Walker County Governmental Authority
101 South Duke Street, P.O. Box 445
LaFayette, GA 30728

Meeting Minutes of the Budget Work Session
Walker County Board of Commissioners
July 30, 2026 - 8:30 A.M.

1. Chairwoman Teems will Call to Order the Special Called Meeting

Chairwoman Angie Teems called to order the Special Called Meeting of the Board of Commissioners held at the Commissioners Office, 101 S. Duke Street, LaFayette, Georgia at 8:30 AM on July 30, 2026.

2. Clerk to Establish Attendance of Board Members

The following were present: Chairwoman Teems, Commissioner Mark Askew (arrived at 8:36 a.m.), Commissioner Robert Blakemore, Commissioner Brian Hart, Commissioner Gene Wilson, Chief Financial Officer Christian Roach, Deputy CFO, Aneta Barton, County Clerk, Lisa Richardson. Other guests signed in at the meeting as well. Please see the attached sign in sheet.

3. Fiscal Year 2027 Work Session

3.1. Review and discussion of the FY2027 Budget, focusing on methods to resolve the $1.9 million revenue shortfall required to balance the budget.

3.2. To prepare for the discussion on options to close the FY2027 budget gap, the Board reviewed questions sent to them prior to the meeting.

3.3. Initial proposal: decrease the number of new firefighters to 5, down from the 9 additional positions originally requested

3.4. A proposal was considered to lower the Cost-of-Living Adjustment (COLA) from 3% to 2%, a 1% reduction estimated to yield roughly $333,000.00 in budget savings.

3.5. Funding options for this deficit: Avoid implementing a complete rollback of the millage rate, thereby retaining necessary funding for the shortfall or utilizing the fund balance.

3.6. Deliberation regarding a potential increase to the Public Safety fee

3.7. Maintaining the 2024 millage rate instead of enacting a rollback would yield $1.4 million in revenue.

3.8. An additional $250,000.00 would be added to the budget to accommodate the 5 extra firefighters, bringing the total to 9.

3.9. Annual operations for the fire department require $8.275 million to support 9 firefighters, which is funded by $6.25 million from the Safety Fee and a $5 million insurance rebate.

3.10. An increase of 1 cent to the Fire Fee is projected to generate roughly $320,000.00 in revenue.

3.11. Exploring the future elimination of the Public Safety/Fire Fee and transitioning it to a dedicated Millage rate designed specifically to support Fire Department operations.

3.12. As a future plan, eliminating the square footage cap for industries next year could boost revenue by roughly $1 million.

3.13. Inquiries were made by Commissioner Askew regarding potential rate adjustments for the Board of Education in the upcoming fiscal year.

3.14. Commissioner Wilson advised against a rollback, noting that it would worsen the financial outlook moving forward and force the county to draw from the general fund balance.

3.15. Commissioner Wilson expressed opposition to reducing public safety numbers, requesting that all 9 firefighters remain in the budget under the Public Safety fee.

3.16. A majority of the Board agrees that maintaining a staff of 9 firefighters is necessary to ensure public safety.

3.17. A phased approach to expanding the firefighting team was proposed by Chairwoman Teems and Commissioner Hart, who suggested hiring 5 personnel this year, with subsequent staffing increases planned for future years.

3.18. Commissioner Blakemore advocated for retaining all 9 firefighters in the budget, aligning with the majority position as 3 out of 4 commissioners supported keeping the 9 additional roles.

3.19. To address the $1.9 million deficit, the only viable choice is Option 4, which necessitates drawing $250,000.00 from the fund balance and raising the millage rate to 0.4760.

3.20. This represents a $32.34 increase for unincorporated residences.

3.21. Commissioner Askew noted that revenues are insufficient to support the ongoing growth of the County.

4. Adjourn

4.1. Chairperson Teems adjourned the meeting at 9:18 a.m.

Angela Teems

Angela Teems
Chairwoman/CEO
Walker County Georgia

Date July 30, 2026

Minutes prepared by: Walker County Clerk, Lisa Richardson

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 706-638-1437.

