



Baldwin County Board of Commissioners
Budget Work Session

October 14, 2025
1601 N Columbia St, Suite 240
10:00 AM

MINUTES

PRESENT

Andrew Strickland, Chairman
Kendrick Butts, Vice Chairman
Sammy Hall
Emily Davis
Scott Little

OTHERS

Carlos Tobar
Dawn Hudson
Brandon Palmer
Bo Danuser

CALL TO ORDER

Chairman Strickland called the work session to order at 10:00 AM.

BUDGET DISCUSSION

Assistant County Manager and Finance Director Dawn Hudson presented a FY 2026 budget summary to the commissioners and highlighted various line items for review. There was discussion about:

- Property and liability insurance – the fund was self-funded and the county got refunds if the plan went well.
- Retirement pension plan – the old plan was closed but it would be about 10 years before the figures came down.
- County wide health insurance plan – the fund was self-funded and about 4% below the national average.

Ms. Hudson highlighted the budgeted figures for revenue line items:

- Grant revenues
- 34 accounts were for fees collected for services provided.
- Airport fuel had been increased resulting in an anticipated \$20,000 revenue increase.
- Water park revenues were estimated at \$220,000 with a \$10.00 entrance fee, concessions and merchandise sales.

- Recreation fees for athletic programs and tournaments. There was a discussion about making programs solvent and funding programs with sponsorships, fundraising and renting facilities.

There was a discussion about analyzing the cost of recreation programs, funding levels and increasing fees for tournaments.

There was a discussion about what revenues the county had control over, including property taxes which were 60% of revenues, SPLOST which accounted for about 5% to 6% of revenues and other fees set by the State of Georgia and included court fees. Ms. Hudson stated that she was not expecting an increase in revenues.

Ms. Hudson highlighted departmental budgeted figures for expenditures including the line item that were not a result of salary increases:

- Increases included salaries, insurance and property liability.
- Commissioner budget - increases were from the pension plan and attorney fees.
- Board of Elections increases were caused by an increase in the number of elections in 2026 and an increase in cost for each of those elections.
- Finance Department increase were due to an increase in the auditing fees, a single audit was required because of the federal money being received.
- GIS and IT increases were personnel increases only.
- Board of Assessors increases were for technical fees – they would be doing a homestead exemption audit and personal property audit in the next year. There was a discussion about eliminating the old Wingap tax software and only using the current tax assessment software.
- Public buildings maintenance costs included the courthouse, annex, senior center, and EMA building; all other maintenance costs were included in the departmental budgets.
- TAN interest line increased. Ms. Hudson reviewed the time frame for estimating revenues, setting the millage rate, and when revenues came into the county and when expenditures went out. There was a discussion about estimating revenues, setting the millage rate, pursuing FLOST revenues to roll back taxes, and the fact that 40% of sales tax revenue comes from outside the county.

There was a discussion about the cost of elections and billing the City of Milledgeville for their share of the cost of the 2025 municipal elections.

There was a discussion about the Clerk of Court's request for funds to continue digitizing records and that the increase in funding was due to an increase in the number of files being digitized.

The departmental budget presentation resumed:

- State Court's request for an increase in salaries and making the judge full time. There was a discussion about making the State Court judge a full-time position and the increase in revenue that would result in more court cases. The discussion included a time line for making the position full time in relation to the next election of a judge.

There was a discussion about giving 2% raises based on tenure and updating the pay classification system.

There was a discussion about using fund balance to offset the \$2.8 million shortfall between revenue and expenditures.

There was a discussion about the budget requests from outside agencies including:

- Health Department's request for \$10,000.
- Senior Citizens Center that was being managed by Overview request for \$89,000.
- Water Park estimated losses for the first year.
- Library's request for \$39,000. There was a discussion about closing the Lake Sinclair branch and opening the Harrisburg branch. There was also a discussion about the availability of library services in all of the schools.

There was a discussion about the jail, the medical cost associated with housing inmates, and discharging inmates.

There was a discussion about growing the tax digest.

The discussion returned to a 2% salary increase, a cost of living increase, and having a pay study done.

- Emergency Management Agency got a \$17,000 supplement, the Deputy Director training to take over at the retirement of the current EMA Director.
- Public Works projects could be paid with TSPLOST; there was a need for workers in the department.

There was a discussion about opening the aquatic park, contracting for the management of the park, Pamlico managing the water, bidding out concessions and having a restaurant in the park.

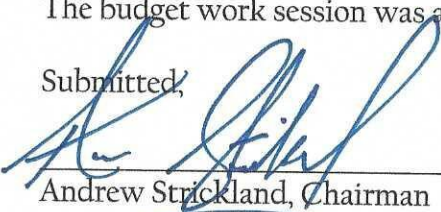
There was a discussion about setting up a website for the whole recreation department and the various programs offered.

ADJOURNMENT

Commissioner Davis made a motion to adjourn. Commissioner Little seconded the motion and the motion passed unanimously.

The budget work session was adjourned at 12:19 PM.

Submitted,



Andrew Strickland, Chairman

ATTEST:



Bo Danuser, County Clerk