reconstructing system improvements or facility expansions. System improvement costs include but are not limited to the construction contract price, surveying and engineering fees, related land acquisition costs (including land purchases, court awards and costs, attorneys' fees, and expert witness fees); expenses incurred for qualified staff or any qualified engineer, planner, architect, landscape architect, or financial consultant for preparing or updating the Capital Improvements Element; and administrative costs, provided that such administrative costs shall not exceed three percent of the total amount of the costs. Projected interest charges and other finance costs may be included if the impact fees are to be used for the payment of principal and interest on bonds, notes, or other financial obligations issued by or on behalf of the county to finance the Capital Improvements Element. System improvement costs do not include routine and periodic maintenance expenditures, personnel training, and other operating costs.

Unit of development means the standard incremental measure of land development activity for a specific type of land use upon which the rate of demand for public service and facilities is based, such as a dwelling unit, square foot of floor area, motel room, etc.

Unused or excess impact fee means any individual impact fee payment from which no amount of money or only a portion thereof has been encumbered or expended according to the requirements of this chapter.

Workforce housing means any dwelling unit intended for permanent or long-term occupancy that is available to families that have a household income, excluding any governmental housing subsidies, higher than 60 percent and up to 120 percent of the median income for all households living in Pike County. See also the definitions of "affordable housing" and "family", above.

Sec. 157.09 Imposition of Development Impact Fees.

Any person who, after the effective date of this chapter, engages in development shall pay a development impact fee in the manner and amount set forth in this chapter.

Sec. 157.10 Construction not subject to impact fees.

- (a) The following projects and construction activities do not constitute "development" as defined in this chapter, and are therefore not subject to the imposition of impact fees:
 - (1) Rebuilding no more than the same number of units of development (as defined in this chapter) that were removed by demolition, or destroyed by fire or other catastrophe, on the same lot or property.
 - (2) Remodeling or repairing a structure that does not result in an increase in the number of units of development.
 - (3) Replacing a dwelling unit or units with the same or fewer number of dwelling units on the same lot or property.
 - (4) Placing or replacing a manufactured home in a manufactured home park on a prepared manufactured home pad in existence and operation prior to the effective date of this chapter.

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- (5) Placing a temporary transportable construction office or temporary transportable sales office on a lot during the period of construction or build-out of a development project.
 - (6) Constructing an addition to or expansion of a dwelling unit that may increase the floor area or number of rooms but does not increase the number of dwelling units.
 - (7) Constructing an addition to or expansion of an existing commercial or industrial development that does not increase the total square footage on the property by 20 percent or more. Additions which exceed 2000 square feet shall not be exempt from the imposition of an impact fee
 - (8) Adding uses that are typically accessory to residential uses and intended for the personal use of the residents, including but not limited to a deck or patio, detached garage or utility shed, satellite antenna, pet enclosure, private recreational facilities such as a swimming pool or tennis court, and detached guest quarters and garage apartment meeting all other requirements of the County Code
 - (9) Constructing accessory uses to principal commercial or industrial buildings that do not increase the total square footage on the property by 20% or more. Each accessory building which exceeds 2000 square feet shall not be exempt from the imposition of an impact fee.
- (b) A person claiming to be not subject to impact fees under this section shall submit to the administrator information and documentation sufficient to permit the administrator to determine whether such claim is correct.

Sec. 157.11 Grandfathered projects.

- (a) *Work prior to amendments to this chapter.* Notwithstanding any other provision of this chapter, work for which a valid building permit has been issued prior to any amendment to this chapter shall not be subject to any increase in fees as may be established by said amendment and may proceed upon payment of impact fees otherwise in effect.
- (1) Said work shall be commenced, pursued, and completed within the time established by the building permit. Work shall be considered having commenced on the date of the first required inspection as determined by the county's building official.
 - (2) Work for which a valid permit has been issued shall continue with this status until the permit expires, at which time the renewal of the permit or the issuance of a new permit for the same work or additional work on the same property shall incur the applicable impact fee increase (if any) over the amount previously paid.

Sec. 157.12 Method of calculation.

- (a) Any development impact fee imposed pursuant to this chapter shall not exceed a project's proportionate share of the cost of system improvements and shall be calculated on the basis

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of levels of service for public facilities that are the same for existing development as for new growth and development.

- (b) Notwithstanding anything to the contrary in this chapter, the calculation of impact fees shall be net of credits for the present value of ad valorem taxes or other revenues as established in the capital improvements element, and which:
 - (1) are reasonably expected to be generated by new growth and development; and
 - (2) are reasonably expected based on historical funding patterns to be made available to pay for system improvements of the same category for which an impact fee is imposed.
- (c) The method of calculating impact fees for public facilities under this chapter shall be maintained for public inspection as a part of the official records of the county, and may be amended from time to time by official act of the board of commissioners.
- (d) In addition to the cost of new or expanded system improvements needed to be built to serve new development, the cost basis of a development impact fee may also include the proportionate cost of existing system improvements to the extent that such public facilities have excess service capacity and new development will be served by such facilities, as established in the capital improvements element.
- (e) Development impact fees shall be based on actual system improvement costs or reasonable estimates of such costs, as set forth in the capital improvements element.

Sec. 157.13 Fee assessment and payment.

- (a) Payment of a development impact fee pursuant to the fee schedule attached hereto and incorporated herein as Attachment A, shall constitute full and complete payment of the project's proportionate share of system improvements as individually levied by the county, and shall be deemed to be in compliance with the requirements of this chapter.
- (b) When a land development activity for which an application for a building permit has been made includes two or more buildings, structures, or other land uses in any combination, including two or more uses within a building or structure (other than a shopping center, shopping plaza, or strip retail center), the total development impact fee shall be the sum of the fees for each and every building, structure, or use, including each and every use within a building or structure.
- (c) New shopping centers, shopping plazas, and strip retail centers shall be assessed a single impact fee, in accordance with Attachment A, as a single use without regard to its individual tenants.
 - (1) Future businesses or other uses that replace previous businesses or other uses in the original shopping center building shall not be assessed individual impact fees.
 - (2) Any new building on the same property as the original shopping center building shall be assessed an impact fee based on its proposed use. This applies to expansion of the original shopping center building, which will be assessed an impact fee based on the floor area of the expansion and its intended use.

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- (d) If an applicant contends that the land use category of the proposed development is not shown on the fee schedule or fits within a different land use category, then:
 - (1) The administrator in his or her sole discretion shall decide as to the appropriate land use category and the appropriate development impact fee.
 - (2) In making such determination, the administrator may require additional information from the applicant to form a logical fee determination relative to the land use categories shown on the adopted fee schedule (Attachment A hereto).
 - (3) If the land use of the proposed development is not similar to a land use category shown on the adopted fee schedule, then an appropriate fee may be determined by the administrator as an individual assessment in accordance with the individual assessment determinations section of this article; or, a new category may be added by the administrator and an appropriate fee established under the county's current impact fee methodology, subject to annual confirmation by the board of commissioners.
 - (4) Appeals from the decision of the administrator shall be made to the board of commissioners in accordance with the administrative appeals section of this chapter.

Sec. 157.14 Timing of assessment and payment.

- (a) Development impact fees shall be assessed at the time of application for a building permit and shall be collected based on the use of the building determined at that time.
- (b) For projects not involving issuance of a building permit, all development impact fees shall be collected at the time of approval of the development permit or such other authorization to commence construction or to commence use of a property, whichever is earliest.
- (c) If the final use of a building cannot be determined at the time of the initial building permit, the administrator shall have the authority to assess a development impact fee based on the most likely use of the building. If the final use of the building differs from the use upon which the original impact fee was assessed, the administrator shall adjust the fee in accordance with the following:
 - (1) Prior to the completion of the project, and as a condition to the issuance of a certificate of occupancy, the developer shall certify in writing to the administrator the actual land use or uses of the project and shall present an architect's certificate of the actual gross square footage of floor area attributable to each use.
 - (2) In the event that the actual land use or uses and/or the actual gross square footage applicable to the actual land use or uses differs from that originally certified, and in the event that the impact fee applicable to the actual land use or uses and/or gross square footage exceeds the impact fee previously paid, the developer shall be required to pay the amount of the excess as a condition to the issuance of a certificate of occupancy.
 - (3) The amount of the excess shall be based upon the impact fee schedule in effect on the date the certificate of occupancy is issued.

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- (4) If the actual gross square footage constructed after the issuance of the building permit is less than the amount originally certified, the developer shall be entitled to a refund of the excess portion of the fee already paid or may carry the excess portion forward as a credit against future impact fees in accordance with the credit provisions of this chapter.
- (d) Notwithstanding any other provision of this chapter to the contrary, any future change in land use that requires a higher impact fee than the previous impact fee shall result in the assessment of such additional fee to cover the difference. Future changes in impact fees may result from a change in the land use category of the occupant of the building or property, the expansion of a building or use on a property that results in an increase in the units of development (as defined herein), the adoption of a new impact fee schedule by the board of commissioners, or the subsequent discovery of facts unknown or misrepresented at the time of the original fee assessment by the county.

Sec. 157.15 Individual assessment determinations.

An individual assessment of development impact fees for a particular property or proposed use may be established as follows:

- (a) An applicant for development approval or in the discretion of the administrator with the consent of the applicant, may petition for an individual assessment determination of development impact fees due for their project in lieu of the fee established on the fee schedule attached hereto and incorporated herein as Attachment A.
- (b) In the event that an applicant elects an individual assessment, the applicant shall submit an individual assessment study. The individual assessment study shall:
 - (1) Be based on actual, relevant, and credible information from an accepted standard source of engineering or planning data; or,
 - (2) Be based on actual, relevant, and credible studies or surveys of facility demand conducted in the county or its region, carried out by qualified engineers or planners pursuant to accepted methodology; and
 - (3) Provide any other written specification as may be reasonably required by the administrator to substantiate the individual assessment; and
 - (4) Be consistent with the purpose of this chapter and its concept of proportionate share of costs of public facilities costs.
- (c) The applicant shall provide any other written specifications as may be reasonably required by the administrator to substantiate the individual assessment determination.
- (d) The administrator in his or her sole discretion shall determine whether the content of an individual assessment study satisfies the requirements of the preceding paragraph (b). A negative determination by the administrator may be appealed to the board of commissioners in accordance with the administrative appeals section of this chapter.

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- (e) Any fee approved as an individual assessment determination shall have standing for 180 days following the date of approval. Payment of such an approved individual assessment determination shall constitute full and complete payment of the project's proportionate share of system improvements as individually levied by the county and shall be deemed to be in compliance with the requirements of this chapter.

Sec. 157.16 Hardship Application.

For proposed single family detached houses, the required impact fee may be waived upon approval of a hardship application by the Board of Commissioners.

- (a) At the time of the building permit application, the hardship application shall be submitted to the Administrator, and shall then be forwarded to the Board of Commissioners for consideration at the Board's next regularly scheduled meeting. In order to successfully have the impact fee waived, the applicant must satisfactorily document at least one of the following criteria to the Board, and that the presence of such criteria shall be exacerbated by the payment of a residential impact fee for a proposed home:
 - (1) A mental, physical, or medical disability;
 - (2) A financial hardship resulting from such occurrences as the loss of employment, extraordinary medical expenses (or that are incidental to the loss of spouse or supporting family member), divorce, personal bankruptcy, or foreclosure. A financial affidavit shall be required as part of the supporting documentation.
- (b) It is recognized that the cost of system improvements otherwise foregone through approval of a hardship application of any impact fee must be funded through revenue sources other than impact fees. As part of the annual budgeting process, adequate funds shall be identified and transferred to the impact fee fund accounts equal to the amount of all hardship applications granted by the board of commissioners during the preceding year.

Sec. 157.17 Fee certification.

Upon application to the administrator, a property owner or developer may receive a certification of the development impact fee schedule attached hereto and incorporated herein as Attachment A or a certified fee for a particular project, as applicable. Such certified schedule or individual fee determination for a particular project shall establish the development impact fee due for a period of 180 days from the date of certification, even if new or revised rate schedules are adopted in the interim.

- (a) The administrator shall provide an applicant with a written certification of the impact fee schedule or an individual fee determination within five working days after the administrator's receipt of a completed application. The fee schedule or individual fee determination certified by the administrator shall establish the impact fee schedule for the proposed development activity or the total impact fee for the proposed development activity, as applicable, for a period of 180 days immediately following the date of certification.

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- (b) Notwithstanding the issuance of any certification of an individual fee determination, any additions or changes to the proposed development activity different from the development activity identified in the original application for certification shall negate any such certification.

Sec. 157.18 Exemptions.

- (a) The board of commissioners may exempt all or part of a particular development project from development impact fees if the board of commissioners finds that such project is determined to create extraordinary economic development and employment growth or affordable housing.
- (b) The board of commissioners may at its discretion create a process for granting a reduction in the impact fee for certain business development projects upon the determination and relative to the extent that the project represents extraordinary economic development and employment growth, or that the affordability of housing (including “workforce” housing) may be increased, in accordance with adopted exemption criteria.
- (c) Such exemption criteria shall be adopted by the board of commissioners if, and when, it deems that such exemptions are warranted and would be of benefit to the entire county, its business community, and its residents.
- (d) It is recognized that the cost of system improvements otherwise foregone through exemption of any impact fee must be funded through revenue sources other than impact fees. As part of the annual budgeting process, adequate funds shall be identified and transferred to the impact fee fund accounts equal to the amount of all exemptions granted by the board of commissioners during the preceding year.
- (e) In the absence of adopted applicable exemption criteria for either extraordinary economic development and employment growth or for affordable housing, no applicable exemption shall be approved.

Sec. 157.19 Maintenance of funds.

The county shall comply with all applicable accounting requirements of O.C.G.A. 36-71-8, which include the following:

- (a) All development impact fee funds collected for future expenditure on construction or expansion of facilities pursuant to this chapter shall be maintained in one or more interest-bearing accounts until expended. Restrictions on the investment of development impact fee funds shall be the same that apply to investment of all such funds generally.
- (b) Separate accounting records shall be maintained for each category of system improvements and for administration and capital improvement element preparation fees collected.
- (c) Interest earned on development fees shall be considered funds of the account on which it is earned, and shall be subject to all restrictions placed on the use of development impact fees under this chapter. Interest earned each fiscal year shall be allocated to each category

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of system improvements and the administration accounts in proportion to the impact fees collected.

Sec. 157.20 Expenditures; restrictions.