Sign In Sheet

Budget Work Session

July ~~29~~ 30, 2026

8:30 AM

Name	Address
Chris Anderson	WCSO
Dane Gily	Landfill
Steve Wilson	WCSO
Randall Pittman	

Budget Work Session of the Board of Commissioners

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

July 29, 2026

8:30 AM

Roll Call	Present/Absent
Commissioner Blakemore	Present
Commissioner Askew Arrived @ 8:36 AM	Absent ~~Present~~
Chairwoman Teems	Present
Commissioner Hart	Present
Commissioner Wilson	Present

Gmail

Lisa Richardson <countyclerk@walkerga.us>

Budget Workshop Information

Christian Roach <cfo@walkerga.us> Wed, Jul 29, 2026 at 11:56 AM
To: Robert Blakemore <district1@walkerga.us>, Mark Askew <district2@walkerga.us>, Angie Teems <countychair@walkerga.us>, Brian Hart <district3@walkerga.us>, Gene Wilson <district4@walkerga.us>
Cc: Aneta Barton <deputycfo@walkerga.us>, Lisa Richardson <countyclerk@walkerga.us>, Joe Legge <j.legge@walkerga.us>

Good morning Commissioners,

We have prepared a more realistic budget request that will not require a substantial mid-year amendment and includes only 5 new firefighters instead of 9. Funding this budget requires $1,900,000 over projected revenues. This is a $900,000 decrease from Option 3, which was the budget presented on June 26th with a $2,795,000 funding gap. The changes are listed below. I have also obtained the final Digest from the Tax Assessor and calculated potential increases based on those figures. You can view the 3 options for mileage rate changes in the attached document.

Summary of Budget Adjustments

Reductions

- Animal Control & Shelter: −$285,000
- Fleet Department (Repairs): −$50,000
- Building & Maintenance (Repairs): −$100,000
- Coats of America Cleanup: Reduced from $200,000 → $100,000
- Welfare / Nonprofit Contributions: −$50,000
- Transit (General Fund Transfer): −$150,000
- Road Department (Salaries): −$50,000
- Carlen's Department: −$15,000 (intern removed)
- EMA & E911: −$42,000
- Governing Body, HR, Accounting: −$79,500
- Fire vehicle maintenance position removed: −$75,000

Additions

- Sheriff's Office: +$215,750
- Fire Department Staffing: Increase from 4 → 5 firefighters

My advice would be to raise the millage rate to Option 4 or 5 or increase the public safety fee. If we take the full rollback that will significantly impact our fund balance. Option 5 increases the millage rates to match the 2024 millage rates which would collect $1,400,000 more in generated revenue than last year.

I will have a few questions for the board tomorrow. They are listed below:

1. Is the board okay with adding only 5 new firefighters or is 9 a necessity?
2. Do we want to implement a 3% COLA, or should we reduce that percentage to lower the $1,900,000 increase?
3. Is a millage rate that is not a full rollback something the board will consider to fill this gap?
4. Is the Public Safety fee something the board would consider increasing?
5. Are there additional cuts the board wants to make to this budget in its current state?

Please let me know if you have any further questions.

Christian Roach
Chief Financial Officer
Walker County Government
101 S Duke Street
Lafayette, GA 30728
Email: CFO@Walkerga.us
Office: 706-670-1707

General Fund - Department Level

REVENUE	FY25 Actual	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
eneral Fund Revenue	$ 36,781,264	$ 37,799,000	$ 38,000,000	$ 201,000	0.5%

