

2026 Annual Budget

For Fiscal Year Ending September 30, 2026

Prepared by: **Budget Staff**













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Fund and Department Information

Special Revenue

	General Fund	255	7 Cent Gasoline Tax (Highway) Fund
117	Elected Officials	265	Federal Aid Exchange Fund
118	County Commission	266	Public Highway & Traffic Fund
119	Sheriff	267	Rebuild Alabama Fund
	Corrections (Jail)	268	RRR Gasoline Tax Fund
	Enforcement	269	Severed Material Fund
133	District Attorney	271	Animal Shelter Fund
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Baldwin County

From the seclusion presented in the thick forests of its northern boundaries to the vast open expanse of the white sandy beaches that define its southern shores, Baldwin County offers a wide variety of landscape and lifestyle to its citizens and visitors alike. Located on the coast of the Gulf of America, Baldwin County possesses a natural beauty that is riveting. Residence and visitors alike take advantage of the grand array of outdoor adventures from hunting in the deeply wooded areas, fishing in the plenteous streams, rivers, bays, and gulf, to soaking in the beauty of sunrises and sunsets on the beautiful beaches. Nevertheless, the County embodies so much more than its natural charms, it provides a quiet, strong, and conservative way of life that many have come to embrace.

Countless individuals and families who have come to visit now call Baldwin County home. It is this developing trend that has helped propel it to become the second fastest growing county in the State of Alabama, far exceeding the rate of growth of the State and the United States as a whole. While many have come for the lifestyle, others have come to take advantage of the array of opportunities that arises from exponential growth. Regardless of the reason, to those who now call this place home the Commission would like to say thank you and welcome to Baldwin County!

Population Growth

	2004 Population	2014 Population	2024 Population (Census Estimates)	Population Growth (20 Years)
Baldwin County	156,640	199,306	260,483	66.3%
Alabama	4,530,729	4,843,787	5,157,699	13.8%
United States	292,805,298	318,386,329	336,548,128	14.9%

Source: U.S. Census Bureau, JobsEQ

Tucked between Mobile County, Alabama and Escambia County, Florida for years Baldwin County has been widely known as the bedroom county. The general understanding and quiet facts were that

many citizens worked in the counties to both the east and the west yet lived and played in Baldwin County. However, tides have turned and winds have changed to wake Baldwin from being the sleepy bedroom county to becoming one bustling with industry and activity. Once tranquil fields of farmland are now teaming with medical complexes, storefronts, apartment villages, as well as vast subdivisions. Even the quietness of North Baldwin





has been awakened to the sounds of change as Novelis clangs its way through construction to become the single largest announced project investment in the State's history.

Baldwin County stands strongly upon the brink of unprecedented transformation as opportunities and industries continue to grow, making it a desired location for employment, not just living and playing. With untapped resources welcoming the aforementioned Novelis to the northern portion of the county, the central area provides an interstate thoroughfare that is continuing to attract logistical commerce at astounding rates, and it goes without saying that the tourism industry continues to flourish in the southernmost expanse of the county. The County stands poised to head into the future strong; accepting the challenges of change, preserving the history that has made it the wonderful place to live, work, play, and visit, and not forgetting that each new day is a given opportunity to write history afresh.

For more information on the continued growth of residency and industry of Baldwin County, please see the Baldwin County Economic Development Alliance website at <u>baldwineda.com</u>.

Baldwin County, Alabama - A Brief History of Its Beginning



Baldwin County was created on December 21, 1809, by the Mississippi Territorial Legislature, making it older than the State of Alabama itself, which was not formed until 1819. The county is named in honor of Abraham Baldwin, a U.S. Senator from Georgia and one of the signers of the U.S. Constitution.

Through the centuries, Baldwin County's story has been shaped by diverse peoples and powers, Native Americans, Spanish, French, British, and Americans each leaving their mark on its land and culture. Long before its official formation, the area was home to thriving indigenous communities, later witnessing some of the most significant events in American history.

Among these were the Fort Mims Massacre of 1813, a pivotal and tragic event of the Creek War, and the Battle of Fort Blakeley in 1865, the last major battle of the Civil War, fought even after General Lee's surrender. Baldwin County also played a role during the War of 1812, when General Andrew Jackson addressed his troops beneath the limbs of the famous "Jackson Oak."



Baldwin County's seat of government has changed several times over its long history from McIntosh Bluff to Blakeley, Daphne, and finally Bay Minette, which became the official county seat in 1901.





Today, Baldwin County is Alabama's largest county in land area and remains one of its most diverse and vibrant regions. It is a state leader in agriculture, producing everything from row crops to cattle, while also thriving in forestry, industry, seafood, and recreation.

The county's architectural heritage is equally rich. The highest style of surviving historical architecture in Baldwin County is seen in its churches, reflecting the spiritual and cultural foundations of early communities. The oldest surviving church, Montgomery Hill Baptist Church, was built in 1853 near Tensaw and still stands as a testament to the faith and craftsmanship of early settlers.

The Baldwin County Seal, originally designed for the County's Sesquicentennial in 1959 and officially adopted by the Baldwin County Commission on August 1, 1974, captures the essence of the county's identity and heritage. Its motto, "Ne Plus Ultra," meaning "The Very Best," symbolizes the pride Baldwin County residents hold for their home.

Each element of the seal carries deep meaning:

- The Buck Horns represent the abundance of wildlife, *bird and beast alike* offering exceptional hunting throughout the county.
- The Stylized Fish highlights Baldwin's rich aquatic life, its famed bay, river, and deep-sea fishing, and the unique Jubilee phenomenon, found only on Baldwin County's shores.
- The Words "Recreation, Industry, Seafood, and Agriculture" emphasize the county's well-rounded and prosperous economy.
- The Tree symbolizes the vast forest resources timber and naval stores and honors the historic Jackson Oak.
- The Six Flags: Spain, France, England, Alabama, the first national flag of the Confederacy, and the United States reflect the county's rich and varied heritage.
- The Native American figure honors Baldwin's earliest inhabitants, the events of Fort Mims, the burial of William Weatherford "Red Eagle" (1765–1824), the home of Alexander McGillivray, and the continuing legacy of Creek ancestry in Alabama today.
- The Soldier signifies the enduring spirit and readiness of Baldwin County's people to defend freedom and their way of life.
- The Date "1809" marks the county's historic formation, underscoring its role as one of Alabama's oldest and most enduring communities.

From its storied past to its bright present, Baldwin County truly embodies its motto "Ne Plus Ultra," The Very Best, offering residents and visitors alike a rare blend of natural beauty, opportunity, and history that continues to define the heart of coastal Alabama.



ABOUT THE COMMISSION

District 1 - Commissioner James E. (Jeb) Ball

District 2 - Commissioner Matthew P. McKenzie

District 3 - Commissioner Billie Jo Underwood

District 4 - Commissioner Charles F. (Skip) Gruber



About the Commission

Baldwin County, as well as most other counties of the State of Alabama, were created to serve as political subdivisions of the State and are therefore limited in power and authority by the Legislature of Alabama. The duty of the County is to assist the State in carrying out the authorized functions necessary to protect the health and welfare of the citizenry. However, due to the vastness of the State, which contributes to diversity from region to region, many individual laws, called Local Laws, are passed through the Legislature of Alabama by corresponding Legislative Delegations to apply to the distinct county. Having Local Law aides the counties in handling situations that are solely unique to their respective areas, while remaining, in vast part, under the authority of State Law.

The Baldwin County Commission is the governing body established to execute these directives of the State, as laid out in both State and Local Laws, for the citizens within the boundaries of Baldwin County. The body is made up of four Commissioners who are elected at large yet represent individual districts within the County. Each commissioner is elected for a four-year term with the beginning and ending of all terms of each commissioner coinciding, also referred to as non-staggered terms.

Although considered a part-time position, each member serves many capacities in the role solely as a commissioner. Encapsulated in the core of the commitment of each commissioner is the assignment to serve in one of the four divisional roles for the duration of a year and rotate annually to occupy each seat within the span of time in office. At the first meeting of each newly elected Commission, a divisional resolution is adopted setting the divisional and chairman rotation for each year of the 4-year term of the Commission. The noted divisions and associated key duties are as follows.

CHAIRMAN & PURCHASING DIVISION





Serve as Presiding Officer of the Commission Act as Purchasing Agent



- Oversee location, construction, maintenance, and repair of all roads and bridges
- Assist State Highway Dept with work in the County

FINANCE & TAXATION DIVISION

INDUSTRIAL & CIVIC DIVISION



Inform Commission of the financial condition of the County
Preside over Budget



- Survey and ensure utilization of natural resources
- Serve as liaison with communities, municipalities, and State agencies

Not only does each commissioner perform the functions of their divisional duties, all of which **are not** listed above, but they also attend to the many and varied responsibilities that are a derivative of this position. The first of which are board appointments coinciding with the divisional assignments. Each of the commissioners are enthusiastically engaged in many areas of benefit to the County and go above and beyond by serving on other, non-divisional boards. They are active in the Association of County Commissions of Alabama (ACCA) and National Association of Counties (NACo), advocating for the rights of the County. In a concerted effort to promote healthy and sustainable growth commissioners provide both presence and participation in many Economic Development



Alliance activities and events. With the aim of creating a more cohesive and unified county, commissioners have worked diligently to bridge any gaps between the County and municipalities by investing countless hours with mayors and municipality staff to a lign goals and o bjectives. The Commission as a whole, and individual commissioners alike, contribute in myriads of ways to the safety and well-being of the citizens through engagement in law enforcement functions, involvement in the lives and events of children and youth, as well as supporting seniors and advocating on their behalf.

As evidenced by the overwhelming investment and sacrifice of individual time and resources, the members of the Baldwin County Commission are deeply committed to the promotion, well-being and growth of the County, its citizens, and those who have the privilege of passing through or stopping by for a visit.

Commissioners by District



District One

Commissioner James E. "Jeb" Ball is a life-long resident of Baldwin County and is a resident of Bay Minette. His district serves the municipality of Bay Minette and the following communities: Little River, Blacksher, Latham, Vaughn, Stockton, Redtown, Lottie, Rabun, Perdido, Carpenter, Blakeley, Bromley, Cottage Hill, Pine Grove, Whitehouse Fork, Crossroads, Dyas, Phillipsville, Vangordon, Stapleton and Steelwood.

At the adoption of this budget, Commissioner Balls serves as the Finance & Taxation Division Commissioner.



District Two

Commissioner Matthew P. "Matt" McKenzie was born in Fairhope and is a fourth generation Baldwin County resident. His district serves the municipalities of Spanish Fort, Daphne and Fairhope as well as the following communities: Belforest, Historic Marlow, Fish River, Barnwell, Battles Wharf, Point Clear and Montrose.

At the adoption of this budget, Commissioner McKenzie serves as the Chairman & Purchasing Division Commissioner.



District Three

Commissioner Billie Jo Underwood was born in Foley, Alabama, and is a lifelong resident of Baldwin County. Her district serves the municipalities of Loxley, Robertsdale, Silverhill and Summerdale as well as the following communities: Gateswood, Clear Springs, Rosinton, Elsanor and Seminole.

At the adoption of this budget, Commission Underwood serves as the Industrial & Civic Division Commissioner.

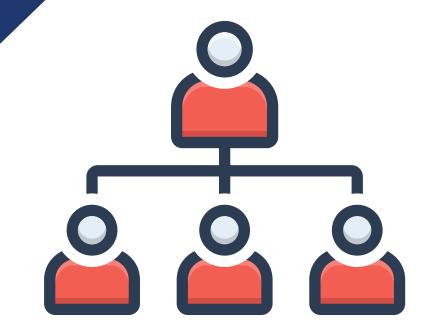




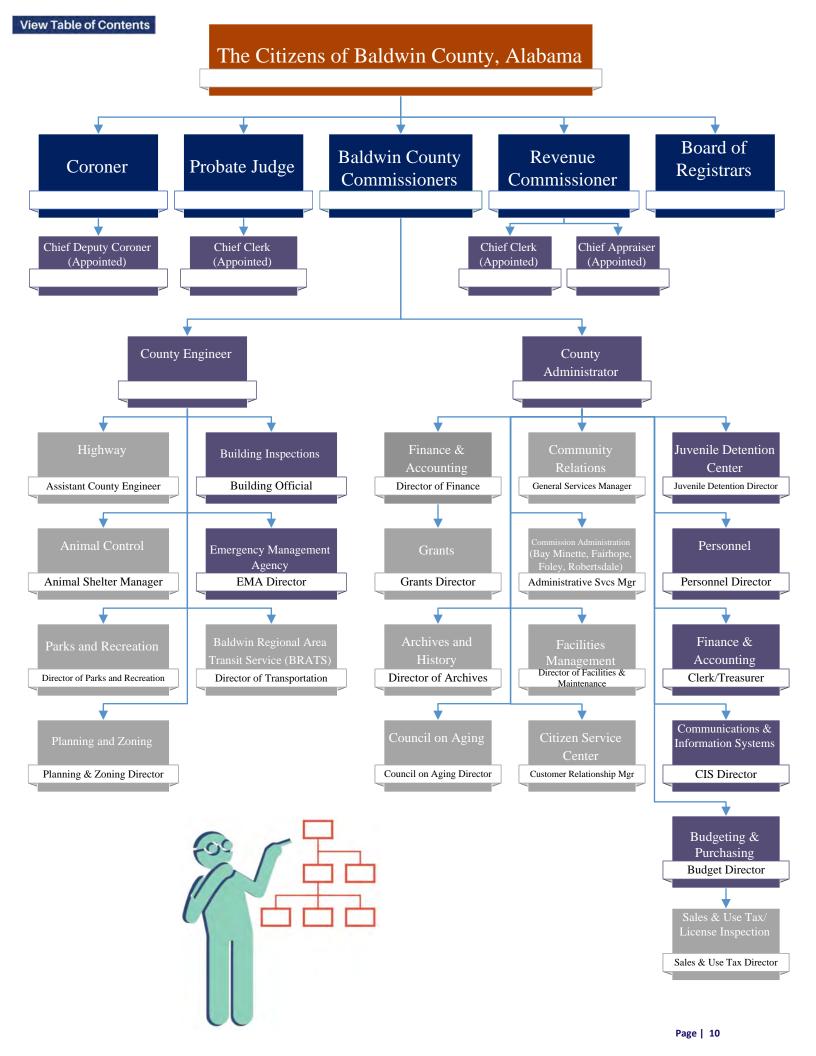
District Four

Commissioner Charles "Skip" Gruber is a third-generation member of the Baldwin County, Alabama community. His district serves the municipalities of Foley, Elberta, Gulf Shores, Orange Beach, Perdido Beach and Magnolia Springs as well as the following communities: Historic Marlow, Fish River, Bon Secour, Oyster Bay, Miflin, Josephine, Ono Island, Fort Morgan and Lillian.

At the adoption of this budget, Commission Gruber serves as the Road & Bridge Division Commissioner.



ORGANIZATIONAL CHART





POSITION CONTROL



Position Control by Fiscal Year

Positions by Department

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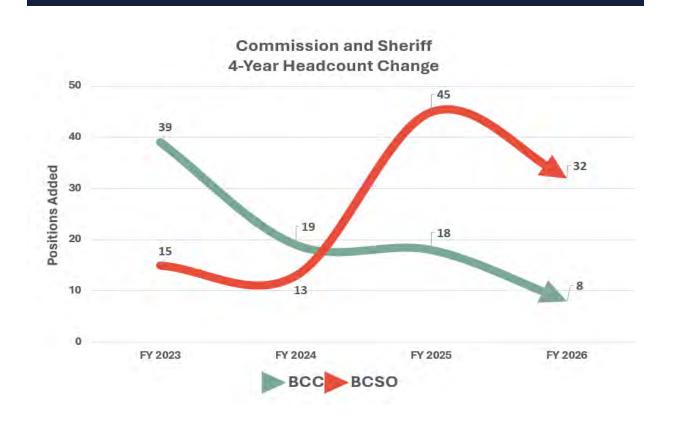
Department	FY 2023	FY 2024	FY 2025	FY 2026	Change
Commission Departments					
Animal Shelter	15	18	18	19	1
Archives Facility	7	7	7	7	0
BRATS - Administration	12	11	11	11	0
BRATS - Transportation	37	37	38	38	0
BRATS - County Transportation	1	1	1	1	0
BC Aging Program	14	16	15	15	0
County Commission	4	4	4	4	0
Coroner	6	6	7	7	0
Probate Judge	69	68	70	71	1
Revenue Commissioner	27	27	28	28	0
Administrator & Central Admin	8	8	9	11	2
Board of Registrars	4	4	4	4	0
Budget & Purchasing	7	7	8	8	0
Building Inspection	15	17	19	20	1
Central Annex	3	1	1	0	-1
Computer Information Services	25	26	27	28	1
Citizen Service Center	9	9	8	8	0
Community Relations			2	4	2
Custodial	9	20	20	22	2
Emergency Management	12	12	12	12	0
Facilities Management	18	17	17	19	2
Fairhope Courthouse	3	1	1	0	-1
Finance & Accounting	18	16	16	17	1
Foley Courthouse	3	1	1	0	-1
Governmental Relations			2	0	-2
Grants		2	3	3	0
Personnel	9	9	9	9	0
Planning Department	20	24	26	25	-1
Sales Tax/ License Inspection	17	17	17	17	0
Hwy - County Engineer		2	2	2	0
Hwy - Administration	8	6	8	8	0
Hwy - Area 100 Maintenance	41	42	40	40	0
Hwy - Area 200 Maintenance	38	39	41	41	0
Hwy - Area 300 Maintenance	41	42	42	42	0
Hwy - Construction Engineering	8	8	8	9	1



Position by Dept Continued

Full	and	Part-	Time	Pos	itions

	Full and Part-Time Positions					
					25/26	
Department	FY 2023	FY 2024	FY 2025	FY 2026	Change	
Hwy - GeoSpatial Operations	4	4	4	4	0	
Hwy - Maintenance Engineering	8	9	8	7	-1	
Hwy - Pre-Construction	12	13	13	13	0	
Hwy - Subdivisions/Permits	5	2	3	4	1	
Hwy - Traffic Operations	20	20	20	20	0	
Juvenile Detention Center	21	22	25	25	0	
Metropolitan Planning	2	2	2	2	0	
Parks & Recreation	28	31	34	33	-1	
Reappraisal	74	73	68	69	1	
Commission Positions	682	701	719	727	8	
Baldwin County Sheriff's Office						
Enforcement		236	248	248	0	
Corrections		154	187	219	32	
Community Corrections		13	13	13	0	
BCSO Positions	390	403	448	480	32	
Total County Positions	1,072	1,104	1,167	1,207	40	



