



The following constitutes the agenda for the FY2027 Budget Work Session of the Board of Commissioners of Walker County, Georgia held at 9:00 a.m. on June 10, 2026

FY 2026 BUDGET WORK SESSION - Day 2

1. Invocation & Pledge

2. Chairwoman Teems will Call to Order the FY2026 Budget Session

Chairwoman Angie Teems called to order the Budget Session of the Board of Commissioners held at the Commissioners Office, 101 S. Duke Street, LaFayette, Georgia at 9:00 AM on June 10, 2025.

3. Clerk to Establish Attendance of Board Members

The following were present: Chairwoman Teems, Commissioner Mark Askew, Commissioner Brian Hart, Chief Financial Officer Christian Roach, Deputy CFO, Aneta Barton, Chief of Staff Dakiya Porter and County Clerk Lisa Richardson. Other guests signed in at the meeting as well. Please see the attached sign in sheet.

4. Presentations:

5. Economic Development Authority - 9:00 a.m. - 9:07 a.m.

- 5.1. Stephanie Watkins serves as the Executive Director for the Walker County Development Authority and as the Director of Economic Development for Walker County.
- 5.2. Due to her dual role representing both the Economic Development Authority and the County, numerous expenditures are settled through the Economic Development Authority rather than the General Fund.
- 5.3. The Economic Development Authority reimburses the County 75% of Director Watkins salary and benefits. All other expenditures, such as training and travel, are budgeted for and paid 100% by the Development Authority.
- 5.4. CFO Roach provided a comprehensive budget review, clarifying the projected revenues and expenditures for this department.
- 5.5. The Economic Development Department only requested an increase for a COLA; all other line items remained the same or decreased.

6. Records & Retention - 9:07 a.m. - 9:16 a.m.

- 6.1. Director Josh Hazelwood of Records Management was not in attendance, CFO Roach presented the budget request.
- 6.2. Budget details for Records and Retention were provided by CFO Roach, who noted that minor budget growth is driven by computer technology needs and cost-of-living adjustments. Future plans for FY28 include exploring digital record retention and the expenses associated with digitizing archived physical documents.
- 6.3. The department is seeking a total budget enhancement of 5%.

7. Revenue Discussion - 9:16 a.m. - 9:24 a.m.

- 7.1. CFO Roach reviews Revenue for Walker County
- 7.2. Revenues are projected to grow by 150,000 based on a conservative outlook. Property tax figures were adjusted downward by reclassifying PILOT revenue into a separate line item. Total residential and commercial property tax receipts for the County are estimated at \$14 million.
- 7.3. The Local Option Sales Tax remains at 1%.
- 7.4. Service charges are anticipated to rise by \$81,000.00.
- 7.5. Investment income is expected to decline by \$150,000.00.

- 7.6. Licensing revenue will see a reduction of \$34,000.00.
- 7.7. Rental income is projected to increase.
- 7.8. Other financing sources, specifically from asset sales, are expected to grow by \$18,000.00.

8. Animal Services - 9:25 a.m. - 9:31 a.m.

- 8.1. Director of Animal Services Bailey Clements not in attendance, CFO Roach will present this budget item.
- 8.2. CFO Roach delivered a presentation on Animal Services, noting the recent reorganization of the unit into two distinct departments: Animal Services and Animal Control. Both remain under the management of Director Clements. This restructuring is designed to facilitate precise budget tracking for each entity and identify strategies to mitigate financial losses.
- 8.3. Key budgetary details include:
 - 8.3.1. Expenditures are now managed through separate budget tracks.
 - 8.3.2. The Animal Shelter is requesting a 39% budget increase.
 - 8.3.3. Animal Control is seeking an 8% budget increase.
 - 8.3.4. Personnel requests include a 6% increase for additional Animal Control staff and a 24% increase for the Animal Shelter.
 - 8.3.5. Operational budget adjustments are set at 34% for Animal Control and 259% for the Animal Shelter, the latter of which covers personnel, veterinary services, vaccinations, and spay/neuter programs.

9. Open discussion on Inter Governmental agreements on E911 and other services utilized by the Cities but paid for by the County - 9:31 a.m. - 9:35 a.m.

- 9.1. Commissioners, Commissioners-elect, and the finance department engaged in an open dialogue regarding fees and services currently funded and managed by the County but also utilized by the Cities. Participants reviewed funding structures and are researching the local practices of other counties to address this matter.

