Warren County Board of Commissioners
Regular Monthly Meeting
Tuesday, August 11, 2026
4:00 p.m.

The Warren County Board of Commissioners met for their regular monthly meeting on Tuesday, August 11, 2026, at 4:00 p.m. This meeting was held at the Warren County Community Service Building located at 48 Warren Street, Warrenton, GA.

Call Meeting to Order
Chairman Graham called the meeting to order.

Prayer
Commissioner Allen L. Troy led the prayer.

Pledge of Allegiance

Roll Call:
County Clerk, Porsha Johnson did roll call. The following were present.
- ✓ John R. Graham, Chairman
- ✓ Richard Burley, Jr., Commissioner District 1
- ✓ Allen L. Troy, Commissioner District 2

Staff Attending:
Porsha Johnson, County Clerk
Danyelle Rus, Program & Communications Coordinator

Guest Attending:
Kay deBeaugrine
Robin Johnson
Micah Brown
Alex Sanders
Tammy Carden
Gloria Parker

Approval of Minutes for July 2026:
Commissioner Troy made a motion to approve July 2026 minutes and dispense with the reading of them. Commissioner Burley seconded the motion. The vote was unanimous.

Finance Report for July 2026:
County Clerk, Porsha Johnson, read the Finance Report for July 2026.

A copy of this report will be placed in the Attachments to the 2026 Minutes.

Emergency Management Performance Grant
Chairman Graham stated that he was pleased to announce that Warren County was awarded $18,805.00 for FY2025 Local Emergency Management Performance Grant. The Emergency

Management Performance Grant (EMPG) is a federal program funded by the Department of Homeland Security / Federal Emergency Management Agency (FEMA). It provides resources to state, local, tribal, and territorial governments to build and sustain essential all-hazards emergency management capabilities. Chair Graham noted that EMS Director Crystal Ladousier completed the necessary tasks to maintain compliance, ensuring our eligibility to receive the grant.

No Action Taken

Tax Assessors Board Appointment
Chairman Graham notified the Board that Mr. Louis Swint's term as a member of the Tax Assessors Board is set to end on August 12, 2026. He stated that the term length for this position is three years. Mr. Swint expressed his desire to continue serving as a member of the Tax Assessors Board. Chairman Graham asked if any other candidates were to be nominated by the commissioners; none were proposed. The Chairman then recommended proceeding with reappointment of Mr. Louis Swint.

Commissioner Allen L. Troy made a motion to reappoint Mr. Louis Smith to the Tax Assessors Board. Commissioner Richard Burley, Jr., seconded the motion. The vote was unanimous.

Mr. Louis Swint – Term Expires August 12, 2029

Sales Ratio Study
Chairman Graham started by explaining what Sales Ratio Study is for the county. He explained that the Sales Ratio Study is the systematic tool used to produce the 100% equalized adjusted property tax digest for the primary purpose of the allocation of state funds for public school systems in conjunction with the Quality Basic Education (QBE) calculation. The study measures and evaluates the quality of the fair market value assessments made by the county assessors as required. He mentioned that The Department of Revenue annually does appraisals on county property's and compares that information to sales in the county. This information is used to provide the county sales ratio. The target is 40% because this is the taxable value of property. The acceptable range for the sales ratio is between 36% and 44%. Over the past four years, Warren County has experienced a decline in sales ratios, indicating the need for a reassessment. We have a three-year period to address this issue; failure to do so may result in penalties, which could include an increase in property taxes.

No Action Taken

FY25/26 Budget Amendments – General Fund
Chairman Graham announced that budget amendments are required for the FY25/26 General Fund. He clarified that revenues and expenditure must be balanced. The specific requests are outlined below.

Fiscal Year 2025/2026 Amended Revenues
Budget Summary
Warren County, Georgia

Revenues:

Real & Personal Property Taxes	$	2,930,000.00
Forest Land Owner Protection	$	347,000.00
Vehicle Taxes	$	328,600.00
Mobile Home Taxes	$	32,000.00
Railroad Equipment	$	45,000.00
Commissions	$	59,800.00
Timber	$	316,000.00
Alcoholic Beverages License/Excise Tax	$	-
Local Option Sales Tax	$	523,000.00
Ambulance Service	$	568,000.00
Clerk of Court	$	70,000.00
Probate Court	$	336,000.00
Transit System	$	78,000.00
City of Warrenton {Dispatch)	$	205,000.00
Insurance Taxes	$	306,000.00
Magistrate Court	$	26,000.00
Business License	$	10,000.00
Energy Excise Tax	$	134,000.00
Warren County (Jail) (State) (Sheriff)	$	10,000.00
Penalties & Interest-Real	$	19,000.00
Penalties & Interest-Personal	$	13,000.00
Library	$	35,000.00
Solid Waste	$	53,000.00
State Grants	$	28,000.00
Sr Citizens	$	63,000.00
Other	$	1,364,582.00
Total:	$	**7,899,982.00**