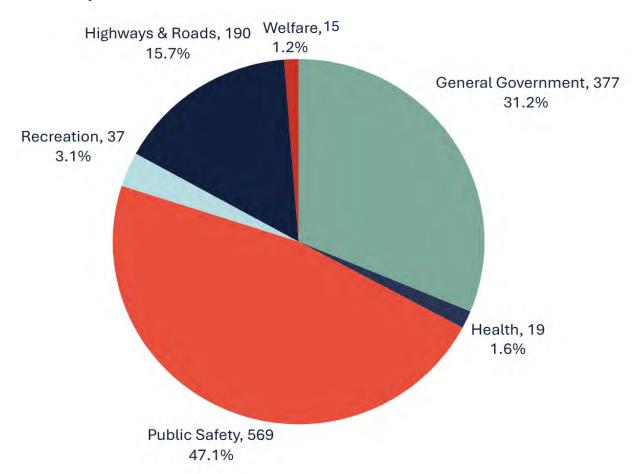


Positions by Fund

Full and Part-Time Positions

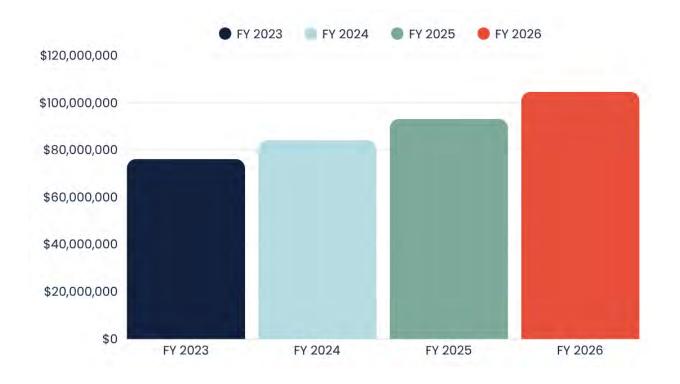
	Full dilu Part-Tillie Positions					
		=1/			25/26	
Fund	FY 2023	FY 2024	FY 2025	FY 2026	Change	
Animal Shelter	15	18	18	19	1	
Archives & History	7	7	7	7	0	
Baldwin Regional Area Transit	49	48	49	49	0	
BRATS - County Transportation	1	1	1	1	0	
Council on Aging	14	16	15	15	0	
General Fund	676	699	759	797	38	
Highway	185	187	189	190	1	
Juvenile Detention Center	21	22	25	25	0	
Metropolitan Planning Organization	2	2	2	2	0	
Parks & Recreation	28	31	34	33	-1	
Reappraisal	74	73	68	69	1	
Total County Positions	1,072	1,104	1,167	1,207	40	

Positions by Function of Government





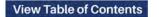
Wage Compensation by Fiscal Year







COUNTY ADMINISTRATOR BUDGET MESSAGE





COUNTY COMMISSION BALDWIN COUNTY

312 Courthouse Square, Suite 12 Bay Minette, Alabama 36507 (251) 937-0264 Main (251) 580-2500 Fax

www.baldwincountyal.gov

Roger H. Rendleman County Administrator roger.rendleman@baldwincountyal.gov (251) 580-2550

Honorable James E. Ball, Commissioner District 1 Honorable Matthew P. McKenzie, Commissioner District 2 Honorable Billie Jo Underwood, Commissioner District 3 Honorable Charles F. Gruber, Commissioner District 4

We are pleased to present the Fiscal Year 2026 Budget for Baldwin County. This year provides a different look from past published budgets. Previous years basically presented a lot of numbers by department and maybe some graphs. Most people aren't necessarily numbers oriented and much less understand the budgetary responsibilities of a county commission. We are introducing a narrative budget book providing some history, where we are today and how this financial plan directs our future. The Budget Department took on this initiative to be in line with this County Commission's strategic goal of increasing transparency and accountability for the citizens of Baldwin County.

With the department pages, each begin with the department's basic mission. Then a list of top accomplishments for Fiscal Year 2025 along with selected key metrics associated with those accomplishments. Finally, the department's goals and objectives for Fiscal Year 2026 along with a position count are presented. We hope those who take the time to review this document to see how their tax dollars are utilized will also gain a better understanding of the various responsibilities and goals for each of the offices and departments funded in this budget.

Baldwin County's status as one of the fastest-growing counties in the nation presents both opportunities and challenges. While this growth drives economic opportunity, it also places increased demand on our infrastructure and public services. This budget is a product of careful planning, thoughtful consideration, and a collaborative effort with county officials and staff. We are prioritizing projects that enhance the quality of life for all residents. Fiscal Year 2026 Budget presents our ongoing commitment to responsible financial stewardship and our proactive approach towards infrastructure, public safety, employee support, and strategic investments that will benefit the County for years to come.

This budget is a balanced and forward-looking plan that will guide our decisions and investments throughout 2026. We are confident that it will provide the groundwork for continued prosperity and success for Baldwin County.

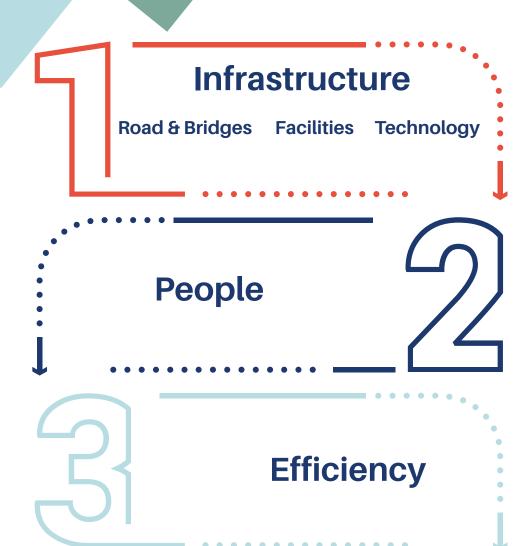
Thank you for your direction and support in service to the Citizens of Baldwin County.

Sincerely,

Roger H. Rendleman, CPA County Administrator

Roger & Rankon





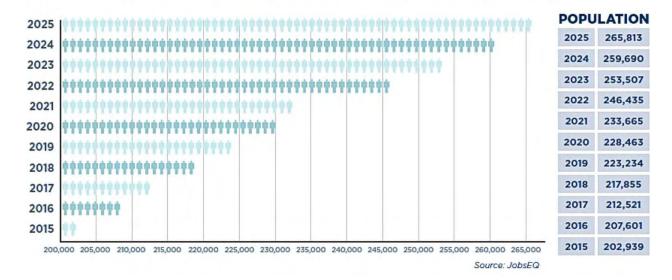
PRIORITIES AND ISSUES



Priorities & Issues

The challenges that confront the Baldwin County Commission in developing a budget for a County with a population growing faster than its revenues are many and difficult to traverse. The demands to accommodate the escalating infrastructure needs and service requirements placed upon the County continue to increase. As the second fastest growing county in the state of Alabama with the sixth fastest growing Metropolitan Statistical Area (Daphne – Fairhope – Foley) in the United States, Baldwin County, while embracing the change, is mindful that with growth comes both opportunities and challenges. That is where the complexity of navigating welcome growth, amidst strides to maintain top quality offerings to its citizens, becomes an intricate balancing act. Amongst all of the noted developments, a very real dynamic in the mix of considerations is the Commission's desire to remain relevant in the job market by both taking care of current staff and being attractive to potential employees. Nevertheless, both the challenges and opportunities that are afforded with such changes are ones that the Commission is enthusiastically ready to take on.

BALDWIN COUNTY POPULATION GROWTH



Preparations to accommodate rising growth and the necessary changes that accompany progress have been, and continue to be, at the forefront of each of the Commissioner's minds. This is evident in the implementation of the 2019 Strategic Plan and in the daily decisions of the Commission and staff as they work diligently to ensure adherence to those goals; thus, the importance of the budget process. It is through the formation of this budget that the Commission is able to convey the priorities and issues that it deems significant and of utmost importance to the citizens, laying out the plans to address them.

Priorities and Issues

If this budget could be summarized in three words, they would be infrastructure, people, and efficiency. More specifically, infrastructure being roads, bridges, facilities, and technological systems, while people not merely being limited to staff, but citizens as well. Due to the fact that the issues noted above do not affect the Commission alone, but rather all who live, work and play here,



great consideration is given before, during and after the budget process to effectively managing the County's needs for the greater good while remaining within the allotted revenues.

Priority 1: Infrastructure

Amidst the vast pool of needs, one of the grandest areas of concern for the County due to the progression of population, is the burdened and aging infrastructure. From roads and bridges that are being taxed with additional traffic and usage to buildings that are swelling under the demands of expanding service needs, the physical framework of the County continues to be a priority. Not to be forgotten are the systems that run behind the scenes. These form the unseen basis for the County operations but are persistently being challenged with staying contemporary and facing ever-evolving security threats. This mix of infrastructure demands has necessitated the Commission's attention and driven the budget to focus heavily upon these needs.

Roads and Bridges

For its attractive beaches and shores, tourists come to play, while for its community and way of life, yet others come to stay. Regardless, whether the journey through Baldwin County is a mere trapse for a weekend/weeklong vacation or a commute to work, it doesn't take long to see the impact that both tourism and residential growth have on the road systems. This has been no secret as the top strategic priority of the County's 2019 Strategic Plan is Growth & Infrastructure Balance. While the reference to infrastructure here is not confined to roads and bridges alone, they do encompass the most complex and costly goal to navigate of those listed in this category.



The goal "to expand the local travel infrastructure by designing an efficient network of roads" has been and continues to be a grand undertaking by the Commission. Unlike many of the other goals listed, this one cannot be accomplished in an allotted timeframe or even by the County alone as this endeavor morphs to cater to the escalating and shifting demands of growth and population. Nevertheless, great strides have been made from the implementation of the strategic plan and even into this budget formation to address connectivity, capacity and efficiency issues in order to create a stronger, more fluid road system.

In an effort to help alleviate congestion along major arteries, the need to provide alternate routes is a top priority. Not just any path will work as connectivity is the key. Having uninterrupted east-west and north-south corridors promotes a smoother flow of traffic and can furnish a substitute passage, thus reducing the burden on the beaten paths. Already underway is the establishing of a new north-south corridor between CR 10 and SR 104 via the construction of various segments of CR 65. Although no funding for this project is allocated from the FY 2026 revenues, it is noteworthy to mention due to the magnitude of the project. A vast amount of time and prior year appropriations will be expended this year to ensure that the CR 65 corridor project moves forward seamlessly.

However, on a smaller, yet quite impactful note, is the paving of the dirt road portion of Fairgrounds Rd in Robertsdale. An amount of \$2.0 million in funding has been allocated from the fiscal year 2026 budget. Although this corridor exists from SR 59 to Baldwin Beach Express via Fairgrounds Rd, it must be noted that over fifty percent of this route is currently unpaved. The paving of this road will create



a reliable connection between two major arterial roadways. The results of this joining will be the reduction of traffic from a busy SR 59 by providing an alternate entry to Robertsdale High School, homes, businesses, and to the Baldwin County Coliseum which serves as an emergency shelter and distribution center.

Just as important as connectivity is the need for increased and improved capacity and efficiency. Incorporated into this budget are many great projects that will do just that. There are several capacity

improvement projects currently in progress at varying stages. To aid the advancement of the projects, this budget has appropriated an additional \$1.9 million in funding to help see them to completion. The project most worthy to note in this category is the intersection of Hickory St and CR 12. This juncture is being restructured to replace a caution light with a more visible, weather resilient mast arm traffic signal, create the addition of two turn lanes, and the improvement of an existing turn lane. While capacity is a driving force in many projects, safety is always the most crucial component. The effort of restructuring this intersection combines many safety features, making citizens better



protected while providing a more efficient flow of traffic. Other capacity and efficiency projects that were appropriated funding in this budget are the intersections of CR 32 and SR 59, as well as CR 91 and US Hwy 98.

While many capacity improvement projects are being undertaken by the Commission, a good portion of the county-maintained roads end at the boundary lines of the municipalities. This causes complex and often times, conflicting situations and as more miles are being consumed by annexation, the complexity compiles. With varying needs and even more ideas on how to manage those needs, both the County and municipalities have been left without a true county-wide solution to the ever-increasing concerns. That is until the award-winning 30 Cubed Program was developed. During 2025, County Engineer Frank Lundy and County Administrator Roger Rendleman, along with the Commission and support staff, worked together to develop a plan that would transcend boundary lines to create a more unified approach to the capacity issues that plagued the county as a whole.



From meetings and brainstorming sessions, the 30 Cubed Program was created. This program evoked a commitment of the County to \$30.0 million to join forces with participating municipalities in an effort to rectify capacity and connectivity issues where boundary lines met. The basis of this plan was that a project impacting both entities would be selected by the city, brought to Commission for review and once approved, each entity would contribute equal amounts to the project. Simply stated, the mission of the program was the combining of \$30.0 million County funding with \$30.0 million municipality funding to be pledged by the year 2030, thus the name 30 Cubed. Once the details

were worked out the plan was taken before the Commission and received unanimous approval. From there, a mayors' meeting was held to make the municipalities aware of the program and the Commission's intent to join with them to help alleviate problem traffic areas.



No one was prepared for the overwhelming positive response to the program, but it was gladly welcomed by all. Within just a few short months of the official program roll out in the Spring of 2025 there have been five excellent projects submitted, with four of those already being approved by the Commission. The total County commitment of the approved projects is \$13.4 million to date. The impact of these projects will be substantial in creating a more fluid and efficient road system within the county. However, the bonds formed between the County and its municipalities in joining forces to address shared needs will pay unquantifiable dividends years to come.

With such an innovation of resources and collaboration of effort, it is not hard to see why this program



has gained more than just the attention of the Commission and municipalities who are benefiting from it. On August 21, 2025, Baldwin County was presented the 2025 Efficiency and Innovation in County Government, Urban County Category for the 30 Cubed Program by the ACCA. It is a wonderful testament of how when efforts are combined there is a greater return for the labor. We are truly better together. Congratulations and thank you to Roger and Frank for spearheading the program, the staff for the input and assistance, and the Commission for its support and commitment. The Commission and staff would like to extend their gratitude to all of the municipalities that have already formed a partnership in this program and to those that will join in the future. We look forward to many endeavors

together as we work to make Baldwin County the best it can be!

Although much effort is exerted in creating both connectivity and increased/improved capacity, it goes without saying that one cannot focus solely upon the new but must attend to the existing as well. From this, \$10.0 million has been set aside specifically for resurfacing, which is a crucial point of this budget. Not only will resurfacing extend the longevity of existing roadways but it will also improve the quality of life for those who drive on them. Smoother roads mean less wear and tear on vehicles and also provide greater visibility with new striping.

Although the demands upon the County's road system are many and continue to grow, the efforts of the Commission through this budget highlight the fact that this is an extremely high priority. While it is understood that every need cannot be met in a given year, it is the persistence in prioritization, effective management, and dedication of resources that will ensure these needs are addressed to the best of the County and its staff's ability. With such efforts as the 30 Cubed Program, these goals become quicker and easier to accomplish.



Facilities

Although the rise in population is best seen upon the roadways, its impact is felt equally as strong within individual offices and departments of the County. With the increase in residency, so must the services of the County go. To both expand service offerings and accommodate increased demand on current services, new staff have been added across the years to ensure that these needs are met. However, what has not expanded quite as rapidly are the facilities with which these services are being provided.



Buildings have been obtained, built, and even remodeled over the decades, yet these changes were accomplished with a singularity of purpose. What was that intention? To meet the immediate need at hand. As great as the efforts have been to facilitate growth, one factor has been missing and that element is a county-wide approach. However, in 2023 the departmentalized mindset began to shift as the Commission called for a structure change in upper management*. In this alteration, the majority of the staff that once reported directly to the Commission were now dispersed and placed under one of two points of supervision. Those two administrative contacts were the positions of County Administrator and County Engineer. What has developed in this strategic move is not just a physical alignment of responsibility, but more importantly, a transition of outlook from department-focused to a County-wide aim.

*See "Revenue Overview" section of this budget book for the financial benefits of the upper management restructuring.

With the invisible barriers of departmental lines broken down, the overall needs of the County can be seen more clearly. This clarity allows for the physical assessment of must-haves and resources. In order to accomplish this, a Facilities Management Director position was created in 2025 to replace the existing Facilities Maintenance Coordinator position. To further facilitate the transition, the Building Maintenance Department has been renamed to Facilities Management Department effective October 1, 2025. This evolution from maintenance to management now allows for a greater oversight role for this department. As a result of the shift, this department is now responsible for not only the tasks of maintaining but assessing each County building.



The overarching goal of the assessment is to determine what the true facility needs of the County are and develop a plan to aid in meeting those needs timely and cost effectively, all while keeping future growth in mind. In order to carry out the assessment, this department has already begun the process of determining the current use of each building and evaluating each building to calculate its true capacity. As these statistics are determined the County can then more accurately consider each building's future use and capacity.

Built into this valuation is the priority to review the buildings and associated equipment conditions to determine any immediate needs. From the initial evaluation it has been discovered that several HVAC systems and generators have reached far beyond their useful life. Based on these findings, \$515,000 has been allocated in this budget to replace three large generators, two of which are original to the building. Also included in this year's funding is another \$820,000 for the replacement of chillers, chilled water pumps, piping, and controls on various buildings. Items being addressed at this stage will help ensure that the offices and services of the county continue uninterrupted.



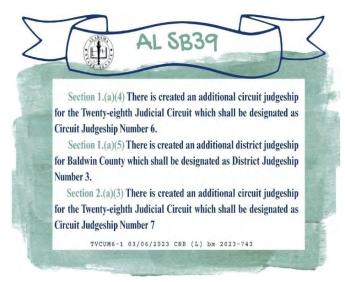
With the expansion of the County roads system and its expanding demands, the Highway Department staff have increased, creating a need for additional space. With no options to expand, the department has no other recourse except to look within the existing Central Annex II building footprint. Within this budget, \$350,000 has been allocated in order to create office spaces from existing open areas. By revamping current space, the need for an additional building is delayed and provides time for an overall county-wide building plan to be developed.



Outside of the larger capital items, current buildings have regular one-time maintenance needs to keep them functional and safe for citizens and staff alike. Within the FY 2026 budget, approximately \$1.19 million has been allocated for various building repairs and maintenance projects. These projects range widely from large to small scale and include such items as \$650,000 for various roofing needs to \$6,500 for courtroom flooring replacement, with many other maintenance requirements in between. Regardless of the cost, these critical requirement items are necessary to keep the facilities operational. Although much work is being performed to plan for the future, prior to the FY 2026 budget a lot of changes have already taken place concerning County facilities.

It stands to reason that as the County and its population have grown, so have the demands placed upon its court systems. This need has long been understood and was addressed by Alabama's State Legislature as Senate Bill 39 was passed on May 11, 2023, providing for three additional judges in Baldwin County. According to this bill, two of the three judgeships were to be filled in the 2024 General Election and take their seats in January of 2025, while the third is to be filled in the 2026 General Election with the seat to be taken in January of 2027. Although increasing the number of judges began the process of managing the overwhelming caseloads of the courts, it did further highlight another need of the Commission. That need is capacity.

