

WALKER COUNTY BOARD OF COMMISSIONERS FY 2027 BUDGET PRESENTATION

Presented by
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Photo: Adventure Acres

Highlights

Presentation of Budget by Fund

General Fund

Focus and Metrics

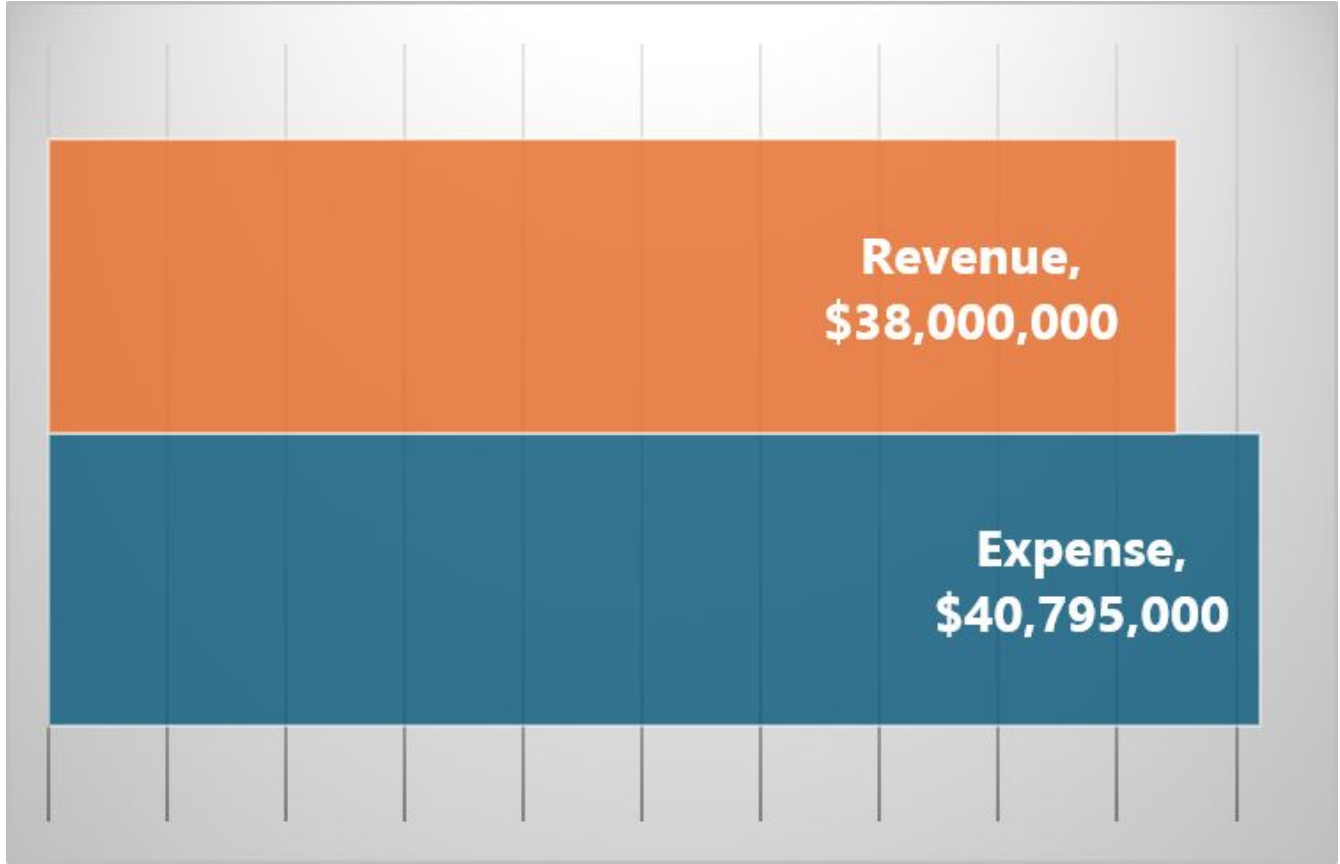
Major Changes

Options to balance the budget

AGENDA: CFO'S BUDGET PRESENTATION JUNE 26TH, 2026

Summary: Revenues vs. Expenses by Fund

Fund Name	FY25 Actual	FY26 Projected	FY26 Budget	FY27 Proposed	Difference
100 – General Fund	Rev: \$36.78M Exp: \$38.09M	Rev: \$42.30M Exp: \$39.55M	Rev: \$37.79M Exp: \$37.79M	Rev: \$38.00M Exp: \$40.795M	+\$201K (Rev) +\$2.996M (Exp)
220 – Fire and Rescue	Rev: \$6.98M Exp: \$7.09M	Rev: \$10.99M Exp: \$7.80M	Rev: \$7.64M Exp: \$7.81M	Rev: \$8.2M Exp: \$8.2M	+\$565K (Rev) +\$405K (Exp)
215 – E911	Rev: \$1.75M Exp: \$1.76M	Rev: \$1.01M Exp: \$2.12M	Rev: \$1.78M Exp: \$1.80M	Rev: \$1.92M Exp: \$1.92M	+\$133K (Rev) +\$113K (Exp)
540 – Landfill	Rev: \$2.67M Exp: \$2.71M	Rev: \$1.51M Exp: \$2.00M	Rev: \$2.47M Exp: \$2.47M	Rev: \$2.44M Exp: \$2.43M	-\$22K (Rev) -\$35K (Exp)
546 – Transportation	Rev: \$1.23M Exp: \$1.25M	Rev: \$208K Exp: \$1.22M	Rev: \$1.64M Exp: \$1.76M	Rev: \$1.81M Exp: \$1.81M	+\$171K (Rev) +\$51K (Exp)



