



RESOLUTION R-073-25

A RESOLUTION OF THE WALKER COUNTY BOARD OF COMMISSIONERS TO AMEND THE FISCAL YEAR 2026 BUDGET TO REDEFINE LINE ITEMS RELATED TO PUBLIC WORKS PROJECTS AND THE HIGHWAY AND STREETS DIVISION

WHEREAS, the Board of Commissioners of Walker County ("Board") is the governing authority of Walker County, Georgia; and

WHEREAS, the Board appropriated the funds necessary to operate all of the various departments and to meet the expenses of the government for Fiscal Year 2026 by approving a budget resolution (R-052-25) by a majority vote of the members on August 7, 2025; and

WHEREAS, O.C.G.A § 36-81-3 (d) requires any increase in appropriation at the legal level of control of a local government, whether accomplished through a change in expected revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority by ordinance or resolution; and

WHEREAS, the Highway & Streets Division, which includes the departments of Public Works and Roads, is in need of more clearly defined financial categorization;

THEREFORE, BE IT RESOLVED that the Board of Commissioners of Walker County, Georgia hereby amends the FY 2026 budget to reallocate \$300,000.00 from the Highway & Streets Division - 100.4210.5xxxxx.xx to the Public Works Projects Division - 100.4150.5xxxxx.xx.

SO RESOLVED AND ADOPTED this 06TH day of November, 2025.

ATTEST:

WALKER COUNTY, GEORGIA

A handwritten signature in blue ink, reading "Lisa Richardson", is written over a horizontal line.

LISA RICHARDSON, County Clerk

A handwritten signature in blue ink, reading "Angela Teems", is written over a horizontal line.

ANGELA TEEMS, Chairwoman/CEO



The foregoing Resolution received a motion for Approval from Commissioner Teems, second by Commissioner Blakemore, and upon the question the vote is 4 ayes, 0 nays to adopt the Resolution.

Division **4210 - Highways & Streets Admin**

Increase

Decrease

Personal/Services & Employee Benefits

511100.10	Salary and Wages Regular Employees	\$ (125,000.00)
511100.20	Salary and Wages Vacation	\$ (10,000.00)
511100.30	Salary and Wages Holiday	\$ (3,000.00)
511100.40	Salary and Wages Compensatory	\$ -
511100.80	Salary and Wages Bereavement	\$ -
511170.00	Personal Pay General	\$ -
511190.00	Salary Reimbursement General	\$ -
511300.00	Overtime General	\$ -
512110.30	Health Expense Health Insurance	\$ (17,400.00)
512120.10	Disability Short Term	\$ (1,100.00)
512120.20	Disability Long Term	\$ (400.00)
512130.00	Life Insurance General	\$ (100.00)
512200.00	Social Security Contribution General	\$ (7,900.00)
512300.00	Medicare General	\$ (1,800.00)
512400.10	Retirement Contributions Defined Benefit	\$ (22,100.00)
512400.30	Retirement Contributions 401(a)	\$ (3,600.00)
512700.00	Worker's Compensation General	\$ (1,700.00)
512900.20	Other Employee Benefits Identity Theft Protection	\$ (100.00)

Personal/Services & Employee Benefits Totals

\$ (194,200.00)

Purchased/Contracted Services

521200.30	Professional Engineering Fees	\$ (20,000.00)
521200.90	Professional Other Professional	\$ -
521300.10	Technical Computer Services	\$ -
522100.10	Cleaning Services Disposal	\$ (1,000.00)
522200.10	Repairs & Maintenance Contracts	\$ -
522200.20	Repairs & Maintenance Supplies	\$ (1,000.00)
522220.10	Repairs Buildings	\$ (2,000.00)
522220.20	Repairs Equipment	\$ (20,000.00)
522220.45	Repairs Right Of Way	\$ (20,000.00)
522220.50	Repairs Road Material	\$ (20,000.00)

522220.60	Repairs Vehicles	\$ (5,000.00)
522320.00	Rental of Equipment & Vehicles General	\$ -
522320.30	Rental of Equipment & Vehicles Copiers	\$ -
523200.10	Communications Cellular Phone	\$ (500.00)
523200.15	Communications Telephone	\$ (450.00)
523200.20	Communications Internet Service	\$ -
523200.30	Communications Postage	\$ -
523200.40	Communications Radio	\$ (2,000.00)
523500.00	Travel General	\$ (350.00)
523600.00	Dues & Fees General	\$ -
523600.25	Dues & Fees Late Charges	\$ -
523600.75	Dues & Fees Vehicle License	\$ -
523700.00	Ed & Training General	\$ (1,500.00)
529900.00	Purchased/Contracted Services Reimbursement General	\$ -
<i>Purchased/Contracted Services Totals</i>		<u>\$ (93,800.00)</u>
<i>Supplies</i>		
531100.00	General Supplies & Materials General	\$ (2,000.00)
531100.45	General Supplies & Materials Office Supplies	\$ (500.00)
531100.65	General Supplies & Materials Shop Supplies	\$ -
531100.70	General Supplies & Materials Snow & Ice Removal	\$ -
531100.80	General Supplies & Materials Uniforms & Badges	\$ (1,500.00)
531200.10	Energy Water/Sewerage	\$ -
531200.30	Energy Electricity	\$ (1,500.00)
531200.40	Energy Bottled Gas	\$ -
531200.70	Energy Vehicle-Gasoline/Diesel	\$ (5,000.00)
531600.00	Small Equipment General	\$ (1,000.00)
531600.10	Small Equipment Operating Equipment	\$ -
531700.00	Other Supplies General	\$ (500.00)
<i>Supplies Totals</i>		<u>\$ (12,000.00)</u>
<i>Capital Outlays</i>		
541310.00	Capital - Buildings General	\$ -