With the passing of Senate Bill 39, pressure was placed upon the Commission to provide additional courtrooms, chambers, and staff space to accommodate the incoming judges in a building that was



already swelling under the current load. However, prior to its passing of SB39, preliminary legislative discussions addressed the potential of only one new judgeship, and it was based upon this understanding the County Commission began to act. In its FY 2023 budget, \$1.0 million was appropriated for securing the services of an architect to design a remodeling of the courthouse that would provide the required space for the new judge and accompanying needs. The intended goal of the design was to make the best internal use of the current facility as external expansion has its limitations for the Bay Minette Courthouse. Commonly known are

the facts that the existing courthouse is both aged and sits upon an extremely limited footprint, of which is almost fully consumed. These facts make the idea of outward expansion not an impossibility but an extreme difficulty that could only provide minimal relief. Nevertheless, the need



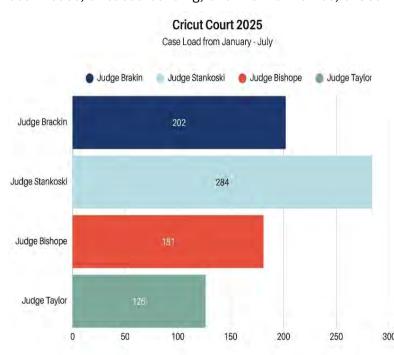
for relief was escalated when Senate Bill 39 was passed providing not one, but three new judgeships. Thus, the original plans had to be reevaluated to accommodate the increase in incoming judges.

As the County seat, the Bay Minette courthouse statutorily serves as the base of operations for all judges and local legislation limited the use of satellite courthouses. Section 45-2-82.02, Code of Alabama 1975 stated that circuit and district court judges could not conduct proceedings in the branch courthouses located in both Foley and Fairhope in excess of 175 days during any year. This meant that once each judge had reached 175 days at a branch courthouse, they then had to return to Bay Minette to complete the remainder of the year in an already full setting. However, relief from this challenging situation was granted via an amendment of this legislation through the passing of House Bill 78 on May 14, 2025. The adoption of



HB78 removed the restriction of the number of days that a district or circuit judge could hold nonjury proceedings in the branch courthouses. Despite the fact that the restriction removal helped, it did not alleviate the capacity problem in its entirety.

As noted, plans were already underway to remodel the courthouse to better utilize the current space and footprint. During these discussions the fact that the District Attorney's staff was spread out within three buildings became a focal point in addressing. The DA's staff were located in the courthouse, a leased building, and the main office, a County-owned building. By constructing a

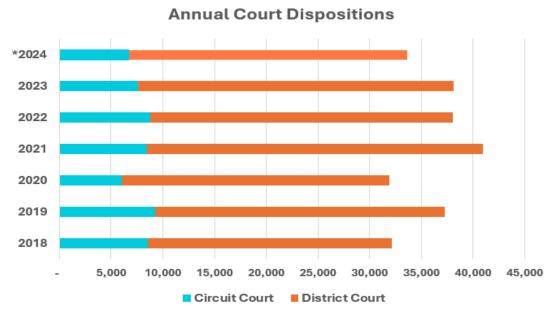


building for the District Attorney's Office that would link to the current main office, several issues would be resolved. This plan would alleviate some pressure within the courthouse, leaving more room for the judges' needs, consolidate all DA staff, and also eliminate lease payments being made for a rented facility. Thus, the plans for a new District Attorney's office began and construction is currently underway and on schedule to be completed early 2027. The Commission is proud to announce that this project has been wholly funded without the need for outside With the District sources. Attorney's need for space within the courthouse removed, plans for

the courthouse could then focus solely on the requirements of the judges and the Circuit Clerk. At the beginning of this budget year, the plans are in the final stages and the County looks forward to



beginning the remodel in the spring of 2026. Funding for the construction of this project is still being determined and should be settled within the first quarter of the 2026 fiscal year. Although this project does remedy the capacity issue short term, it does not address future growth as again, the courthouse footprint is extremely limited. The mandated increase in judgeships for the County is welcomed in order to aid in relieving judges' caseloads and providing faster turnaround on cases for the citizens. However, despite the temporary alleviation, the need to address the courthouse issues did postpone another important item that was already under consideration.



* 2024 Unofficial Amounts

There is a public safety goal in the 2019 Strategic Plan that could also be categized as an infrastructure objective. That goal is a "Coroner's Office that is better aligned with the County's functional population." Although there is no funding within the fiscal year 2026 budget for a new Coroner's office, it is being considered within the overall County building assessment, making it worthy to mention. This goal continues to remain an extremely high priority of the Commission, but the pause button has been pressed temporarily on moving forward primarily due to the mandated need for courthouse space. Secondly, the pause is also necessary to fully ensure that any and all building decisions from now on have the entirety of all Commission and Elected Official departments in mind. The focus on a county-wide facilities management plan is vital in accomplishing this.

The Facility Management Director is strategically and diligently working on developing a proposal of needs not just based on current use and capacity but building into the plan projected future capacity needs as well. The Commission is excited about this strategic growth planning and looks forward to being able to meet the addressed needs decisively. Taking this approach concerning these endeavors and all future ones will aid in avoiding investments that are limited in meeting needs and do not account for visionary growth.



Technology

Not as visible, but equally as important as both road & bridge and facilities, is the County's technology infrastructure. Although unseen to the eye for most employees and citizens, this element of the organization is vitally important to the continuation of services offered to the citizens of Baldwin County. Never before have both organizations, and society as a whole, been so dependent upon technological infrastructure, and that need seems to increase daily. In close proportion to the sharp escalation in technological reliance is the amplification of the threats against it. From the awareness of these risks, the County's Computer Information Systems team works meticulously to protect its systems.

One significant, and rather costly method of ensuring that systems are protected is maintaining updated equipment. It has been proven that older equipment and systems are more vulnerable and susceptible to breaches that could pose many devastating risks. From sensitive information leaks to systems being held by ransomware, these threats can become a sobering reality at any given time, but more so if systems are outdated. As the possibility of these attacks has grown, so has the County's commitment to ensure that its systems are as safe as possible and its citizens' information secured.



Baldwin County's CIS Department has done a tremendous job in keeping the Commission informed and aware of these threats, and in turn the Commission has made resources available to secure needed software and hardware that provide the necessary safeguards. Within the FY 2026 budget, \$433,000 has been allocated to the focus of replacing outdated servers and \$160,000 to continue the current cyber defense platform. Much effort has been exerted in prior years to stay relevant in the cyber security arena, and this budget is a continuation of that commitment.



This pledge to keep the County's systems secure is also seen in the investment of time and effort in the second method of ensuring that its systems are protected, which is human awareness. In fiscal year 2025 the CIS department enacted a "boots on the ground campaign" that promoted cyber awareness safety for all County departments. This in-depth and on-site training highlighted various areas of susceptibility that many employees have been unaware of. By equipping them with the knowledge of what to look for and how to guard against threats, it enables staff to shield both County systems as well as their personal ones.



Amongst many goals, one of the key tasks of the County's CIS staff is to ensure that it remains ahead of the technology curve. Doing so provides departments and staff with the software and equipment that is relevant to their needs and aids them in carrying out their duties effectively and efficiently. By monitoring and addressing current applications and devices, it also helps prevent working with aged systems that are more prone to failure, which could cause interruption to County services. An analysis of the current phone system revealed that it is aging and in need of replacement. This is vital to the continuation of not only the Commission departments' services, but to others such as the Sheriff's Office, District Attorney, Court Systems and other entities that are enjoined to the County's phone system. As a part of this budget, \$772,000 has been allocated to invest in a new phone system that provides the flexibility to offer more solutions and scalability to easily add additional services. The new features will be extremely beneficial to departments and citizens and will increase the reliability of the system. Also incorporated in this budget is another shared service provided by the County that is valuable to the county as a whole.

The Commission has always been and remains a proponent and avid supporter of its emergency and protective services throughout the county and demonstrates this by the continued provision and

hosting of the Motorola P25 radio platform. This network represents a critical investment in the safety, security, and operational efficiency of the County. The system enables first responders, including law enforcement, fire services, emergency medical teams, and public works, to communicate seamlessly during day-to-day operations and in the event of large-scale emergencies. annual cost of hosting this service is \$690,000, with under 50% of this amount reimbursed by the entities using the system. The remaining maintenance amount paid by the County is a small price to pay to ensure that all responders are on the same channel during critical incidents. This eliminates the communication silos that historically delayed emergency response and strengthens regional collaboration. Βv continuing to invest in the Motorola P25 radio network, the County is making a longterm commitment to the safety of its citizens and the effectiveness of its first responders.

Motorola P25 Radio Plat Form Entities That Benefit From This Platform 4 Government Entities 9 Police Departments 1 Emergency Management 4 Fire Departments 2 Ambulance Services Volenteer Fire Departments

This modern, interoperable, and resilient communication platform forms the backbone of public safety operations today and prepares the County for the challenges of tomorrow.

Infrastructure has been deemed the largest priority of the Commission during the FY 2026 budget. From the streets and bridges that make up the road systems, the buildings in which services are provided, to the technological systems that facilitate the functions of the County, the Baldwin County Commission is dedicated to ensuring its infrastructure needs are met. Evidence of this commitment is present throughout the budget as considerable resources have been appropriated for these needs. This determination is not limited to the current budget, rather Commission and staff are working



diligently to address current challenges as well as laying the framework in preparation for the future of Baldwin County.

Priority 2: People

Within industries and businesses that are for profit, people are a part of the process. However, at the very core of any given service organization, people are not merely a part of what takes place, they are what takes place. By its very nature, the Baldwin County Commission is a service organization enacted to carry out the protocols of the State to meet the needs of the County's citizens. In order to perform and provide these necessary services it requires people, and quite a few of them, to be honest. Yet, it is not the singular goal of the Commission to merely fill the open positions within the County as that would be too simple an objective. Rather, the greater aim is that each and every position be filled with quality employees who provide the highest quality service, yielding the best possible results for the County and its citizens. This is not a cheap endeavor.

The old adage states, "you get what you pay for" and most individuals fully grasp the absolute truth embedded in this simple, yet profound statement. Despite this knowledge, the Commission, both with limited resources and desiring to be good stewards of the taxpayers' funding, is fully aware that it cannot become salary rivals with private industry. With this understanding comes the delicate balancing act of retaining quality employees while expanding services to meet demands, all the while not sacrificing current service levels. Not only is this effort not cheap, but it is also not easy either. Nevertheless, this is where this Commission has worked diligently, making aggressive strides in the past few years to maintain relevance in the job marketplace and yet still ensure the highest level of customer service possible.

It has not gone unnoticed by the Commission that the current state of economy is difficult to traverse not only as a governing body, but that this state also deals a great hardship for many of the staff as well. Beginning with the fiscal year 2024 budget, salary needs began to be addressed head-on with a tiered salary adjustment that provided varying percentage increases based on pay grades for all merit-classed employees. This increase included neither Appointed positions or Elected Officials. The percentage increases and associated pay grades were as seen here.



Such a change as this provided an increase across most pay grades but was able to contribute a greater amount to the positions that made the least and needed it the most. While this was a source of contention for those in the mid-range to higher scales, as it compacted the pay scale, the increase did help reduce the high turnover volume that had always plagued these graded positions.

Understanding the great need that the County has for retaining and attracting quality talent into its workforce, the Commission determined not to fall behind in the salary market for the years ahead. To do this, the Commission resolved to set a tentative objective to review and consider an annual COLA equivalent to the consumer price index. Using the CPI as a guide, but not a set rule, would offer a starting point to begin discussions about what can be offered, ultimately with Commission goals, priorities, and funding availability being the final deciding factors. The use of the consumer



price index was exactly the basis of the preliminary salary discussions during the fiscal year 2025 budget deliberations.

With Commission's finger on the pulse of the economy and its eyes on the effect it is having on the employee retention and potential workforce attraction, it was decided in the FY 2025 budget to provide an across-the-board COLA in the amount of 2.85%. Again, this increase was available to all merit employees and did not encompass either Appointed positions or Elected Officials. As the fiscal year 2025 progressed it was becoming evident that there would be no relief in sight from the escalating inflation.

The FY 2026 budget discussions began with no less of a difficulty than the prior two years. What can the Commission afford to give in order to maintain and boost the morale of its employees in an economy where the dollar does not purchase what it used to, and still meet its expectations to the citizens and taxpayers of this county? This inflationary pain is not unbeknownst to the Commissioners as the same sting of the unstretchable dollar is felt in all of the decisions made within the County. From the small operational needs that have doubled and tripled in price to the everincreasing cost of vehicles, equipment and even construction, this Commission is fully aware of the bite this economy has taken out of the wallets of all. Armed with this understanding, the mission for this budget was to work hard, dig deep, and make the balancing act happen. And that it did.



In order to meet the goal of taking care of the employees by providing a salary increase, the Commission led the way by charging the Department Heads to deeply evaluate their needs. What resulted from this charge was a tremendous amount of creativity and collaboration. Department Heads and Elected Officials alike worked diligently to appraise their budgets. Within the budgets, areas were found to trim and even combine with other departments. It was also determined to utilize a cashheavier fund to cover building expenses for its departments that it normally would not pay. All of this was accomplished without sacrificing the current levels of service or surrendering the highly valuable projects that would create the most benefit to the County and its citizens. The effort exemplified great teamwork and was a win-win for all involved.

At the onset of the FY 2026 budget discussions, the initial goal was to provide another across-the-board percentage COLA increase for all employees. However, as talks progressed, the desire shifted to ensure that the employees who needed an increase most would be the greater recipients. With that in mind, it was determined to give an \$1,800 COLA increase to each merit-based and Appointed position. The premise behind this choice of salary adjustment was that the provision of a flat COLA amount would result in those with the lowest salary receiving the greatest percentage increase, while those making a higher salary receiving a lower percentage. The total cost of this salary increase, including FICA and retirement fringe amounts, is \$2.3 million for both Commission and Sheriff's Office employees.



With the need to stay relevant in the job market and the desire to help the employees further in this budget, the Commission also chose to deflect another cost impact to the employees by absorbing an 8% health insurance premium increase on their behalf. As with all other costs, medical costs are not exempt, thus resulting in health insurance premiums that have escalated as well. For the third year in a row the Commission has chosen to bear the burden of these increases, with the cost of this 8% increase to the fiscal year 2026 budget being \$1.4 million for all employees. This absorption of premium increases coupled with the COLA amount provided to each employee was a total of \$3.7 million for this current year's budget. While the price tag seems high, one must understand that the cost of turnover along with not being able to attract quality talent is devastating to the bottom line of any organization, including the County Commission. However, it is not only dollars that are sacrificed, but it is even more distressing to the level of service that is provided to the citizens.

What is this Really About?

One may wonder why all of the focus on the retention and attraction of staff. As already stated, is it

virtually impossible as a governing body with limited revenues to fully compete with the private market in regard to competitiveness of salaries and wages. What most people are not aware of is that as a political subdivision of the State, county government cannot increase revenues to meet the elevated needs. Baldwin County, like all other counties in the State of Alabama, is limited by statute and therefore, unless there is a change in legislation it must budget within the confines of previously defined taxes, rates, and percentages for its revenue projections. This is vastly different from cities which possess the power to enact taxes or modify rates and percentages at will in order to meet growing demands in municipal jurisdictions. It is this restriction in revenues which the County must work with that stifles its ability to be fully competitive.





Lacking the ability to strongly compete in the job market is one of the greatest challenges that the Commission faces in this personnel arena. Not being able to contend fully with municipalities and private industries has meant the loss of quality and tenured employees to other workplaces and made the capability to spark interest a bit more complicated. Also, adding to the mix is the rapidly shifting age of the workforce. With the Baby Boomers transitioning out of the workforce, and Generation X coming swiftly behind them, the allurement of benefits, especially a strong retirement system, has seemed to lose its appeal to the new generation. The draw now appears to shift more fully toward the wage amount. As challenging as these struggles seem, they are not the only ones affecting the County's workforce dilemma.

Another predicament facing the Baldwin County Commission concerning the workforce is the depletion of an applicant pool to pull from. While business and industrial growth is welcome and embraced, it poses an issue as new and old establishments alike are drawing out of the same workforce bucket that does not seem to be filling up as rapidly as the growth of need or the



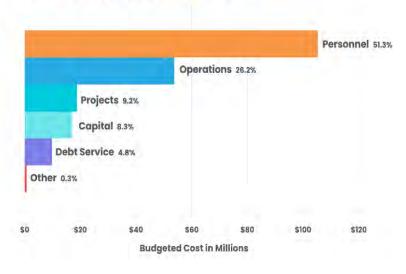
population. The County is growing by leaps and bounds as new industries are calling Baldwin County home, and with this comes the need for labor as well. Although still under construction, concerns are naturally arising as businesses such as Novelis draw nearer to their grand opening dates. Who will go? Who will stay? No one can be quite certain right now, but time will tell. Nevertheless, the Commission and staff do not have time to dwell upon the what-ifs and possibilities too long.

Where obstacles are present, opportunities must be created, and that is what has taken place. The FY 2026 budget has seen the continuation of the milestone promotions that first began in fiscal year 2023 with the Planning and Zoning Department and continuing in fiscal year 2024 with the Citizen Service Center, Probate, Revenue and Reappraisal Departments. By taking a job class that has multiple positions with no levels of progression, Department Heads worked with Personnel staff to reclass/retitle current positions, creating new ones that provide steps for advancement in hopes of retention. This initiative gives employees something to work toward by incentivizing them to seek training and develop skillsets in order to make career advancements. The Juvenile Detention Center, Construction section of Highway, and Auditing section within Sales Use Tax & Licensing worked hard to implement the milestone promotions in their areas in this year's budget in hopes of creating a work environment that offers a chance for staff to stay and grow.

In spite of the challenges, the Commission is passionate about retaining and attracting a higher

caliber of staff as employees essential are to the Commission's success. This is evident when looking at the breakdown of total Expenses by Type. Personnel expenses make up over fifty percent of the entire budget, not because the budget is constructed with unnecessary positions inflated salaries. No, rather it is because it requires staff to offer the services that are needed by the citizens and provided by the Commission. The total budgeted headcount in fiscal year 2026 budget is 1,207 and is a combination of

EXPENSES BY TYPE



both Commission departments as well as all of the Sheriff's Office personnel.

