CITY OF WALTHOURVILLE

The Honorable Mayor Sarah B. Hayes, Presiding

November 10, 2026 @ 6:00 PM

Walthourville Police Department

The Honorable Mitchell Boston, Mayor Pro Tem — **The Honorable Patrick Underwood**

The Honorable Bridgette Kelly — **The Honorable Luciria Luckey Lovette**

The Honorable Robert (Bob) Dodd

Mr. Luke R. Moses — **City Attorney**

AGENDA (Amended as of 11-09-2026)

I. Call to Order — **Mayor Sarah B. Hayes**

II. Roll Call — **City of Walthourville**

III. Invocation — **Appointee**

IV. Pledge of Allegiance — **In Unison**

V. Approval of Agenda — **Councilmembers**

VI. Approval of Minutes — **Councilmembers**

- **October 27, 2026-Regular Meeting Minutes**
- **October 27, 2026-Executive Session Minutes**
- **November 2, 2026- Special Called Meeting Minutes (amended item)**

VII. Presentation(s)

VIII. Agenda Items:

1. Liberty County — **Mr. Joseph Mosley**
SPLOST VIII Intergovernmental Agreement (IGA) for consideration and approval.

2. LCPC UDO — **Mr. Jeff Ricketson**
UDO Request to hold a Public Hearing. This will be an action item for the December 10, 2026.

3. LCPC — **Mr. Jeff Ricketson**
Data Center Moratorium Resolution.

4. LCPC — **Mr. Jeff Ricketson**
Conditional Use for Type B Home Occupation 2026-40-W for a hair braiding business that was submitted by Ms. Simone Walker for a hair braiding business.

5. City of Walthourville — **Mayor and Council**
Employee Benefits and Job Descriptions.

	6. City of Walthourville Police and Fire Department Contracting of Services Updates.	**Mayor and Council**
	7. City of Walthourville Audit Updates.	**Mayor, Council & CKH**
	8. City of Walthourville City Millage Adoption (amended item).	**Mayor and Council**
IX.	**Citizens Comments** Each citizen is allocated three (3) minutes.	**Walthourville Citizens**
X.	**Department Head Update**	
	Mr. Dave Martin	Public Works
	Mr. Patrick Golphin	Water Department
	Chief Nicolas Maxwell	Fire Department
	Chief Christopher Reed	Police Department
XI.	**Elected Officials' Comments**	
	Mayor Pro Tem Mitchell Boston	
	Councilmember Patrick Underwood	
	Councilmember Bridgette Kelly	
	Councilmember Luciria Luckey Lovette	
	Councilmember Robert Dodd	
XII.	**Mayor's Updates**	**Mayor Sarah B. Hayes**
XIII.	**Executive Session**	**Personnel**
XIV.	**Adjournment**	**Mayor and Council**

When an Executive Session is warranted, it is called for the following:
Litigation, Personnel and Real Estate. OCGA (§ 50-14-1 — 50-14-6)

City of Walthourville
Mayor and Council Special Called Meeting Minutes
November 2, 2026 @ 6:00 PM
Walthourville Police Department

Call to Order: The meeting was called to order at 6:00 PM by Mayor Sarah B. Hayes. This was a hybrid meeting with CKH.

Roll Call: The roll was taken by the Finance Manager with the following members present in addition to Mayor Hayes were:

Mayor Pro Tem Mitchell Boston	Councilmember Robert Dodd
Councilmember Patrick Underwood	Councilmember Bridgette Kelly

CKH Attendees: Nicolas Catrakilis, Eon van Wyk, William Menchero, Kenneth Dandy and Bill Webb.

DRAFT

Meeting overview

The Mayor, members of Council, City finance staff, and the CKH Group team met on the evening of November 2, 2026 to align the proposed 2027 budget with a repayment proposal to the IRS for outstanding payroll taxes. The session was held in hybrid format and ran about an hour and forty minutes.

Summary of discussion

Discussion centered on structuring the 2027 budget so it funds essential services and shows what the City can reliably commit toward IRS repayment.

