

STATE OF GEORGIA
COUNTY OF CANDLER

A RESOLUTION AMENDING THE COUNTY BUDGET FOR THE FISCAL YEAR 2025

On this day, the 16TH day of June 2025, the Candler County Board of Commissioners, having met for the purpose of discussing and passing a resolution, amending the County budget for the 2025 fiscal year do resolve that:

Whereas, the Board of Commissioners in the Budget Resolution for Fiscal Year 2025 reserved the right to amend said budget; and,

Whereas, the Board of Commissioners of Candler County are required to provide a balanced budget and approve all budgetary changes; and,

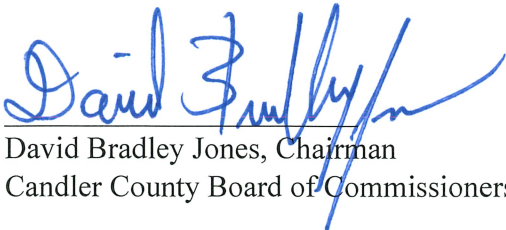
Whereas, changes in anticipated expenditures have occurred during the budget year; and,

Whereas, the Board of Commissioners of Candler County are desirous of amending the adopted budget to reflect these changes;

Therefore, upon a motion and second by the Candler County Commissioners, such a resolution is adopted, and the Candler County Commissioners issue the following budget amendment for the FY2025 budget;

For the fiscal year 2025 the budget is hereby amended as determined by the attached, "exhibit A" which is made a part of this resolution by reference.

This resolution shall become effective this 16th day of June, 2025.