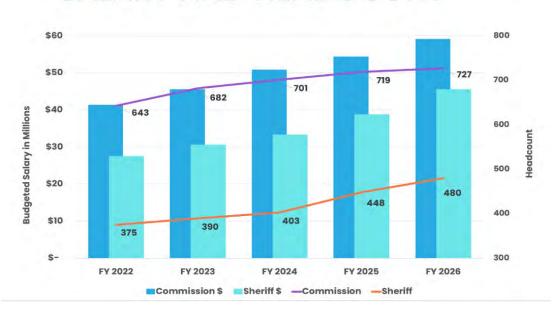
The Baldwin County Commission has strived to keep staffing levels at a minimum within its departments while not sacrificing quality or services. Nevertheless, growth demands growth. Within this budget a couple of departments that are experiencing change and growth due to both the rise in need as well as shifts in dynamics are Reappraisal and Sales and Use Tax & Licensing. Reappraisal for the most part has been geared mainly for residential. However, with the influx of industry comes the necessity of commercial valuations and with this shift comes the need for additional staff and services. For the SUT department, this same increase in industry has resulted in additional abated commercial projects which has pressed its Auditing section to make some modifications. It required restructuring the department's positions in order to create higher skill level requirements to keep up



with the expanding number of businesses as well as the increasing complexity that comes with this change.

Growth trends are noted in the Salary and Headcount chart displaying data over five budget years. As can be seen, the Commission has experienced a smoother increase in budgeted headcount with a 13% growth since fiscal year 2022. On the other hand, the Sheriff's Office has encountered a much sharper escalation over this same span of time with a 28% increase. The largest portion of this change occurring predominately in the past two years, due mostly in part to preparation for the opening of the new female corrections tower. Again, growth demands growth.

SALARY AND HEADCOUNT



The Baldwin County Commission's commitment to its employees is a reflection of its broader commitment to the citizens it serves. While challenges such as limited revenue sources, increasing competition for talent, and the pressures of a growing population create undeniable hurdles, the County has demonstrated that strategic planning, collaboration, and innovation can produce meaningful results. By prioritizing competitive compensation, absorbing rising benefit costs, and fostering career advancement opportunities, the County is investing not just in its workforce, but in the long-term quality of service provided to the community. In the end, people remain both the greatest resource and the central mission of the Commission, and it is through them that the County's progress and success will continue to be built.

Priority 3: Efficiency

From the highest levels of government to the smallest of local entities it seems that the buzzword within all governmental sectors is efficiency. While the word can bring up both negative and positive sentiments, the Commission has chosen to use it as an opportunity and catalyst to spur conversation about possible needs for change. Despite the fact that the Commission has continually strived to maintain efficiency there is always room for improvement; and what better time than when the topic is fresh on everyone's minds.



Concerning efficiency and fresh, hot topics, nothing can combine these two phrases together quite like artificial intelligence. To say that the discussions and use of artificial intelligence, aka AI, have heightened would be a gross understatement. As the use of this technology has soared, many are finding that its utilization is quite beneficial to organizations, and so is the County.

In fiscal year 2025, the Commission decided to move forward with its first public use of AI by replacing its current smart texting solution which provided predetermined responses to citizens' questions. This software enhancement took the user's experience to a new level as the AI digital

assistant, named "Baldi," could not only respond from information found on the website but from frequently asked questions and other information scanned in the background, offering more solutions to the questions presented. The advantage provided in using Baldi when searching for information related to Baldwin County, Alabama, is that it pulls from the County's website and background provided information only, making one's search time more direct and efficient. Whereas, using more generalized artificial intelligence search options leads one to be inundated with an excess of information, much of which is unrelated to Baldwin County itself. Despite the Al tool being utilized, artificial intelligence opportunities are being recognized throughout many Commission departments.



The frequency and depth of the use of AI technology is growing within the County as various departments are beginning to take advantage of the widely available versions to test their capabilities and determine how it can aid the department. It is the successful experimentation on smaller scales that has prompted the desire to move forward with purchases of AI services and software within the FY 2026 budget. As with the increased ability for Baldi to more effectively and efficiently address the needs of citizens, taxpayers, and those seeking information via the County's website, implementation of the new phone system will yield the same self-help solutions. Currently, outside of the Commission's normal operating hours of 8:00 a.m. to 4:30 p.m., those reaching out to the Citizen Service Center will only reach a voicemail box in which to record their message and then wait until the next business day for a return call. However, upon the new Webex Contact Center becoming operational, callers will now be able to ask questions and then be directed to strategic answers 24 hours a day, 7 days a week. This will be an enormous advantage for those seeking quick answers to inquiries that will not require the assistance of staff. In return, this will free up personnel to give adequate time to the calls and demands that are more in depth, resulting in a better and more efficient use of both citizen and employee time.

As the demand for AI has grown, so have the options that are provided for organizations to employ. One such function that has become available is the ability to perform paved road assessments, and this technology stands poised to offer greater efficiency and results than staff could collectively offer. While it comes with a price tag of \$250,000, tapping into innovation of this capacity will allow for a more cost-effective method of providing for thorough and accurate assessments of road conditions without the need for additional staff. With a single pass over a road, AI can analyze images and sensor data to automatically detect road distress, predict deterioration, and prioritize maintenance by utilizing computer vision and machine learning. This trims down the time needed to perform assessments to a fraction of what the traditional method takes and also removes inaccuracies and inconsistencies often associated with human evaluations. As one can see, drawing upon the



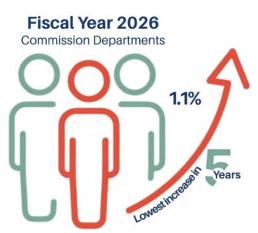
efficiency, speed, and accuracy of artificial intelligence software to execute paved road assessments will be a tremendous asset to the County. By providing higher quality assessments, in less time, it allows staff to focus on higher priority projects and functions.

Despite the best efforts of AI technology, there are just some processes that still require human effort and interaction. In these cases, it is left up to the department staff to evaluate procedures in order to create the best possible citizen experience. Efforts like this were taking place prior to the

Commission challenging Department Heads during the budget process to evaluate their budgets for efficiency and true needs. Multiple departments were already coming together to assess the combining of several like processes. Together the Building Inspection, Planning & Zoning, and Highway departments joined forces to streamline the permitting process. This effort has yielded a consolidation of various permitting from three departments to a single, centralized department that provides the same service in four different locations across the county. No longer will citizens need to visit multiple offices for different permit types. All building, trade,



subdivision, zoning, coastal, and driveway permits can now be applied for and issued from any Building Inspection Department office, located in either Bay Minette, Robertsdale, Fairhope or Foley. This is called teamwork; this is called efficiency!



Another area that reflects great departmental determination in budgeting and planning is the minimal addition of personnel for the Commission departments. Department heads strived to review staffing needs to ensure minimal impact on the overall headcount. Most were able to work with current levels, some had to add, while others abolished positions to create another which avoided adding to the overall position count. Despite the escalation in service needs and demands placed upon staff during this unprecedented time of growth, the fiscal year 2026 budget has seen the lowest net increase in headcount in five years at only a 1.1% change from eight new positions within the Commission departments.

This goes to prove that when challenged and even when not, the County staff come together to step up to the plate to make things happen. From various efforts such as the implementation of AI technology, the consolidation of permitting processes, and working to create minimal headcount increases, it is evidenced that the employees work tirelessly to ensure that Baldwin County operates as effectively and efficiently as possible.

Always a Priority: Public Safety

Although not one of the three main keywords that formed the basis of the fiscal year 2026 budget, public safety is always built into the foundation and framework of each annual Baldwin County Commission budget and remains a perpetual priority. While the County's population as well as its tourism have grown over the years, so has the Commission's commitment to ensuring that the Baldwin County Sheriff's Office "BCSO" has what is needed for its staff to operate safely and provide



protection to the citizens and visitors that are within its jurisdiction with 43.7% of the General Fund budget appropriated for that mission.

The Baldwin County Sheriff and the many departments under this realm of supervision have felt the



pangs of growth in residency as well as the boom of tourism within the County. Unfortunately, with the addition of residents and tourists, the potential for crime increases. The Sheriff and Commission have been working side by side to address the population issues long before they reached the levels that they are today. Built into the County's 2019 Strategic Plan is the goal stating that "by 2025-2026, Baldwin County will experience improved public safety through the building and completion of the Baldwin County Sheriff's Office Tower B". Though it seemed quite a lofty goal to achieve, the Commission, Sheriff, and staff combined efforts

to ensure that the vision came to fruition.

With the decision to move forward, the planning of the new female tower, along with its adjoining new state-of-the-art booking & intake building began. These were not the only elements incorporated into this project as this was a great opportunity to meet several other needs. Folded into the new construction project was the renovation of the existing tower elevator, laundry room, and staff breakroom. The building of the new female tower will meet the needs from the influx of inmates while renovations are being made to the existing Correction's buildings to make them safer and more efficient.

Also, additional staff were required to meet the growing safety needs throughout the various divisions of Enforcement created by the population increase. As the headcount grew to meet the increased safety demands, the need for additional space for Enforcement, including administrative staff, of the BCSO evolved as well. When discussions began concerning the increase of inmate capacity with a new tower, they also included conversations to begin addressing the expanding Enforcement facility needs. A plan was developed from these meetings that would involve multiple phases to address and complete both the capacity concerns for inmates and Sheriff's staff. Within Phase I of the overall project, construction of the new tower, upgrades and modifications to existing Corrections buildings, and the renovations of an adjacent building previously belonging to the City of Bay Minette would take place. Renovations of the former Bay Minette complex portion would provide more space for Enforcement operations. However, initially this would not be enough to correct the building capacity issues for all of the administrative staff, specifically for Budget & Finance and Personnel, thus Phase II was needed.

All needed construction and renovation could have been accounted for in one phase, however a portion of the adjacent building was still being occupied by the City of Bay Minette Police Department. While the entire building had been purchased by the Commission from the City, the County agreed for the police department to continue operations there, via a lease, until its new justice center was completed. With the plans settled, construction could then begin. Phase I of the project was awarded in March of 2021 and began with a budget of \$62 million, via two Public Building Authority leases. However, it soon

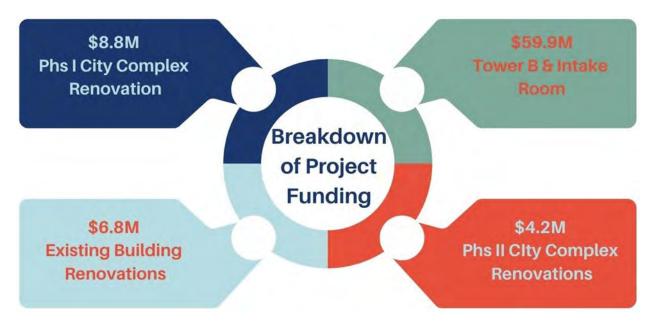
PBA Lease Payments for Tower B Construction and Renovations			
	FY 2026 Payments		
Leases			
2020 - PBA Lease 1	2,201,800		
2021 - PBA Lease 2	2,199,800		
2024 - PBA Lease 3	894,313		
Total	\$5,295,913		



became apparent that the initial budget would not be sufficient. Due to price increases resulting from COVID-related inflation and the nature of such a large construction project creating challenges in various areas, further funding would have to be secured. The Commission chose to wait until the project was well into construction to determine more precisely the amount of additional funding needed. In fiscal year 2024 another PBA lease was secured for \$13 million, bringing the project total to \$75 million. The Sheriff also contributed to the project funding by covering the \$479,000 cost associated with staff breakroom renovations. With funding fully secured, Phase I continued uninterrupted and Phase II began.

In February of 2024 the Bay Minette Police Department proudly relocated to their new City of Bay Minette Justice Center. This opened the doors for the true design and architectural work to begin on the remaining portion of the City complex, and in turn, the construction contract was awarded in December of 2024. The approximate total \$4.2 million budget for this endeavor has been secured utilizing \$3.9 million in General Fund reserves and an additional \$250,000 in APRA interest. Phase II renovations began and are still currently underway.

Amidst both phases of construction and renovations being in full swing, the north side of Bay Minette's courthouse square has been abuzz with activity. With over four years into the development of Phase I, the old city complex renovations are complete and the construction of Tower B is quickly drawing to a close. The Sheriff and Commission alike are pleased to announce that both Phase I construction and renovations and Phase II renovations of the police department are scheduled to be completed by the end of calendar year 2025. It has been a long time in the making, nevertheless, the Corrections staff will soon be able to inhabit the new tower and intake room while the remaining Sheriff's Office Administrative staff will be able to take up residence in their new space. This is definitely an exciting time for the County as both current and future public safety needs are being addressed with these changes.



As evidenced in the above financial commitment to the expansion of space for Enforcement and the addition of the new female tower for Corrections, the Commission's desire to support our Baldwin County Sheriff and the entirety of that staff has been solidified. Not only is this dedication to public



safety seen in the large capital-building investments but it is equally reflected throughout every line item of the Sheriff's annual budget.

Following the increasing trend of both population and visitors of the County, BCSO staff inevitably needed growth as well to stay on top of the public safety demands placed upon it. The Enforcement

side of the Sheriff's staff has experienced only an overall 3.8% increase in headcount between fiscal years 2024 to 2026. This slight change is in part contributable to a transfer of eleven court security positions to Corrections to better align staff, responsibilities, and reporting. However, the Corrections sector headcount has grown rather swiftly, assuming the eleven transfers and taking on an additional position in both the fiscal years 2025 and 2026 budgets in preparation for the opening of the new Tower B along with the new master control room. The additional staff and transfers combined account for a 37.7% increase to Corrections in the same fiscal year time span 2024 - 2026. Enforcement and Corrections have

Los	BCSO Headcount			
	FY 2024	FY 2025	FY 2026	
Enforcement	236	248	248	
Corrections Facility	154	187	219	
Community Corrections	13	13	13	
POLICE	403	448	480	

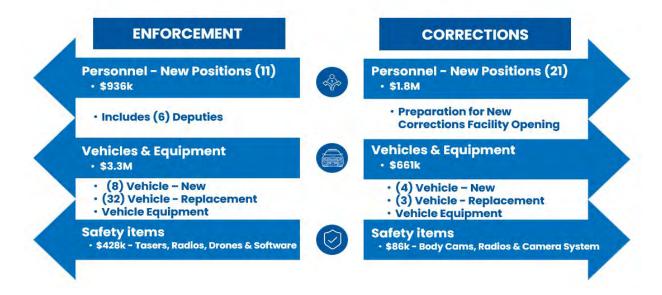
increased by a total of 77 positions collectively during the last two budgets. Also under the realm of Sheriff's responsibility is the Community Corrections department, which has seen no headcount increase in the past three years.

Along with necessary staff, extremely important to the carrying out of the BCSO duties for both its Enforcement and Corrections divisional is the need for safe, reliable, and functional vehicles. Currently, the Sheriff's Office, including Corrections, has a combined fleet of approximately 340 vehicles. Contributable to vehicle needs in this budget are the additions of deputies and other staff, accounting for 12 new vehicles being added. Also, with the safety of the many deputies and other law enforcement officers, as well as corrections staff, dependent upon the reliability of the automobiles in which they work in and from, it is imperative that older vehicles are rotated out for newer, safer ones. Within this budget a total of 35 vehicle replacements are included. The cost of the 47 new and replacement automobiles, in combination with the associated equipment to make them functional to the specific duties in which they will be used, is a total of \$4.0 million.

While the safety of Baldwin County's citizens is of the utmost concern, the protection of its law enforcement and corrections officers is an equally strong priority as well. Over one half of a million dollars has been appropriated in this budget for items and services that are for the protection of those that protect the people.



Below are the highlights of the BCSO critical requirements met within the FY 2026 budget.



While the Baldwin County Sheriff's Office makes up a large amount of the General Fund budget, Commission typically is not in a position to fund all the requested needs of the Sheriff's Office. One of the primary duties of the Baldwin County Commission is to ensure that the limited revenues available are appropriated in a prioritized way to meet the wide array of needs within all facets of government under its realm of budgetary responsibility, and there are many.

The Commission strives to prioritize its goals for the greater good of the citizens of the County by ensuring that funds are allocated to the most pressing needs, whatever they may be during a given budget year. This governing body fully understands fiscal responsibility demands that available resources construct the annual budget and not needs and wants.

The responsibility of managing a county measuring the growth in both population and industry, such as Baldwin County is experiencing, is quite a grand undertaking. Despite the challenges that present themselves, the Baldwin County Commission has positioned itself favorably by taking necessary steps well in advance of today in preparation for the changes that are being required now, and those still to come. While the demands are many, it is the strategic prioritization of the multitude of needs that has allowed the Commission to successfully navigate the challenges. As the famous saying goes, "there is only one way to eat an elephant: a bite at a time". By selecting the issues that are of highest concern and the needs that impact its citizens the most, the Commission forms its priorities, utilizing the annual budget in which to carry out the directives to fulfill those priorities.

This same mission continues within the fiscal year 2026 budget as it is also formed around the selected priorities of the Commission and built into this budget is the Commission's desire to focus on infrastructure, people, efficiency, and public safety. While there are many other needs and areas that are yet to be addressed, these established priorities do encompass issues that will yield great benefits to the County and all of its citizens. As the Commission continues to face and confront presented challenges with determination, they transform into opportunities to become better. A better place to live, a better place to work, and ultimately a better place to be.

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STRATEGIC GOALS AND STRATEGIES



Goals and Strategies

Although the challenges that face the Commission are many and diverse, this governing body has chosen to approach them as opportunities to create a better Baldwin County for all who have the privilege to be a part of such an aspiring place to live, work and play. Every challenge must be met with a passion to pursue permanent solutions and that is what the Baldwin County Commission has resolved to do by establishing strong, achievable goals, while creating common sense strategies that will not only yield results for the present but years to come.

2019 Strategic Plan

In 2019 the Baldwin County Commission finalized a long-range plan addressing many needs concerning the growth of Baldwin County from population and tourism to industry, recreation and the environment. From its inception, the Commission and staff continue to align each annual budget to the furtherance and completion of the goals and objectives set out in this plan. Many of these priorities have been completed, some are under construction, while others are still in the design phase. Regardless of the status of any given goal, the Commission is committed to seeing each through to full completion, thus addressing many of the challenges that are discussed in the preceding *Priorities and Issues* section of this budget book.

Vision:

Baldwin County, a place where you'll find opportunity, recreation and culture now and for generations to come.

Mission:

The mission of the Baldwin County Commission is to provide customer-focused services to people who live, work and visit Baldwin County so they can enjoy a safe and thriving community and experience our unique heritage and natural resources.

Strategic Priorities:





Growth & Infrastructure Balance

Growth in population will continue because of the high quality of life available here in Baldwin County. To maintain our high quality of life, however, it is essential that transportation and economic development infrastructure keep pace with the growth in the number of people living and visiting here.