- (a) Expenditures from the impact fee account for a particular public facility category shall be made only for projects that are eligible for that category.
- (b) Expenditures from the impact fee account for a particular public facility category shall be made only for projects that are listed for that category in the most recently adopted capital improvements element.
 - (1) Such expenditures for a specific project may be based on the amount of the actual cost of the project, but such shall not exceed the impact fee eligibility limits described in paragraph (b)(2) below.
 - (2) Such expenditures may not exceed the percentage of impact fee eligibility established for such project in the capital improvements element.
 - (3) Expenditures for projects not listed in the capital improvements element may be made only after they have been included in the capital improvements element by amendment adopted by the board of commissioners.
- (c) Notwithstanding anything to the contrary in this chapter, the following shall be considered general revenue of the county, and may be expended accordingly:
 - (1) Impact fees collected to recover the present value of excess capacity in existing system improvements;
 - (2) Any portion of an impact fee collected as a repayment for expenditures previously made by the county for system improvements intended to be funded by such impact fee; and,
 - (3) Any portion of an impact fee collected for administration of the impact fee program, and such additional amount assessed for repayment of the cost of preparing the capital improvements element or the required annual reports that are submitted to the regional commission for review by the Georgia Department of Community Affairs.

Sec. 157.21 Annual report.

- (a) As required by the department of community affairs, the administrator shall prepare an annual report that includes a financial report based on the most recently adopted annual audit describing the amount of any development impact fees collected, encumbered, and used during such fiscal year by category of public facility.
- (b) Such annual report shall also include an update of the community work program of the comprehensive plan.
- (c) The financial report and community work program constitute the “annual CIE update”, which is further described under sec. 157.36 of this chapter.

Sec. 157.22 Credits; restrictions.

When eligible, feepayors shall be entitled to a credit against impact fees otherwise due and owing under the circumstances and in the manner set forth in this section.

- (a) Except as provided in the following paragraph (b), no credit shall be given for construction, contribution, or dedication of any system improvement or funds for system improvements made before the effective date of this chapter.
- (b) If the value of any construction, dedication of land, or contribution of money made by a developer (or his or her predecessor in title or interest) prior to the effective date of this chapter for system improvements that are included for impact fee funding in the capital improvements element, is greater than the impact fee that would otherwise have been paid for the project, then the developer shall be entitled to a credit for such excess construction, dedication, or funding. Notwithstanding anything to the contrary in this chapter, any credit due under this section shall not constitute a liability of the county, and shall accrue to the developer to the extent of impact fees assessed for new development for the same category of system improvements.
- (c) In no event shall credit be given for project improvements, as defined in this chapter, or for system improvements not included for impact fee funding in the most recently adopted capital improvements element.

Sec. 157.23 Granting of credits for system improvements.

- (a) Credit shall be given for the present value of any construction of improvements, contribution or dedication of land, or payment of money by a developer or his or her predecessor in title or interest for system improvements of the same public facilities category for which a development impact fee is imposed, provided that:
 - (1) The system improvement is included for impact fee funding in the capital improvements element;
 - (2) The amount of the credit does not exceed the portion of the system improvement's cost that is eligible for impact fee funding, as shown in the capital improvements element; and,
 - (3) The board of commissioners shall have explicitly approved said improvement, contribution, dedication, or payment and the value thereof prior to its construction, dedication, or transfer.
- (b) The credit allowed pursuant to this section shall not exceed the impact fee due for any particular public facilities category for which a development impact fee is imposed, unless a greater credit is authorized under a private contractual agreement executed under the provisions of this article.
 - (1) Any credit amount more than the impact fee due for any particular public facilities category may be carried over and applied to the impact fee due in the same public

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facilities category for another development by the developer, or to a successor in interest, within the county.

- (2) To qualify as a “successor in interest” for entitlement to a credit, notice must have been given to the administrator of a legal transfer or assignment of the right of entitlement to the credit, including the name, mailing address, and written, notarized authorization of the grantor and the name and mailing address of the grantee.

Sec. 157.24 Guidelines for credit valuation.

Credits shall be valued using the following guidelines:

- (a) For the construction of any system improvements by a developer (as defined in this chapter) or his or her predecessor in title or interest and accepted by the county, the developer must present evidence satisfactory to the administrator of the original cost of the improvement, from which present value may be calculated.
- (b) For any contribution or dedication of land for system improvements by a developer or his or her predecessor in title or interest and accepted by the county, the original value of the land shall be the same as that attributed to the property by the validated tax appraisal at the time of dedication, from which present value may be calculated.
- (c) For any contribution of capital equipment that qualifies as a system improvement by a developer or his or her predecessor in title or interest and accepted by the county, the value shall be the original cost to the developer of the capital equipment or the cost that the county would normally pay for such equipment, whichever is less.
- (d) For any contribution of money for system improvements from a developer or his or her predecessor in title or interest accepted by the county, the original value of the money shall be the same as that at the time of contribution, from which present value may be calculated.
- (e) In making a present value calculation, the discount rate used shall be the net of the interest rate being earned on the county’s impact fee funds, less average annual inflation, or such other discount rate as the board of commissioners in its sole discretion may deem appropriate. The average inflation rate shall be that for the Consumer Price Index (the CPI) for the cost of money, or the average rate reported by the Engineering News Record for construction in general (the CCI) or building construction specifically (the BCI), as appropriate.

Sec. 157.25 Credits; application.

- (a) Credits shall be given only upon written application of the developer to the administrator. A developer must present written evidence satisfactory to the administrator at or before the time of development impact fee assessment.
- (b) The administrator, in his or her sole discretion, shall review all applications for credits and make determinations regarding the allowance of any claimed credit, and the value of such allowed credit.

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- (c) Any credit approved by the administrator shall be acknowledged in writing by the administrator and calculated at the time of impact fee assessment.
- (d) Appeals from the decision of the administrator shall be made to the board of commissioners in accordance with the Administrative Appeals section of this chapter.

Sec. 157.26 Credits; abandoned building permits.

- (a) In the event that an impact fee is paid but the building permit is abandoned, credit shall be given for the present value of the impact fee against future impact fees for the same parcel of land, upon submission of adequate evidence to the administrator that an impact fee was received by the county, the amount paid, and that the building permit was abandoned.
- (b) A building permit shall be deemed abandoned if no construction has been commenced prior to the expiration of the building permit, or construction had begun but a certificate of completion or a certificate of occupancy (as applicable) had not been issued by the county prior to the expiration of the building permit and such permit had not been renewed.

Sec. 157.27 Credits; change in use.

Credits shall be given for a change in use of a current legal use in a legally occupiable building, whether it paid an impact fee or predates the county's collection of impact fees. In this instance, credits shall be determined in accordance with the following:

- (a) Using the current adopted fee schedule, the administrator shall calculate the impact fee for the current use and for the proposed new use.
 - (1) If the amount of the impact fee for the new use is greater than that that for the current use, the impact fee owed by the feepayor shall be reduced by the difference between the two fees. This difference is the credit and shall be charged as the amount of the impact fee owed.
 - (2) If the amount of the impact fee for the current use is greater than that for the proposed new use, no impact fee shall be charged, and no refunds shall be made to the feepayor.
- (b) No credit shall apply if the existing principal building on the property was not habitable on or after the effective date of this chapter; or, if the property has no principal buildings or use, is an agricultural use, or is a use for which impact fees otherwise are not assessed.

Sec. 157.28 Refunds: Eligibility for a refund.

- (a) Upon the written request of a feepayor regarding a property on which a development impact fee has been paid, the development impact fee shall be refunded if:
 - (1) capacity is available in the public facilities for which the fee was collected but service is permanently denied; or,
 - (2) the development impact fee has not been encumbered or construction has not been commenced within six years after the date the fee was collected.

- (b) In determining whether development impact fees have been encumbered, development impact fees shall be considered encumbered on a first-in, first-out (FIFO) basis. In addition, impact fees may be encumbered by the board of commissioners through adoption of the annual CIE update each year.

Sec. 157.29 Notice of entitlement to a refund.

When the right to a refund exists due to a failure to spend or encumber the development impact fees, the administrator shall provide written notice of entitlement to a refund to the feepayor who paid the development impact fee at the address shown on the application for development approval or to a successor in interest who has given adequate notice to the administrator of a legal transfer or assignment of the right to entitlement to a refund and who has provided a mailing address. Such notice shall also be published in a newspaper of general circulation in the county within 30 days after the expiration of the six-year period after the date that the development impact fee was collected and shall contain a heading "Notice of Entitlement to Development Impact Fee Refund." No refund shall be made for a period of 30 days from the date of said publication.

Sec. 157.30 Filing a request for a refund.

A request for a refund shall be made in writing to the administrator within one year of the time the refund becomes payable or within one year of publication of the notice of entitlement to a refund, whichever is later. Failure to make a claim for a refund within said time period shall result in a waiver of all claims to said funds.

Sec. 157.31 Payment of refunds.

- (a) All refunds shall be made to the feepayor within 60 days after it is determined by the administrator that a sufficient proof of claim for refund has been made, but no sooner than 30 days after publication of the notice of entitlement to the refund.
- (b) A refund shall include a refund of a pro rata share of interest actually earned on the unused or excess impact fee collected.
- (c) In no event shall a feepayor be entitled to a refund for impact fees assessed and paid to recover the cost of excess capacity in existing system improvements, for any portion of an impact fee collected as a repayment for expenditures made by the county for system improvements intended to be funded by such impact fee, or for that portion of the fee payment that was assessed for administration of the impact fee chapter or for recovery of the cost of preparation of the capital improvements element.

Sec. 157.32 Private contractual agreements; authorized.

Nothing in this chapter shall prohibit the voluntary mutual approval of a private contractual agreement between the county and any developer or property owner or group of developers and/or property owners in regard to the construction or installation of system improvements and providing for credits for such system improvement costs incurred, including interproject transfers of credits or

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providing for reimbursement for project improvement costs which are used or shared by more than one development project, provided that:

- (a) The system improvements are included for impact fee funding in the capital improvements element most recently adopted by the board of commissioners; and,
- (b) The amount of any credit granted shall not exceed the portion of the system improvement's cost that is eligible for impact fee funding.

Sec. 157.33 Private contractual agreements; provisions.

A private contractual agreement for system improvements may include, but shall not be limited to, provisions that:

- (a) Modify the estimates of impact on public facilities according to the methods and provisions concerning the calculation of impact fees, provided that any such agreement shall allow the county to assess additional development impact fees after the completion of construction according to the fee schedule set forth in this chapter as Attachment A.
- (b) Permit construction of, dedication of property for, or other in-kind contribution for specific public facilities of the type for which development impact fees would be imposed in lieu of or with a credit against applicable development impact fees.
- (c) Permit a schedule and method of payment appropriate to particular and unique circumstances of a proposed project in lieu of the requirements for payment under this chapter, provided that acceptable security is posted ensuring payment of the development impact fees. Forms of security that may be acceptable include a cash bond, irrevocable letter of credit from a bank authorized to do business within the State of Georgia, a surety bond, or lien or mortgage on lands to be covered by the building permit.
- (d) Permit a credit that exceeds the impact fee due for any particular public facilities category for which a development fee is imposed.

Sec. 157.34 Private contractual agreements; procedure.

- (a) Any private agreement proposed by an applicant pursuant to this chapter shall be submitted to the administrator for review and negotiation, prior to submission to the board of commissioners.
- (b) Any private agreement proposed by an applicant pursuant to this chapter shall be submitted to the administrator reviewed and approved by the county attorney as to form and sufficiency prior to consideration by the board of commissioners.
- (c) Any such agreement must be presented to and approved by the board of commissioners prior to the issuance of the building permit.
- (d) Any such agreement shall be executed or approved by mortgagees, lien holders, or contract purchasers in addition to the landowner, and shall require the applicant to submit such agreement to the clerk of superior court for recording on the deed records.

Sec. 157.35 Amendments to this chapter.

This chapter may be amended from time to time as deemed appropriate or desirable by the Board of Commissioners or as recommended by the Planning and Zoning Board pursuant to their annual review.

- (a) Any such amendment to this chapter, including an amendment to the development impact fee schedule attached hereto as Attachment A, shall follow the procedures for adoption of an amendment under the county's code of ordinances. Any such amendment shall not constitute the "adoption of a development impact fee ordinance" as set out under the Georgia Development Impact Fee Act at O.C.G.A. 36-71-3(a) nor require the creation of a Development Advisory Committee addressed under O.C.G.A. 36-71-5.
- (b) Text amendments to the impact fee ordinance and amendments to the impact fee schedule (regarding the establishment of new land use categories by the Administrator as authorized in this chapter) shall follow the process for text amendments provided in this chapter.
- (c) Interim amendments to the impact fee schedule regarding the establishment of new land use categories by the administrator under the provisions of this chapter are expressly authorized and shall be confirmed by the board of commissioners when this chapter is subsequently amended.

Sec. 157.36 Annual Capital Improvements Element update.

- (a) Once each year, the county shall prepare an "annual CIE update" for submission to the regional commission for regional and state review. The report must include a financial report for the impact fee program based on the latest adopted audit. In addition, the report must update the community work program to maintain, at a minimum, a schedule of system improvements to be undertaken for each of the subsequent five years.
 - (1) The financial report shall include the beginning balances, the impact fees collected in each public facility category, interest earned on the funds on hand, refunds made, funds expended, and the ending balances in each public facility category (such as parks & recreation, roads, etc.).
 - (2) The community work program shall be updated by adding a future year and deleting the past year, such that a total of five years is always shown. Impact fee-funded projects that are anticipated to be undertaken are to be listed individually, with the year of implementation the cost of the project the source of funds, and the department responsible for implementation.
- (b) The community work program portion of the annual CIE update may include changes in funding sources or project costs, or changes in the scheduling of projects. However, new projects not included in the list of impact fee eligible projects contained in the most recently adopted capital improvements element itself cannot be added in the annual CIE Update, unless the capital improvements element is amended in accordance with sec. 9-34 of this article.

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- (c) The annual CIE update is to be submitted to the regional commission for regional and state review, in accordance with the *Development Impact Fee Compliance Requirements* as adopted by the department of community affairs.
- (d) Upon approval of the annual CIE update, it shall be adopted by the board of commissioners and a copy sent to the regional commission with a signed adoption resolution.

Sec. 157.37 Capital improvements element amendment.

- (a) The Board of Commissioners may determine to amend the capital improvements element from time to time.
- (b) Amendments to the capital improvements element shall be prepared and submitted for state and regional review in accordance with the *Development Impact Fee Compliance Requirements* as adopted by the department of community affairs, and shall be required for any change to the capital improvements element that would:
 - (1) Change the list of system improvement projects by adding, deleting, or substantially modifying the projects;
 - (2) Redefine or extend growth projections, land development assumptions, or goals or objectives that would affect system improvements proposed in the capital improvements element;
 - (3) Add new public facility categories for impact fee funding, modify impact fee service areas, or make changes to or add additional system improvement projects;
 - (4) Change service levels established for an existing impact fee service area; or
 - (5) Make any other revisions needed to keep the capital improvements element up to date.

Sec. 157.38 Continuation of CIE validity.

Failure of the board of commissioners to undertake an annual update of, or adopt an amendment to, the capital improvements element shall result in the continued use and application of the latest adopted development impact fee schedule and other data; project listings, including estimated costs, and impact eligibility percentages; and data upon which the level of service standards and impact fee calculations are based. The failure to periodically review such data shall not invalidate this chapter.