David Bradley Jones, Chairman
Candler County Board of Commissioners



Kellie Lank, County Clerk



EXHIBIT A

FUND	DIVISION	ACCOUNT	ACCT. NAME	CHANGE AMOUNT	TOTAL BUDGET	DESCRIPTION
EXPENDITURES						
100	1100	52-3500	TRAVEL	\$ 3,000.00	\$ 6,000.00	increase elected official travel budgets to adjust for required training
100	1100	52-3700	TRAINING	\$ 9,000.00	\$ 11,000.00	increase elected official training budgets to adjust for required training
				<u>\$ 12,000.00</u>		
100	1300	51-1100	REGULAR EMPLOYEES	\$ 8,000.00	\$ 205,900.00	increase due to additional payroll in FY25
100	1300	51-1300	OVERTIME	\$ 1,000.00	\$ 3,000.00	increase overtime for executive division to adjust for additional clerk hours worked
100	1300	51-2200	SOCIAL SECURITY/FICA	\$ 600.00	\$ 15,700.00	increase due to additional payroll in FY25
100	1300	52-3603	DUES	\$ 300.00	\$ 400.00	increase to account for GACCMA dues for Aasheim
100	1300	52-3700	EDUCATION & TRAINING	\$ 500.00	\$ 1,600.00	increase for training travel costs for county clerk
				<u>\$ 10,400.00</u>		
100	1510	51-1100	REGULAR EMPLOYEES	\$ 15,000.00	\$ 102,150.00	increase regular employees costs to adjust for addition of PT receptionist and adjustment to HR/Payroll rate of pay
100	1510	51-1300	OVERTIME	\$ 1,500.00	\$ 2,000.00	increase overtime costs to adjust for O/T incurred due to reduction in staff after retirement of AP and during replacement process
100	1510	52-1202	AUDIT EXPENSE	\$ 4,175.00	\$ 40,175.00	increase in costs for FY25 audit due to additional reporting requirements and conversion of Tax Commissioner data
100	1510	52-2207	SERVICE CONTRACTS	\$ 3,000.00	\$ 14,000.00	increase by \$3,000 as approved on 1/6/2025 for implementation of Edmunds' cloud hosting of finance system
100	1510	52-3210	POSTAGE	\$ 1,400.00	\$ 2,800.00	increase postage costs
100	1510	52-3300	ADVERTISING	\$ 5,000.00	\$ 8,000.00	increase advertising costs due to increase in RFP, public hearings, etc.
100	1510	52-3905	MISC.	\$ 6,000.00	\$ 8,000.00	increase due to number of pre-employment and random drug screen tests
100	1510	53-1101	OFFICE SUPPLIES	\$ 2,500.00	\$ 6,500.00	increase due to additional costs associated with office supplies
100	1510	53-1270	GAS & DIESEL	\$ 150.00	\$ 200.00	increase gas budget due to use of county vehicle for travel
				<u>\$ 38,725.00</u>		
100	1535	52-2201	RADIO SYSTEM MAINT.	\$ 300.00	\$ 34,300.00	increase due to costs of radio maintenance
100	1535	52-2320	EQUIP. LEASES	\$ 13,000.00	\$ 45,600.00	increase due to costs and posting adjustments to equipment leases
100	1535	52-3204	NETWORK LICENSES/MAINTENANCE	\$ 3,000.00	\$ 13,000.00	increase due to additional networking costs
				<u>\$ 16,300.00</u>		
100	1565	52-2131	PUBLIC BUILDINGS - LAWN CARE	\$ 6,452.00	\$ 24,952.00	increase for pine straw (\$2,452.50), and removal of trees due to Hurricane Debby at the Health Department facility (\$4,000)
				<u>\$ 6,452.00</u>		
100	2180	51-1100	REGULAR EMPLOYEES	\$ 5,000.00	\$ 235,384.65	increase due to administrative pay for disaster events
100	2180	51-2401	RETIREMENT EXPENSE	\$ 1,000.00	\$ 3,600.00	increase due to increased retirement participation
				<u>\$ 6,000.00</u>		
100	2300	52-1203	PROFESSIONAL OTHER (INTERPRETING)	\$ 1,200.00	\$ 5,200.00	increase due to additional costs for interpreting services for state court
				<u>\$ 1,200.00</u>		
100	2450	51-1100	REGULAR EMPLOYEES	\$ 2,000.00	\$ 120,400.00	increase due to disaster pay during FY25
100	2450	51-2401	RETIREMENT EXPENSE	\$ 400.00	\$ 1,200.00	increase due to participation by employees
100	2450	52-1303	COMPUTER SERVICE	\$ 1,000.00	\$ 3,340.00	increase due to additional costs for probate software and website hosting
100	2450	52-3500	TRAVEL	\$ 2,100.00	\$ 3,600.00	increase due to additional travel cost for training incurred during the year
				<u>\$ 5,500.00</u>		
100	3300	51-1100	REGULAR EMPLOYEES	\$ 34,068.80	\$ 1,071,068.80	increase regular employee pay due to administrative pay issued during declared disaster events
100	3300	51-1100	REGULAR EMPLOYEES	\$ 42,000.00	\$ 1,113,068.80	increase regular pay due to operational needs due to storm and other non-shift events
100	3300	51-1300	OVERTIME	\$ 30,000.00	\$ 75,000.00	increase overtime pay due to operational needs related to storm events
100	3300	51-2200	SS/FICA	\$ 2,606.26	\$ 85,342.26	increase SS/FICA budget due to disaster event pay adjustment
100	3300	51-2401	RETIREMENT EXPENSE	\$ 9,000.00	\$ 25,000.00	increase retirement expense for Sheriff's Office due to increase in contributions from employees and changes to POAB dues eligibility
100	3300	52-1303	COMPUTER SERVICE	\$ 400.00	\$ 1,200.00	increase computer service charges due to increases in service costs and services used by SO
100	3300	52-2204	EQUIP REPAIR & MAINTENANCE	\$ 51,200.00	\$ 91,200.00	increase by \$30,000 for insurance claims on damaged vehicles; increase by \$20,000 for additional equipment operating damages.