This well-planned balance will continue to be the focus of the County Commission and will be accomplished through the following results:

- The County Commission has undertaken an initiative to expand the local travel infrastructure by designing an efficient network of roads. This plan is aimed at reducing traffic congestion on major arteries, thereby improving the travel experience of our residents. The commission is dedicated to consistently reviewing and enhancing this plan to ensure its effectiveness in meeting the evolving needs of our community.
- By 2023 / 2024 A Guide for Future Land Use will be provided for property owners, municipalities, and schools. This guide will promote consistency between the County and Municipalities, encourage predictability in the development process, create and foster a coordinated vision and goals with cities while respecting the citizendriven zoning process. This guide will be continuously reviewed and improved to meet the needs of the community.
- By 2025, the community will experience increased water access with parking throughout the County, as evidenced by:
 - o Additional water access points with parking
 - Upgrades to existing water access points
- By 2025, Baldwin County residents and visitors will experience the full development and marketing of Live Oak Landing and Bicentennial Park

Public Safety

Ensuring public safety is critical to maintaining the excellent quality of life that draws both residents and visitors to Baldwin County. As our community continues to grow, it is imperative that we prioritize public safety to ensure a safe and thriving environment for all.

To achieve this, we must develop a culture of preparedness that is proactive and responsive. We will work together towards the following goals:

 By 2025-2026, Baldwin County will experience improved public safety through the building and completion of the Baldwin County Sheriff's Office Tower B.



- By 2025, Baldwin County will experience increased efficiencies and reduced incarceration times for those committing minor offenses by promoting participation in the Community Corrections and Pre-Trial Diversion programs.
- By 2025, Baldwin County will experience a Coroner's Office that is better aligned with the County's functional population and better able to handle a mass casualty event.
- By 2023, Baldwin County will have completed a Threat Hazard Identification Risk Assessment (THIRA) and a corresponding Emergency Operations Plan (EOP). The plan will be continuously reviewed and improved, with revisions adopted by the County Commission as needed.
- By 2025 the Baldwin County Animal Shelter will create an organizational plan committed to protecting the health, safety, and welfare of both the people and animals in Baldwin County through enforcement of state and local laws and increased education related to responsible pet ownership.

Economic Prosperity & Workforce

The County is committed to building a vibrant prosperous local economy. While tourism will continue to be an important aspect of our economy, the County also seeks to bring into the South Alabama Mega Site businesses in other industries like logistics, aerospace, automotive, healthcare and distribution offering wages which sustain families and communities. Likewise, the County is committed to building a workforce to support those same industries.

To strengthen our economic development initiatives, the County will focus on the following results:

- By 2025, Baldwin County will experience (1) or more sizable industries locating operations at the South Alabama Mega Site.
- By 2026, Baldwin County will experience an adequately trained workforce in the areas of Logistics and Transportation, Aerospace, Automotive, Healthcare and Distribution.

Protecting the Natural Environment

Protecting our precious natural environment is the responsibility of everyone - residents, businesses, government, and visitors. Our future and that of our children depends on us doing this important work.

The County will take a leadership role to protect our natural environment by achieving the following results:



- By 2026, the community will continue to experience a reduction in runoff and flooding through ongoing implementation of a regional retention system for stormwater, with new activities added as necessary.
- By November 2021 and ongoing, the County in partnership with the
 District Attorney's Office, will participate in environmental investigations
 focused on the reduction of environmental crimes.
- By 2026, the community will experience increased transparency and accountability for watershed quality through testing and reporting of water quality and the ongoing development of partnerships with citizens and groups interested in the environment.
- By 2026 Baldwin County residents will have access to a state-of-the-art material recovery facility, which will increase recycling participation, reduce landfill waste, and promote sustainable waste management practices in the community.

County Government

Tax paying residents and businesses will experience an accountable and transparent County government focused on responsive customer service as evidenced by the following results:

- Beginning in 2021, to increase transparency and accountability, the county will create and disseminate an Annual Performance Report and we will ensure that our constituents are kept informed on the State of the County through a regularly updated video available on our website and other relevant platforms.
- By November 2021, Baldwin County will experience a customerfocused and supportive county organizational culture through the implementation of an employee recognition program which we will continually enhance and develop to meet future needs.
- Community and citizen inquiries will receive a response or return phone call within 24-72 hours. By 2026 we will have implemented the necessary systems, processes, and trainings to be able to achieve this goal.
- By 2022, the community will experience enhanced service delivery through the initiation and continuation of regional partnerships with municipalities, adjoining Counties, Boards of Education, etc.



Award Winning 30 Cubed Program

As detailed in the 2019 Strategic Plan, the Commission has strived to form new and strengthen

existing relationships with entities that also work to serve the citizens and provide a better experience for all who encounter Baldwin County in some way. The 30 Cubed Program, which is explained in the *Priorities and Issues* section of this book, is one initiative that aids in satisfying this objective. Not only has it enhanced partnerships, but it is also one of the greater strategies that has served to meet growing transportation needs across intersecting lines of responsibility.

This program has already been well received by many municipalities, and its popularity and partnerships are projected to grow beyond its initial investment projection of \$30 million. Although this is a large venture, the road and bridge needs stand a far greater



chance of being met in partnerships rather than alone and the financial burden is easier to bear when shared.

Facilities Management Assessment

While the internal facility evaluation being performed by the Facilities Management Director and related department is necessary to determine each building's current use and true capacity, it will not be sufficient as a complete assessment. A facilities master plan by an outside firm will need to be developed, assisting the County in determining facility conditions, parking evaluations, recommend future facility needs, and asset disposition suggestions.

Having a complete facilities master plan will incorporate the goals and visions of the Commission for future growth, plotting a course of action to move forward. This assessment will also aid in determining the most pressing needs, providing cost estimates that can be utilized to financially plan for each desired project.

Investment Practices – Goals and Strategies

The Baldwin County Commission is committed to making the best use of public funding through investment practices that balance security, liquidity, and performance. These practices safeguard



principal, ensure proper cash flow for operations and capital needs, and optimize returns within the boundaries of safety and compliance. By embedding investment oversight into the County's broader financial management framework, the Commission affirms its responsibility to steward resources with transparency and foresight.



Strategic Goals

The Commission's investment policy is guided by three core objectives:

- Protection of Principal All investments are structured to preserve public funds in strict compliance with state and local laws.
- Proper Cash Flow Liquidity is maintained to meet operational and capital requirements, with flexibility for early liquidation when circumstances demand.
- Optimal Returns Yield is maximized within prudent risk parameters, ensuring that available funds contribute to long-term fiscal resilience.

Strategies for Stewardship

To achieve these goals, the Commission has adopted practices that:

- Authorize the County Clerk/Treasurer to manage the investment program, establish annual strategies, and review performance monthly to adapt to changing cash flow needs or market conditions.
- Require disclosure of material financial interests and compliance with Alabama ethics laws, reinforcing integrity and accountability in all investment decisions.
- Structure portfolios primarily for holding investments to maturity, while maintaining liquidity for immediate expenditures.
- Restrict investments to authorized instruments under Title 11, Chapter 81 of the Code of Alabama, including the use of the Certificate of Deposit Account Registry Service (CDARS).
- Limit maturities to three years unless expressly approved by the Commission, balancing stability with flexibility.

Commitment to Public Trust

Through these investment practices, the Baldwin County Commission demonstrates its commitment to fiscal integrity and responsible governance. Every decision reflects the guiding principle of making the best use of funding—preserving resources today while positioning the County for sustainable growth and resilience in the future.



Conservative Budgeting Strategy

The Commission has always employed the idea of a conservative budgeting process and this approach has shielded it from the negative effects of lean times on many occasions. Not only has it been a positive to unfavorable circumstances, but it has also become a strategy in which to incentivize conservative departmental budgeting and a tool to deflect the accumulation of debt. In the past three years fund balance has been utilized strategically to fund new year capital within a given budget and additional fund balance has been directed to support large capital projects that otherwise would have required additional debt to fund. Although there are multiple reasons for the accumulation of fund balance, such as higher interest rates and the recent implementation of the investment strategy, much of it has been derived from years of administering a conservative budget approach. The Commission will continue to utilize this strategy to minimize spending as well as to grow fund balances that can be utilized to meet additional needs that accompany growth and change.

Debt Management Strategy

Taking into consideration the programs and growing needs within the county, the Commission must eventually look to obtaining debt to see the goals accomplished. Lacking the ability to amend or create taxes to generate additional revenue to meet financial needs provides the County with limited possibilities when considering funding options. However, the Commission has placed itself in a strong position to take on further debt when that time comes.



For the past several years the County has worked diligently to decrease its debt burden, utilizing defeasance to satisfy older debt at lower interest rates. Recognizing the reduction in debt, the Commission in its FY 2025 budget chose to begin holding its total debt service payment amount level with that of prior years. Selecting \$11.5 million as its aim to maintain in payments allows the Commission to remain accustomed to the elevated payment amounts. This course of action acts as a "placeholder", paving the way for additional debt to be assumed in the future without the need to find "new money" to account for new debt service payments.

Note: In both fiscal years 2025 and 2026 the budgeted debt service payment amounts over the actual amounts were utilized for capital projects only, thus further deferring the need for additional debt.

As evidenced in the table below, using the \$11.5 million minimum for debt service payments will sufficiently cover the current annual total debt payment. Although financially able to support the full debt load in the event that it must, the Commission, through its General Fund, will not have to budget for the TIF warrant expenditures as ad valorem revenues directly allocated to the TIF District 1 Fund will be used to cover these payments. With the removal of the TIF District-related payments the



Commission stands poised to confidently take on additional debt to meet the needs as they are ready to address.

	<u>Publi</u>	c Building Auth	<u>ority</u>	Ge	eneral Obligatio	<u>ns</u>	
Fiscal	PBA	PBA	PBA				Total Debt
Year	Lease 1	Lease 2	Lease 3	2020	2020B	TIF	Payment
2026	2,201,800	1,149,500	894,313	1,324,275	4,023,784	*1,765,650	11,359,321
2027	2,199,800	1,146,700	899,063	396,500	4,020,491	*1,765,650	10,428,203
2028	2,201,100	1,148,000	893,063	397,400	4,029,166	2,455,650	11,124,378
2029	2,200,600	1,148,300	896,313	392,800	3,629,342	2,456,150	10,723,505
2030	2,203,200	1,147,600	893,688	392,700	2,740,243	2,454,900	9,832,331
2031	2,203,800	1,150,800	890,313		2,738,921	2,456,900	9,440,733
2032	2,202,400	1,147,900	891,063		2,743,671	2,456,900	9,441,934
2033	2,203,900	1,148,900	890,813		2,739,983	2,454,900	9,438,495
2034	2,197,600	1,148,700	899,313		722,330	2,455,900	7,423,842
2035	2,199,700	1,147,300	895,981		722,257	2,454,650	7,419,888
2036	2,200,700	1,149,600	891,044		721,832	2,456,150	7,419,326
2037	2,199,300	1,150,500	894,794		721,055	2,455,150	7,420,799
2038	2,200,400	1,150,000	892,100		724,868	2,456,650	7,424,018
2039	2,203,800	1,148,100	892,963		718,328	2,455,400	7,418,591
2040	2,199,500	1,149,700	894,875			2,456,400	6,700,475
2041	2,202,400	1,149,700	893,078			2,454,400	6,699,578
2042	2,202,300	1,148,800	890,188			2,454,400	6,695,688
2043	2,199,200	1,147,600	895,984			2,456,150	6,698,934
2044	2,202,900	1,150,950	890,469			2,454,400	6,698,719
2045	2,203,200	1,148,850	888,750			2,454,150	6,694,950
2046		1,146,350	3,096,281			2,455,150	6,697,781
2047						2,457,150	2,457,150
2048						2,454,900	2,454,900
2049						2,453,400	2,453,400
2050						2,457,400	2,457,400
2051						2,456,600	2,456,600
2052						2,457,600	2,457,600
2053						2,455,200	2,455,200
2054						2,454,400	2,454,400
	\$44,027,600	\$24,123,850	\$20,964,444	\$2,903,675	\$30,996,270	\$69,832,300	\$192,848,138

^{*}Capitalized Interest

Determining the goals in which to address has been and continues to be an evolving process. From the 2019 Strategic Plan that highlighted many challenges and opportunities to the fiscal year 2026 budget in which additional needs were communicated, many goals have been determined. With the 30 Cubed Program continuing to increase in collaboration, additional great projects will be brought to the table for consideration and even the facilities management assessment will bring to light more change and growth demands. The Commission has strived not just to acknowledge the needs, but to create goals and objectives to see each need addressed. However, as the needs continue to



surface, the goals and priorities shift to meet the demands, such as the case with the incoming judgeships and Coroner's building mentioned in the *Priorities and Issues* section of this book.

Regardless of the goals, most individuals are aware that without a plan goals are just a wish. Still



even a great plan will only be as achievable as the sufficiency of funding to see it through to fruition. While at times there are many challenges that stand in the way of meeting the goals and objectives of the Commission, it is common knowledge that the greatest obstacle is the availability of funding. However, the Commission worked diligently to place itself in a strong financial position to assume additional debt to meet goals that cannot be addressed within a single fiscal year budget.

From the recent implementation of an investment strategy, through the continued conservative budgeting approach, and on to the execution of a debt management strategy, the Baldwin County Commission continues to make strides in forming a fiscally sound

local government that is able to meet the growing needs of this growing County.



BASIS OF BUDGETING



Basis of Budgeting

The County prepares and adopts an annual budget for its governmental fund types on the modified accrual basis that is consistent with the (GAAP) "generally accepted accounting principles", with the following two exceptions. The first being the capital project funds which establish a project-length budget and secondly, the custodial (trust) funds, which are not budgeted. Defined, the modified accrual basis simply means that expenditures are recognized in the period when they are incurred, such as open purchase orders, and that revenues are recognized when they are available and can be reasonably estimated. For this purpose, the Commission considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal year.

In the event that encumbered goods and services are not received prior to the end of the fiscal year, the encumbrances, with the corresponding budget, will be rolled to the next fiscal year. This ensures that the prior year budget is funding prior commitments, and that the new fiscal year budget will not be affected. All appropriations lapse at the end of the fiscal year.

With the transition of the County-operated Baldwin County Solid Waste Department to a stand-alone quasi government organization during the 2024 fiscal year, the County no longer has any budgeted proprietary funds.

The basis of budgeting utilizing the modified accrual basis conforms with the basis on which the County's financial statements are reported, with the exception of depreciation expense. Depreciation expense is recorded on a GAAP basis for financial reporting; however, it is not budgeted.





BUDGET PROCESS





Budget Process

needs.

Baldwin County functions within a fiscal year that begins annually on October 1 and ends on September 30.

April - The Budget & Purchasing Department kicks off the budget process by analyzing both the mid-year revenues and expenditures. The in-depth dive into revenues, with a focus on the major sources, aids in forecasting the trajectory of revenues for the upcoming year. Meanwhile, the look at county-

 Analyze mid-year revenues and

expenditures

 Departments review upcoming needs

responsibility in utilizing current year allotted operational funding. From the analysis, the Budget staff will begin constructing revenue projections. Departments commence a review of their critical requirements and near-term needs; above normal operating costs and/or capital

wide expenditures provides a scorecard of the individual department's

 Presentation of midyear budget review

Reports provided to departments to begin inputting budget

May - The findings of the revenue and expenditure examination are brought before the Commission in the first regular meeting of the month. Commissioners are made aware of the projected course of

the revenues in preparation for the upcoming budget fabrication as well as where current year spending utilizations are.



Also, reports providing historical data are submitted to each department to assist in establishing their department budgets, along with personnel reports used to support staffing adjustments and justifications as needed. A budget projection is created within the County financial system and departments can begin inputting department budgets and accompanying critical requirements and near-term needs.

June

 Department personnel changes and entry of budget due

June – During this month, both Budget and Personnel staff assist departments with needs that may arise as the development of department budgets are taking place. Finalization of department budgets by individual department staff and completion of entry into the financial system are due

> by established deadline. Two weeks prior to this deadline, any personnel changes being requested are due for submittal to the Personnel department to be input into budget projection.

Comprehensive review of budgets

Individual department meetings

Reports created for budget deliberations July - Over the course of this month Budget staff will perform a comprehensive review of all submitted budgets, with an intense focus on the critical requirements and near-term needs requested.

Meetings will be held with departments often and as needed to correct potential issues, address any concerns, and clarify objectives. Budget staff will periodically meet with the Finance Chair and County Administrator to inform them of the progress of the budget as well as any concerns that may arise during its development. Also, during this time,

Budget will prepare the needed reports for the upcoming August Budget Deliberations.



August

 Budget Deliberation Meetings

September b

Adopt Budget Resolution

August – This month is used to present the complete budget of each department before the Commission in multiple Special Meetings, referred to as Budget Deliberations. These meetings are open meetings which both the public and media are welcome to attend.

September – This month will be used to finalize any outstanding concerns, bring the budget to a fully balanced state, and adopt the budget for the upcoming year. Formal adoption of the proposed budget by the Baldwin County Commission will take place during a regular public Commission meeting.





BUDGET POLICIES AND PROCEDURES



Budget Policies and Procedures

The below Baldwin County Commission policy #3.2 - Budget Management Policy serves as a guideline for administering the budget of the County. As a guideline only, it does not encompass the entirety of the budget construction or administration processes, but only those areas in which general overviews are helpful and specific direction is needed.

Prior to the revision of policy #3.2 – Budget Administration Procedures in August of 2025, the previous policy version only contained a small number of procedural steps and information. The majority of the budget-related governance resided within the #8.22 - Financial Management Policy. However, as the scope of the financial policy shifted and the need to incorporate more budget regulations concerning projects arose, the decision was made to pull the budget-related procedures out of #8.22 and revise the limited #3.2 policy. The policy was then renamed as Budget Management Policy and this newly revised policy now provides a single place to view the guidelines and procedures for budget matters.

Built into the revision are changes that aid departments utilizing projects as a cost accounting method by providing standards on how to apply and transfer funds appropriated for projects that were lacking in previous policy versions. As the Highway department employs the use of project accounting far more than any County department, it seemed fitting to have the Highway Accounting group address the issues that were not spoken to in past policies. The result is a policy that has removed various uncertainties and direct conflicts to previous procedures in regard to project funding transfers and another great example of collaboration across divisions.

3.2 - Budget Management Policy

Policy Statement

The purpose of this document is to provide both a general overview of the budget process for Baldwin County, Alabama (the "County") and serve as a guideline for administering the annual fiscal year budget as adopted by the Baldwin County Commission (the "Commission). Adherence to this policy ensures transparency and openness in regard to the use of appropriated funds.

Budget Preparation

The County Commission prepares an annual budget for each fiscal year of the County. The budget process begins in May of each year when the heads of the various county departments are presented with reports assisting them to prepare and submit budget requests for the immediately succeeding fiscal year. The departmental requests are submitted via the County financial accounting system and reviewed by the Budget Director or designee upon notification thereof. Public budget deliberations are conducted by the County Commission during the month of August. Budget



Director or designee prepares the necessary documentation for Commission review during said deliberations. Department heads required to present related budget or provide clarification of



request(s) to Commission will be summoned to attend deliberations, otherwise department budgets will be set forth by the Budget Director. During the deliberations, the County Commission may modify any departmental budget request to such extent as it deems appropriate.