EXPENDITURE by Department	FY25 Actual	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
10-Governing Body	$ 1,259,956	$ 982,500	$ 968,000	$ (14,500)	-1.5%
00-Elections	$ 438,501	$ 443,000	$ 483,000	$ 40,000	9.0%
10-Elections Poll Workers	$ 86,239	$ 93,000	$ 99,000	$ 6,000	6.5%
12-Accounting	$ 626,167	$ 616,900	$ 650,000	$ 33,100	5.4%
16-Licensing	$ 4,650	$ 4,000	$ 4,000	$ -	0.0%
30-Law (in-house attorney)	$ 130,086	$ 129,000	$ 103,000	$ (26,000)	-20.2%
35-Data Processing/MIS	$ 1,407,154	$ 1,117,500	$ 970,000	$ (147,500)	-13.2%
40-Human Resources	$ 152,146	$ 221,500	$ 235,000	$ 13,500	6.1%
42-Employee Health Clinic	$ 149,099	$ 160,000	$ 160,000	$ -	0.0%
45-Tax Commissioner	$ 1,465,271	$ 1,635,000	$ 1,530,000	$ (105,000)	-6.4%
50-Tax Assessor	$ 1,762,475	$ 1,810,000	$ 1,863,000	$ 53,000	2.9%
51-Board of Equalization	$ 8,730	$ 14,000	$ 14,000	$ -	0.0%
55-Risk Management	$ 662,105	$ 634,000	$ 675,000	$ 41,000	6.5%
65-General Govt Building and Plant	$ 1,932,623	$ 2,243,050	$ 2,041,000	$ (202,050)	-9.0%
67-Marsh Warthen House	$ 17,168	$ 23,000	$ 15,000	$ (8,000)	-34.8%
80-Records Management	$ 59,548	$ 66,000	$ 69,000	$ 3,000	4.5%
95-General Administration Fees	$ 59,462	$ 60,000	$ 60,000	$ -	0.0%
150-Superior Court	$ 158,920	$ 290,000	$ 220,000	$ (70,000)	-24.1%
180-Clerk of Superior Court	$ 1,238,868	$ 1,186,000	$ 1,225,000	$ 39,000	3.3%
200-District Attorney	$ 722,879	$ 862,000	$ 995,000	$ 133,000	15.4%
300-State Court	$ 409,661	$ 382,000	$ 400,000	$ 18,000	4.7%
350-State Court Solicitor	$ 251,038	$ 263,000	$ 293,000	$ 30,000	11.4%
400-Magistrate Court	$ 522,498	$ 551,200	$ 570,000	$ 18,800	3.4%
450-Probate Court	$ 364,177	$ 446,000	$ 505,000	$ 59,000	13.2%
600-Juvenile Court	$ 608,243	$ 539,500	$ 586,000	$ 46,500	8.6%
800-Public Defender	$ 385,318	$ 412,300	$ 445,000	$ 32,700	7.9%
200-Codes Enforcement	$ 255,140	$ 237,000	$ 240,000	$ 3,000	1.3%
215-Building Inspection	$ 178,080	$ 225,000	$ 225,000	$ -	0.0%
255-Animal Control	$ 9,476	$ 350,000	$ 350,000	$ -	0.0%
310-3365 - Sheriff Total	$ 12,645,215	$ 12,371,250	$ 13,172,000	$ 800,750	6.5%
635-Ambulance Service	$ 250,000	$ 250,000	$ 600,000	$ 350,000	140.0%
700-Coroner / Medical Examiner	$ 183,135	$ 132,000	$ 166,000	$ 34,000	25.8%
910-Animal Shelter	$ -	$ 525,000	$ 525,000	$ -	0.0%
915-Animal Services	$ 1,129,895	$ -	$ -	$ -	0.0%
920-Emergency Management	$ 145,522	$ 172,600	$ 248,000	$ 75,400	43.7%
4150-Public Works Projects	$ -	$ 300,000	$ 420,000	$ 120,000	40.0%
4210-Highways & Streets Admin	$ 3,267,080	$ 3,198,000	$ 3,375,000	$ 177,000	5.5%
4560-Closure and Post-Closure Care	$ 50,396	$ 70,000	$ 70,000	$ -	0.0%
4900-Maintenance and Shop	$ 535,581	$ 734,000	$ 670,000	$ (64,000)	-8.7%
4990-Coats of America Site Clean-up	$ -	$ -	$ 100,000	$ 100,000	100.0%
5110-Public Health Administration	$ 100,000	$ 100,000	$ 100,000	$ -	0.0%
5410-Welfare Administration	$ 5,552	$ 5,500	$ 57,000	$ 51,500	936.4%
5440-Intergov Welfare Payments	$ 36,771	$ 70,000	$ 40,000	$ (30,000)	-42.9%
5460-DFCS Building and Plant	$ 251,896	$ 17,500	$ 18,300	$ 800	4.6%
5510-Meal on Wheels	$ 57,713	$ 55,000	$ 55,000	$ -	0.0%
5520-Senior Citizens Center	$ 4,634	$ 6,000	$ 6,000	$ -	0.0%