100	3300	52-3203	CELL PHONES	\$	3,000.00	\$	17,000.00	increase in cell phone costs for Sheriff's Office
100	3300	53-1270	GAS & DIESEL	\$	30,000.00	\$	110,000.00	increase in fuel costs due to increased patrols and disaster events
100	3300	53-1600	SMALL EQUIPMENT	\$	4,000.00	\$	5,500.00	purchases of small equipment in excess of line item budget
				\$	<u>206,275.06</u>			
100	3326	51-1100	REGULAR EMPLOYEES	\$	10,091.84	\$	458,091.84	increase regular employee pay due to administrative pay issued during declared disaster events
100	3326	51-2200	SS/FICA	\$	772.03	\$	37,339.03	increase SS/FICA budget due to disaster event pay adjustment
100	3326	52-1205	PRISONER MEDICAL JANITORIAL	\$	50,000.00	\$	120,000.00	increase in prisoner medical requirements add budget line item to account for expenditures in janitorial supplies;
100	3326	53-1104	SUPPLIES	\$	6,150.00	\$	6,150.00	typically handled in 1565 Public Buildings
100	3326	53-1112	PRISONER SUPPLIES	\$	15,000.00	\$	17,000.00	increase in prisoner supplies requirements
100	3326	53-1301	PRISONER FOOD	\$	23,000.00	\$	113,000.00	increase in prisoner food requirements
				\$	<u>105,013.87</u>			
100	3600	51-1100	REGULAR EMPLOYEES	\$	11,681.92	\$	561,681.92	increase regular employee pay due to administrative pay issued during declared disaster events
100	3600	51-1100	REGULAR EMPLOYEES	\$	35,000.00	\$	596,681.92	increase regular employee pay due to increased cost of shift coverage
100	3600	51-2200	SS/FICA	\$	893.67	\$	63,623.67	increase SS/FICA budget due to disaster event pay adjustment
100	3600	51-2200	SS/FICA	\$	2,677.50	\$	66,301.17	increase SS/FICA budget due to increase in regular pay for shift coverage
100	3600	51-2401	RETIREMENT EXPENSE	\$	5,000.00	\$	18,000.00	increase retirement expense due to increased participation in county retirement plan
100	3600	52-2204	EQUIP REP & MAINT	\$	5,000.00	\$	30,000.00	increase due to additional equipment repair costs
100	3600	53-1111	MEDICAL SUPPLIES	\$	10,000.00	\$	35,000.00	increase medical supplies due to increased number of EMS response trips and use of supplies
				\$	<u>70,253.09</u>			
100	3700	52-3903	BODY TRANSPORT	\$	7,500.00	\$	15,000.00	increase due to unanticipated expense
				\$	<u>7,500.00</u>			
100	3920	52-3300	ADVERTISING	\$	1,320.00	\$	1,320.00	increase for advertising costs associated with the hazard mitigation plan update
100	3920	52-3902	HURRICANE DEBBY	\$	7,119.73	\$	7,119.73	increase for non-personnel expenditures associated with hurricane Debby (DR 4821)
100	3920	52-3903	HURRICANE HELENE MISC. STORM PREP	\$	201,088.23	\$	201,088.23	increase for non-personnel expenditures associated with hurricane Helene (DR 4830)
100	3920	52-3909	EXPENSE	\$	1,060.84	\$	1,060.84	increase for miscellaneous prep items
100	3920	53-1270	GAS & DIESEL	\$	93.06	\$	93.06	increase for use of fuel during storm events
				\$	<u>210,681.86</u>			
100	4200	51-1100	REGULAR EMPLOYEES	\$	14,843.37	\$	545,143.37	increase regular employee pay due to administrative pay issued during declared disaster events
100	4200	51-2200	SS/FICA	\$	1,135.52	\$	42,315.47	increase SS/FICA budget due to disaster event pay adjustment
				\$	<u>15,978.89</u>			
100	4530	51-1100	REGULAR EMPLOYEES	\$	4,581.60	\$	184,581.60	increase regular employee pay due to administrative pay issued during declared disaster events
100	4530	51-2200	SS/FICA	\$	350.49	\$	14,235.24	increase SS/FICA budget due to disaster event pay adjustment
100	4530	52-1204	ENGINEERING GARBAGE COLLECTION	\$	22,000.00	\$	42,000.00	increase for additional engineering related to erosion control project
100	4530	52-2110	(LEACHATE)	\$	8,000.00	\$	26,000.00	increase for additional leachate disposal costs paid to Metter.
100	4530	52-2206	TIRE REPAIR	\$	2,000.00	\$	3,000.00	increase tire repair
100	4530	52-2207	SERVICE CONTRACTS REPAIR & MAINTENANCE - CONTRACTED	\$	2,000.00	\$	10,000.00	increase in service contract costs; periodic maintenance agreements with Yancey/CAT
100	4530	52-2208		\$	15,500.00	\$	15,500.00	increase due to contract with TCO for 55 loads of fill for landfill stabilization and cover
				\$	<u>54,432.09</u>			
100	5550	52-1001	CONTRACT SERVICES	\$	3,750.00	\$	56,250.00	increase budget to FY25 contract amount for family connections
				\$	<u>3,750.00</u>			
100	7460	51-1100	REGULAR EMPLOYEES	\$	3,773.27	\$	138,673.27	increase regular employee pay due to administrative pay issued during declared disaster events
100	7460	51-2200	SS/FICA	\$	288.66	\$	11,028.66	increase SS/FICA budget due to disaster event pay adjustment
100	9000	57-1022	HOSPITAL AUTHORITY	\$	378,000.00	\$	693,000.00	increase to reflect payments made to Candler County Hospital Authority as collected under the one (1) mill levy
				\$	<u>382,061.93</u>			
			TOTAL GENERAL FUND - 100	\$	1,152,523.79			