Balanced Budget Definition

The Baldwin County Commission is committed to maintaining a balanced budget, ensuring that total expenditures do not exceed total revenues and available reserves within the fiscal year. A balanced budget shall be defined as:



- Projected revenues and reserves meeting or exceeding appropriated expenditures.
- Budgetary allocations structured to sustain financial stability while supporting essential County services.
- Fiscal planning mitigates revenue volatility through conservative estimates and reserve allocations.
- Compliance with statutory requirements and generally accepted accounting principles (GAAP).

The County Commission shall adopt the annual budget in accordance with this policy, ensuring that all appropriations align with anticipated resources while maintaining long-term financial sustainability and fiscal responsibility.

Revenue Estimates

Budgeted revenues are based on statistical computation of past collections from the previous 5 to 7 years, applied to current revenue trends. Tools utilized for the establishment of these trends include property tax abstracts and other statistical revenue data from current collections. Any growth projections are to be conservative in nature.

Adoption of Budget

The County Commission is required to adopt the annual budget no later than September 30 of each year. In accordance with the Balanced Budget Definition this policy, appropriations must not exceed the total revenues and reserves available for appropriation, nor shall expenditures legally exceed budgeted appropriations. Adjustments to the Budget during the fiscal year must be approved by the County Commission and comply with Budgeting Administration guidelines. Any changes must be within the revenues and reserves estimated to be available, or as approved by the County Commission.





Budgeting Administration

Formal budgeting integration is used during the fiscal year as a management control device for the County's General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. The budget is adopted on a departmental "line-item" basis consistent with generally accepted accounting principles (GAAP) and administered accordingly.



- The Baldwin County Commission's expense items are classified in three broad categories: Compensation, Operations, and Capital. The compensation and capital categories are supported by detailed lists of employees by position and approved capital items. The operating category contains many varied line items. For budgetary control, this operating category will be treated as a total although each department has a detailed line-item budget.
- County staff members are prohibited from encumbering any funds in these broad categories
 which exceed the budgeted amounts. In further regards to encumbrances of capital funds,
 none can be made unless detailed on original adopted listing of capital items or approved via
 subsequent Commission approval, regardless of available funding.
 - The allowable exception to the prohibition on the mandatory requirement to seek Commission approval for the transfer and/or use of previously budgeted capital funding, not given prior consent by Commission, will be in regard to projects whose financial classification is capital in nature. This exception will allow for capital projects to share budget in the cases of projects being completed under appropriated budget or no longer needed, thus authorizes project capital to project capital transfers within the same fund.
- The Budget Director or designee may make transfers between "operating" line items. Further budget control is maintained by prohibiting transfers between the compensation, operations, and capital categories without the consent of the Commission at a regularly scheduled meeting by resolution detailed in meeting minutes.
 - The allowable exception to the prohibition on non-Commission approved transfers between the operation and capital lines will be in regard to budgeted funds established operationally and set aside for all County and Highway projects that are capital in nature. During the budget process, all projects and subsequent needs are not fully determined. As projects and requirements are identified during the fiscal year, budget journals will be prepared to transfer funds to determined projects from the following accounts as needed:



Object	Description	Applicable Fund		
51500	Contract Services	7 Cent Gas Tax TIF District Capital Project Fund		
51650	Engineering Services	7 Cent Gas Tax		
52020	Traffic Control Devices	7 Cent Gas Tax		
52530	Advertising	7 Cent Gas Tax		
54060	Right-of-Way Acquisition	7 Cent Gas Tax		

- This exception is applicable only to previously budgeted funds and will not encompass the establishment of budget related to additional revenues, which will require Commission approval.
- Each Agenda Item having a financial impact shall have Budget Director or designee approval. The Budget Director or designee shall validate account and/or project coding and ensure sufficient remaining budget. All unbudgeted items shall have a proposed source of funds.
- The Purchasing Director at the request of a department head, may let for bid any routine annual purchase or any equipment purchase or contract which is specifically identified in the annual budget or subsequent budget adjustment. All invitations for bids and proposals may be signed by the County Administrator, except for bids under public works law, which require the Chairman's signature after approval by the Commission. All contracts must be approved by the County Commission before execution and must comply with Purchasing Policy #3.7.





FINANCIAL POLICIES AND PROCEDURES



Financial Policies and Procedures

Policy 8.22 defines Baldwin County's strategic approach to financial oversight, consolidating key principles across budgeting, reserves, debt, reporting, and compliance. The 2025 revision removed embedded procedures and elevated the policy to a governance-level framework, allowing departments to operate with greater flexibility while reinforcing Commission accountability.

This update also absorbed the content of Policies 8.19 (Debt Management) and 8.9 (Records Retention), streamlining financial guidance into a single, comprehensive document. The revised policy affirms Baldwin County's commitment to transparency, fiscal resilience, and alignment with professional standards such as GAAP, GASB, and applicable state and federal regulations.

By shifting from operational detail to strategic direction, Policy 8.22 now serves as the County's primary financial reference—supporting long-term planning, audit readiness, and consistent decision-making across departments.

8.22 - Financial Management Policy

Policy Statement

The Baldwin County Commission adopts this Financial Management Policy to establish a principled framework for fiscal oversight across budgeting, reserves, debt management, accounting, and



financial reporting. This policy sets strategic direction and affirms the County's commitment to fiscal sustainability, transparency, and legal compliance, including adherence to Governmental Accounting Standards Board (GASB) principles.

This document is not intended to serve as a procedural manual. Operational practices shall be defined through administrative policies, internal guidance, or department-specific workflows, as appropriate.

A conservative financial approach shall guide all decisions to safeguard public resources, support long-range planning, and promote accountable governance in service to Baldwin County residents. This policy translates day-to-day financial procedures into long-term strategic guidance—for example, codifying debt issuance thresholds, fund balance targets, and compliance structures into

broader principles that shape County financial resilience and capital planning.

Budgetary Policy

The Baldwin County Commission's annual budgeting practices are governed by Policy 3.2 – Budget Management Policy, which outlines procedural standards for budget preparation, adoption, and oversight. Financial Management Policy 8.22 affirms the County's commitment to maintaining a



balanced budget and fiscal sustainability, with implementation details addressed in the separate budget policy adopted under Series 3, part of the County's Budget/Purchasing policy series.

Debt Management Policy

Purpose

This policy established the financial principles governing Baldwin County's use of debt instruments to support capital investments, infrastructure development, and long-term financial sustainability. Borrowing decisions shall reflect fiscal responsibility, transparency, and strategic alignment with the County's operating and capital planning framework.



Policy Framework

Debt obligations must be structured and managed to:

- Preserve the County's liquidity and financial flexibility
- Minimize borrowing costs and exposure to interest rate risk
- Protect and strengthen credit ratings
- Ensure timely repayment of all principal and interest
- Comply with applicable statutory limitations under Alabama law, including debt caps and authorized uses

Debt financing shall be considered only when:

- Capital investments exceed the capacity of current revenues or reserves
- The asset's useful life exceeds the term of the financing
- Reliable repayment sources are identified
- Market conditions favor long-term stability

Debt Instruments and Authorization

The County may utilize various instruments as permitted by law, including:

- General Obligation Warrants backed by the full faith, credit, and taxing power of the County
- Revenue Warrants secured by designated non-ad valorem revenue sources
- Temporary Notes for short-term liquidity in emergencies or capital bridging
- Lease/Purchase Agreements for select capital acquisitions, subject to review of costeffectiveness

Debt may also be issued through entities such as a public building authority, provided legal and financial structures are vetted. Conduit issuers shall not receive County credit pledges unless explicitly approved by the County Commission.



Debt Structure Principles

All debt structures shall reflect:

- Fixed-rate preferences for risk mitigation
- Maximum useful life alignment with asset duration (normally not to exceed 25 years)
- Avoidance of balloon payments unless reserves and refinancing strategies are clearly documented
- Annual debt service payments should generally represent no more than 8% of the combined annual revenues of the General Fund and the Seven-Cent Gas Tax Fund, with a strict maximum of 10%. This ratio reinforces fiscal discipline, protects operational flexibility, and aligns with responsible borrowing practices
- Limited use of variable-rate instruments (not to exceed 5% of total County debt)

Debt funds should be deployed within three years of issuance, consistent with federal arbitrage regulations and the County's strategic spending plan.

Planning and Oversight

Debt planning shall be integrated into multi-year financial forecasts, reserve planning, and the County's capital improvement framework. The County shall maintain relationships with rating agencies and pursue a minimum long-term bond rating of AA or equivalent, using credit enhancements only when necessary.

Annual debt service schedules shall be reviewed and reconciled to ensure alignment with available funds and fiscal strategy. Compliance with federal arbitrage laws, continuing disclosure obligations, and applicable regulations shall be affirmed through legal counsel and administrative oversight.

Transparency and Public Stewardship

All borrowing decisions shall be approved by the Baldwin County Commission and supported by documentation that outlines financial impacts, repayment sources, and long-term obligations. Non-



traditional debt structures or instruments shall include written legal review and a financial risk narrative in the agenda item submitted for Commission consideration.

*Upon formal adoption of Financial Management Policy 8.22, this section shall supersede the provisions outlined in Policy 8.19 – Debt Management Policy. Policy 8.19 may be retired and archived as part of the Commission's policy sunset process.



Reserve Balances Policy

Purpose

The Baldwin County Commission recognizes that sound financial management requires maintaining sufficient reserve funds to address unanticipated expenditures and revenue shortfalls. These reserves serve as a safeguard against economic fluctuations, natural disasters, and other unforeseen circumstances, ensuring financial stability and reducing reliance on short-term borrowing.

Objective

To maintain fiscal resilience, the County Commission shall allocate at least 30% of the annual budget (excluding capital expenditures) for reserves across its two primary operational funds:

- General Fund Supporting core governmental operations.
- Highway Fund Maintaining transportation infrastructure, with an additional amount specifically reserved for emergency highway and road repairs.

Use of Reserve Funds

Use of reserve funds shall reflect demonstrated fiscal necessity and public stewardship. Authorized uses must align with the County's strategic priorities and be approved by formal action of the Baldwin County Commission.

Reserve Balance Oversight

Reserve adequacy shall be evaluated annually in conjunction with the County's financial planning and budget review process. In the event that reserves fall below the established threshold, financial leadership shall recommend replenishment strategies aligned with long-term forecasts and operational needs.

Long-term Financial Strategy

To preserve liquidity and fiscal strength, the County shall:



- Maintain reserve levels appropriate to known risks and forecasted needs
- Integrate multi-year financial planning into reserve strategy
- Monitor financial performance trends and adapt reserve policies accordingly
- Coordinate reserve planning with debt management policies to support responsible borrowing



Unassigned Balances Policy

Purpose

The Baldwin County Commission recognizes the role of unassigned fund balances in preserving fiscal flexibility and enabling timely support for one-time projects and capital investments. Maintaining clear guidelines for their use reinforces long-term financial integrity and strategic planning.

Objective

To support responsible financial stewardship, the County shall maintain unassigned fund balances within the General Fund and Highway Fund equal to 5% to 10% of the annual operating budget, excluding capital expenditures. These balances are designated for one-time initiatives that align with the County's strategic priorities.

Fund Balance Classification & Usage Policy

Unassigned fund balances are not intended to support recurring operational costs. The County shall:

- Define unassigned fund balances as exclusively available for non-recurring expenditures
- Align usage with strategic, infrastructure, or asset-related priorities
- Require formal Commission approval for any allocation, affirming fiscal oversight and public accountability

Financial Planning and Transparency

The use of unassigned balances shall be integrated into the County's budgeting framework, ensuring:

- Clear identification of one-time projects and capital needs supported by these funds
- Disclosure of remaining fund balance percentages to confirm alignment with policy thresholds
- Alignment with long-range financial forecasts and reserve planning strategies

Construction Programs Fund Policy



Purpose

The Baldwin County Commission supports strategic capital investment through the establishment of dedicated funds for facility development and infrastructure improvement. This policy ensures alignment with County priorities while upholding fiscal responsibility and long-term planning principles.



Capital Improvements Budget

The County shall maintain a multi-year Capital Improvements Budget that identifies priority projects, estimated costs, and anticipated funding sources. This planning framework shall complement the annual budget cycle and support institutional readiness for future investment.

Project Criteria

To qualify as capital improvement projects under this policy, proposed initiatives should meet one or more of the following objectives:

- Deliver essential public services
- Rehabilitate or replace deteriorating infrastructure
- Improve operational efficiency or reduce long-term costs
- Support economic development or job creation
- Benefit a substantial portion of the County's population

All projects shall align with adopted County development plans and investment strategies.

Fund Establishment and Use

The County may establish one or more funds designated exclusively for capital improvement

projects. These funds shall be restricted to facility and infrastructure investments and may not be used for recurring operational expenditures.

Funding Strategy

Capital projects may be financed through County appropriations, dedicated revenue streams, or debt instruments approved by the Baldwin County Commission. Allocation decisions shall reflect available resources, project priority, and financial sustainability goals.

Financial Oversight and Reallocation

Unexpended capital funds shall be monitored and evaluated annually. Reallocation or roll-forward

decisions shall be based on current project status, fiscal capacity, and strategic priorities, with oversight provided by the County Commission.

us fiscal capacity and strategic priorities with

Emergency Transfers

In extraordinary fiscal circumstances, the Baldwin County Commission may authorize transfers from construction program funds to the General Fund to mitigate budget shortfalls. Any such transfer shall preserve infrastructure integrity and reflect prudent financial judgment.



Accounting, Auditing and Financial Reporting Policy

Purpose

The Baldwin County Commission is committed to maintaining the highest standards of financial accountability, transparency, and professional integrity. This policy establishes the principles guiding accounting practices, external audits, and financial reporting in support of informed decision-making and statutory compliance.



Accounting Standards & Compliance

The County shall adhere to Generally Accepted Accounting Principles (GAAP) for local governments, as promulgated by the Governmental Accounting Standards Board (GASB). A structured fund accounting framework shall be maintained to accurately reflect financial position, operational performance, and budgetary control.

Financial records shall be maintained in accordance with recognized best practices and applicable legal requirements, with retention and access governed by the County's Records Disposition Authority (RDA).

Auditing Requirements

An independent annual audit shall be conducted by the Alabama Department of Examiners of Public Accounts, consistent with state law and professional standards. The County shall support full cooperation with external auditors and uphold transparency throughout the review process.

Financial Reporting Principles

To support operational oversight and fiscal responsibility, the County shall generate the following. The County shall ensure the timely production of financial reports that reflect the organization's fiscal activity and position, including:

- Budgetary performance analysis
- Fund-level statements of revenue, expenditure, and balance changes
- Asset and liability summaries to support capital and operational planning

Annual financial reporting shall include comparative data and explanatory context where material variances exist. Management input shall support the completeness, accuracy, and accessibility of published financial information.

Budgetary Compliance & Fiscal Oversight

To maintain institutional accountability and budgetary integrity, the County shall:

Comply fully with GASB and GFOA financial reporting standards



- Monitor financial variances and assess trends against approved budgets and prior-year performance
- Support long-term fiscal sustainability through proactive evaluation of financial conditions and strategic alignment
- Document financial policies and ensure access to relevant information for internal and external stakeholders

Post Issuance Compliance Policy

Purpose

This policy affirms Baldwin County's commitment to compliance with post-issuance obligations associated with tax-exempt financing and disclosure requirements. It establishes the principles supporting regulatory adherence, financial transparency, and responsible debt stewardship.

Continuing Disclosure Requirements

Baldwin County shall meet all continuing disclosure obligations required by applicable federal securities laws and disclosure agreements, including timely and accurate reporting to designated repositories and coordination with disclosure service providers.

Tax-Exempt Issuance Standards

When issuing tax-exempt obligations, the County shall maintain accurate and complete records supporting issuance, compliance filings, and related audit documentation. Legal counsel shall guide all documentation and filing procedures to ensure conformity with IRS requirements and applicable tax law.

Compliance Recordkeeping

The County shall retain documentation related to debt proceeds, asset use, arbitrage compliance, and financial disclosures to support regulatory transparency and audit readiness. Records shall be maintained in accordance with Baldwin County's approved Records Disposition Authority (RDA).

Arbitrage Rebate & Yield Restriction Compliance

To manage risk related to arbitrage and yield restrictions, the County shall pursue professional guidance to ensure timely expenditure monitoring, investment compliance, and reporting. Financial structures supported by tax-exempt proceeds shall be reviewed for regulatory compatibility and fiscal integrity.

Private Use of Facilities

Properties financed through tax-exempt obligations shall be monitored for compliance with public use requirements. Proposed changes in asset use that may constitute private activity shall be



reviewed in consultation with bond counsel to preserve tax-exempt status and implement remedial actions if necessary.

Records Retention Policy

Purpose

Baldwin County is committed to maintaining accurate, accessible, and compliant financial records in accordance with federal audit standards and the County's Records Disposition Authority (RDA). This policy affirms the County's responsibility to preserve documentation that supports fiscal accountability, legal compliance, and operational transparency.

Retention Standards

Financial records shall be retained for a minimum of seven (7) fiscal years, regardless of format.



Digital storage is permitted provided that records meet applicable standards for accessibility, security, and metadata indexing as outlined by the Alabama Department of Archives and History (ADAH).

Records associated with grant-funded programs or federally reimbursed expenditures shall be retained for the duration of the grant period plus three (3) years, or as required by the governing agreement or regulation.

Storage and Disposition



Archived records may be transferred to off-site physical or digital storage in accordance with ADAH procedures. Records must be clearly identified by audit status and retained in a manner that supports retrieval and legal verification. Destruction of original hard copies shall occur only after ADAH approval via a Local Government Records Destruction Notice.

Policy Administration and Review

This policy shall be maintained by the Clerk/Treasurer or designee, who shall conduct an annual review to ensure continued alignment with statutory requirements, professional standards, and County financial practices. Recommended updates shall be submitted to the County Administrator and Commission as necessary to reflect changes in law, operational needs, or audit guidance.