Sec. 157.39 Administrative Appeals.

Only applicants or fee payors who have already been assessed an impact fee by the county or who have already received a written determination of individual assessment, refund, or credit amount shall be entitled to an administrative appeal unless otherwise provided by this Ordinance.

Such appeals may address:

- (a) The imposition of an impact fee and/or the amount of an impact fee.

- (b) The entitlement to and/or the amount of credits applicable to an impact fee.
- (c) The entitlement to and/or the amount of a refund of an impact fee.

Sec. 157.40 Administrative Appeals process.

- (a) The aggrieved applicant or feepayor must file a written appeal with the administrator within 30 days of the receipt of written determination of the amount of the development impact fee due, or entitlement to an amount of a refund or credit. Such written appeal shall be of sufficient content to clearly and unequivocally set forth the basis for the appeal and the relief sought.
- (b) Such appeal must be filed in writing shall state the basis for the appeal and the relief sought, and shall include:
 - (1) The name and address of the aggrieved applicant or feepayor;
 - (2) The location of the affected property;
 - (3) A copy of any applicable written decision or determination made by the administrator from which the appeal is taken.
- (c) Within 15 days after receipt of the appeal, the administrator shall make a written decision with respect to the appeal. Such decision shall be of sufficient content to set forth the basis for the determination.
- (d) Appeals from the decision of the administrator shall be made to the board of commissioners within 30 days of receipt by the aggrieved applicant or feepayor of the administrator's decision. Delivery by hand or certified mail to, or posting upon the property, at the address given by the aggrieved applicant or feepayor in the application for relief shall constitute "receipt by the aggrieved applicant or feepayor" under this provision.
- (e) The board of commissioners shall thereafter establish a reasonable date and time for a hearing on the appeal, give written notice thereof to the applicant or feepayor, and decide the issue within a reasonable time following the hearing. Any party making an appeal shall have the right to appear at the hearing to present evidence and may be represented by counsel.

Sec. 157.41 Appeals from board decisions.

- (a) Decisions of the Board of Commissioners concerning impact fee decisions may be appealed as provided by state law.

Sec. 157.42 Payment of impact fee during appeal.

- (a) The filing of an appeal shall not stay the collection of a development impact fee as a condition to the issuance of development approval.

- (b) A developer may pay a development impact fee under protest to obtain a development approval, and by making such payment shall not be estopped from exercising this right of appeal or receiving a refund of any amount deemed to have been collected in excess.

Sec. 157.43 Enforcement authority.

- (a) The enforcement of this chapter shall be the responsibility of the administrator and such personnel as the administrator may designate from time to time.
- (b) The administrator shall have the right to inspect the lands affected by this chapter and shall have the right to issue a written official notice, cease and desist order, or citation for violations, as the administrator in his or her reasonable and sole determination may deem appropriate to the circumstances.
 - (1) Refusal of written notice of violation, cease and desist order, or citation under this chapter shall constitute legal notice of service.
 - (2) The citation shall be in the form of a written official notice issued in person or by certified mail to the owner of the property, or to his or her agent, or to the person performing the work giving rise to such violation. The receipt of a citation shall require that corrective action be taken within thirty (30) days unless otherwise extended at the discretion of the Administrator.
 - (3) The citation shall include reference to, and a copy of, the specific provisions of this chapter that the administrator has determined to be the basis of the violation.
 - (4) The receipt of a citation shall require that corrective action be taken within 30 days unless otherwise extended at the discretion of the administrator.
- (c) If the required corrective action is not taken within the time allowed, the administrator may use any available civil or criminal remedies to secure compliance. Such remedies may include the suspension or revocation of any building permit, withholding the issuance of other development approvals, and/or bringing an action before any court of competent jurisdiction.
- (d) Violations.
 - (1) Knowingly furnishing false information on any matter relating to the administration of this chapter shall constitute an actionable violation.
 - (2) Proceeding with construction of a project that is not consistent with the project's impact fee assessment, such as the use category claimed or units of development indicated, shall constitute an actionable violation.
 - (3) Failure to take corrective action following the receipt of a citation within the time period required shall constitute an actionable violation.
 - (4) A violation of this chapter shall be a misdemeanor punishable according to law, including the general penalty provisions of the county's Code of Ordinances. In addition to or in lieu of criminal prosecution, the board of commissioners shall have the power to sue in law or equity for relief in civil court to enforce this chapter,

PIKE COUNTY DEVELOPMENT IMPACT FEE ORDINANCE

including recourse to such civil and criminal remedies in law and equity as may be necessary to ensure compliance with the provisions of this chapter, including but not limited to injunctive relief to enjoin and restrain any person from violating the provisions of this chapter and to recover such damages as may be incurred by the implementation of specific corrective actions.

Sec. 157.44 Incorporation by reference of Georgia Laws.

It is the intent of the board of commissioners that this chapter comply with the terms and provisions of the Georgia Development Impact Fee Act (O.C.G.A. 36-71-1 et seq.) as amended. To the extent that any provision of this chapter is inconsistent with the provisions of said act, the latter shall control. Furthermore, to the extent that this chapter is silent as to any provision of said act that is otherwise made mandatory by said act, such provision shall control and shall be binding upon the county.

Sec. 157.45 Repeal of conflicting laws.

Any and all ordinances, resolutions, or regulations, or parts thereof, in conflict with this Ordinance are hereby repealed to the extent of such conflict. Where this chapter overlaps with other chapters or regulations adopted by the board of commissioners, whichever imposes the more stringent restrictions shall prevail.

Sec. 157.46 Severability.

If any sentence, clause, part, paragraph, section, or provision of this chapter is declared by a court of competent jurisdiction to be invalid, the validity of the chapter as a whole or any other part hereof shall not be affected.

Sec. 157.47 Effective Date.

This chapter or any amendment thereto shall take effect upon adoption, unless otherwise specified in the motion for adoption.

Any building for which a valid and complete application for a building permit has been received prior to the effective date of this Ordinance may proceed without payment of fees otherwise imposed by this Ordinance provided that:

(a) All fees and development exactions in effect prior to the effective date of this Ordinance shall be or have been paid in full; and

(b) Said construction shall be commenced, pursued and completed within the time established by the building permit, or within one hundred eighty (180) days, whichever is later.

Sec. 157.48 Attachment A: Impact Fee Schedule.

(a) The following tables show the impact fees adopted for the noted land use categories.

PIKE COUNTY DEVELOPMENT IMPACT FEE ORDINANCE

- (b) Impact fee amounts are shown to 4 decimal places on the tables. The fee applicable to a particular building permit will be calculated to 4 places and rounded down to 2 decimal places (cents).

Attachment A: Impact Fee Schedule

Land Use	Library Services	Parks & Recreation	Animal Services	Fire Protection	Emergency Management	Sheriff's Office	Road Improvements	Total Impact Fee*	Unit of Measure*
Residential									
Single-Family Detached Housing	\$ 846,6410	\$ 983,1261	\$ 213,4616	\$ 2,917,2318	\$ 67,6010	\$ 455,2465	\$ 1,278,0637	\$ 6,761,3717	per dwelling
Duplex or Townhouse 1-3 stories	\$ 846,6410	\$ 983,1261	\$ 213,4616	\$ 2,917,2318	\$ 67,6010	\$ 455,2465	\$ 975,8281	\$ 6,459,1361	per dwelling
Multi-Family Low Rise 2-3 stories	\$ 846,6410	\$ 983,1261	\$ 213,4616	\$ 2,917,2318	\$ 67,6010	\$ 455,2465	\$ 913,4835	\$ 6,396,7915	per dwelling
Mid-Rise Multi-Family 4-10 stories	\$ 846,6410	\$ 983,1261	\$ 213,4616	\$ 2,917,2318	\$ 67,6010	\$ 455,2465	\$ 615,3138	\$ 6,098,6219	per dwelling
High-Rise Multi-Family over 10 stories	\$ 846,6410	\$ 983,1261	\$ 213,4616	\$ 2,917,2318	\$ 67,6010	\$ 455,2465	\$ 615,3138	\$ 6,098,6219	per dwelling
Continuing Care Retirement Community	\$ 846,6410	\$ 983,1261	\$ 213,4616	\$ 2,917,2318	\$ 67,6010	\$ 455,2465	\$ 334,7632	\$ 5,818,0713	per dwelling
Recreational Home (2nd home or STR)	\$ 846,6410	\$ 983,1261	\$ 213,4616	\$ 2,917,2318	\$ 67,6010	\$ 455,2465	\$ 481,1374	\$ 5,964,4455	per dwelling
Industrial									
General Light Industrial	\$ -	\$ -	\$ -	\$ 1.78	\$ 0.03	\$ 0.28	\$ 0.65	\$ 2,7411	per square foot
Manufacturing	\$ -	\$ -	\$ -	\$ 2.18	\$ 0.04	\$ 0.34	\$ 0.64	\$ 3,1988	per square foot
Warehousing	\$ -	\$ -	\$ -	\$ 0.39	\$ 0.01	\$ 0.06	\$ 0.23	\$ 0,6889	per square foot
Mini-Warehouse	\$ -	\$ -	\$ -	\$ 0.39	\$ 0.01	\$ 0.06	\$ 0.20	\$ 0,6537	per square foot
High-Cube Warehouse, short term	\$ -	\$ -	\$ -	\$ 0.75	\$ 0.01	\$ 0.12	\$ 0.19	\$ 1,0730	per square foot
High-Cube Warehouse, fulfillment center	\$ -	\$ -	\$ -	\$ 0.75	\$ 0.01	\$ 0.12	\$ 0.25	\$ 1,1275	per square foot
High-Cube Hub Warehouse	\$ -	\$ -	\$ -	\$ 0.79	\$ 0.01	\$ 0.12	\$ 0.63	\$ 1,5509	per square foot
Specialty Trade Contractor	\$ -	\$ -	\$ -	\$ 3.11	\$ 0.05	\$ 0.49	\$ 1.33	\$ 4,9833	per square foot
Lodging									
Hotel or Conference Motel	\$ -	\$ -	\$ -	\$ 641,3863	\$ 10,7896	\$ 100,0911	\$ 1,0829	\$ 753,3499	per room
All Suites Hotel	\$ -	\$ -	\$ -	\$ 1,064,0641	\$ 17,8999	\$ 166,0517	\$ 0,5963	\$ 1,248,6121	per room
Business Hotel	\$ -	\$ -	\$ -	\$ 143,2225	\$ 2,4093	\$ 22,3505	\$ 0,5448	\$ 168,5271	per room
Motel	\$ -	\$ -	\$ -	\$ 153,2088	\$ 2,5773	\$ 23,9089	\$ 0,4540	\$ 180,1490	per room
Recreational									
Movie Theater	\$ -	\$ -	\$ -	\$ 1.63	\$ 0.03	\$ 0.25	\$ 10.58	\$ 12,4964	per square foot
Amusement Park	\$ -	\$ -	\$ -	\$ 2,559,60	\$ 43,06	\$ 399,44	\$ 7,238,75	\$ 10,240,8383	per acre
Soccer Fields	\$ -	\$ -	\$ -	\$ 1,217,45	\$ 20,48	\$ 189,99	\$ 9,667,47	\$ 11,095,3876	per field
Racquet/Tennis Club	\$ -	\$ -	\$ -	\$ 0.55	\$ 0.01	\$ 0.09	\$ 2.94	\$ 3,5836	per square foot
Recreational Community Center	\$ -	\$ -	\$ -	\$ 1.22	\$ 0.02	\$ 0.19	\$ 3.91	\$ 5,3339	per square foot

PIKE COUNTY DEVELOPMENT IMPACT FEE ORDINANCE

Impact Fee Schedule continued

Land Use	Library Services	Parks & Recreation	Animal Services	Fire Protection	Emergency Management	Sheriff's Office	Road Improvements	Total Impact Fee*	Unit of Measure*
<i>Institutional</i>									
Private Elementary School	\$ -	\$ -	\$ -	\$ 0.7094	\$ 0.0133	\$ 0.1232	\$ 0.0929	\$ 1.0188	per square foot
Private Middle School (Junior High)	\$ -	\$ -	\$ -	\$ 0.0290	\$ 0.0005	\$ 0.0045	\$ 0.0034	\$ 0.0374	per square foot
Private High School	\$ -	\$ -	\$ -	\$ 17.4050	\$ 0.2928	\$ 2.7161	\$ 2.0492	\$ 22.4631	per employee
University or College	\$ -	\$ -	\$ -	\$ 10.2335	\$ 0.1722	\$ 1.5970	\$ 1.2049	\$ 13.2075	per employee
Church/Place of Worship	\$ -	\$ -	\$ -	\$ 0.4370	\$ 0.0074	\$ 0.0682	\$ 1.0300	\$ 1.5426	per square foot
Day Care Center	\$ -	\$ -	\$ -	\$ 2.5639	\$ 0.0431	\$ 0.4001	\$ 6.4540	\$ 9.4612	per square foot
Cemetery	\$ -	\$ -	\$ -	\$ 119.9959	\$ 2.0186	\$ 18.7259	\$ 0.8159	\$ 141.5563	per acre
<i>Medical</i>									
Hospital	\$ -	\$ -	\$ -	\$ 3.2885	\$ 0.0553	\$ 0.5132	\$ 1.4597	\$ 5.3167	per square foot
Nursing Home	\$ -	\$ -	\$ -	\$ 2.3475	\$ 0.0395	\$ 0.3663	\$ 0.9148	\$ 3.6681	per square foot
Clinic	\$ -	\$ -	\$ -	\$ 3.1138	\$ 0.0524	\$ 0.4859	\$ 5.0960	\$ 8.7481	per square foot
Veterinary Clinic	\$ -	\$ -	\$ -	\$ 1.9503	\$ 0.0328	\$ 0.3044	\$ 2.9139	\$ 5.2014	per square foot
<i>Office</i>									
General Office Building	\$ -	\$ -	\$ -	\$ 3.7472	\$ 0.0630	\$ 0.5848	\$ 1.4692	\$ 5.8642	per square foot
Small Office Building	\$ -	\$ -	\$ -	\$ 2.1075	\$ 0.0355	\$ 0.3289	\$ 1.9503	\$ 4.4221	per square foot
Corporate Headquarters Building	\$ -	\$ -	\$ -	\$ 3.9617	\$ 0.0666	\$ 0.6182	\$ 1.0775	\$ 5.7240	per square foot
Single-Tenant Office Building	\$ -	\$ -	\$ -	\$ 3.9078	\$ 0.0657	\$ 0.6098	\$ 1.7714	\$ 6.3548	per square foot
Medical-Dental Office Building	\$ -	\$ -	\$ -	\$ 4.7578	\$ 0.0800	\$ 0.7425	\$ 4.8791	\$ 10.4595	per square foot
Office Park	\$ -	\$ -	\$ -	\$ 3.5997	\$ 0.0606	\$ 0.5617	\$ 1.5003	\$ 5.7223	per square foot
Research and Development Center	\$ -	\$ -	\$ -	\$ 3.7847	\$ 0.0637	\$ 0.5906	\$ 1.5017	\$ 5.9407	per square foot
Business Park	\$ -	\$ -	\$ -	\$ 3.5445	\$ 0.0596	\$ 0.5531	\$ 1.6860	\$ 5.8433	per square foot