212	9000	57-1071	DATE SCHOOL DRUG PROGRAM	\$	1,434.46	\$	1,434.46	increase due to expenditures authorized by Sheriff associated with the DATE fund
270	4520	52-2110	GARBAGE COLLECTION	\$	30,000.00	\$	430,000.00	increase due to inflation increase in contract agreement with AllGreen
270	7410	52-1201	ZONING - ATTORNEY FEES	\$	500.00	\$	3,000.00	increase due to costs associated with zoning
270	7410	52-3300	ADVERTISING	\$	4,000.00	\$	4,500.00	increase due to advertisement costs associated with zoning requests

TOTAL SPECIAL SERVICE DISTRICT - 270

\$ 35,934.46

321	1545	54-3001	TAX COMM - WINGAP SOFTWARE	\$	25,000.00	\$	25,000.00	increase to reflect costs associated with the WINGAP software conversion in the Tax Commissioner's office which were budgeted for FY24 but completed in FY25
321	2450	54-2501	PROBATE COURT - SHELIVING	\$	4,445.00	\$	4,445.00	increase to reflect costs associated with the Probate Ct. shelving project budgeted in FY24 but expended in FY25
321	4200	54-2101	PUBLIC WORKS - HEAVY EQUIPMENT	\$	44,476.22	\$	44,476.22	increase to reflect lease payments for a CAT 320 Excavator purchased in FY25
321	7460	54-1200	REC DEPT - LWCF LIGHTING	\$	4,980.00	\$	4,980.00	increase to reflect costs for completion of the recreation dept. LWCF field lighting project on fields 1-3 budgeted for FY24 but expended in FY25
321	7460	54-1206	REC DEPT - FIELD DRAG	\$	11,000.00	\$	11,000.00	increase for the purchase of a used field drag for the rec dept.
321	7460	54-1209	REC DEPT - OLD WEIGHT ROOM/4H BB FACILITY HVAC	\$	13,000.00	\$	13,000.00	increase for installation of new HVAC for the old weights room/4H BB facility at the recreation department

TOTAL 2018 SPLOST - 321

\$ 102,901.22

322	4963	57-1094	2024 SPLOST METTER	\$	135,000.00	\$	667,800.00	increase due to increased revenue from SPLOST funding; Metter portion 37%
322	4964	57-1094	2024 SPLOST PULASKI	\$	7,200.00	\$	36,000.00	increase due to increased revenue from SPLOST funding; Pulaski portion 2%

