

**Baldwin County Commissioners
Called Meeting
August 26, 2014
7:00 p.m.**

A Called Meeting to set the County millage rate was held Tuesday, August 26, 2014 at 7:00 p.m., Baldwin County Courthouse, Suite 319, 121 North Wilkinson Street, Milledgeville, Georgia with Chair Sammy Hall presiding.

Members Present: Emily C. Davis
Tommy French
Sammy Hall
Henry Craig
Johnny Westmoreland

Also Present: David McRee
Ralph McMullen
Dawn Hudson
Cindy Cunningham

Call to Order

Chair Sammy Hall called the meeting to order at 7:00 p.m.

Tax Levy

Finance Director Dawn Hudson presented the County Millage Rate Certification for the Tax Year 2014. She stated all legal requirements have been met for advertising the current year's tax digest and levy along with the history of the digest and levy for the past five (5) years. She stated legal notice has been given that the County tax levy would be presented for adoption at this called meeting. As required, three (3) public hearings have been held to receive public input on the proposed tax increase. She presented, for the Board's consideration, the County Tax Levy for 2014 of 9.84 mills which is a 1 mill increase from 2013. She reported this mill rate is needed to fund the increasing mandates and obligations of the County and to continue to increase fund balance after years of declining revenue.

Ms. Hudson reported the Board of Education will meet later this week to adopt their millage rate, and a copy of their Resolution will then be presented to the Board of Commissioners for their acceptance. The Board of Commissioners does not have to approve the BOE levy; however, it must be included in the total levy for collection. In addition, the Tax Commissioner is required to collect an additional .10 mill for the State of Georgia.

Ms. Hudson stated that by adopting the millage rate tonight, the Tax Commissioner will have adequate time to deliver the digest package to the Department of Revenue for approval so that tax bills can be mailed by September 15th.

Commissioner Tommy French made a motion to adopt the millage rate of 9.84 mills for the County Tax Levy for 2014. Vice Chair Emily C. Davis seconded the motion and it passed unanimously.

A copy of the County Millage Rate Certification for Tax Year 2014 is herewith attached and made an official part of the minutes at pages _____ and _____.

Financial Policy

Commissioner Henry Craig presented two (2) Financial Resolutions for the Board's consideration.

Financial Resolution #1 states the County Commission intends to establish financial policy to establish necessary unassigned cash fund balance necessary to create adequate financial flexibility and standing resulting in elimination of most interest expense, to reduce annual requirements for borrowed money and interest expense associated with Tax Anticipation Notes, and to change the financial year from a calendar year to a fiscal year to improve cash flow problems. The Resolution directs that 50% of the dollar value created by the one (1) mill tax increase be used to annually improve the unassigned fund balance until such time as the unrestricted cash value of the unassigned fund balance equals the dollar value of two months cash required during a normal year for county operations. The Resolution also directs to annually include in the County budget, reduction of Tax Anticipation Note borrowing by \$250,000 from the previous year until such time requirements for TAN borrowing is reduced to \$3,000,000. This policy may only be changed by majority vote, and details and intent of this Resolution will be incorporated into financial policy for approval by the Board of Commissioners, when written.

Financial Resolution #2 states if the Net Tax value in 2017 exceeds the Net Tax value established in 2014, including adjustment for annual consumer price index, the elected County Commission will be presented appropriate tax information with the requirement to consider a rollback to the tax rate in the equivalent dollar amount that it exceeds the dollar value established at the end of 2014.

Commissioner Henry Craig made a motion to adopt Financial Resolution # 1 and Financial Resolution # 2 as presented. Commissioner John Westmoreland seconded the motion and it passed unanimously.

A copy of Financial Resolution # 1 and Financial Resolution # 2 is herewith attached and made an official part of the minutes at pages _____ and _____.

Adjournment

Commissioner Henry Craig made a motion to adjourn the meeting at 7:10 p.m. Commissioner Tommy French seconded the motion and it passed unanimously.

Respectfully submitted,

Sammy Hall
Chair

Cynthia K. Cunningham
County Clerk