PIKE COUNTY DEVELOPMENT IMPACT FEE ORDINANCE

Impact Fee Schedule continued

Land Use	Library Services	Parks & Recreation	Animal Services	Fire Protection	Emergency Management	Sheriff's Office	Road Improvements	Total Impact Fee*	Unit of Measure*
Retail									
Building Materials and Lumber Store	\$ -	\$ -	\$ -	\$ 0.7616	\$ 0.0128	\$ 0.1189	\$ 2.3108	\$ 3.2041	per square foot
Free-Standing Discount Superstore	\$ -	\$ -	\$ -	\$ 2.6555	\$ 0.0447	\$ 0.4144	\$ 6.8471	\$ 9.9616	per square foot
Variety Store	\$ -	\$ -	\$ -	\$ 0.7666	\$ 0.0129	\$ 0.1196	\$ 8.6279	\$ 9.5271	per square foot
Free-Standing Discount Store	\$ -	\$ -	\$ -	\$ 2.5177	\$ 0.0424	\$ 0.3929	\$ 7.3011	\$ 10.2540	per square foot
Hardware/Paint Store	\$ -	\$ -	\$ -	\$ 0.3355	\$ 0.0056	\$ 0.0524	\$ 1.0937	\$ 1.4872	per square foot
Nursery (Garden Center)	\$ -	\$ -	\$ -	\$ 3.5910	\$ 0.0604	\$ 0.5604	\$ 9.2297	\$ 13.4415	per square foot
Nursery (Wholesale)	\$ -	\$ -	\$ -	\$ 1.9185	\$ 0.0323	\$ 0.2994	\$ 5.2857	\$ 7.5359	per square foot
Shopping Center	\$ -	\$ -	\$ -	\$ 2.4456	\$ 0.0411	\$ 0.3817	\$ 5.0160	\$ 7.8845	per square foot
Shopping Plaza - No Supermarket <150K	\$ -	\$ -	\$ -	\$ 2.4456	\$ 0.0411	\$ 0.3817	\$ 12.8064	\$ 15.6748	per square foot
Strip Retail Plaza	\$ -	\$ -	\$ -	\$ 2.4456	\$ 0.0411	\$ 0.3817	\$ 7.3797	\$ 10.2481	per square foot
Automobile Sales (New)	\$ -	\$ -	\$ -	\$ 2.8614	\$ 0.0481	\$ 0.4465	\$ 3.7732	\$ 7.1292	per square foot
Automobile Sales Used	\$ -	\$ -	\$ -	\$ 2.4959	\$ 0.0420	\$ 0.3895	\$ 3.6675	\$ 6.5949	per square foot
Recreation Vehicle Sales	\$ -	\$ -	\$ -	\$ 0.7304	\$ 0.0123	\$ 0.1140	\$ 0.6777	\$ 1.5343	per square foot
Auto Parts Store	\$ -	\$ -	\$ -	\$ 1.1051	\$ 0.0186	\$ 0.1725	\$ 7.3960	\$ 8.6921	per square foot
Tire Store	\$ -	\$ -	\$ -	\$ 1.4734	\$ 0.0248	\$ 0.2299	\$ 3.7529	\$ 5.4810	per square foot
Supermarket	\$ -	\$ -	\$ -	\$ 2.4629	\$ 0.0414	\$ 0.3843	\$ 12.7183	\$ 15.6069	per square foot
Discount Club	\$ -	\$ -	\$ -	\$ 1.5174	\$ 0.0255	\$ 0.2368	\$ 5.7547	\$ 7.5344	per square foot
Sporting Goods Superstore	\$ -	\$ -	\$ -	\$ 6.1653	\$ 0.1037	\$ 0.9621	\$ 3.2229	\$ 10.4540	per square foot
Home Improvement Superstore	\$ -	\$ -	\$ -	\$ 6.1653	\$ 0.1037	\$ 0.9621	\$ 4.1662	\$ 11.3973	per square foot
Pharmacy/Drugstore w/drive-through	\$ -	\$ -	\$ -	\$ 1.9224	\$ 0.0323	\$ 0.3000	\$ 14.6916	\$ 16.9463	per square foot
Furniture Store	\$ -	\$ -	\$ -	\$ 0.6635	\$ 0.0112	\$ 0.1035	\$ 0.8538	\$ 1.6321	per square foot
Services									
Drive-in Bank	\$ -	\$ -	\$ -	\$ 3.5293	\$ 0.0594	\$ 0.5508	\$ 13.6006	\$ 17.7401	per square foot
Fast Casual Restaurant	\$ -	\$ -	\$ -	\$ 5.8044	\$ 0.0976	\$ 0.9058	\$ 13.1655	\$ 19.9733	per square foot
Fine Dining Restaurant	\$ -	\$ -	\$ -	\$ 5.8044	\$ 0.0976	\$ 0.9058	\$ 11.3630	\$ 18.1708	per square foot
High-Turnover (Sit-Down) Restaurant	\$ -	\$ -	\$ -	\$ 5.8044	\$ 0.0976	\$ 0.9058	\$ 14.5290	\$ 21.3368	per square foot
Fast-Food Restaurant	\$ -	\$ -	\$ -	\$ 12.0873	\$ 0.2033	\$ 1.8863	\$ 63.3583	\$ 77.5353	per square foot
Quick Lubrication Vehicle Shop	\$ -	\$ -	\$ -	\$ 5.0052	\$ 0.0842	\$ 0.7811	\$ 9.4289	\$ 15.2395	per square foot
Automobile Parts & Service	\$ -	\$ -	\$ -	\$ 1.6703	\$ 0.0281	\$ 0.2607	\$ 2.2498	\$ 4.2089	per square foot
Convenience Store w/gas	\$ -	\$ -	\$ -	\$ 5.0172	\$ 0.0844	\$ 0.7830	\$ 162.9091	\$ 168.7937	per square foot

NOTE: Impact fee amounts are shown to 4 decimal places. The fee applicable to a particular building permit will be calculated to 4 places and rounded down to 2 decimal places (cents). * Note that "Square foot" means square foot of gross building floor area.

PIKE COUNTY BOARD OF COMMISSIONERS

Letter of Engagement for 2028 SPLOST Renewal

SUBJECT:

Consideration of Butler Snow LLP Letter of Engagement for 2028 SPLOST renewal.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	SPLOST Engagement Letter

REVIEWERS:

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

BUTLER | SNOW

July 15, 2026

VIA EMAIL: countymanager@pikecoga.gov

Pike County, Georgia
Attention: Rob Morton, County Manager
PO Box 377
Zebulon, Georgia 30295-0377

Re: Engagement of Butler Snow LLP

Dear Mr. Morton:

We are pleased that you have chosen to engage Butler Snow LLP (“**Butler Snow**” or the “**Firm**”) to provide legal services to Pike County, Georgia (the “**Client**” or “**County**”). The purpose of this letter is to confirm our engagement as counsel and to set forth the terms of Butler Snow’s engagement. This letter and the enclosed Terms of Engagement of Butler Snow LLP shall constitute that agreement.

Client and Scope of Engagement. You have retained Butler Snow to assist you with renewing the County’s current 1% special purpose local option sales tax (“**SPLOST**”). Our work will include preparing the documents necessary to call the March 16, 2027, referendum for renewal of the SPLOST, advising the County regarding applicable legal requirements, and coordinating with County officials and election officials as necessary in connection with the referendum. Any services outside the scope of this engagement will be undertaken only upon mutual written agreement.

In the event a matter occurs outside the scope of this engagement agreement, the Client and the Firm shall negotiate a fee in good faith.

Communication. We will keep you regularly and currently informed of the status of the engagement and will consult with you whenever appropriate. Copies of all correspondence and final documents generated by us will be sent to you. I will serve as your primary contact for any matters regarding our representation.

A rate is determined for each of our lawyers, paralegals, and legal assistants on the basis of that person’s seniority, experience or area of practice, and the geographic location of the office in which that person works. My current hourly rate is \$690. Other attorneys, paralegals, and other non-lawyer personnel in the Firm may also assist when their participation is needed to render the most effective and cost-efficient representation. The time they spend will be billed at their hourly rate in effect at the time the work is performed. Our rates are subject to periodic review and prospective change, and we will reflect any changes in our regular fee billings.

The enclosed Terms of Engagement will govern and control our engagement relationship and are incorporated in this letter by reference. Please review these Terms of Engagement with

T 478.238.1350
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Suite 1225
577 Mulberry Street
Macon, Georgia 31201

BUTLER SNOW LLP

Pike County, Georgia

June 24, 2026

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care and let me know if you have any questions. If you have any objections to any of these terms, please inform me immediately in writing. Unless you inform us otherwise in writing, we will proceed with this representation with the understanding that you have accepted the terms and conditions of the representation set forth herein.

Our attorney-client relationship is one of mutual trust and confidence. We do our best to see to it that our clients are satisfied not only with our services but also with the fees charged for those services. Whenever you have any questions or comments regarding our services or fees, you should contact me or any other attorney in the Firm with whom you are working.

Again, thank you for selecting Butler Snow as your counsel, and we very much look forward to working with you on this matter.

Very truly yours,

BUTLER SNOW LLP

A handwritten signature in blue ink that reads "Butler Snow LLP".

BCS/dd

Enclosure

AGREED TO AND ACCEPTED BY:

PIKE COUNTY, GEORGIA

By: _____

Name: _____

Title: _____

TERMS OF ENGAGEMENT OF BUTLER SNOW LLP

Except as modified in writing, the provisions set forth below in these Terms of Engagement shall apply to the relationship between Butler Snow LLP, a Delaware limited liability partnership (“**Butler Snow**,” the “**Firm**” or “**we**”), and Client (collectively “**you**”, “**your**” or “**Client**”), as identified in the accompanying engagement letter. These Terms of Engagement and the accompanying engagement letter are collectively referred to herein as the “**Agreement**.”

1. Billing and Payment. It is our goal that our bills are easy to understand, simple, and reflect appropriate charges for the value our services provided. Should you have questions about any aspect of your bill, please contact the Firm as soon as possible so that your concerns may be quickly resolved.

Fees and expenses are normally rendered on a monthly basis and are due and payable in full upon receipt unless other arrangements are agreed to in advance.

For public finance and certain real estate matters, the Firm customarily does not submit any statement until the closing unless there is a substantial delay in completing the transaction.

We endeavor to include expenses and other charges in the statement for the month in which they are incurred. On occasion, however, accounting for certain expenses and charges may be delayed, in which case late-posted items will be billed on the next regular statement.

We expect prompt payment, and our experience indicates that prompt billing and prompt payment enhance the working relationship. We reserve the right to (a) postpone or defer providing additional services or to terminate our representation if billed amounts are not paid when due, and (b) charge a late fee at the legal rate of interest on all sums that are not paid within 30 days of delivery of our statement. Any late charges assessed will be added to your statements. You agree that you will promptly review our statements and raise any questions regarding the

amounts and items billed within 30 days of delivery. If you object to only a portion of the charges on a statement, then you agree to pay the remainder of the charges, which partial payment will not constitute a waiver of your objection. In certain matters, we recognize that the timing of the payment may be subject to court approval or consent.

Any overpayments or duplicate payments the Firm receives that cannot be posted to an outstanding bill (“**unapplied payments**”) will be deposited into the Firm’s operating account upon receipt and posted as unapplied cash to the client’s account. These unapplied payments will either be applied to a future bill or refunded to the client, whichever is appropriate.

2. Professional Fees. The Firm will bill you for the services we provide based on the time expended by our personnel, including attorneys, advisors, paralegals, patent agents, and, in certain instances, information technology employees. We record time in increments of tenths (0.1) of an hour. The hourly billing rates of our personnel vary, depending generally upon the experience and capabilities of the attorney, paralegal, or other professional involved, and we adjust these rates from time to time. The Firm typically adjusts its hourly rates on an annual basis, with the new rates becoming effective on January 1. Unless otherwise agreed in writing, or where a statute or court establishes the amount of the fee, we will charge you for services at the hourly rates in effect at the time of the performance of the services.

3. Charges and Ancillary Services. Our statements to our clients are normally rendered on a monthly basis and ordinarily include certain charges other than fees for legal services. These charges may include third-party expenses (such as filing fees, court reporters, and travel) and internal expenses. These charges will be posted to our monthly statements as disbursements when the Firm incurs the cost, and we may defer payment of the cost until after we have received payment from you of our statement. Under certain circumstances, we may ask you to advance anticipated costs or to pay outside vendors directly for their services. Our charges for

these costs and ancillary services are subject to change from time to time. The internal charges will be billed in the following way:

3.1 Reprographics Costs. The Firm charges \$0.15 per page for black and white images (including copies, prints and scans) and \$0.30 per page for color images. Oversize documents (in excess of 11x17) are \$1.00 per page for black and white images and \$4.00 per page for color images. Bates labeling is \$0.03 per page for electronic and \$0.15 per page for manual. Electric data manipulation for reproduction is \$75.00 per hour. Binders are actual cost of the binders plus \$1.00 per comb. When required by size or time constraints of the specific project, reprographics services may be provided by outside vendors and will be charged to clients.

3.2 Data/Audio/Visual Duplication & Reproduction. CD/DVD: \$12.00 for each disc. Portable Media Devices are priced per data storage size.

3.3 Wire Transfers. Outgoing: International is \$50.00 per wire and Domestic is \$25.00 per wire.

3.4 Electronic Retrieval of Court Documents. \$0.40 per document.

3.5 Legal Research. The Firm uses several databases to conduct computer-assisted research. The Firm contracts for the majority of those database services in bulk and for several years in advance. The Firm bills clients at a discount from the vendors' regular rates to third parties where applicable. No charge for basic research. \$50.00 per search for public records, special treatises, briefs, motions, trial court documents, and expert directory databases. Specialized research at actual cost with prior Client approval.

3.6 Overnight and Local Deliveries. Deliveries 0-25 miles one way: \$30.00; over 25 miles one way: \$10.00/hour plus mileage; Service of Subpoenas/Summons: \$35.00 plus delivery. Current standard mileage rate as allowed by the IRS. Overnight package delivery is charged at actual cost per package.

3.7 Postage. Postage charged at actual cost.

3.8 Fax and Long-Distance Phone. \$0.50 per page. Non-domestic and conference calls charged at actual cost.

3.9 Closed File Storage. Upon completion of the representation, we do not charge for the storage of files associated with the representation, except in extraordinary circumstances and only after consultation with you and your agreement. We may, in our discretion, choose to store files electronically rather than by hardcopy. A different policy applies to voluminous electronic data and ancillary electronic files hosted by the Firm, as set forth in Paragraph 3.15.

