



**BALDWIN COUNTY  
CALLED MEETING**  
September 30, 2024  
1601 N Columbia St, Suite 220  
11:30 A.M.

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**MINUTES**

**MEMBERS PRESENT**

John Westmoreland  
Kendrick Butts (By Phone)  
Henry Craig  
Emily Davis  
Sammy Hall

**OTHERS PRESENT**

Brandon Palmer  
Carlos Tobar  
Dawn Hudson  
Cindy Cunningham  
Bo Danuser

**CALL TO ORDER**

Chairman John Westmoreland called the September 30, 2024 Called Meeting to order at 11:57 a.m.

**INVOCATION**

County Manager Carlos Tobar delivered the Invocation.

**PLEDGE OF ALLEGIANCE**

Commissioner Henry Craig led the Pledge of Allegiance.

**ADMINISTRATIVE/FISCAL MATTERS**

**Resolution to Set 2024 Millage Rate**

Assistant County Manager Dawn Hudson presented a Resolution to set the 2024 millage rate for unincorporated and incorporated Baldwin County, for the Board of Education and for the hospital based indigent care services Special Tax District. She reported the rate of 10.02 specified in the Resolution for unincorporated and incorporated Baldwin County is the rate previously advertised in the legal organ. Ms. Hudson stated the Resolution also accepts the Board of Education millage rate of 12.40 and sets a fee in the amount of \$25.00 per parcel of property in accordance with the Resolution adopted by the Board of Commissioners on June 28, 2018, to establish a special district.

Commissioner Henry Craig stated he did not support a millage rate of 10.02. He stated the necessary services and things that must be done by the County can be achieved if the millage rate is set at 9.26 which is a .75 increase over the rollback rate. He stated this rate would bring in approximately \$1.7 million in additional revenue to the County.

Vice Chairman Kendrick Butts recommended the millage rate be set at the rollback rate of 8.54 which he feels will enable the County to accomplish what needs to be done.

Commissioner Sammy Hall stated new budget requests from County Departments total over \$2 million; therefore, the \$1.7 million additional revenue from a 9.26 millage rate will not fund the new requests. He also stated there will be no additional revenue at that rate to provide any contingency. Commissioner Sammy Hall recommended setting a millage rate of 10.02 which could help the County begin to build up the contingency fund. He inquired whether any

additional funds received from tax revenue could be placed in a reserve account to ensure those funds would not be used for any operating expenditures.

Assistant County Manager Dawn Hudson responded affirmatively. However, she cautioned that many factors must be considered and evaluated dependent on each individual year's tax digest and proposed budget.

Commissioner Emily Davis asked if rebuilding the reserve would help reduce and/or eliminate the need for a Tax Anticipation Note (TAN). Ms. Hudson responded that when the reserve fund is built up you reduce the amount of money you have to borrow for operations throughout the year.

Discussion continued regarding the impact of setting the millage rate at various amounts.

Commissioner Sammy Hall made a motion to adopt the Resolution as presented and set the 2024 millage rate at 10.02, accept the Board of Education rate of 12.40 mills and establish the hospital based indigent care services special tax district fee of \$25.00 Commissioner Emily Davis seconded the motion and it passed by the following vote:

Aye: Hall, Davis, Westmoreland

Nay: Butts, Craig

A copy of the Resolution is herewith attached and made an official part of the minutes at pages 291 and 292

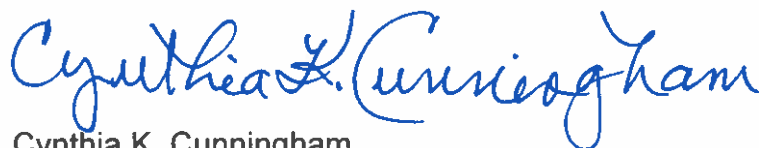
**ADJOURNMENT**

Commissioner Sammy Hall made a motion to adjourn the Called Meeting at 12:20 p.m. Commissioner Henry Craig seconded the motion and it passed unanimously.

Respectfully submitted,



John H. Westmoreland  
Chairman



Cynthia K. Cunningham  
County Clerk

**A RESOLUTION TO SET THE 2024 MILLAGE RATE FOR UNINCORPORATED AND INCORPORATED BALDWIN COUNTY, GEORGIA, FOR THE BALDWIN COUNTY BOARD OF EDUCATION, AND FOR THE HOSPITAL-BASED INDIGENT CARE SERVICES SPECIAL TAX DISTRICT; TO AUTHORIZE THE COUNTY CLERK TO FILE ALL DOCUMENTS NECESSARY TO EFFECTUATE THIS RESOLUTION; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES**

**WITNESSETH:**

**WHEREAS**, Baldwin County, Georgia (“County”) is a political subdivision of the State of Georgia and is charged with providing public services to local residents; and

**WHEREAS**, pursuant to O.C.G.A. § 48-5-32, the Baldwin County Board of Commissioners caused proper notice to appear in the legal organ of the County to report the *Current 2024 Tax Digest and 5-Year History of Levy*;

**WHEREAS**, pursuant to O.C.G.A. § 48-5-32, said notice indicated that the Baldwin County Board of Commissioners would establish the millage rate at a meeting on September 30, 2024 at 11:30 am in the Commissioners’ Meeting Room located at 1601 N Columbia Street, Suite 220, Milledgeville, Georgia;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Baldwin County, Georgia, and it is hereby resolved by authority of the same, as follows:

- 1. Setting of the 2024 Millage Rates.** The Board does hereby establish millage rates for all Baldwin County tax districts for the 2024 tax digest as follows:

**Baldwin County Unincorporated Board of Commissioners:**

Gross unincorporated millage rate of 10.02 mills as the unincorporated millage rate for the Board of Commissioners.

**Baldwin County Incorporated Board of Commissioners:**

Gross incorporated millage rate of 10.02 mills as the incorporated millage rate for the Board of Commissioners.

**Baldwin County Board of Education:** Upon the recommendation of the Baldwin County Board of Education, a millage rate of 12.40 mills.

**Hospital-Based Indigent Care Services Special Tax District:**

A fee amount of \$25.00 in accordance with Resolution adopted June 28, 2018 by BOC to establish special district.

- 2. Authorization of County Clerk.** The Board of Commissioners hereby authorizes the County Clerk to file any and all documents with the Department of Revenue or other entities which are necessary to effectuate this Resolution and to record this Resolution in the official minutes of the County.

3. **Severability.** In case any one or more of the provisions of this resolution shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this resolution, but this resolution shall be construed and enforced as if such illegal or invalid provision had not been contained herein.
4. **Repeal of Conflicting Resolutions.** Any and all resolutions in conflict with this resolution this day passed be and they are hereby repealed.
5. **Effective Date.** This Resolution shall take effect immediately upon its adoption.

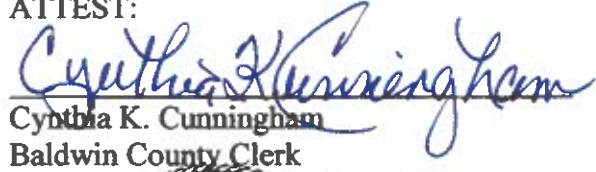
**SO RESOLVED**, this 30th day of September, 2024.

BALDWIN COUNTY, GEORGIA



Honorable John H. Westmoreland  
Chair, Baldwin County Board of Commissioners

ATTEST:



Cynthia K. Cunningham  
Baldwin County Clerk

DATE ADOPTED 9/30/24

[SEAL]