EXPENDITURE by Department	FY25 Actual	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
30-Civic Center	$ 302,391	$ 329,200	$ 343,000	$ 13,800	4.2%
19-Other Recreational	$ 55,024	$ 56,500	$ 50,000	$ (6,500)	-11.5%
34-Rossville Comm Center w/Adv Acres	$ 19,966	$ 68,500	$ 67,500	$ (1,000)	-1.5%
00-Agricultural Center	$ 10,841	$ 16,000	$ 18,000	$ 2,000	12.5%
01-Historic Preservation	$ 4,450	$ 10,500	$ 10,500	$ -	0.0%
0-Library Administration	$ 396,406	$ 390,000	$ 405,000	$ 15,000	3.8%
5-County Agent	$ 73,518	$ 81,000	$ 83,700	$ 2,700	3.3%
0-Forest Resources	$ 12,761	$ 13,000	$ 13,000	$ -	0.0%
0-Planning and Zoning	$ 184,328	$ 238,000	$ 257,000	$ 19,000	8.0%
0-Economic Development	$ 222,333	$ 169,000	$ 167,000	$ (2,000)	-1.2%
nsfer Out to Fund 215 - E911	$ 499,048	$ 524,000	$ 595,000	$ 71,000	13.5%
nsfers Out To Fund 220 - Fire and Rescue	$ 1,120,524	$ 1,395,000	$ 1,625,000	$ 230,000	16.5%
nsfers Out To Fund 546 -Transportation	$ 622,445	$ 500,000	$ 650,000	$ 150,000	30.0%
nsfers Out - Other	$ 529,260	$ 5,000	$ -	$ (5,000)	-100.0%
	$ 38,097,508	**$ 37,799,000**	**$ 39,900,000**	**$ 2,101,000**	**5.6%**
Gain/Loss	$ (1,316,244)	$ -	$ (1,900,000)	$ (1,900,000)	

Significant Decreases
Significant Increases
Departments of Interest

UNINCORPORATED

Option 3 - CEO/CFO Proposed

get Revenue	$	38,000,000
lget Expense	$	40,795,000
	$	**(2,795,000)**
imated Rollback lage Rate		**4.8647**
tion 3 Millage Rate		**5.7940**
Increased by		0.9292

Impact on Average Resident

Increased by	**$**	**63.01**
Monthly	$	5.25
Daily	$	0.17
Generated Revenue	**$**	**11,582,672**

Option 4

Budget Revenue	$	38,000,000
Budget Expense	$	39,900,000
	$	**(1,900,000)**
Estimated Rollback Millage Rate		**5.0050**
Option 4 Millage Rate		**5.4810**
Increased by		0.4760

Impact on Average Resident

Increased by	**$**	**32.34**
Monthly	$	2.70
Daily	$	0.09
Generated Revenue	**$**	**10,956,960**

Option 5

Budget Revenue	$	38,000,000
Budget Expense	$	39,900,000
	$	**(1,900,000)**
Estimated Rollback Millage Rate		**5.0050**
Option 4 Millage Rate		**5.3280**
Increased by		0.3230

Impact on Average Resident

Increased by	**$**	**17.35**
Monthly	$	1.45
Daily	$	0.05
Generated Revenue	**$**	**10,651,101**

Increases are based on Homesteaded property with Gross Property Value of $250,000

INCORPORATED

	Option 3 - CEO/CFO Proposed	Option 4	Option 5
Budget Revenue	$ 38,000,000	$ 38,000,000	$ 38,000,000
Budget Expense	$ 40,795,000	$ 39,900,000	$ 39,900,000
	$ (2,795,000)	**$ (1,900,000)**	**$ (1,900,000)**
Estimated Rollback Millage Rate	**6.2948**	**6.4890**	**6.4890**
Option 3 Millage Rate / Option 4 Millage Rate / Option 4 Millage Rate	**7.5137**	**7.2490**	**7.0280**
Increased by	1.2190	0.7600	0.5390
Impact on Average Resident			
Increased by	**$ 85.14**	**$ 59.19**	**$ 37.53**
Monthly	$ 7.09	$ 4.93	$ 3.13
Daily	$ 0.23	$ 0.16	$ 0.10
Generated Revenue	**$ 5,435,494**	**$ 5,244,007**	**$ 5,084,133**

Increases are based on Homesteaded property with Gross Property Value of $250,000