3.10 Office Supplies. We do not charge for routine quantities of office supplies. You will be charged for substantial and unusual orders of office supplies required for a particular matter. For example, if a litigation (or other) matter requires a large number of notebooks or binders for organizing documents, the cost of such supplies will be charged to you.

3.11 Travel and Subsistence. Travel and subsistence costs include transportation, meals, lodging, and other related expenses. We will bill you for all travel and subsistence costs at our cost, including passing along any direct discount offered by airline carriers, incurred in connection with our representation of you. From time to time additional travel benefits from certain carriers based on volume are received by the Firm; all such benefits are retained by the Firm. If you wish to provide us with written policies or instructions regarding travel expenses or airline use, the Firm will discuss those policies or instructions with you.

3.12 Conference Center and Catering. Charges for costs associated with client meetings and events will be passed on to the client at cost, unless agreed upon prior. This excludes basic client meetings without associated food and beverage services or special costs for conference services.

3.13 Experts and Consultants. If we engage third party experts, consultants, or other professionals on your behalf, you may be expected to sign the engagement letter with that professional and to be responsible for payment directly of all fees, costs,

and expenses of the professional. We will not assume or accept responsibility for paying any expert, consultant, or other professional engaged on your behalf. The invoices of such professionals will be sent to you for payment.

3.14 Other Costs and Third-Party Vendors. Other costs that we incur for your benefit (such as witness or subpoena fees and filing fees) will be billed at our cost. The services provided to you may involve services provided by third parties outside the Firm, such as court reporters, process servers, searching services, title insurance companies, and third-party storage/hosting of electronic data. You are required to pay for these outside services directly, or to reimburse us if we make payment for these services on your behalf.

3.15 Litigation Support Services. Data Room: \$750.00/room; Data Processing: \$100.00/GB per occurrence; Data Storage: \$10.00/GB per month; Document Review & Hosting: \$25.00/GB per month; Review User License Fees: \$80.00/user per month; Minimum Monthly Fee: \$150.00.

4. Retainer Payments. The Firm may have required a retainer or advance payment before working on this matter. Unless otherwise agreed in writing, all retainer amounts shall be held by us until completion of the representation and applied by the Firm to its final statement for the representation; provided, however, that, if any statement remains outstanding and unpaid in whole or in part for more than 60 days, we shall be entitled to apply the retainer amount to pay that invoice and to require that you replenish the retainer amount by making another advance payment to the Firm within 20 days of our request. Your failure to replenish the retainer amount within that time period will give us the right to terminate our representation of you.

The amount of any retainer or advance payment does not in any way represent an estimate of the total charges that may be incurred. We reserve the right, as a condition to providing further services, to require a retainer payment if none has previously been provided and/or an increase in any retainer or advance payment. When our representation ends, we will refund to you any portion of any advance

payment that has not been used by services rendered or payment to third parties made or incurred.

For litigation matters, preparing for and conducting a trial or a hearing is often time- consuming and expensive. Thus, if the matter appears headed for trial or an evidentiary hearing, we may require a retainer payment (or an increase in an existing retainer amount) before our commencement of preparation for the trial or hearing. We will determine the amount of the retainer payment once the trial or hearing appears likely and as soon as possible before the date the matter is set for trial or hearing, based in part upon an estimate of the magnitude of service and expenditures included. If you fail to provide us this retainer payment for a trial or hearing within 15 days after our request, we have the right to terminate our representation of you in accordance with the applicable ethical rules.

5. Trust Account. If we receive funds belonging to you, including retainer payments, that, in our judgment, are large enough to earn a material amount of interest, we will discuss investment options with you. If in our judgment the funds are not large enough or are not to be held long enough to earn material interest, we will place these funds in a pooled trust account, pursuant to local rules, the interest on which is payable to a charitable organization to be used for providing civil legal assistance to low income individuals, improving the administration of justice and promoting such other programs for the benefit of the public approved by the Supreme Court.

6. Estimates Not Binding and No Guarantee of Outcome. No law firm or attorneys, including our Firm and our attorneys, can or will guarantee the outcome of any legal matter or dispute. Thus, although an attorney or attorneys of our Firm may offer an opinion about possible results regarding any matter in which we represent or advise, we do not, and we cannot guarantee any particular result. Moreover, we cannot predict in advance what the total amount of fees will be for our services. Although, for a client's convenience, whenever possible and when requested, we may provide clients with a budget or our best estimate from time to time of fees and/or costs that we anticipate will be

incurred on a particular project, these estimates are subject to unforeseen circumstances and are by their nature inexact. Providing an accurate estimate is usually very difficult, since the size and scope of the project and the extent to which a client may request us to perform services may vary substantially during the course of such representation. As a result, we cannot be bound by a budget or an estimate except to the extent expressly agreed to in writing. By your acceptance of our representation, you acknowledge that the Firm has made no promises about any outcome, and that any opinion offered, or estimated budget provided by the Firm or any of its attorneys will not constitute a guaranty.

7. Cooperation and Communication. To assist effective and efficient pursuit of this engagement, we are looking to you to provide us with the factual information, documents, and other materials you have concerning the engagement, and to keep us informed in that regard if and as you learn and receive more. We also look to you to keep us advised as to your expectations and any concerns you may have regarding our services during the engagement. We wish for and encourage candid and frequent communication between us. We will keep you informed of developments regarding the engagement and will consult with you as we endeavor to assure the timely and appropriate performance and completion of our services. We encourage you to be actively involved in the strategy and tactical management of this engagement. With the forgoing in mind, you have assured us that you are disclosing and will disclose, fully and accurately, what you know and learn that may be pertinent to our services, and that you will cooperate fully with us and to make yourself and others available as needed to assist us.

8. Termination of Representation. We appreciate the opportunity to serve as your attorneys and look forward to a long professional and mutually beneficial relationship; however, in the event the Client becomes dissatisfied with any aspect of our relationship, work, or the fees charged, we encourage the Client to bring such concerns to our attention immediately. It is our belief that most problems can be resolved by a good faith discussion between us.

8.1 Termination by You. You have the right to terminate our services at any time. If you decide to terminate our services, you agree to give us prompt written notice of such termination. Upon our termination, you will remain obligated to pay for all services rendered and costs or expenses paid or incurred on your behalf prior to the date of such termination or that are reasonably necessary thereafter. If we are attorneys of record in any proceeding, you agree to execute and return promptly to us a substitution of attorney or such other document as may be necessary to effect the withdrawal of our appearance on your behalf. Once you give us notice of termination under this subparagraph, we shall have no obligation to provide any further service, including taking any further action on your behalf in any judicial, administrative, or other proceeding.

8.2 Termination by Us. We have the right to withdraw from this representation if, among other things, you fail to honor the terms of our engagement letter and these Terms of Engagement, you fail to make timely payment of any of our statements, you fail to cooperate or to follow our advice on a material matter, or any fact or circumstance occurs that would, in our view, render our continuing representation unlawful or unethical, and we determine that we are permitted to withdraw from the representation under the applicable ethical rules. For the avoidance of doubt and without limiting the scope of the preceding sentence, subject to the applicable ethical rules and the timing of payments that are subject to court approval or consent, we shall have the right to end our work and terminate the representation if we do not receive payment in full of any statement for services within 45 days from the date of that statement. If we elect to withdraw, you will take all steps necessary to free us of any obligation to perform further services, including the execution and delivery of any documents necessary to complete our withdrawal. Notwithstanding such termination, you will remain obligated to pay us for all services provided and to reimburse us for all costs and expenses paid or incurred on your behalf.

8.3 Date of Termination. Our representation of you will be considered terminated at the earlier of (a) your termination of our representation, (b) our

withdrawal from our representation of you, or (c) the substantial completion of our work for you and, in any event, no later than submission of the final billing statement for such services. If no work has been performed by our attorneys on your behalf for a period of 3 consecutive months, unless we remain as counsel of record in a pending proceeding, you agree that our attorney-client relationship will have been terminated.

8.4 Duties upon Termination. Upon termination of our involvement in a particular matter for which we were engaged, we shall have no duty to inform you of any subsequent events, developments, or changes in law that may be relevant to such matter or that could affect your rights and liabilities. Unless you and the Firm agree in writing to the contrary, we shall have no obligation to monitor renewal or notice duties or similar deadlines that may arise from the matters for which we had been engaged.

9. Future Representation. In the event our engagement necessitates that we prepare an agreement which provides for ongoing rights and obligations on your part, a dispute concerning the interpretation or enforceability of that agreement may subsequently arise after our engagement has been terminated. In the absence of our express written agreement, you may not assume that the Firm will continue to be free to represent you in a future dispute concerning such agreement.

10. Our Firm's General Counsel and Privilege. You understand that, as lawyers, we are required to follow applicable rules of professional conduct. Occasionally, issues may arise, such as conflicts of interest, that raise questions under these rules. Our Firm has specially designated lawyers who advise the Firm on these issues ("**General Counsel**," "**in-house counsel**"). When such issues arise, our lawyers are instructed by Firm policy (and authorized by the applicable rules of professional conduct) to seek the advice of these in-house counsel. We believe that it is in the client's interest, as well as in our Firm's interest, that we receive this analysis if such issues arise.

Accordingly, if we determine that it is appropriate to consult with our Firm's General Counsel and/or in-

house counsel (or, if we choose, outside counsel), you consent to our doing so, agree that the consultation will not in and of itself create a conflict of interest, and agree that our Firm's continued representation will not waive any attorney-client privilege that our Firm has with its counsel. In any such event, our Firm will observe all applicable rules of professional conduct, including the handling of your confidential information.

To the extent that we are addressing our own rights or responsibilities, a conflict of interest might be deemed to exist between the Firm and you as to such consultation or resulting communications, particularly if a dispute were to arise between the Firm and you regarding the Firm's representation of you. As an express condition of this engagement, in such circumstances, you hereby consent to the Firm consulting with our own in-house counsel, including our General Counsel; you specifically waive any claim of conflict of interest based on such consultation or resulting communications; and you agree that such communications are protected by the Firm's own attorney-client privilege from disclosure to you or anyone else outside the Firm.

11. Conflicts of Interest. We have procedures in place to prevent our acting for clients when there is a legal conflict of interest. The conflicts of interest rules governing any instruction of Butler Snow by you will be the applicable conflicts rules in the jurisdiction(s) where the work is being undertaken and which the lawyers of Butler Snow working on such matter are subject to. If you are aware, or become aware, of a possible conflict, please immediately notify the responsible lawyer for your matter.

Occasionally a conflict of interest involving another Butler Snow client may appear after we have started acting for you on a matter. If this happens, subject to our duty of confidentiality, we will discuss the matter with you to try to resolve the conflict, but we may have to stop acting for you on that matter; and you agree that we will be free, taking account of applicable rules and law, best practices and your and any other concerned client's interests and wishes, to decide whether to act for both clients, for one, or for neither.

It is possible that during the time we are representing you, some of our present or future clients will be engaged in transactions, or encounter disputes, with you. You agree that we may continue to represent, and may undertake in the future to represent, existing or new clients in any matter, including litigation, that is not substantially related to our work for you even if the interests of such clients in those matters are directly adverse to you. We agree, however, that in any instance where, as a result of our representation of you, we have obtained proprietary or other confidential information of a non-public nature that, if known by such other client, could be used in such other matter to your material disadvantage, we will, as appropriate, construct a firewall to prevent Butler Snow lawyers representing the other client in such other matter from learning that information.

You agree that you will not seek to prevent us from acting for other clients, including clients whom you may regard as competitors, on matters in which you may have an interest but have not hired us to represent you. This includes but is not limited to our acting in relation to regulatory, transactional, or corporate matters where you and/or your affiliates are involved.

12. Identity of the Client. The Firm's client for purposes of this engagement is only the person(s) or entity(ies) identified in the accompanying letter agreement. Unless expressly agreed, we are not undertaking the representation of any related or affiliated person or entity, or any family member, parent corporation or entity, subsidiary, or affiliated corporation or entity, or any of your or their owners, investors, officers, directors, members, agents, partners, or employees (collectively, "**Related Entities**"). We generally will not be precluded from representing other existing clients or future clients in legal matters relating or adverse to the Related Entities.

13. Electronic Communications. You acknowledge that in connection with our work on this matter, we may correspond or convey documentation via Internet email unless you expressly request otherwise and that neither you nor Butler Snow has control over the performance, reliability, availability, or security of Internet email. The Firm makes

available, at the user's discretion, encryption, or other special security devices to protect the confidentiality of email communications. We caution you that you should not communicate with us through an email system belonging to another person or entity as those communications may not be privileged. For example, communications from an individual who is being represented personally through the email system of the individual's employer may not be protected by the attorney-client privilege because a court may conclude that the individual has no reasonable expectation of confidentiality in using his or her employer's email system, particularly, which is often the case, when the employer has reserved the right to review all email communications through its system. An individual client should use a personal email system or account in communicating with us.

14. Document Retention and Destruction. Butler Snow maintains its client files electronically. Ordinarily, we do not keep separate paper files. We will scan documents you or others send to us related to your matter to our electronic file for that matter and will ordinarily retain only the electronic version while your matter is pending. Unless you instruct us otherwise, once such documents have been scanned to our electronic file, we will destroy all paper documents provided to us. If you send us original documents that need to be maintained as originals while the matter is pending, we ordinarily will scan those to our client file and return the originals to you for safekeeping. Alternatively, you may request that we maintain such originals while the matter is pending. If we agree to do that, we will make appropriate arrangements to maintain those original documents while the matter is pending.

At all times, records and documents in our possession relating to your representation are subject to Butler Snow's Record Retention and Destruction Policy for Client Files. Compliance with this policy is necessary to fulfill the Firm's legal and ethical duties and obligations, and to ensure that information and data relating to you and the legal services we provide are always maintained in strict confidence at all times during and after the engagement. All client matter files are subject to these policies and procedures.

At your request, at any time during the representation, you may access or receive copies of any records or documents in our possession relating to the legal services being provided to you, excluding certain Firm business or accounting records. We reserve the right to retain originals or copies of any such records or documents as needed during the course of the representation.

Unless you instruct us otherwise, once our work on this matter is completed, we will designate your file as a closed file on our system and will apply our document retention policy then in effect to the materials in your closed files. At that time, we ordinarily will return to you any original documents we have maintained in accordance with the preceding paragraph while the matter was pending. Otherwise, we will retain the closed file materials for our benefit and subject to our own policies and procedures concerning file retention and destruction. Accordingly, if you desire copies of any documents (including correspondence, e-mails, pleadings, contracts, agreements, etc.) related to this matter or generated while it was pending, you should request such copies at the time our work on this matter is completed.