General Fund

Revenues: \$38,000,000:
\$201,000 increase (0.53%)

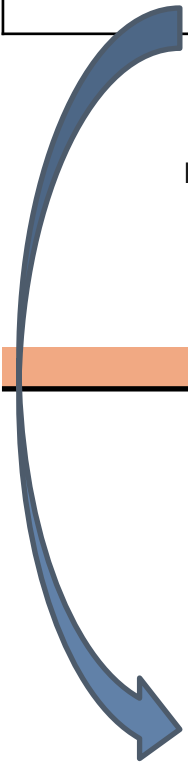
Expenditures: \$40,795,000:
\$2,996,000 increase (7.93%)

The General Fund is currently over revenues by \$2,795,000. Departmental changes reflect a mix of state-mandated increases, contract escalations, operational realignments, and strategic staffing decisions.

REVENUE HISTORY AND SUGGESTION BY TYPE

Revenue Type	FY24 Actual	FY25 Actual	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
General & Property Taxes	\$ 29,712,656	\$ 32,338,735	\$ 32,824,000	\$ 32,407,000	\$ (417,000)	-1.3%
Charges For Services	\$ 1,200,296	\$ 1,418,702	\$ 1,297,000	\$ 1,378,100	\$ 81,100	6.3%
Contributions Donations	\$ 29,474	\$ 63,281	\$ -	\$ -	\$ -	0.0%
Fines and Forfeitures	\$ 1,190,996	\$ 1,256,230	\$ 1,175,000	\$ 1,180,000	\$ 5,000	0.4%
Intergovernmental Revenue	\$ 614,014	\$ (587,847)	\$ 500,000	\$ 500,000	\$ -	0.0%
Investment Income	\$ 639,300	\$ 509,836	\$ 850,000	\$ 700,000	\$ (150,000)	-17.6%
Licenses and Permits	\$ 782,055	\$ 795,641	\$ 755,000	\$ 721,000	\$ (34,000)	-4.5%
Rental Income	\$ 586,511	\$ 387,215	\$ 398,000	\$ 1,095,000	\$ 697,000	100.0%
Other Financing Sources	\$ 180,105	\$ 599,471	\$ -	\$ 18,900	\$ 18,900	100.0%
TOTAL REVENUE	\$ 34,935,406	\$ 36,781,264	\$ 37,799,000	\$ 38,000,000	\$ 201,000	0.5%

Revenue Type	FY24 Actual	FY25 Actual	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Real	\$ 13,566,499	\$ 14,650,825	\$ 15,604,000	\$ 14,636,000	\$ (968,000)	-6.2%
Local Option Sales/Use Tax General	\$ 5,879,166	\$ 6,344,732	\$ 6,224,000	\$ 6,400,000	\$ 176,000	2.8%
Insurance Premium Tax	\$ 4,532,193	\$ 5,084,265	\$ 5,020,000	\$ 5,150,000	\$ 130,000	2.6%
Personal	\$ 4,086,896	\$ 4,643,175	\$ 4,106,000	\$ 4,351,000	\$ 245,000	6.0%
Excise Tax	\$ 609,920	\$ 657,931	\$ 670,000	\$ 670,000	\$ -	0.0%
Tax Penalty & Interest	\$ 498,985	\$ 457,146	\$ 619,000	\$ 619,000	\$ -	0.0%
Franchise Tax	\$ 356,687	\$ 318,561	\$ 400,000	\$ 400,000	\$ -	0.0%
Real Estate Transfer	\$ 129,389	\$ 138,703	\$ 125,000	\$ 125,000	\$ -	0.0%
Other Taxes	\$ 52,921	\$ 43,397	\$ 56,000	\$ 56,000	\$ -	0.0%
TOTAL REVENUE	\$ 29,712,656	\$ 32,338,735	\$ 32,824,000	\$ 32,407,000	\$ (417,000)	-1.3%



WALKER COUNTY'S FOCUS AND METRICS

Photo: Paving Lee Mason and Dunwoody



Public Safety:

4 new Firefighter positions suggested instead of the 9 requested

General Fund is proposed to fund public safety with \$15,966,400. Including the Fire and E911 fund, the proposed public safety funding is \$23,676,400

Service Calls:

	FIRE	Police	EMS
2023	8,724	58,894	9,161
2024	9,539	66,110	9,291
2025	9,639	60,575	9,363

