

TOOMBS COUNTY BOARD OF COMMISSIONERS

December 29, 2025

Room 263

9:00 AM

CALLED BOARD MEETING

PRESENT: **DAVID SIKES, ALFRED CASON, BUCK MOON, BLAKE TILLERY, JOHN M. JONES AND HELEN HARRIS.**

Call to Order: Vice-Chairman Rollins called December Called Board Meeting to order at 9:02 A.M.

Invocation: Commissioner Cason gave the Invocation.

Approve Agenda: Vice-Chairman Rollins asked for a motion to approve the Agenda.

Commissioner Moon made a motion, seconded by Commissioner Cason to approve the agenda as presented. Motion carried unanimously.

Consideration of the Approval of Budget
Amendment 1 - Maintenance & Operation Budget: Manager Jones stated a copy of these amendments were included in the Commissioner's Packet. Increase in property taxes for the year and we have received some additional money from LMIG Grant and the others are where some have gone over-budget which will be off-set by this amendment. Tax Commissioners Office is over budgeted for salaries in the amount of \$26,000. There were six employee's budgeted for the Tax Office and the new Tax Commissioner has hired three additional employees' which increased not only Salaries but cost for Medicare and Medicaid expenses. Supplies and Materials were over-budgeted by \$24,000 and computers were over-budgeted by \$8,000. Board of Equalization several appeals and was \$600 over budgeted for the year. There were some expenses on the courthouse HVAC system, Trane re-worked all of the thermostats and some of the blowers were not connected properly at a cost of \$120,000. Dues and Jury Duty cost was up, as well as Juvenile Court at a cost of \$3,800. The Detention Center had an increase expense for ankle bracelets which went over-budgeted by \$8,000. The Security for the Courthouse was over-budgeted because of more court cases overtime that resulted in an additional \$8,000. The County received \$220,000 in FEMA funds for additional equipment and improvements on the fire stations. EMA/EMS Department was \$8,000 in

computer repairs and vehicle repairs. FEMA expenses, the County paid \$11,006,000 and infrastructure of \$2,000,000 which will be offset by some of the funds the County received from LMIG funds. Roll-off and recycling was over budget \$74,000; this was due to the storm clean-up. Overtime at the Maintenance Shop was \$4,500.

Commissioner Moon made a motion, seconded by Commissioner Cason to approve Amendment One as presented. Motion carried unanimously.

Consideration of Approval of Resolution for the Fiscal Year 2026 Maintenance & Operation Budget: Manager Jones stated a Resolution for the F/Y 2026 Maintenance & Operation Budget of \$70,624,984 was submitted in the Commissioners packet. A Public Meeting was held with no opposing views of the proposed Budget. The breakdown is as follows, General Government \$5,543,086; Judicial \$ 1,823,724; Public Safety \$6,820,937; Public Works \$41,174,751; Health and Welfare \$3,463,028; Agencies/Development \$152,691; and Other FSU \$11,646,767. Management requested the Board to approve the Resolution for Maintenances and Operation for the year of 2026 and to authorize the Chairman to sign.

Commissioner Cason made a motion, seconded by Commissioner Moon to approve the F/Y 2026 General Fund Maintenance & Operations Budget Resolution of \$70,624,984 as presented and authorize the Chairman to sign this Resolution. Motion carried unanimously.

Consideration of Approval of Resolution for the Fiscal Year 2026 Special Revenue Budget: Manager Jones stated the F/Y 2026 Special Revenues Funds Budget was included into the Commissioners Packet for \$14,503,340. Special funds are for the following departments: E-911 \$854,540; Jail \$10,000; SPLOST \$7,780,000; T-SPLOST \$648,443; Landfill \$2,266,967; EMS \$2,886,790; Juvenile Service Fund \$1,600; DATE Fund \$10,000; Law Library \$15,000; Revolving Loan Balance \$10,000; Grant-DNR \$10,000; National Opioid Fund \$5,000; Jail Commissary \$5,000. Management requested the Board to approve the 2026 Special Revenue Budget Resolution in the amount of \$14,503,340 and approve the Chairman to sign.

Commissioner Cason made a motion, seconded by Commissioner Moon to approve the Fiscal Year 2026 Special Revenues Funds Budget of \$14,503,340 as presented and to approve the Chairman to sign. Motion carried unanimously.

Consideration of Approval of Resolution for the Fiscal Year 2026 Insurance Premium Tax Proceeds:	Manager Jones stated last year there was \$1,043,491 in Insurance Premium Tax (IPT) received in which these funds must be spent primarily for services for the unincorporated area of our County. The Insurance Premium Tax (IPT) breakdown: the Fire Protection \$309,200; Trash Collection/ Solid Waste Animal Control \$50,000 and Code Enforcement \$62,191; Other Services for the Unincorporated Citizens \$13,931.
	Commissioner Moon made a motion, seconded by Commissioner Cason to approve the Insurance Premium Resolution in the amount of \$1,043,491 and to approve the Chairman to sign. Motion carried unanimously.
Consideration of Approval for the Undercarriage Repair on the Landfill D6 Bulldozer:	Manager Jones stated the D6 Bulldozer was due for an Undercarriage Repair. The repair cost of \$29,408.52 was quoted by Yancey/CAT and the cost would be covered by Landfill Funds.
	Commissioner Moon made a motion, seconded by Commissioner Cason to approve the undercarriage repair on the D6 Bulldozer in the amount of \$29,408.52 and to pay with Landfill Funds. Motion carried unanimously.
Consideration of the Approval of Re-Appointment to the Board of Assessors:	Manager Jones stated Romanus Dotson's Term was expiring at the end of this month and requested the Board to re-appointed Romanus Dotson to the Board of Assessors with his term beginning with 01-01-2026 and ending on 12-31-2030
	Commissioner Cason made a motion, seconded by Commissioner Moon to approve the re-appoint of Romanus Dotson to the Board of Assessors with his term beginning with 01-01-2026 and ending on 12-31-2030 and to approve the Chairman to sign the Resolution. Motion carried unanimously.
Adjournment:	Vice-Chairman Rollins asked for a motion to adjourn from the Called Board Meeting.
	Commissioner Cason made a motion, seconded by Commissioner Moon to adjourn from the Called Board Meeting. Motion carried unanimously. The meeting was adjourned 9:16 A.M.

Vice-Chairman Rollins – District 4

Attest: _____
Helen Harris, County Clerk