You will be notified and given the opportunity to identify and request copies of such items you would like to have sent to you or someone else designated by you. You will have 30 days from the date our notification is sent to you to advise us of any items you would like to receive. You will be billed for the expense of assimilating, copying, and transmitting such records. We reserve the right to retain copies of any such items as we deem appropriate or necessary for our use. Any non-public information, records or documents retained by Butler Snow and its employees will be kept confidential in accordance with applicable rules of professional responsibility.

Any file records and documents or other items not requested within 30 days will become subject to the terms of Butler Snow's Record Retention and Destruction Policy for Client Files and will be subject to final disposition by Butler Snow at its sole discretion. Pursuant to the terms of Butler Snow's Record Retention and Destruction Policy for Client Files, all unnecessary or extraneous items, records or

documents may be removed from the file and destroyed. The remainder of the file will be prepared for closing and placed in storage or archived. It will be retained for the period of time established by the policy for files related to this practice area, after which it will be completely destroyed. This includes all records and documents, regardless of format.

While we will use our best efforts to maintain confidentiality and security over all file records and documents placed in storage or archived, to the extent allowed by applicable law, Butler Snow specifically disclaims any responsibility for claimed damages or liability arising from damage or destruction to such records and documents, whether caused by accident; natural disasters such as flood, fire, or wind damage; terrorist attacks; equipment failures; breaches of Butler Snow's network security; or the negligence of third-party providers engaged by our firm to store and retrieve records.

We may retain all intellectual property and other know-how that we develop in the course of representing you, including subject matter expertise, whether or not preserved in written or electronic form. We may use that property in the course of representing other clients, so long as none of your confidential information is disclosed.

15. HIPAA. Client is *not* a Covered Entity, or a Business Associate as defined by the Health Insurance Portability and Accountability Act (HIPAA) Privacy Rules. You agree to contact us immediately if this understanding is incorrect or if this designation changes at any time during the course of the Engagement.

16. No Liability to Third Parties. Any advice or services provided by the Firm are for Client's benefit alone, are given solely for the purpose of the engagement in respect of which they are sought and are not to be used by or relied upon for other purposes or by third parties. The Firm's duty of care is to its Client alone and does not extend to third parties (including affiliates, directors, officers or other agents, or shareholders or other owners or investors) unless the Firm shall have accepted such responsibility in writing.

17. Insurance Matters. Where the scope of our representation involves or may involve a claim or potential claim against you, you may have an insurance policy that may provide all or partial coverage for the claim or potential claim. Insurers offer a wide variety of insurance products, and we urge you to consult with your insurance representative (or carrier), risk manager, or other appropriate persons about the potential for insurance coverage for any claim or potential claim. Unless you specifically request in writing our advice and provide us with a copy of the policy, we assume no obligation to advise you with respect to insurance coverage for any claim or potential claim within the scope of our representation of you. Even if requested, before we may advise you on insurance matters, we would first need to know the identity of the insurer(s) involved and check to determine whether we have a conflict of interest that may prevent us from advising you on insurance matters. In all events, your obligation to pay us under this engagement is not conditioned or contingent on any insurance coverage or payment to you by any insurer. The payment obligation to Butler Snow is yours, not any insurers.’

18. Audit Letter Issues. Our policy is to comply with the American Bar Association Statement of Policy Regarding Lawyers’ Responses to Auditors’ Requests for Information regarding the scope and content of responses to requests to provide information to auditors, except when such ABA policy is clearly inapplicable.

19. Subpoena or Lawful Process. If the Firm or any of its personnel are required by subpoena or other lawful process to provide testimony or produce documents or records, including electronic records, relating to the Firm’s representation of you, or if we must defend the confidentiality of your communications with us in any proceeding, you agree to pay us for our time, at the standard hourly rate for the particular individuals involved, and expenses, even if our representation of you has ended, in addressing and responding to any such matter.

20. Intellectual Property Matters. In providing services for intellectual property matters, particularly the prosecution of patent or trademark applications,

the Firm may assist the Client in seeking protection for those matters in countries or jurisdictions other than the United States (“**Foreign Prosecution Work**”). Client shall be responsible for the payment of all fees and costs associated with Foreign Prosecution Work, including the fees and charges of foreign associates or law firms engaged for purposes of that Work on behalf of the Client. Client agrees that we shall have no responsibility and shall not be liable for the services provided by any other law firm or any foreign associates in connection with the Foreign Prosecution Work. Butler Snow assumes no responsibility for sending reminders for, or payment of, U.S. patent maintenance fees or patent annuities in other countries.

21. Other Advisors. When we are asked to recommend the services of another advisor or service provider, we will do so in good faith, but without liability and without warranting the ability or standing of that advisor or provider. We will not be responsible for monitoring or reviewing their work or for the quality of that work. In some cases, where attorneys working on the matter believe that a particular advisor or provider is the appropriate choice, they may recommend as an advisor or provider a person or firm by whom the Firm has been retained as counsel in other matters or by whom the Firm may have an expectation of being retained in the future.

22. Criminal Finances. We have a legal obligation not to engage in any activity, practice, or conduct that could facilitate the illegal evasion of paying US, UK, or foreign tax.

23. Anti-Bribery and Corruption. We are committed to complying with all applicable anti-bribery and corruption laws and regulations to which we are subject, including the Bribery Act 2010 and the Foreign Corrupt Practices Act. To counter non-compliance, our Firm and its staff operate under a zero- tolerance approach to bribery and corruption in line with the Firm’s policy.

24. Anti-Money Laundering. In certain jurisdictions where Butler Snow operates, we are obliged to obtain and hold satisfactory evidence of the identity of our clients and sometimes of related people to comply

with anti-money laundering (“AML”) and anti-terrorist financing legislation. We take a risk-based and proportionate approach to identifying clients for AML purposes. Sometimes we may need to: see original documents; check the information you provide; use corporate, personal, and/or confidential information to check identity through electronic data sources; and ask you for up-to-date evidence of identity. If we ask for documents or information, you must provide them promptly. If you do not, or if they are not satisfactory, we may not be able to act, or to continue to act, for you. We have a central team who handles client identification and AML legislation compliance. They will have access to your corporate, personal, and/or confidential information. We do not accept payments in cash whether for our charges or otherwise. If we are unable to satisfy ourselves as to source of funds, monies paid to us will usually be frozen and not applied to the transaction, unless and until the appropriate authorities consent. We will not make payments to anyone other than you unless this is a necessary part of the transaction, and then only if you instruct us to do so.

25. Data Protection and Marketing. We are committed to complying with our privacy obligations. Our Disclaimer and GDPR Notice at www.Butlersnow.com explains how we collect and use your personal information (including personal information that you provide to us about other persons) (together, “**Personal Information**”).

Butler Snow is responsible (i.e., it is the ‘Data Controller’) for the Personal Information it collects from you in connection with our engagement and the manner in which it will be processed to enable us to provide you with our services and comply with our obligations. For further details, please see our engagement letter or contact the lawyer responsible for your matter.

The amount of clients’ Personal Information we collect will typically be relatively limited (e.g., work details and client due diligence information). In certain circumstances, we will need to know more information about you and related persons (for example, where we are acting for an individual client in respect of personal matters). If you do not provide us with this information, or if it is not satisfactory,

we may not be able to act, or to continue to act, for you. Your Personal Information will be used primarily to provide you with legal services, but also to comply with our legal and regulatory obligations and those relevant purposes set out in our Disclaimer and GDPR Notice (including: (a) for business continuity purposes; (b) for marketing and business development purposes where appropriate; and (c) to manage complaints and claims).

Please note in particular that: (a) we are under legal and professional obligations to undertake appropriate client due diligence (which will, in certain circumstances, include collecting information about criminal and regulatory convictions and proceedings and verifying such information through electronic data sources); (b) we may monitor and record email, telephone and similar communications in certain circumstances to ensure compliance with applicable rules and law and our internal policies, and for training, quality and business continuity purposes; (c) your Personal Information will be shared on a need-to-know basis within the Firm and, under certain circumstances, to select third parties who provide services to us and/or to regulators. Some of these recipients of your information may be located in other countries (whose privacy laws may not be as comprehensive to those where you are based); and (d) unless agreed otherwise in writing, we may disclose that you are a client of ours. Once details of a matter are in the public domain (otherwise than through an unauthorized disclosure by any party), we may disclose that we acted for you and the general nature of our work. We will disclose this information mainly in pitches and marketing materials.

Subject to limited exceptions, individuals may have the right under applicable privacy laws to access and correct their Personal Information. If we have to provide information in response to a request from someone whose information we hold in connection with your current or past matters (typically referred to as a ‘Subject Access Request’), providing that information will form part of our services to you for which we will be entitled to charge a reasonable fee. We will not charge the requestor.

You also agree that you will treat personal information and confidential information that you

receive from us as confidential and in accordance with applicable data privacy laws and will use it only for the purpose for which you receive it, or as otherwise required by law.

We understand the obligations on us to take steps to help provide a secure environment and we will seek to treat Personal Information securely and in accordance with our privacy and information security policies.

26. Application to Subsequent Matters. This Agreement shall apply to our present representation of you and to any subsequent matters that we may agree to undertake on your behalf unless Client and the Firm agree in writing to a different arrangement.

27. No Waiver. No waiver of any provision(s) of this Agreement will be effective or binding unless made in writing and signed by whoever is claimed to have given the waiver.

28. Partial Invalidity. If any provision of this Agreement is found to be unenforceable, invalid, illegal, it shall be interpreted in such manner as to be enforceable, valid, and legal to the maximum extent possible to fulfill the intent of such provision. The validity or enforceability of the remainder of the Agreement shall not be affected by the invalidity or unenforceability of any provision.

29. Counterparts; Facsimile Signatures. This Agreement and any amendment, waiver or consent relating hereto may be executed in any number of counterparts, each of which when so executed and delivered shall be deemed an original, but all of which when taken together shall constitute the same instrument. The delivery by any party of an executed signature page to this Agreement or any amendment, waiver or consent relating hereto by facsimile transmission or by electronic email in Adobe Corporation's Portable Document Format (or PDF) shall be deemed to be, and shall be enforceable to the same extent as, an original signature page hereto or thereto. Any party who delivers such a signature page agrees to later deliver an original counterpart to any party that requests it.

30. Applicable Law. All of the rights and obligations of either of us arising under or related to this Agreement are and will be governed by the laws of the State of Georgia irrespective of conflicts of law principles that might otherwise apply.

31. Entire Agreement. This Agreement supersedes all other prior and contemporaneous written and oral agreements and understandings between us and contains the entire agreement between the parties. This Agreement may be modified only by subsequent written agreement of the parties.

PIKE COUNTY BOARD OF COMMISSIONERS

Confirmation-Certification Letter related to Special exception permit regarding proposed Solar Farm

SUBJECT:

Consideration of confirmation-certification letter related to the modified special exception permit regarding proposed solar farm at Highway 18 and North Madden Bridge and Nixon Roads.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Solar Farm

REVIEWERS:

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



PIKE COUNTY BOARD OF COMMISSIONERS

P.O. Box 377 • 331 Thomaston Street
Zebulon, GA 30295

J. Briar Johnson, Chairman
Tim Daniel, Commissioner – District 1
Tim Guy, Commissioner – District 2
Ken Pullin, Commissioner – District 3
James Jenkins, Commissioner – District 4

Rob Morton, County Manager
Angela Blount, County Clerk
Heather Bell, Accounts Payable
Clint Chastain, Finance Administrator
Jo Ann Wrye, Payroll Clerk/HR

July 28, 2026

Flat Shoals Energy Center, LLC
107 5th Street, SE
Charlottesville, VA 22902

**Re: Flat Shoals Energy Center — County Permit Confirmation for Southern Company
Interconnection Agreement**

Dear Tyler Brock:

The Pike County Board of Commissioners affirms that Flat Shoals Energy Center received Modified Special Exception approval (MOD-25-01) on June 24, 2025. The approval does not contain an expiration date and applies to Parcel ID 032 012 in Pike County, Georgia.

In order to provide good faith assurance so that the Project may proceed forward in confidence, the Pike County Board of Commissioners confirms that Flat Shoals Energy Center is subject to the permit conditions outlined in the Modified Special Exception approval granted on June 24, 2025, and will not be subject to any new zoning ordinances passed by the Pike County Planning and Zoning Board, or the Pike County Board of Commissioners prior to the Project's construction commencement. However, all minimum State and Federal guidelines and requirements remain in effect and must be followed.

Soil erosion and sedimentation control requirements are administered through the applicable State permitting process. Approved plans will be provided to the Pike County Planning and Development Director upon approval.

This confirmation is being provided to Flat Shoals Energy Center, LLC in connection with the Project's interconnection agreement requirements administered by Southern Company. Tyler Brock serves as the Developer Point of Contact for Flat Shoals Energy Center. If there are any questions regarding this matter, please do not hesitate to contact this office.

Sincerely,

J. Briar Johnson, Chairman
Pike County Board of Commissioners

PIKE COUNTY BOARD OF COMMISSIONERS

Laine Dupree - AirVac Lifetime

SUBJECT:

Laine Dupree will address the Board regarding AirEvac Lifeteam and provide educational information on air ambulance services.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
▣ Exhibit	Laine Dupree

REVIEWERS:

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



PIKE COUNTY BOARD OF COMMISSIONERS
Request to be placed on the Agenda

For Meeting Date: June 30, 2026

All members of the public that should wish to address the Board must submit their name and the topic and specific subject matter of their comments in writing to the Clerk of the Board at least four business days before the Board meeting. These individuals will be allowed five minutes to make their comments and their comments must be strictly limited to their chosen topic and the specific matter set forth in the request. At no time will personal attacks on County employees be permitted. The total time for public comment at any single meeting shall not exceed twenty minutes.

Please consider my request for the following item to be placed on the above noted Agenda as:

☐ Invited Guests
☒ Public Comment

Name:

Laine Dupree

Address:

[REDACTED ADDRESS]

Thomaston, GA 30286

Phone:

Topic/Subject:

Air Evac Lifeteam - air ambulance education

Signature:

Laine Dupree

Date Submitted: 6/9/24

Approve/Deny _____

Meeting Date _____

____ Supporting Documentation Is Attached

____ No Supporting Documentation Provided

Placement on Agenda _____

EMERGENT + NON-EMERGENT MEMBERSHIP

TWO MEMBERSHIPS COMBINED—FOR STRONGER PEACE OF MIND



ENROLL TODAY!

Laine Dupree | Membership Sales Manager
229-526-8489
laine.dupree@gmr.net | amcnrep.com/laine-dupree

KEEP YOUR FAMILY PROTECTED WITH COMBINED MEMBERSHIPS



In a medical emergency, every second counts. No one knows that better than our network of providers. AirMedCare Network (AMCN) providers respond to scene calls and provide hospital-to-hospital transports—carrying seriously ill or injured patients to the nearest appropriate medical facility.