TOTAL 2024 SPLOST - 322

\$ 142,200.00

335	3920	54-1400	TIA REPAIRS - DEBBY	\$	106,886.02	\$	106,886.02	increase TIA budget for repairs made to roads after hurricane Debby (DR 4821)
335	3920	54-1401	TIA REPAIRS - STORM3	\$	20,990.00	\$	20,990.00	increase TIA budget for repairs made to roads after the second flood event in FY25
335	3920	54-1402	TIA REPAIRS - HELENE	\$	28,000.00	\$	28,000.00	increase TIA budget for repairs made to roads after hurricane Helene (DR 4830)
335	4968	54-1410	2024 LMIG	\$	100.00	\$	100.00	increase for contract review legal expense
335	4968	54-1411	CAL MAINE CULVERT - IDALIA	\$	104,910.44	\$	104,910.44	increase for repairs incurred for culvert damages on Cal Maine Rd as a result of hurricane Idalia
335	4968	54-1412	ROSEMARY CHURCH RD - DEBBY	\$	6,227.50	\$	6,227.50	increase for hydrologic and hydraulic study on Rosemary Ch culvert
335	4968	54-1413	TURNER RD - DEBBY	\$	5,391.25	\$	5,391.25	increase for hydrologic and hydraulic study on Turner Rd
335	4968	54-1451	LAKE CHURCH RD	\$	4,500.00	\$	4,500.00	increase for engineering costs associated with Lake Church Rd TIA project

TOTAL TIA/SPLOST - 335

\$ 561,405.21

REVENUES

100	31-1100	REAL PROP - CURRENT YEAR	\$	(250,000.00)	\$	3,500,000.00	decrease anticipated revenue in <i>real prop - current year</i> in order to offset increase to <i>personal property - current year</i> ; use adopted in FY25
100	31-1300	PERSONAL PROPERTY - CURRENT YEAR	\$	650,000.00	\$	650,000.00	increase budget for use of this line item in FY25. This line item will incorporate revenues formerly accounted for in 31-1100 (real property) and 31-1500 (property not on digest)
100	31-1314	TAVT ADMIN FEE	\$	(10,000.00)	\$	-	remove line item revenue; not used in FY25
100	31-1315	TAVT	\$	150,000.00	\$	800,000.00	increase TAVT revenue line item by 150k due to consolidation of TAVT revenues
100	31-1500	PROPERTY NOT ON DIGEST	\$	(200,000.00)	\$	-	remove line item revenue; consolidated to <i>personal property - current year</i>
100	31-9110	PEN & INT - REAL FAMILY CONNECTIONS	\$	40,000.00	\$	160,000.00	increase due to collections
100	32-4211	GRANT	\$	4,000.00	\$	56,500.00	increase FC FY25 budget to match agreement
100	33-1153	OP CAT FED REIMBURSEMENTS	\$	65,000.00	\$	65,000.00	increase due to reimbursement from FEMA/GEMA of storm expense
100	34-1600	TAVT/MOTOR VEHICLE FEES	\$	20,000.00	\$	55,000.00	increase due to collections
100	34-1940	COMMISSIONS ON TAXES	\$	35,000.00	\$	52,500.00	increase due to collections and consolidation of fees
100	34-2601	EMS ANNUAL FEES	\$	65,000.00	\$	615,000.00	increase due to collections
100	34-4150	TIPPING LANDFILL FEES	\$	50,000.00	\$	125,000.00	increase revenue to match actual

		INSURANCE				
100	38-9006	PROCEEDS	\$	718,112.15	\$	728,112.15 insurance proceeds from storm damage in FY25
100	39-1800	FUND BALANCE USE	\$	(184,588.36)	\$	127,909.69 reduce fund balance use budget
		TOTAL				
		GENERAL FUND -				
		100	\$	1,152,523.79		