Fiscal Year 2025/2026 Amended Expenditures
Budget Summary
Warren County, Georgia

Expenditures:			% of Budget
Board of Commissioners	$	455,868	5.77
Election Cost	$	93,400	1.18
Fees	$	424,650	5.38
Technology Department	$	79,200	1.00
Tax Commissioner	$	168,928	2.14
Tax Assessor	$	177,198	2.24

County Buildings	$	1,553,150	19.66
Court Services/Judges' Office	$	29,368	0.37
Board of Equalization	$	-	0.00
Clerk of Superior Court	$	198,382	2.51
Court Services/District Attorney's Office	$	20,400	0.26
Magistrate Court	$	90,971	1.15
Probate Court	$	112,773	1.43
County Services/Juvenile Court	$	9,000	0.11
Court Services/Public Defender	$	15,500	0.20
Sheriff's Office	$	822,590	10.41
Jail Operations	$	243,500	3.08
Office of Emergency Services	$	1,208,900	15.30
Coroner	$	25,500	0.32
E911	$	583,122	7.38
Public Works	$	538,420	6.82
Solid Waste	$	201,985	2.56
Landfill	$	112,526	1.42
Health Department	$	25,000	0.32
Department of Family and Children Services	$	6,000	0.08
Senior Citizens	$	99,800	1.26
Transit	$	139,936	1.77
Library	$	118,458	1.50
Extension Services	$	95,373	1.21
Ga Forestry	$	16,000	0.20
Code/Planning Administration	$	105,920	1.34
Development Authority	$	128,165	1.62
Total:	$	**7,899,982**	**100.00**

Commissioner Richard Burley, Jr., made a motion to approve FY25/26 Budget Amendments. Commissioner Allen L. Troy seconded the motion. The vote was unanimous.

A copy of this report will be placed in the Attachments to the 2026 Minutes.

Audit Report for Fiscal Year Ending June 30, 2025

Chairman Graham reported that the audit for the fiscal year ending June 30, 2025, has been completed. Chair Graham specified we had two findings stated in the report. One was keeping budget amendments updated and the other one was a lack of segregation of duties. Chairman Graham noted that the lack of segregation of duties finding is typically encountered annually due to our organization's size and the limited personnel available to fully meet the state's segregation of duties requirements.

No Action Taken

Proposed Technology Ordinance
Chairman Graham told the Board that last month, they talked about the potential adoption of an ordinance called an Emerging Technology Ordinance. This ordinance will need to be reviewed and approved by both the Planning Commission and the Board of Commissioners. Chair Graham expects that the final draft of ordinance will be ready for the Planning Commission to look at during their August 24, 2026, meeting. The goal of this ordinance is to make changes to the Warren County Land Use Ordinance so they can clearly address new types of projects like cryptocurrency facilities, data centers, energy storage sites, research and development facilities, and solar energy collection facilities. If the final draft is approved, it will provide clear guidelines on how to manage these kinds of projects. The draft is still being worked on, and the county lawyer is currently reviewing it.

No Action Taken

Property – 147 West Gibson Street, Warrenton, GA 30828
Chairman Graham informed the Board that the Board of Commissioners could deed ownership of the Old Jail/EMS building to the Development Authority to facilitate a sale of this property. Warren County is currently responsible for maintaining the property, which is not in active use. Pending approval, the property will require an appraisal to determine its fair market value.

Commissioner Richard Burley, Jr., made a motion to deed property at 147 W. Gibson Street, to the Development Authority. Commissioner Allen L. Troy seconded the motion. The vote was unanimous.

Citizens Comments
Chairman Graham thanked all the citizens for attending the meeting and asked if anyone had any questions or concerns. Chairman Graham opened the floor.

Danyelle Rus, Program & Communications Coordinator, informed the Board and the citizens of the upcoming events today in Warren County. An Ice Cream Social is scheduled for today, August 11, 2026, from 5:00 pm – 8:00 pm., at the Chamber of Commerce.

Dialogue took place between the citizens and the commissioners.

Credit Card bill was reviewed.

Commissioner Allen L. Troy made a motion to adjourn. Commissioner Richard Burley, Jr., seconded the motion. The vote was unanimous.

Meeting adjourned at 4:58 p.m.

John R. Graham, Chairman

Porsha Johnson, County Clerk