ABOUT AIRMEDCARE NETWORK

AMCN is America's largest air medical membership network. Even with medical insurance, air medical transport can result in significant out-of-pocket expenses. However an AMCN membership ensures no out-of-pocket expenses for medically necessary flights only if flown by any AMCN provider.

MEMBERSHIP BENEFITS AT-A-GLANCE

- **No out-of-pocket costs:** Members have no out-of-pocket costs only if flown by an AMCN provider.
- **Household coverage:** Membership fees cover not just yourself, but anyone who resides within the household.
- **Teladoc access:** AirMedCare Network members qualify for a special discounted rate as low as \$3 per month plus co-pay.
- **Broad coverage:** Membership is valid across 320 locations in 38 states, so you are covered at home and while traveling.

ADD AMCN FLY-U-HOME MEMBERSHIP FOR EVEN MORE PROTECTION

Fly-U-Home is an additional, must-have membership for our members who travel more frequently. If you're hospitalized 150 nautical miles (approximately 172.6 statute miles) or more from home, Fly-U-Home can provide air medical transport to your local hospital of choice back home. You don't have to drive or be stuck in a hospital far away—and you'll have no out-of-pocket expenses in relation to your flight. Fly-U-Home membership applies to the contiguous 48 states. Fly-U-Home International includes both domestic and international travel. Additional terms and conditions apply.

MEMBERSHIP APPLICATION

To enroll, contact your local Membership Sales Manager or **tear out this page** and mail in the completed application below to: **AirMedCare Network, P.O. Box 948, West Plains, MO 65775**

I AGREE TO THE TERMS AND CONDITIONS V.01.2021 (shown within this document)
 FOR ALL MEMBERSHIP PRODUCTS I AM PURCHASING.

Initials

Date

1. MEMBER INFORMATION (please print)

Primary Member First Name		Primary Member Last Name		
Home Phone Number ()		Cell Phone Number ()		Date of Birth / /
E-mail Address		Current Member Household ID#		
Mailing Address	City	State	Zip	County
Home Address (if different than above)	City	State	Zip	County
Were you referred by someone? Y / N	Name of person who referred you		Referral's Phone# or Household ID#	

2. ADDITIONAL HOUSEHOLD MEMBERS (for additional members, write in empty space on this application)

Secondary Member First Name	Secondary Member Last Name	Date of Birth / /
First Name	Last Name	Date of Birth / /
First Name	Last Name	Date of Birth / /
First Name	Last Name	Date of Birth / /

BELOW CODES IMPORTANT FOR PHONE AND ONLINE ENROLLMENT

FOR OFFICE USE ONLY	
GET CODE	TRACK CODE 14814
AMCN PLAN CODE	AMCN COUPON CODE
FUH PLAN CODE	FUH COUPON CODE
FUH-1 PLAN CODE	FUH-1 COUPON CODE

Application continues on back side

Tear along perforated edge

3. MEMBERSHIP OPTIONS (select one)

AMCN EMERGENT COVERAGE	10 YEAR*	5 YEAR*	3 YEAR*	1 YEAR	MONTHLY
Standard Rate	☐ \$769	☐ \$399	☐ \$249	☐ \$99	☐ \$9.99
Senior (60+)/Affinity Rate	☐ \$589	☐ \$299	☐ \$199	☐ \$79	☐ \$9.99
AMCN + *FLY-U-HOME	10 YEAR*	5 YEAR*	3 YEAR*	1 YEAR	MONTHLY
Standard Rate	☐ \$1695	☐ \$895	☐ \$565	☐ \$235	☐ \$22.98
Senior (60+)/Affinity Rate	☐ \$1515	☐ \$795	☐ \$515	☐ \$215	☐ \$22.98
AMCN + *FLY-U-HOME INTERNATIONAL	10 YEAR*	5 YEAR*	3 YEAR*	1 YEAR	MONTHLY
Standard Rate	☐ \$3085	☐ \$1575	☐ \$975	☐ \$375	N/A
Senior (60+)/Affinity Rate	☐ \$2905	☐ \$1475	☐ \$925	☐ \$355	N/A

To purchase Fly-U-Home as a stand-alone product, please call 800.793.0010 or visit: www.amcnrep.com. *Multi-year memberships not available in AK & CA. 10-year membership not available in IN.
Terms & conditions apply. *Fly-U-Home membership applies to the contiguous 48 states. International membership includes both domestic and international travel.

4. PAYMENT OPTIONS (select one)

☐ Check or Money Order Payable to: **AirMedCare Network, P.O. Box 948, West Plains, MO 65775**

☐ Cash

☐ Automatic checking account transfer (attach a voided check)

Name on Bank Account

Routing Number

Account Number

☐ Credit Card



☐ VISA

☐ DISCOVER

☐ American Express

Credit Card Number

Expires

3 digit code on back of card

AUTOMATIC WITHDRAWAL AUTHORIZATION

☐ Recurring **annual** credit card payment or automatic transfer from checking account. Please make my recurring payment each year on this date:

Month / Day

☐ Recurring **monthly** credit card payment or automatic transfer from checking account. Please make my recurring payment each month on this date:

Day

E-mail address A valid e-mail address is required for auto-renew payment option. Payment will be processed as a 1-time charge for invalid or missing e-mail address.

STATEMENT OF AUTHORIZATION I authorize AirMedCare Network to initiate the recurring credit card charge or EFT withdrawal as indicated on this form. I understand that this recurring credit card charge or EFT withdrawal is recurring and will continue and includes future price changes, policy terms, or terms and conditions. I understand that this authorization will remain in effect until I cancel it in writing or online, and I agree to notify AirMedCare Network in writing of any changes in my account information or termination of this authorization at least 15 days prior to the next billing date. If the payment date indicated on this form falls on a weekend or holiday, I understand the payments may be executed on the next business day. For EFT debits to my checking account, I understand that because these are electronic transactions, these funds may be withdrawn from my account as soon as the next periodic transaction date. I acknowledge that the origination of EFT transactions to my account must comply with the provisions of U.S. law. I understand that no prior notification will be provided unless the date or amount changes. In which case I will receive notice from AirMedCare Network at least 10 days prior to the payment being collected. I certify that I am an authorized user of this credit card/bank account and will not dispute these scheduled transactions with my bank or credit card company, so long as the transactions correspond to the terms indicated in this authorization form. If selecting the monthly recurring option, a minimum of 12-month membership is required.

X

Signature required for automatic withdrawal

Date

REFER A FRIEND and we will add 3 months to your membership AND 3 months to theirs!!

Name City State Phone

Name City State Phone

YOUR LOCAL MEMBERSHIP SALES MANAGER:

Laine Dupree | 229-526-8489

laine.dupree@gmr.net | amcnrep.com/laine-dupree



AMCN FLY-U-HOME AND FLY-U-HOME INTERNATIONAL* MASTER TERMS AND CONDITIONS

The following terms and conditions apply to both AMCN Fly-U-Home and Fly-U-Home International memberships.

1. Qualifications, Limitations and Exclusions. Membership is subject to the following qualifications, limitations and exclusions:

Waiting Periods. For the first 30 days of membership, a member may not be eligible for a transport due to illness or injury if the member was hospitalized for the same or a related condition within 30 days prior to the membership effective date.

Ineligible and Excluded Transports. A member being evaluated for or on an organ transplant list prior to enrollment will not be entitled to a transport for conditions related to that transplant. A member who is hospitalized at the time of enrollment will not be eligible for transport benefits for that hospitalization and may not be accepted for membership entirely.

Maximum Number of Transports. Membership covers up to two separate transports per year per membership (in total for all members covered under one membership); however, if multiple members who are covered under one membership require simultaneous transport, then each such member will be limited to that one transport.

Locations Inaccessible by Fixed Wing Aircraft. Both the originating and receiving hospital must be reasonably accessible by ground ambulance to transport the member to and from an airport capable of accommodating an AirMed or one of its authorized affiliates aircraft. The cost associated with transportation from isolated areas or islands to an airport accessible to AirMed aircraft is not included in the membership and will be the responsibility of the member. Membership benefits do not include helicopter transportation.

High Risk / Safety Medical Restrictions. In conjunction with FAA, U.S. State Department and other regulatory standards, and AirMed safety standards, a member will not be entitled to air medical transport if the member's illness or injury is a result of or is contributed to by the following: (i) suicide or attempted suicide or intentional self-injury; (ii) a member's own criminal or felonious act; (iii) actions taken while the member is in a state of insanity; (iv) war, invasion, civil war or terrorism; or (v) contagious airborne pathogens. A member suffering from a psychiatric or mental disorder that is not manageable and will not allow safe transport within the confines of the ground ambulance and aircraft may not be transported. A member beyond the second trimester of pregnancy may not be transported if the transport request relates to the pregnancy.

Term Cancellation/No Refunds. The length of the membership term will be as specified in the membership application and will begin on the enrollment date, which is the date on which the enrollment application is received and payment is successfully processed. A renewal within a current membership term extends the existing expiration date of the membership by the membership term selected; such renewal term begins the day after the current term ends. When an expired membership is renewed, the new membership term as selected by the member, will begin on the purchase date of the renewal.

AirMed reserves the right to terminate any membership immediately if (i) the annual billing is not paid in full, in accordance with the payment plan that the member selects or (ii) AirMed does not receive payment for other reason.

2. Any and all matters arising out of or relating to the membership program, these terms and conditions, and/or the subject matter hereof shall be governed by, construed, and enforced in accordance with the laws of the United States of America (including without limitation, the Federal Arbitration Act) and, to the extent not preempted by Federal law, the laws of the State of Alabama without regard to conflicts or choice of law principles, regardless of the legal theory upon which such matter is asserted. Outside of these terms and conditions, Federal law preempts state and local laws, regulations, and other provisions, including common law duties that relate to rates, routes, or services of an air carrier. To the extent a state or political subdivision thereof makes the incorporation of common law duties or state law in contracts optional, AirMed and you agree that this contract does not incorporate any such common law duties or state laws.

3. ARBITRATION AGREEMENT. Any controversy or claim arising out of or relating to the membership program, these terms and conditions, and/or the subject matter hereof shall be resolved by binding arbitration by a single arbitrator pursuant to the Consumer Arbitration Rules of the American Arbitration Association ("Rules"), as modified by these terms and conditions. The place of arbitration will be Birmingham, Alabama. The judgment on any award rendered by the arbitrator may be entered in any court having jurisdiction thereof. **THERE SHALL BE NO RIGHT OR AUTHORITY FOR ANY CLAIMS TO BE ARBITRATED ON A CLASS ACTION, JOINT OR CONSOLIDATED BASIS OR ON BASES INVOLVING CLAIMS BROUGHT IN A PURPORTED REPRESENTATIVE CAPACITY ON BEHALF OF OTHER MEMBERS OR OTHER PERSONS. THE ARBITRATOR MAY AWARD RELIEF ONLY IN FAVOR OF THE INDIVIDUAL PARTY SEEKING RELIEF AND ONLY TO THE EXTENT NECESSARY TO PROVIDE RELIEF WARRANTED BY THAT INDIVIDUAL PARTY'S CLAIM.** The arbitrator is not authorized to award attorney's fees and costs or equitable relief. In the event the prohibition on class arbitration or any other provision in this arbitration agreement is deemed invalid or unenforceable, then the remaining provisions of these terms and conditions will remain in full force and effect. In the event of any dispute between the parties, you agree to first contact AirMed and make a good faith effort to resolve the dispute before resorting to arbitration under these terms and conditions.

These terms and conditions supersede all previous terms and conditions between a member and AirMed, including any other writings, or verbal representations, relating to the terms and conditions of membership. These terms and conditions may be modified or amended only in writing signed by the President of AirMed, and may not be modified or amended orally, by trade usage or by course of conduct or dealing.

AIRMEDCARE NETWORK* FLY-U-HOME U.S. DOMESTIC MEMBERSHIP SPECIFIC TERMS AND CONDITIONS

The following terms and conditions apply to AirMedCare Network Fly-U-Home membership only.

1. Member Eligibility. A member must be a natural person who resides in the Contiguous 48 States, meaning the United States of America, excluding the states of Alaska and Hawaii, and excluding all territories and possessions. A member's residence must be listed on the member's enrollment application. Requests for changes to a member's residence must be submitted in writing to AirMed. The benefits of the membership extend to the designated primary member and all persons who dwell in a shared living space with the primary member and who are named in the enrollment application. Membership commences after a completed enrollment application and full payment has been received.

2. Air Medical Transport: Arrangements, Suitability and Additional Passengers. If (1) an AirMedCare Network Fly-U-Home member is admitted to a hospital in the Contiguous 48 States that is more than 150 nautical miles (or approximately 172.6 statute miles) from the member's residence and (2) it is determined by the member's physician and AirMed's medical director that the member's medical condition is stable enough to allow air transport but that medical escort is required, then, at the member's request, AirMed will provide the member with private air medical transport or, if appropriate, commercial airline transport with medical escort. Transport will be provided on a bedside-to-bedside basis to a hospital of the member's choice that has accepted the member as a patient and is within the locality of the member's residence, subject to the membership terms and conditions.

3. Transport of Mortal Remains. If a member dies within the Contiguous 48 States while traveling more than 150 nautical miles (or approximately 172.6 statute miles) from the member's residence, at the request of the member's family, AirMed will arrange for the return of the member's mortal remains to a funeral facility in the city of the member's residence within the Contiguous 48 States.

FLY-U-HOME INTERNATIONAL* SPECIFIC TERMS AND CONDITIONS

The following terms and conditions apply to Fly-U-Home International membership only.

1. Member Eligibility. A member must reside in the United States or, in AirMed's sole discretion, Canada. References to "United States" in these terms and conditions and the description of benefits means the 50 United States and Puerto Rico, but no other United States territories or possessions. A member's residence must be listed on the member's enrollment application. Requests for changes to a member's residence must be submitted in writing to AirMed. Approval by AirMed of a Canadian resident member must be evidenced by AirMed's acceptance of an enrollment application clearly identifying the member as a Canadian resident in a transaction solely governed by United States law. If for any reason the law of another country is found to apply to a membership, then such membership will be void and the member's sole remedy will be a refund of the membership fee applicable to such membership. Members must be natural persons.

2. Air Medical Transport: Arrangements, Suitability and Additional Passengers. AirMed will make all arrangements for each air medical transport, including timing of the transport, type of aircraft, etc. This is a membership program that provides pre-paid medical transportation and is not an insurance plan. AirMed will not reimburse members for medical, medical transport or related expenses they incur on their own. Decisions regarding urgency of transport, the best timing and the most suitable means of transportation will be made by the AirMed medical department after consultation with the local attending physician and the member's receiving physician. AirMed membership does not cover emergent patient transports. If emergent medical treatment or transportation is needed, a member should contact appropriate local authorities for assistance. If, after a member receives such local emergent medical treatment or transportation while traveling more than 150 miles from the member's residence, the member is admitted to a local hospital, then the member may qualify for repatriation benefits under the AirMed membership. In addition, a member with mild lesions, simple injuries such as sprains, simple fractures or mild conditions which can be treated by local doctors and do not prevent the member from continuing his or her trip or returning home does not qualify for air medical transport. All decisions made by the AirMed medical department are final.

