

**MINUTES**  
**MASSAC COUNTY BOARD OF COMMISSIONERS**  
**December 23, 2025**

Meeting convened at 8:45 A.M. with Commissioners Burnham, Brugger and Farmer present.

On a motion by Mr. Brugger, 2<sup>nd</sup> by Mr. Burnham, the commissioners voted to approve the minutes as written from 12/9/2025.

Jeff Brugger	Votes	AYE
Jimmy Burnham	Votes	AYE
Jayson Farmer	Votes	AYE

On a motion by Mr. Farmer, 2<sup>nd</sup> by Mr. Burnham, the commissioners voted to approve the minutes as written from 12/15/2025.

Jeff Brugger	Votes	ABSTAIN
Jimmy Burnham	Votes	AYE
Jayson Farmer	Votes	AYE

GA Administrator Lorie Walters attended with a check register sheet to be signed.

County Highway Engineer Brad Watson attended the meeting with claims to be signed.

Sheriff Kaylor attended the meeting with a list of the week's bills and claims to be signed. He reports the jail count is 14.

On a motion by Mr. Brugger, 2<sup>nd</sup> by Mr. Farmer, the commissioners voted to approve the Annual Tax Levy.

Jeff Brugger	Votes	AYE
Jimmy Burnham	Votes	AYE
Jayson Farmer	Votes	AYE

County Clerk Hailey Miles explained the reason for abating FICA and Liability Insurance for 2026.

On a motion by Mr. Burnham, 2<sup>nd</sup> by Mr. Brugger, the commissioners voted to approve the ordinance abating a portion of the county tax levy attributable to FICA and Liability Insurance costs.

Jeff Brugger	Votes	AYE
Jimmy Burnham	Votes	AYE
Jayson Farmer	Votes	AYE

The commissioners tabled the Amendment of Energy Transition Grant funds.

The commissioners discussed the 2026 Budget, including Revenues and Expenses.

On a motion by Mr. Brugger, 2<sup>nd</sup> by Mr. Burnham, the commissioners voted to display the budget for 15 days.

Jeff Brugger	Votes	AYE
Jimmy Burnham	Votes	AYE
Jayson Farmer	Votes	AYE

Chairman Farmer signed Trustee Resolution Quit Claim Deeds for 09-14-143-011, 08-02-456-014, 08-01-202-009, 05-02-200-025, 08-01-465-001, 09-14-213-015, and 09-14-213-016.

Chairman Farmer signed Massac County Resolutions for 04-14-228-001, 09-14-109-008, 08-12-197-007, and 08-01-133-001.

On a motion by Mr. Brugger, 2<sup>nd</sup> by Mr. Farmer, the commissioners adjourned until the next regular meeting.