Sources Of Law and Regulatory References

The following authorities and regulatory frameworks provide the foundation for Baldwin County's Financial Management Policy:

- 2 CFR § 200.334
 - o Federal record retention guidelines for grant-funded expenditures
- Alabama Constitution, Section 224 and Amendment 342

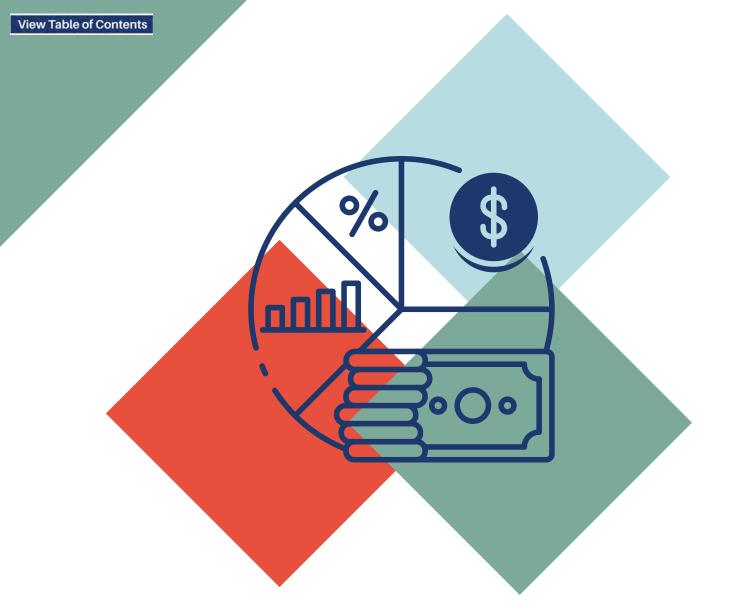


- Debt limitation and borrowing authorization for counties
- Alabama Department of Archives & History (ADAH)
 - o Records retention and destruction standards
- Alabama Department of Examiners of Public Accounts
 - Oversight of annual audits and financial compliance
- Generally Accepted Accounting Principles (GAAP)
 - o Uniform guidelines for accounting practices
- Government Finance Officers Association (GFOA)
 - o Best practices in budgeting, reporting, and policy development
- Governmental Accounting Standards Board (GASB)
 - o Financial reporting standards for state and local governments
- IRS Publication 4077 and Form 8038 Series
 - o Compliance requirements for tax-exempt obligations
- Municipal Securities Rulemaking Board (MSRB)
 - o Continuing disclosure and transparency standards, including EMMA system filings
- Title 41, Code of Alabama
 - o Provisions related to public finance, bond issuance, and investment practices

Attachments

N/A





DEBT MANAGEMENT



Debt Management

Debt, although sometimes frowned upon, is an important financial tool. As already noted elsewhere in this budget book is the fact that Baldwin County, as a political subdivision of the State, cannot enact taxes or adjust existing tax rates for any purpose, without legislation. Most annual budgets cannot sustain a large, multimillion-dollar project, especially those with restricted revenues. Delaying important infrastructure and facility projects to accumulate enough cash in a pay-as-yougo manner can be more costly from inflation and inefficiencies in providing services than interest costs. So, debt is the solution. What debt offers the Commission is the flexibility to carry on its daily operations of providing services to its citizens while being able to move forward with projects that facilitate growth and expand services along with other needs that must be met.



While it is the Commission's goal to avoid debt, doing so is an impossibility given the explosive nature of the demands placed upon the existing services, roads, buildings, and much more during this time of continued population growth. In order to use debt effectively, it must be planned for strategically and that is what has been taking place since the implementation of the 2019 Strategic Plan and especially with the restructuring of management in May of 2023. This reorganization has ushered in a major shift of vision from meeting a singular siloed need to calculated growth planning with a countywide scope.

The Commission is uncompromisingly committed to ensuring fiscal responsibility with the use of debt as a leveraging tool and enter into it only as needed. This is evident with the use of fund balance above established reserves and designated needs to deflect the need for additional debt servicing. During the fiscal years 2024 and 2025, several projects have been funded in this manner. Such examples are the new District Attorney's office in the amount of \$8.7 million, Sheriff's Office Renovations Phase II for \$3.5 million. and \$4.0 million for right-of-way acquisition for the Baldwin Beach Express from I-10 to Styx River. Despite its best efforts of utilizing fund balance to currently defer additional debt, the requirement for larger projects is on the horizon and for these, available fund balance will not be able to substantiate the needed funding.

Visionary needs continue to surface, and many will require debt funding to accomplish the desired goals. One such forward-looking initiative is the 30 Cubed Program* that is joining forces and dollar for dollar with municipalities to meet the growing road and bridge infrastructure needs. Encapsulated in this project is a commitment of \$30.0 million from the Commission. Although not a part of the fiscal year 2026 budget, it will require debt servicing in the near future as the growing number of projects develop into the construction phase, thus requiring greater resources. Other funding needs are coming to the forefront as the County assimilates its facilities management strategy, such as a new Coroner's Office. Regardless of these being large investments, they are necessary to provide the level of service and conditions for this citizens of the County they deserve.

*See "Budget Message - Priorities and Issues" for further details on the 30 Cubed Program.

However, when the time does come for additional debt service to be obtained, the Baldwin County Commission is poised to be in an extremely positive position to do so. Generally speaking, rating agencies such as Moody's and Standard & Poor's tend to become more concerned with debt levels



creating debt service payments exceeding 10% of an organization's annual revenues. Currently, the County stands strong as its debt ratio is only 8% of its General Fund revenue total, which amounts to \$9.9 million in FY 2026 payments. Yet, the Commission has chosen to condition itself by not relaxing the budget as some debt has recently expired.

As obligations have begun to pay off in the past couple of years, it has been a decision of the

Commission to hold itself to the same debt payment amounts in order to prepare for the previously mentioned needs that will require servicing in the near future. Included in that elevated amount is the approximate \$1.8 million interest payment on the TIF District warrant, which is actually capitalized for fiscal years 2025-2026. See "FY 2024 – TIF District" information below for details on the capitalization of interest payments. There is a combined total of \$2.4 million of previously expired warrant payments and capitalized interest that has been budgeted in FY 2026 so that a higher debt service threshold can be maintained for near future debt issuance needs. Although not used directly toward debt service payments, this amount is transitioned to the



Capital Projects fund to be used on projects, further postponing the need for additional funding until it is absolutely necessary.

Credit Ratings

As sound fiscal responsibility has been a continued practice of the Commission, it stands to reason why the Commission received extremely strong assessments during the rating sessions of two warrant issuances in FY 2024, given it circumstances. For the FY 2024 – TIF District warrant issued in August the County received a Aa1 rating from Moody's, which is just short of the highest ranking possible, Aaa. Also, for this same issuance Standard & Poor's ("S&P") gave an AA rating that is slightly outside of the AAA top tier. The County scored exceedingly well in the evaluations, however because it has to work within the confines of the revenues established by legislation and is devoid of opportunities to create or increase them, it is very difficult to attain the highest ratings. The only remedy for the County within the current legislative restrictions to increase its grading is to



accumulate large amounts of fund balance. Yes, interest earned and investment opportunities would increase. However, vast amounts of cash would be restricted in reserves, not to mention the years it would take to amass the funds needed to maintain the pinnacle credit rating. As prestigious as it may seem to obtain, the lost opportunities of underutilizing cash assets would be far more costly than the basis points gain for just one rating higher.

Just a couple months prior to the TIF District warrant issuance, the Commission received the distribution of its third Public Building Authority of Baldwin County (the "PBA") warrant for the construction of the new public jail facility. For this one, S&P gave a rating of AA, while Moody's opted to grade at a lower Aa2. While only one notch down from the Aa1 that was received with regard to the TIF District, the change was understandably given. Despite

being limited in its abilities to increase its revenues the County is still a revenue-generating



organization, which is in stark contrast to the PBA. Although the Commission stood in good faith to obtain the debt needed to complete the jail project on behalf of the Public Building Authority, the debt belongs to the PBA. In the unforeseen case that the Commission refused to no longer satisfy the debt service payments, the responsibility to do so would then be upon the PBA which, as already stated, does not generate revenue and therefore cannot fulfill the obligation of the debt. It is this elevated risk when seeking funding on behalf of the Public Building Authority that necessitated the lower credit rating in this case.

Despite the challenges present, the Commission has and continues to exemplify consistent sensible financial commitment to the County and its citizens. From working diligently to pay off current debt to ensuring that future debt is attainable within the budget, the ultimate goal is to make the best possible financial decisions not just for today, but for the tomorrows that are just ahead.

General Obligation Bonds

2020

In January 2020, General Obligation Warrants 2020, with an interest rate of 4.00 to 5.00 percent were issued for the purposes of 2020 improvement projects and the advance refunding of the General Obligation Warrants, Series 2010 issued in January 2010. The debt service payments are made by the General Fund, Gasoline Tax Fund, Archives Fund, and Solid Waste Fund.

			Total Debt
_	Principal	Interest	Payments
Fiscal Year			
2026	1,235,000	89,275	1,324,275
2027	345,000	51,500	396,500
2028	360,000 37,400		397,400
2029	370,000	22,800	392,800
2030	385,000	7,700	392,700
Total _	\$ 2,695,000	\$ 208,675	\$ 2,903,675

2020B

In October 2020, General Obligation Warrants 2020B, with an interest rate of 0.323 to 2.346 percent were issued for the purposes of (1) advance refunding and redeeming a (i) \$2,710,000 principal portion of the County's outstanding General Obligation Warrants, Series 2013, dated February 1, 2013 on January 1, 2023, (ii) \$7.8 million principal portion of the County's outstanding General Obligation Taxable Warrants, Series 2014, dated June 1, 2014 on June 1, 2024, and (iii) \$18.4 million principal portion of the County's outstanding General Obligation Warrants, Series 2015, dated March 1, 2015 on November 1, 2024, and (2) paying issuance expenses.



	Principal	Interest	Total Debt Payments
Fiscal Year			
2026	3,590,000	433,784	4,023,784
2027	3,625,000	395,491	4,020,491
2028	3,680,000	349,166	4,029,166
2029	3,330,000	299,342	3,629,342
2030	2,485,000	255,243	2,740,243
2031-2039	11,760,000	793,244	12,553,244
Total	\$ 28,470,000	\$ 2,526,270	\$ 30,996,270

FY 2024 – TIF District

On *August 27, 2024*, Baldwin County, Alabama issued \$37.5 million in General Obligation Economic Development Warrants, Series 2024 (the "Series 2024 Warrants"). The proceeds of the Series 2024 Warrants are intended to finance certain capital improvements for an economic development project, primarily supporting infrastructure enhancements related to a low-carbon aluminum recycling and rolling facility in Bay Minette, Alabama, operated by Novelis Corporation. The planned improvements include road access enhancements, a rail spur and bridge connection, and a water tower expansion for potable water distribution. The total estimated project cost is approximately \$37.5 million, with any unfunded portion covered by other financing sources. The Series 2024 Warrants constitute general obligations of Baldwin County and are secured by the County's full faith and credit. Additionally, repayment is supported by a pledge of the Tax Increment derived from increased ad valorem tax revenues within Tax Increment District 1, effective May 1, 2024. Debt service payments on the Series 2024 Warrants are scheduled semiannually on April 1 and October 1, commencing April 1, 2025, with interest computed on a 360-day year basis.

Additional notes: As described in above notes to the financial statement, this warrant is secured by the Commission and thus the County is in the end liable for the associated debt service. Even so, it is the objective that the ad valorem proceeds of the newly created TIF District will fulfill the total debt service payments. Created in May of 2024, the District did not yield any revenues for fiscal year 2025. However, for fiscal year 2026, approximately \$654,000 has been projected for ad valorem tax revenues. As the delay in ad valorem receipts were known prior to securing the debt, the warrant was structured in order to capitalize the first three year's interest payments, FY 2025, FY 2026, FY 2027. This would allow sufficient time for the proceeds to be recognized through the District and not become an expenditure to the County's general fund. Nevertheless, the County, determined to exercise complete fiscal responsibly, annually in both FY 2025 and FY 2026 budgets, has set aside the interest payments to be prepared should it have to assume the note for this warrant. The projected \$654,000 in ad valorem revenue in this year's budget has been directed to the Debt Service fund to begin the accumulation of funding for the upcoming fiscal year 2028 payment.



			Total Debt	
_	Principal	Interest	Payments	
Fiscal Year	_			
2026	-	1,765,650**	1,765,650	
2027	-	1,765,650**	1,765,650	
2028	690,000	1,765,650	2,455,650	
2029	725,000	1,731,150	2,456,150	
2030	760,000	1,694,900	2,454,900	
2031-2054	35,325,000	23,609,300	58,934,300	
Total	\$ 37,500,000	\$ 32,332,300	\$ 69,832,300	

^{**}Capitalized Interest

Capital Leases

2024 - Cisco

On *October 25, 2023,* Baldwin County entered into a Cisco Network Refresh Lease agreement with Key Government Finance, Inc. Under the terms of this lease, annual payments of \$282,607 are scheduled on January 15 of each year, beginning in 2024 and continuing through 2026.

_	Principal	Interest	Total Lease Payments	
Fiscal Year	_	·		
2026	282,607	0	282,607	
Total	\$ 282,607	\$ 0	\$ 282,607	

2020 - PBA Lease 1

In March 2020, the Public Building Authority of Baldwin County (the "PBA") issued Building Revenue Warrants, Series 2020 (Jail Project), a direct borrowing for the purposes of acquiring, constructing, and equipping a new public jail facility, and paying issuance expenses. The PBA and the Commission entered into an agreement in order to provide for ultimate payment of the debt by the Commission. The payments to the PBA are made from the General Fund.

			Total Lease
_	Principal	Interest	Payments
Fiscal Year			
2026	1,030,000	1,171,800	2,201,800
2027	1,070,000	1,129,800	2,199,800
2028	1,115,000	1,086,100	2,201,100
2029	1,160,000	1,040,600	2,200,600
2030	1,210,000	993,200	2,203,200
2031-2046	24,925,000	8,096,100	33,021,100
Total _	\$ 30,510,000	\$ 13,517,600	\$ 44,027,600



2021 - PBA Lease 2

In July 2021, the Public Building Authority of Baldwin County (the "PBA") issued Building Revenue Warrants, Series 2021 (Jail Project), a direct borrowing for the purposes of additional funding of acquiring, constructing, and equipping a new public jail facility, and paying issuance expenses. The PBA and the Commission entered into an agreement in order to provide for ultimate payment of the debt by the Commission. The payments to the PBA are made from the General Fund.

			Total Lease
_	Principal	Interest	Payments
Fiscal Year	_		
2026	560,000	589,500	1,149,500
2027	580,000	566,700	1,146,700
2028	605,000	543,000	1,148,000
2029	630,000	518,300	1,148,300
2030	655,000	492,600	1,147,600
2031-2046	14,720,000	3,663,750	18,383,750
Total	\$ 17,750,000	\$ 6,373,850	\$ 24,123,850

2024 - PBA Lease 3

In *June 2024*, the Public Building Authority of Baldwin County ("PBA") issued Building Revenue Warrants, Series 2024 (Jail Project) to provide additional funding for the acquisition, construction, and equipping of a new public jail facility, as well as to cover issuance expenses. To facilitate the repayment of this debt, the PBA and the Baldwin County Commission entered into a Lease Agreement, under which the Commission is responsible for the ultimate payment of the warrants. Debt service payments to the PBA are made from the General Fund. The total amount of the issuance was \$12.9 million.

			Total Lease
_	Principal	Interest	Payments
Fiscal Year	<u> </u>	_	
2026	295,000	599,313	894,313
2027	315,000	584,063	899,063
2028	325,000	568,063	893,063
2029	345,000	551,313	896,313
2030	360,000	533,688	893,688
2031-2046	11,245,000	5,243,006	16,488,006
Total	\$ 12,885,000	\$ 8,079,446	\$ 20,964,446





REVENUE OVERVIEW



Revenue Overview

Government revenue can be defined as the income a government receives from taxes and other sources to finance its expenditures in order to provide and carry out the services to its citizens. The Baldwin County Commission, as a government entity, receives revenue from a vast array of sources, which are as diverse as they are numerous. Some of these funds can be used for generic purposes, others for very specific and even restricted type uses, while others are taken in only to be held and/or passed on to another entity, elected official, or organization. So, how does the County keep these varying revenues from becoming intermingled?

The answer is fund accounting. Unlike private businesses that maintain a focus on profitability, the emphases of government entities are legal compliance, accountability and proper fund management. Fund accounting is a method of financial management that utilizes segregated funds in order to ensure that revenues are accounted for and expended according to their designated purposes, which aid in addressing these governmental priorities. To define, a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources and is distinguished by its source of revenue.



Revenues are the most vital component of the budget as they, coupled with Commission priorities, form the foundation of this budget. During the initial stages of the process, Budget staff, through informal engagements, met with each commissioner to determine his/her goals for the upcoming fiscal year. From the groundwork of established estimated revenues and their intended purposes, Commission objectives are clarified to determine the trajectory of the developmental process of the budget. Departments Heads, taking into consideration Commission directives, then began forming their individual department budgets to align with the overarching goals for the County. Nevertheless, despite the need or desire, the bottleneck to any budget, including this one, will always be the availability of funding.

Baldwin County has been extremely fortunate to experience the growth in property values, yielding higher tax revenue, as well as sales taxes, among other revenue sources in the past. In fact, between

the fiscal years of 2020 to 2023, the County experience substantial increases in multiple revenue sources. Nevertheless, with any significant progression, there always comes a time of leveling off, as steep ascents cannot be maintained.

For the County, this leveling off prediction was noted during the spring of 2024 in response to rating agencies' Moody's and Standard & Poor's discussion questions. In regard to Sales Tax, it was stated that within a three to five year range the aggressive 11.8% rate of increase that had been recognized between fiscal years 2014 to 2023 would decrease to a modest 5% to 8%. Yet that reduction came both



swifter and more severe than anticipated. The closing of fiscal year 2024 revealed that the rate of change for Sales Tax between 2023 and 2024 had dropped to a mere 3.7%, along with several other taxes following suit.



During the mid-year budget review presented during the Baldwin County Commission Work Session



on May 6, 2025, Commission was informed of the slowing trend of revenue receipts in order to set the tone for the upcoming budget process. With this course in mind, the FY 2026 budget was established to encompass decelerating revenue rates and continue the conservative budget approach that the Commission has always embraced. In fact, it is this methodology that has afforded the Baldwin County Commission the privilege of having expenditures come in under revenue receipts year after year and the ability to grow fund balances. While the formation of conservative budgets by the Commission has set the path for success,

it would be remiss if the role of the departments was not mentioned.

The triumph of experiencing excesses in revenues across the years, following the leadership of the Commission, is in large part due to the effective management of individual department budgets by department heads and staff. While prior years have recognized times of expenditures coming in both under budget and under revenues, the effort to attain this goal has not been as concerted as in recent years.

Taking a Step Back

In May 2023, the Commission underwent a structure change in upper management, aligning departments under one of two points of administrative supervision and contact; County Administrator or County Engineer. This strategy has proven itself to be beneficial in myriad of ways, including financially from the budget process throughout the everyday activities of each department.