Due to the limited medical facilities and testing available on cruise ships, in some cases the AirMed Medical Director may require the member to be admitted to a hospital on-shore before dispatching the AirMed aircraft.

3. Qualifications, Limitations and Exclusions. Membership is subject to the following qualifications, limitations and exclusions:

Ineligible and Excluded Transports. A member traveling outside of the United States for the sole purpose of seeking medical treatment, whether inpatient or outpatient, experimental or otherwise, will not be eligible for air medical transport benefits for that specific medical condition.

Extended Travel Limitation. AirMed membership is valid for unlimited U.S. travel and international travel with a limit of 90 days of unbroken travel per trip. For international travel in excess of 90 days of unbroken travel per trip, AirMed offers an Expatriate membership.

High Risk / Safety Travel Restrictions. Due to the high risk of sending U.S. registered aircraft and personnel into countries or geographic regions where the U.S. State Department, Department of Transportation, or the Federal Aviation Administration (FAA) has issued travel restrictions, membership services are not available in these areas.

*AirMedCare Network® is a registered service mark of Air Medical Group Holdings LLC. All AMCN Fly-U-Home® and Fly-U-Home International membership benefits are offered and provided by AirMed International LLC, an FAA Part 135 operator. All aircraft services are provided by AirMed International LLC, an FAA Part 135 operator, EagleMed LLC, an FAA Part 135 operator, both subsidiaries of Air Medical Group Holdings LLC, or a certified FAA Part 135 substitute air carrier engaged by AirMed International LLC.

AIRMEDCARE NETWORK* TERMS AND CONDITIONS

AirMedCare Network ("AMCN") is an alliance of affiliated emergency air ambulance providers* (each a **Provider**). Your AMCN membership automatically enrolls you as a member in each Provider's membership program. Membership ensures that you will have no out-of-pocket flight expenses if flown by a Provider by providing prepaid protection against a Provider's air ambulance costs that are not covered by any insurance, benefits, or third-party responsibility available to you, subject to the following terms and conditions:

1. Patient transport will be to the closest appropriate medical facility for medical conditions that are deemed by the AMCN Provider attending medical professionals to be life- or limb-threatening, or that could lead to permanent disability, and which require emergency air ambulance transport. A patient's medical condition, not membership status, will dictate whether or not air transportation is appropriate and required. Under all circumstances, an AMCN Provider retains the sole right and responsibility to determine whether or not a patient is flown. Emergent ground ambulance transport of a member by an AMCN Provider, in connection with an emergent air ambulance transport by a Provider, will be covered under these same terms and conditions.

2. AMCN Provider air ambulance services may not be available when requested due to factors beyond the Provider's control, such as use of the appropriate aircraft by another patient or other circumstances governed by operational requirements or restrictions including, but not limited to, equipment manufacturer limitations, governmental regulations, maintenance requirements, patient condition, age or size, or weather conditions. FAA restrictions prohibit most AMCN Provider aircraft from flying in inclement weather conditions. The primary determinant of whether to accept a flight is always the safety of the patient and medical flight crews.

3. Members who have any insurance or other benefits available to them, or third party responsibility (or liability) claims, that cover in any way the cost of ambulance services are financially liable for the cost of AMCN Provider services up to the limit of any such available coverage or recovery. In return for payment of the membership fee, the AMCN Provider will consider its air ambulance costs that are not covered by any insurance, benefits or other third-party responsibility available to the member to have been fully prepaid. "Insurance" or "benefits" means any and all types of insurance or benefits without any limitation. By way of example only, such "insurance" or "benefits" include medical benefits available under health insurance, automobile insurance, homeowners insurance, workers compensation, and government insurance or benefits programs. Further, the terms "insurance" or "benefits" include any insurance or benefits that are owned by a member (or that are written or held in a member's name), as well as any insurance or benefits owned by someone else (or that are written or held in someone else's name) that provide coverage, to any extent, for the services provided by the AMCN Provider to a member. "Third-party responsibility" means any amounts that any third-party is required to pay to a member because of or related to the AMCN Provider's services rendered to the member. The AMCN Provider reserves the right to seek payment directly from any available insurance, benefits provider, or third party for services rendered to a member (to the same extent it could do so for any non-member patient), and members authorize all available insurers, benefits providers, and responsible third parties to pay any covered amounts directly to the AMCN Provider.

4. Members agree to remit to the AMCN Provider any payment received from any insurance, benefit providers, or any third party for any services provided by the AMCN Provider, not to exceed the amount charged by the AMCN Provider, including (but not limited to) instances in which payment for an AMCN Provider's services is made via settlement with any insurers, benefit providers, or third parties found responsible for a member's injury or condition leading to the air medical services provided by the AMCN Provider. Remitting such payments are not member out-of-pocket expenses because such payments originated from third parties only because of the air medical services provided to the member. Failure by a member to remit such payments constitutes a material breach of these terms and conditions and authorizes the Provider to seek full payment for its services from the member.

5. Neither the Providers nor AMCN is an insurance company. Membership is not an insurance policy and cannot be considered as a secondary insurance coverage or a supplement to any insurance coverage. **Neither the Providers nor AMCN will be responsible for payment for services provided by another ambulance service.**

6. Membership starts 15 days after AMCN receives a complete application with full payment; however, the waiting period will be waived for unforeseen events occurring during such time. Members must be natural persons. Memberships are non-refundable and non-transferable.

7. Some state laws prohibit Medicaid beneficiaries from being offered membership or being accepted into membership programs. By applying, members certify to the Providers that they are not Medicaid beneficiaries.

8. **LIMITATION OF LIABILITY. THE LIABILITY OF AMCN AND THE PROVIDERS, AND THE DAMAGES AVAILABLE TO A MEMBER, FOR BREACH OF THESE TERMS AND CONDITIONS IS LIMITED TO ACTUAL DAMAGES IN AN AMOUNT NOT TO EXCEED (A) ANY AMOUNT ACTUALLY RECEIVED BY AMCN OR ANY PROVIDER IN VIOLATION OF THESE TERMS AND CONDITIONS AND (B) THE MEMBERSHIP FEE PAID BY THE MEMBER FOR THE APPLICABLE MEMBERSHIP TERM. IN NO EVENT SHALL AMCN OR ANY PROVIDER BE LIABLE TO A MEMBER UNDER THESE TERMS AND CONDITIONS PURSUANT TO ANY CONTRACT, NEGLIGENCE, STRICT LIABILITY, TORT, OR OTHER LEGAL OR EQUITABLE THEORY FOR ANY INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES OF ANY NATURE WHATSOEVER, ARISING OUT OF OR IN CONNECTION WITH THE MEMBERSHIP PROGRAM OR THESE TERMS AND CONDITIONS, EVEN IF AMCN OR A PROVIDER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE MEMBER ACKNOWLEDGES AND AGREES THAT THE LIMITATIONS OF LIABILITY SET FORTH IN THESE TERMS AND CONDITIONS REFLECT AN ALLOCATION OF RISK SET FORTH IN THESE TERMS AND CONDITIONS AND THAT, IN THE ABSENCE OF SUCH LIMITATIONS, THESE TERMS AND CONDITIONS WOULD BE SUBSTANTIALLY DIFFERENT.**

9. Any and all matters arising out of or relating to the AMCN membership program, these terms and conditions, and/or the subject matter hereof shall be governed by, construed, and enforced in accordance with the laws of the United States of America (including without limitation, the Federal Arbitration Act) and, to the extent not preempted by Federal law, the laws of the State of Missouri without regard to conflicts or choice of law principles, regardless of the legal theory upon which such matter is asserted. Outside of these terms and conditions, Federal law preempts state and local laws, regulations, and other provisions, including common law duties that relate to rates, routes, or services of an air carrier. To the extent a state or political subdivision thereof makes the incorporation of common law duties or state law in contracts optional, the Providers and you agree that this contract does not incorporate any such common law duties or state laws.

10. **ARBITRATION AGREEMENT.** Any controversy or claim arising out of or relating to the AMCN membership program, these terms and conditions, and/or the subject matter hereof shall be resolved by binding arbitration by a single arbitrator pursuant to the Consumer Arbitration Rules of the American Arbitration Association ("Rules"), as modified by these terms and conditions. The place of arbitration will be St. Louis, Missouri. The judgment on any award rendered by the arbitrator may be entered in any court having jurisdiction thereof. **THERE SHALL BE NO RIGHT OR AUTHORITY FOR ANY CLAIMS TO BE ARBITRATED ON A CLASS ACTION, JOINT OR CONSOLIDATED BASIS OR ON BASES INVOLVING CLAIMS BROUGHT IN A PURPORTED REPRESENTATIVE CAPACITY ON BEHALF OF OTHER MEMBERS OR OTHER PERSONS. THE ARBITRATOR MAY AWARD RELIEF ONLY IN FAVOR OF THE INDIVIDUAL PARTY SEEKING RELIEF AND ONLY TO THE EXTENT NECESSARY TO PROVIDE RELIEF WARRANTED BY THAT INDIVIDUAL PARTY'S CLAIM.** The arbitrator is not authorized to award attorney's fees and costs or equitable relief. In the event the prohibition on class arbitration or any other provision in this arbitration agreement is deemed invalid or unenforceable, then the remaining provisions of these terms and conditions will remain in full force and effect. In the event of any dispute between the parties, you agree to first contact the Provider or AMCN and make a good faith effort to resolve the dispute before resorting to arbitration under these terms and conditions.

11. These terms and conditions supersede all previous terms and conditions between a member and the Providers or AMCN, including any other writings, or verbal representations, relating to the terms and conditions of membership. These terms and conditions may be modified or amended only in writing signed by the President or a Vice President of AMCN or a Provider, and may not be modified or amended orally, by trade usage or by course of conduct or dealing.

*Air Evac EMS, Inc. / Guardian Flight, LLC / Med-Trans Corporation / REACH Air Medical Services, LLC -- These terms and conditions apply to all AMCN participating provider membership programs, regardless of which participating provider transports you.

v.01_2021

IMPORTANT INFORMATION

If our network provider in your area is not requested for your transport or if it is not available for any reason such as being committed on another patient flight or out of service for weather or maintenance-related issues, you may need to be transported by a ground ambulance or an out of network air ambulance provider. Your membership only covers flights by AirMedCare Network participating providers so you will be responsible for payment to other service providers. It is important that you get the medical care you need as quickly as possible, regardless of who provides the transport, so you have the best chance for survival and degree of recovery.

**REFER A FRIEND TERMS AND CONDITIONS

Existing standard members only; business memberships are not eligible. For each person you refer who becomes a member, we will add 3 months to your current membership term up to a maximum of 12 additional months. Each person you refer who becomes a member will receive 3 months added to their initial term. Alaska and Indiana residents are limited to 1 year memberships so they are not eligible for the referral program. California members have a 2-referral max (6 month add-on to current term). Referrals must be new enrollments. Gift memberships are not eligible for referral credit. Standard Terms and Conditions apply.

CARE TO THE COMMUNITY AT A MOMENT'S NOTICE

AirMedCare Network believes that, no matter who you are or where you are, you deserve timely, equitable and appropriate health care. Not only does AMCN membership provide financial protection, our 3+ million members help support the healthcare needs of the community as a whole. Our mission is to help make it possible for people living in rural areas to get the life- and limb-saving emergency care they need, when they need it.

Secure financial peace of mind for yourself and your family today! Contact your local Membership Sales Manager for questions or to enroll by phone.

AMCN MEMBERSHIP PROTECTION

for **10 YEARS!**

Protect yourself, and anyone who resides within your home at the time of transport, for 10 years with a one-time payment of **\$769** for emergent air membership.

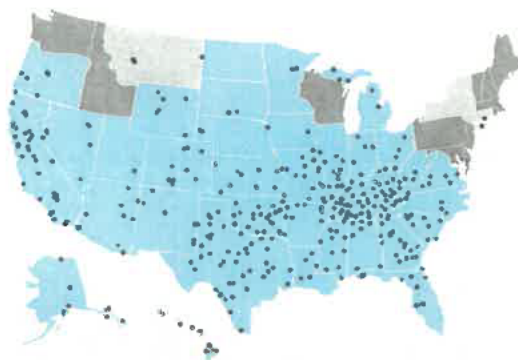
Members choose this option because:

- Provides the best value (\$221 savings!)
- Protects your rate
- Prevents a potential lapse in coverage

**GET 3 MONTHS
ADDED TO YOUR MEMBERSHIP
FOR YOU AND A FRIEND!**

America's Largest AIR MEDICAL MEMBERSHIP NETWORK

320+ LOCATIONS IN 38 STATES



■ Membership Available ■ Membership Unavailable

For a full list of providers please visit
www.amcnrep.com



■ FLY-U-HOME ■ FLY-U-HOME INTERNATIONAL

To learn more about Fly-U-Home,
call **800.793.0010**

Dispatch decisions are made by emergency medical personnel; membership does not guarantee transport by an AMCN provider. Membership applies to all AMCN provider locations. Locations and coverage shown on the map(s) are approximate and may be updated at any time. Terms and conditions apply. Fly-U-Home membership applies to the contiguous 48 states. International membership includes both domestic and international travel.

Refer someone for an AMCN
emergent membership at
amcnrep.com/refer-a-friend





A Global Medical Response Solution



PIKE COUNTY BOARD OF COMMISSIONERS

Eugene Allison - Domestic Violence

SUBJECT:

Eugene Allison to address the Board regarding Domestic Violence.

ACTION:

ADDITIONAL DETAILS:

ATTACHMENTS:

Type	Description
 Exhibit	Eugence Allison

REVIEWERS:

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



PIKE COUNTY BOARD OF COMMISSIONERS

Request to be placed on the Agenda

For Meeting Date: 7-28-2026

All members of the public that should wish to address the Board must submit their name and the topic and specific subject matter of their comments in writing to the Clerk of the Board at least four business days before the Board meeting. These individuals will be allowed five minutes to make their comments and their comments must be strictly limited to their chosen topic and the specific matter set forth in the request. At no time will personal attacks on County employees be permitted. The total time for public comment at any single meeting shall not exceed twenty minutes.

Please consider my request for the following item to be placed on the above noted Agenda as:

☐ Invited Guests

☒ Public Comment

Name: Eugene Allison

Address: [REDACTED] THOMASTON GA

Phone: [REDACTED]

Topic/Subject: DOMESTIC VIOLENCE giving out Domestic
Violence STATS for the State of GA.
AND The dangers of Domestic Violence

Signature: Eugene Allison

Date Submitted: 7-15-2026

Approve/Deny

Meeting Date

☐ Supporting Documentation Is Attached

☐ No Supporting Documentation Provided

Placement on Agenda