10. Recess - Break

- 10.1. The Board took a recess at 9:40 a.m.
- 10.2. Vice Chair Askew called the meeting back in session at 9:57 a.m.

11. Presentations - Continued

12. Coroner - 9:57 a.m. - 10:14 a.m.

- 12.1. Walker County Coroner Billy Sims, an Elected Official, presented his department's requirements.
- 12.2. CFO Roach noted that the office faces rising costs, specifically a \$30,000 increase in transport expenses alongside higher technical contractual service fees.
- 12.3. Coroner Sims reported that since May 1, the office has managed 68 transports to Rome, Georgia, at a cost of \$600.00 per round trip.
- 12.4. While Sims mentioned he could personally handle these transports, he emphasized that his priority should be fulfilling his administrative and service responsibilities within the County.
- 12.5. Reiterating a previously denied request, Sims asked to be reclassified as a full-time employee and pointed out that the Chief Deputy currently receives only half of the Coroner's salary.
- 12.6. The department is seeking a 25% increase in its total budget.

13. **Revenue Review - 10:14 a.m. - 10:27 a.m.**

- 13.1. CFO Roach detailed updates regarding the newly distributed handout.
- 13.2. The session included a review of the upcoming Finance software, focusing on the RFP process and the selection of a vendor highly regarded by peer counties.

14. **Recess - Break**

- 14.1. The Board took a recess at 10:27 a.m.
- 14.2. Session resumed at 10:46 a.m.

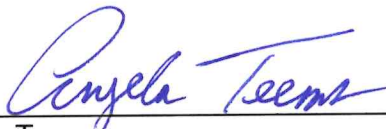
15. **Presentations - Continued**

16. **Elena Floyd - LMJC District Attorney's Office - 10:46 a.m. - 11:05 a.m.**

- 16.1. Deanna Reisman serves as the Acting District Attorney for the Lookout Mountain Judicial Circuit (LMJC), which includes Walker County, Georgia. She also holds the title of Chief Assistant District Attorney for the circuit. Counties included in the circuit are Dade, Walker, Catoosa, and Chattooga.
- 16.2. Elena Floyd serves as an Office Manager and Administrative Assistant for the District Attorney's Office in the Lookout Mountain Judicial Circuit, which prosecutes cases in Walker County and the surrounding areas
- 16.3. CFO Roach presented the Lookout Mountain Judicial Circuit (LMJC) budget, explaining that expenses are allocated based on county size. Walker County is responsible for 38.3% of costs, while Catoosa County covers 38.4%. Dade and Chattooga counties pay smaller shares due to their size. Personnel fees are managed by Catoosa County, with Walker County reimbursing its portion.
- 16.4. The office is requesting a budget increase of \$187,336.00 over the previous cycle.
- 16.5. Deanna Reisman clarified that the requested increase primarily covers personnel costs, which align with the state pay scale for attorneys. She emphasized the importance of maintaining parity across all positions.
- 16.6. To remain competitive and retain talent, the office is offering supplements to attorneys, matching practices in surrounding communities.
- 16.7. Regarding Drug Court, when an agency within the circuit makes an arrest resulting in the forfeiture of assets (such as drugs, cash, or firearms), the court receives 10% of the proceeds to fund its internal operations.

17. **Adjourn**

- 17.1. Chairperson Teems adjourned the meeting at 11:09 a.m.



Angela Teems
Chairwoman/CEO
Walker County Georgia



Date

As set forth in the Americans with Disabilities Act of 1992, Walker County does not discriminate on the basis of disability, and will assist citizens with special needs, given proper notice. Please contact the Office of the County Clerk for assistance prior to each meeting. We can be reached at 706-638-1453.

FY2027 Budget Work Session - Day 1

Walker County Commissioners Office
101 South Duke Street, LaFayette, GA. 30728

June 10, 2026

9:00 AM

<u>Roll Call</u>	<u>Present/Absent</u>
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Commissioner Blakemore	Absent
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Commissioner Askew	Present
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Chairwoman Teems	Present
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Commissioner Hart	Present
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Commissioner Wilson	Absent
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Sign In Sheet

FY2027 Budget Work Session - Day 2

June 10, 2026

9:00 AM

Name

Address

Marcus Vaez

Chickadee

Randy Pittman

Kossville

Stephanie Williams

Deanna Reisman

La Fayette