- **Budget structure.** The Mayor and Council agreed the 2027 budget should reflect the cost of 2027 services and show a surplus available for repayment, with prior-period payroll taxes handled through the repayment plan rather than as a 2027 operating expense.
- **Department budgets.** Police and fire figures were reconciled across the versions submitted by departments and approved by Council.
- **Revenue assumptions.** Local option sales tax proceeds were confirmed as additional to property tax revenue, and fines, municipal court, transit, and parks figures were updated.
- **IRS repayment approach.** Options for a near-term payment and a monthly installment plan were reviewed against available cash and the 2027 fire fee settlement payments. No payment amount was committed.
- **Millage and IGAs.** Millage scenarios from 6 to 12 mills were modeled, with and without potential police and fire intergovernmental agreements. No rate was selected and the agreements are not final.

Outcomes and direction

The Mayro and Council settled several budget line items and agreed on how the IRS proposal will be presented, while leaving the payment amount and millage open.

Item	Outcome
IRS proposal	Letter to be drafted without a payment amount for City review; the approved budget will be attached
IRS payment amount	Not set; to be finalized once the budget and intergovernmental agreements are settled
Near-term 2026 payments	Timing subject to City review of November and December cash flow
Police budget	Council-submitted figure of $517,000 retained
Fines revenue	$245,000
Municipal court	$15,000
Parks and Recreation	$3,500
Transit	$0 (service discontinued)
Millage rate	Not set; additional scenarios requested

Next steps

The remaining millage public hearings are set for November 9, 2026 at 11:00 a.m. and 6:00 p.m., with the Council vote on November 10, 2026 and county submission due November 12, 2026.

Action	Owner	Timing
Send updated budget files, with and without the intergovernmental agreements, reflecting fines and municipal court changes	CKH	November 2 (evening)
Prepare millage scenario sheets at 6, 8, and 9 mills	CKH	Ahead of the millage hearings
Resend the 2026 budget amendment and adjusted fire fee revenue materials to Council	CKH	Not set
Draft the IRS letter, without a payment amount, for City review	CKH	Not set
Review November and December cash flow to confirm timing of 2026 tax payments	City finance	November 3, 2026
Continue police and fire intergovernmental agreement discussions and update agreement revenue figures	Mayor	Not set
Approve the budget and agree on the IRS payment amount	Mayor and Council	After agreements are settled

Adjournment: The meeting adjourned at 7:51 PM with the motion for adjournment being made by Councilmember Kelly and the second being added by Councilmember Underwood.

Vote: 4-0: Motion Passed.

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CITY OF WALTHOURVILLE

AN ORDINANCE TO SET THE 2025 MILLAGE RATE

Ordinance Number 2026-1110-01

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF WALTHOURVILLE, GEORGIA,

WHEREAS, the Mayor and Council of the City of Walthourville are charged with the responsibility of setting the millage rate for the municipality; and

WHEREAS, pursuant to O.C.G.A. § 48-5-32 and § 48-5-32.1, all required public notices and advertisements regarding the proposed millage rate have been properly published; and

WHEREAS, the City has conducted the required public hearings on the proposed millage rate, in compliance with Georgia law; and

WHEREAS, the Mayor and Council have reviewed the financial needs of the City for Tax Year 2026 and determined that a millage rate of 12.00 mills is necessary to provide essential governmental services, maintain operations, and ensure the fiscal stability of the municipality.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF WALTHOURVILLE, GEORGIA, AND IT IS HEREBY ORDAINED BY AUTHORITY OF THE SAME, AS FOLLOWS:

SECTION 1. The millage rate for the City of Walthourville for Tax Year 2026 is hereby set at 12.00 mills (twelve mills) on all taxable property within the municipal limits, as shown on the official tax digest.

SECTION 2. The City Clerk is hereby directed to certify the millage rate to the Liberty County Tax Commissioner, as required by law.

SECTION 3. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 4. This ordinance shall become effective immediately upon its adoption. **SO ORDAINED this 10TH day of NOVEMBER 2026.**

CITY OF WALTHOURVILLE, GEORGIA

_____ Sarah B. Hayes, Mayor

_____ Shana T. Moss, City Clerk

APPROVED AS TO FORM