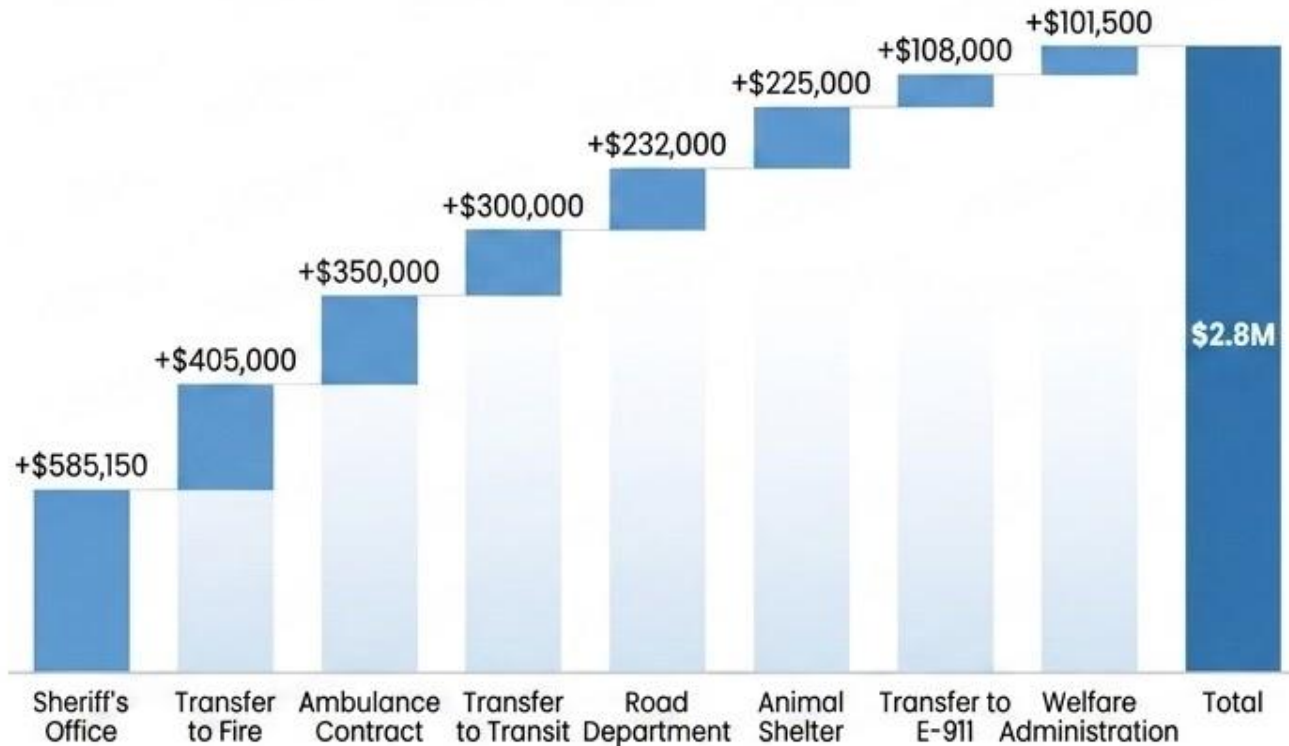
Road maintenance:

\$3,865,000 proposed FY 2027 General Fund funding

\$367,000 increase in funding for road repairs material, and engineering costs

MAJOR GENERAL FUND EXPENDITURE DRIVERS

TOP DRIVERS OF THE \$2.8M GAP



DETAILED COST BREAKDOWN

Sheriff's Office: COLA, new SSO/SRO, 8 vacancies

Transfer to Fire: 4 new firefighters, capital reduction

Ambulance Contract: 140% increase (\$+350,000)

Transfer to Transit: (+\$300,000)

Road Department: Material costs + reduced step-raise request (\$+232,000)

Animal Shelter: Restoring to actuals (\$+225,000)

Transfer to E-911: (+\$108,000)

Welfare Administration: Nonprofit support + indigent funerals (\$+101,500)

EMA: Moved expenses from IT (\$+80,400)

Animal Contract: Restoring to actuals (\$+60,000)

Juvenile Court: Actuals (\$+58,500)

Probate Court: Pension & Judge compensation (\$+59,000)

Elections: PT staffing for new building (\$+40,000)

Risk Management: Insurance increases (\$+41,000)

Public Works Projects: Engineering + intem (\$+135,000)

Multiple departments: Increases driven by COLA assumptions, pension, supplies, and restoring budgets to realistic levels.

STRATEGIC REVENUE AND EXPENSE OPTIONS

REVENUE

Revenue Generation Options

- **Millage Rate & Fees:** Adjust millage rates or increase the dedicated Public Safety Fee.
- **Cost-Sharing:** Implement intergovernmental cost-sharing for E-911 or Animal Shelter operations.
- **Facility Rentals:** Re-evaluate facility rental agreements for potential rate increases.

EXPENSES

Expense Reduction Options

- **0% COLA:** Removing the 3% cost-of-living adjustment results in approx. **\$1,000,000** in savings.
- **Position Freeze:** Freezing new positions generates approx. **\$365,000** in immediate savings.
- **Discretionary Spending:** Prioritize reductions in non-essential or controllable expense categories.