541400.20	Capital Infrastructure Bridge Projects	\$ -
542500.00	Capital - Other Equipment General	\$ -
542500.10	Capital - Other Equipment Construction	\$ -
<i>Capital Outlays Totals</i>		\$ -
Division 4210 - Highways & Streets Admin Totals		\$ (300,000.00)
Division 4150 - Public Works Projects		\$ -
<i>Personal/Services & Employee Benefits</i>		\$ -
511100.10	Salary and Wages Regular Employees	\$ 125,000.00
511100.20	Salary and Wages Vacation	\$ 10,000.00
511100.30	Salary and Wages Holiday	\$ 3,000.00
511100.40	Salary and Wages Compensatory	\$ -
511100.80	Salary and Wages Bereavement	\$ -
511170.00	Personal Pay General	\$ -
511190.00	Salary Reimbursement General	\$ -
511300.00	Overtime General	\$ -
512110.30	Health Expense Health Insurance	\$ 17,400.00
512120.10	Disability Short Term	\$ 1,100.00
512120.20	Disability Long Term	\$ 400.00
512130.00	Life Insurance General	\$ 100.00
512200.00	Social Security Contribution General	\$ 7,900.00
512300.00	Medicare General	\$ 1,800.00
512400.10	Retirement Contributions Defined Benefit	\$ 22,100.00
512400.30	Retirement Contributions 401(a)	\$ 3,600.00
512700.00	Worker's Compensation General	\$ 1,700.00
512900.20	Other Employee Benefits Identity Theft Protection	\$ 100.00
<i>Personal/Services & Employee Benefits Totals</i>		\$ 194,200.00
<i>Purchased/Contracted Services</i>		\$ -
521200.30	Professional Engineering Fees	\$ 80,000.00
521200.90	Professional Other Professional	\$ -
521300.10	Technical Computer Services	\$ -
522100.10	Cleaning Services Disposal	\$ 1,000.00

522200.10	Repairs & Maintenance Contracts	\$ -
522200.20	Repairs & Maintenance Supplies	\$ 1,000.00
522220.10	Repairs Buildings	\$ 2,000.00
522220.20	Repairs Equipment	\$ -
522220.45	Repairs Right Of Way	\$ -
522220.50	Repairs Road Material	\$ -
522220.60	Repairs Vehicles	\$ 3,000.00
522320.00	Rental of Equipment & Vehicles General	\$ -
522320.30	Rental of Equipment & Vehicles Copiers	\$ -
523200.10	Communications Cellular Phone	\$ 500.00
523200.15	Communications Telephone	\$ 450.00
523200.20	Communications Internet Service	\$ -
523200.30	Communications Postage	\$ -
523200.40	Communications Radio	\$ -
523500.00	Travel General	\$ 1,350.00
523600.00	Dues & Fees General	\$ -
523600.25	Dues & Fees Late Charges	\$ -
523600.75	Dues & Fees Vehicle License	\$ -
523700.00	Ed & Training General	\$ 2,500.00
529900.00	Purchased/Contracted Services Reimbursement General	\$ -
<i>Purchased/Contracted Services Totals</i>		<u>\$ 91,800.00</u>
<i>Supplies</i>		\$ -
531100.00	General Supplies & Materials General	\$ 2,000.00
531100.45	General Supplies & Materials Office Supplies	\$ 500.00
531100.65	General Supplies & Materials Shop Supplies	\$ -
531100.70	General Supplies & Materials Snow & Ice Removal	\$ -
531100.80	General Supplies & Materials Uniforms & Badges	\$ 500.00
531200.10	Energy Water/Sewerage	\$ -
531200.30	Energy Electricity	\$ -
531200.40	Energy Bottled Gas	\$ -
531200.70	Energy Vehicle-Gasoline/Diesel	\$ 7,500.00

531600.00	Small Equipment General	\$ 3,000.00
531600.10	Small Equipment Operating Equipment	\$ -
531700.00	Other Supplies General	\$ 500.00
<i>Supplies Totals</i>		<u>\$ 14,000.00</u>
<i>Capital Outlays</i>		\$ -
541310.00	Capital - Buildings General	\$ -
541400.20	Capital Infrastructure Bridge Projects	\$ -
542500.00	Capital - Other Equipment General	\$ -
542500.10	Capital - Other Equipment Construction	\$ -
<i>Capital Outlays Totals</i>		<u>\$ -</u>
Division 4150 - Public Works Projects Totals		<u><u>\$ 300,000.00</u></u>