With the departmentalized "silo" mindset is being etched away at, the departments have been able to take up a County-wide approach to their budgets and potential spend. The results have been astounding and the proof displayed itself in the first budget year under the new management structure. During fiscal year 2024 departments worked tremendously hard to monitor their operational budgets, with a result of an astounding approximate \$7.2 million in General Fund dollars saved prior to the close of the year. These savings were then able to be recognized and utilized as Fund Balance usage in the FY 2025 budget construction in order to purchase critical requirements (critical requirement operational and capital needs), thus relieving the burden of the new year revenues for personnel and operational type activities.

The continued success of the County-wide vision in budgeting has again led to projected savings in the amount of \$7.9 million for FY 2025. These savings were able to be recognized and applied to the FY 2026 budget development, offsetting the need for additional revenues to help meet the growing needs of the County. Thank you to each and every department for your willingness to grow and change that has yielded great financial results. It is truly your hard work and dedication that has given way to the progress and achievement recognized through the restructure.





Moving Forward

In spite of both the substantial growth at various times, as well as the moderate progress at other times, the overall increase in revenues has been disproportional to the advance in population and



the needs generated by this change. This challenge is neither foreign nor surprising to the Commission of Baldwin County as it has been planning for this shift years in advance and navigating through it for some time now. Despite the task before the Commission, it is not alone as many of its counterparts within the State and around the nation are feeling the same effects of the population increase as well.

Nevertheless, the Baldwin County Commission has embraced this trial and mission, pledging to utilize the taxpayers' dollars entrusted to their oversight to the best of their ability. The citizens of Baldwin County can be assured that as the most

basic, but crucial part of the budget, the revenues are being used to address the pressing needs before them, as well as to maintain the levels of both quality and service already provided to them though the offices and departments of the County.



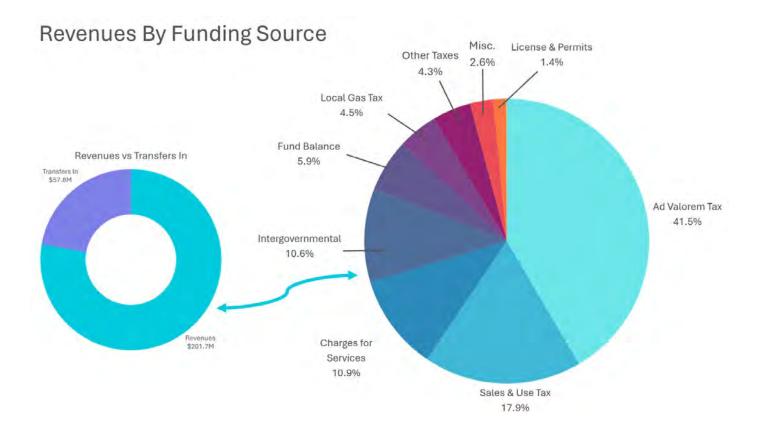
MAJOR REVENUES



Major Revenue and Classifications

The incoming revenues of the County are quite varied in both their sources and intents of uses. In order to consolidate like revenues, there are broad categories used to group those similar in nature. Baldwin County, in large part, complies with the Alabama County Finance Manual (ACFM) in regard to the categorization of its revenues and they are as follows: taxes, special assessments, licenses & permits, intergovernmental, charges for services, and miscellaneous.

Baldwin County's fiscal year 2026 budget is \$259,546,189. Of this amount, \$57,804,473 is related to operational transfers, with \$201,741,716 of projected new revenues. The graph details the percentage of projected revenues by category with one exception. This exception is that the taxes grouping is broken out by the three major tax types, Ad Valorem, Sales & Use, and Local Gas taxes, while combing the minor taxes together as Other Taxes.



Taxes

The first and largest classification of County revenue is taxes and accounts for a total of 68.2% of the fiscal year 2026 budget. Although there are many tax types that generate proceeds for the County, there are three major ones that collectively make up 63.9% of the total budgeted revenues. These include Ad Valorem, Sales & Use, and Local Gas taxes.



Ad Valorem Tax

The term Ad Valorem is Latin and is defined as "according to value". Thus, Ad Valorem taxes are a type of tax based on the assessed value of both real and personal property with the corresponding amount due based upon the value of the property. Real property is defined as fixed property, principally land and buildings, while personal property refers to the furniture, fixtures, and equipment used in a business. This tax is collected through the offices of two elected officials of the County, Revenue Commissioner and Judge of Probate. Under the Revenue Commissioner's direction, valuations are performed through the Reappraisal Department and collections take place within the Revenue Department. The Probate Office only collects personal property as it relates to automobiles, motorcycles recreational vehicles, travel trailers, and utility trailers. Valuations for this personal property is established by the State of Alabama to ensure that values are consistent across all counties.

Once property valuations are complete or determined by the State, a millage rate is applied to determine the total property tax due. A mill is equivalent to \$1 of tax for every \$1,000 (1/1000th of a dollar) of a property's assessed value.

The following example of calculated tax due is based upon a property value of \$200,000, on a single family home (Class III), with a combined total milage rate of 15 mills.

1. Multiply the appraised property value by a 10% (Class III) assessed rate to find the assessed value.

 $$200,000 \times 0.10 = $20,000$

2. Multiply the milage rate by 0.001 to determine the property tax rate

15 × 0.001 = 0.015

3. Multiply the assessed property value by the property tax rate.

\$20,000 × 0.015 = \$300

The property tax due is \$300

*Example is shown without any exemptions applied, such as homestead exemption, which can reduce the taxable value of a property, thus reducing the tax bill.

Baldwin County Revenue Commission - Property Tax Calculator: https://services.baldwincountyal.gov/PropertyTaxCalculator

Millage rates for real property vary according to its location, making the property subject to the rates established within each entity and jurisdiction in which it is situated. Such taxing entities within Baldwin County are the State of Alabama, Baldwin County Commission, municipalities, and boards of education. There are also special tax jurisdictions established to increase millage in certain school districts, directing the additional tax proceeds to benefit the particular school(s) in that area only.

Ad valorem taxes considered "county" are assessed upon all properties for four distinct purposes: General Fund, Public Building Road & Bridge Fund, Health Tax Fund, and volunteer fire departments. The General Fund utilizes these tax proceeds to support most general government functions as well as provide subsidies to other funds with specialized activities. Taxes directed to the Public Building Road & Bridge Fund are, by and large, allocated to the support of road and bridge projects that are overseen by the Highway Department. The proceeds received into the Health Tax Fund are under the direction of the Alabama Department of Public Health (ADPH). However, through a Memorandum of



Agreement between ADPH and the Commission, these funds are used to support a variety of efforts, with the single largest one being the Baldwin County Animal Shelter. Taxes collected on behalf of the volunteer fire departments are dispersed equally among each of the thirty-seven fire and rescue services.

County Wide Purposes with Millage Rate



Ad Valorem Taxation

The Constitution of Alabama of 1901 provides for the levy and collection of ad valorem taxes in Alabama by establishing the ratios at which property may be assessed, the millage rates that may be levied on property, and the amount of ad valorem taxes that may be collected in any year. During the 1970's two amendments to the Constitution of Alabama of 1901 substantially changed ad valorem taxation in Alabama. Because of litigation, including litigation involving "current use" assessments and possible future changes that could be made by the Alabama Legislature or pursuant to constitutional amendment, future collections of ad valorem taxes in Baldwin County cannot be predicted with certainty. Amendment No. 373 to the Constitution of Alabama of 1901, the second of the two amendments referred to above, sets forth the assessment ratios, millage rates and the maximum amount of taxes collectable in any year currently in effect.

The 1978 Tax Amendment - Property Classifications

Amendment No. 373 to the Constitution of Alabama of 1901 (approved at a statewide election on November 7, 1978; the "1978 Tax Amendment") provides that all taxable property in Alabama be classified and assessed in the following classifications and at the following ratios of assessed value to fair and reasonable market value (or, with respect to certain Class III property, at current use value) for purposes of State of Alabama and local taxation:

Class I	Property of utilities used in their business*	30%
Class II	Property not otherwise classified (generally, business or commercial property)	20%
Class III	Agricultural; forest; single-family, owner-occupied residential property; and historic buildings and sites	10%
Class IV	Private passenger automobiles and small trucks (pickups) for personal use and not for hire, rent or compensation	15%



(HB73)

Existing

Class II and Class III

*As a result of federal regulations, railroads are now assessed at 15% of the fair and reasonable market value of their property and as a result of litigation certain other utilities are now assessed at 22.5% of the fair and reasonable value of their property.

Note: This excerpt does not provide exhaustive citation of Amendment No. 373, but a generalized view of the categories of classification and related ratios.

Millage Rate Adjustments

Through the 1978 Tax Amendment, each local taxing authority may decrease any ad valorem tax rate at any time, provided such decrease does not jeopardize the payment of any bonded indebtedness secured by such tax.

Further, the 1978 Tax Amendment provides that each local taxing authority may increase the rate at which any ad valorem tax is levied by any such authority above the limit otherwise provided in the Constitution provided that the proposed increase shall have been (1) proposed by the governing body of the taxing authority after a public hearing on such proposal, (2) thereafter approved by an act of the Legislature, and (3) subsequently approved by a majority vote of the qualified electors residing in the taxing authority.

Act 2024-344

Act 2024-344 (HB73)

With the enactment of recent legislation, Act 2024-344, there are now limits imposed upon the annual increase in the assessed value of existing real property (Class II and Class III) to no more than 7% from the previous year's assessed value. This cap does not apply to new construction or significant additions/improvements.

Revenue Trend – From fiscal years 2015 to 2022 revenues have averaged an annual rate of change at 5.9%, showing continued stable growth. However, in FY 2023 that rate escalated to 20.7% and further increased in FY 2024 to 21.9%. The uncommon increases noted in these two years were indicative of explosive growth that shifted property use across the county as farmlands were being converted into subdivisions, medical complexes, and shopping centers. As the population of Baldwin County continues to grow, and the need for business expand with that growth, so do the property taxes collected. The rates of change have begun to normalize as fiscal year 2025 has decreased to 10.5% and the projection for FY 2026 is at a conservative 4.6%. This decrease in the rate of change is common following a significant upswing as elevated rates of change cannot be sustained for long periods of time. For the Commission this shift is not concerning as there continues to be solid growth of the tax base at a steadier pace.



Ad Valorem Revenues

Fiscal Years 2015 to 2026 Projection



Sales & Use Tax

Sales and use taxes make up the second largest revenue source for the County at 17.9% of the FY 2026 total projected revenues. This total includes both traditional sales and use tax revenues collected by Baldwin County as well as the Simplified Sellers Use Tax that is collected by the State and then remitted to Baldwin County.

County-Wide Sales & Use Tax

Considered the 1983 County Sales Tax, the first county-wide sales tax was levied pursuant to \$40-45-2-24.5 of the <u>Code of Alabama</u>, 1975, beginning with a 1% general sales tax rate. From that time, several changes in legislation have been made to increase the rate and create a county-wide use tax. Current taxation rates are as follows.

County-Wide Sales & Use Tax						
Tax Type Tax Sub Type Percentage						
Sales Tax	General	3.00%				
Sales Tax	Auto / Machinery / Farm	1.25%				
Use Tax	General	3.00%				
Use Tax	Auto / Machinery / Farm	1.25%				

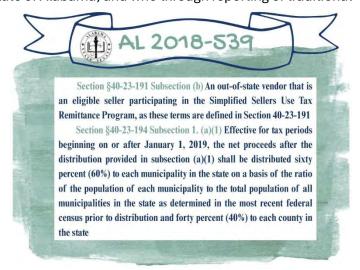


Although considered a county tax, not all proceeds are considered revenue for the Commission to utilize as legislation directs portions of the revenues to other agencies. Distributions to other entities such as the Boards of Education, Juvenile Court, District Attorney's Office, and Coastal Community College make up the vast majority of the allocation of sales tax. However, the Baldwin County Commission acts as a self-collecting entity and retains a 2% fee from the gross proceeds to fund the collection efforts of the Baldwin County Sales, Use, and License Tax Department. Of the 3% general sales tax, the Baldwin County Commission receives only 17.8% of the total revenues, after collection fees, and an even smaller portion of the auto/ machinery/farm rate at a mere 10.7%. The dispersal of the county-wide use tax is quite a bit more streamlined as the Boards of Education receive 100% of these revenues.

<u>Simplified Sellers Use Tax (SSUT)</u>

Nicknamed the "Amazon Tax", this tax is collected for the online purchase of goods through companies who have no nexus within the State of Alabama, and who through reporting of traditional

sale and use tax would be caused an undue hardship. With this tax, businesses remit payment solely to the State of Alabama at a single set rate of 8%, for all deliveries into the state, thus the term simplified. Current distribution of the proceeds are as follows: The State receives 50% of the net proceeds with remaining 50% being split between counties and municipalities, 40% and 60% respectively. Each county within the state will receive a distribution of the 40% on a basis of the ratio of the population of each county to the total population of all counties in the state as determined in the most recent federal census prior to



distribution. Likewise, municipalities will receive a distribution of the 60% based upon a similar calculation using the populations of municipalities.

The implementation of SSUT has increased the tax revenues not just for Baldwin County, but the State and all counties and municipalities, since its inception in 2015. The caveat of this tax is that it promotes the payment of use tax from businesses that otherwise would not be required to remit sales tax under current legislation. Most would not be required due to the hardship deriving from the complexity of Alabama's home rule tax law allowing for each county and municipality to establish their own tax rates, creating a tax matrix that is difficult to navigate for companies desiring to trade in Alabama. Despite the receptivity of the simplicity of this tax by businesses and the growing revenues yielded from its enactment, this tax is now being threatened as several large municipalities within the State have joined together suing the Alabama Department of Revenue, specifically the Revenue Commissioner, alleging that the SSUT program is unlawful.

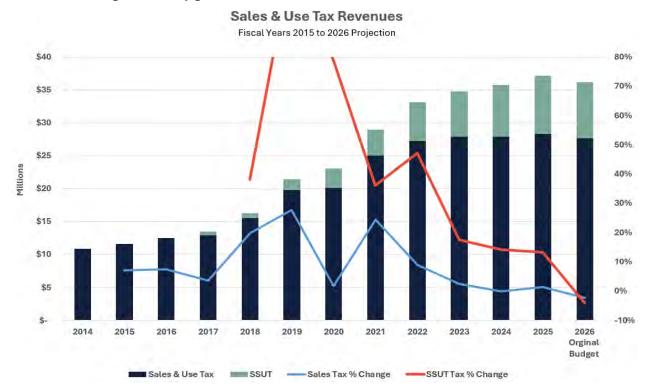
For Baldwin County, the loss of the annual Simplified Sellers Use Tax proceeds would be a current \$8.5 million decrease to the General Fund budget. When analyzing the potential impact across the County departments supported by the General Fund, concerns begin to arise. Of the approximate \$134.0 million General Fund budget, the Sheriff's budget, not considering Community Corrections,



is a total of \$58.5 million. Based upon the impact analysis, the unsettling result is that the Baldwin County Sheriff's Office combined budgets for Enforcement and Corrections would suffer a \$5.0 million reduction in funding. This is not a desirable possibility with the exponential growth of population and tourism within the County as it is law enforcement who provides the protection of the citizens and visitors. While the BCSO has the greatest projected impact, many other departments will be affected also. With many service departments, these sectors have small operational budgets that would not be able to fully absorb a decrease, thus reductions in forces (RIF's) could become a necessary approach should this tax be lost. The Baldwin County Commission stands in firm support of the SSUT program and has joined other counties across the State to fight to keep the program intact, avoiding the substantial loss in revenues to this county.

Revenue Trend – Within the fiscal years of 2015 to 2022, regular sales and use tax revenues experienced an average annual increase of 12.6%, which is reflective of the continued increase in tourism and consumer confidence. Since this time, sales and use collections have begun to stabilize as the average annual percentage of change has dropped to 3.7% for the fiscal years of 2023 to 2025 and the projection for FY 2026 is a negative 2.2%. For sales and use tax collections, revenue projections that are slightly lower than prior year receipts is a commonsense and conservative approach as these taxes are more volatile in nature due to a large portion of this being driven by discretionary income. The smoothing of the sales and use tax rate of change is multifaceted, however, a notable contributor to this is the shift in consumer spending habits.

For a large and growing portion of the populace, online purchasing has become the preferred buying method and with that has come the increase in the SSUT proceeds. Collections for SSUT have continued to escalate, with fiscal years 2018 to 2022 seeing a 62.8% average annual percent of change. Although replicating the leveling out characteristic of regular sales and use tax, the average annual rate of change between fiscal years 2023 to 2025 remains higher at 15.0%, which displays continued strong and steady growth from this tax. However, as with sales and use tax, SSUT tax was



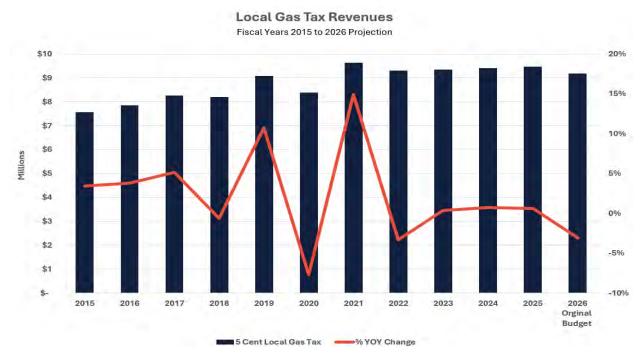


budgeted conservatively for FY 2026, as it is still a sales tax that is subject to volatility based on economic conditions.

Local Gas Tax

The local gas tax is the last major revenue categorized under Taxes and makes up 4.5% of the total revenues. The County receives the entire proceeds of a three cents per gallon countywide gasoline tax. The County was also authorized after January 1, 1995, pursuant to Act No. 91-159 adopted at the 1991 Regular Session of the Alabama Legislature, to levy two separate and distinct taxes each in the amount of one cent (\$0.01) per gallon on persons, corporations and others engaged in the business of selling, distributing, storing or withdrawing from storage, for any purpose whatsoever, gasoline and motor fuel and substitutes therefor in the County. The current total county gas tax is at 5% and these tax revenues are allocated to the Highway Department to be used for the operations of this department.

Revenue Trend – Between the fiscal years of 2015 to 2017 the rates of change were stable at an average annual change of 4.1%. However, the next five fiscal years, 2018 to 2023, were a bit volatile at an average annual rate of change being 2.8% with the only known major factor being COVID-19. FY 2020 displays the initial impact of the pandemic as people were charged to stay home, reducing travel, thus gas tax proceeds. The inverse of this swing is the FY 2021 shift to remote work environments, prompting heavy amounts of travel, yielding higher fuel usage with a final drop in FY 2022 to below average norms. Nevertheless, things have seemed to level back out beginning in FY 2023 as the annual average rate of change between 2023 and 2025 is only 0.6%. Although these rates of change have since stabilized in the last three full fiscal years, it is worth noting the "new normal" of 0.6% is far less than the FY 2015 to FY 2017 standard of 4.1%, reflecting that while there is still growth in this revenue source, it is extremely minimal. A notable factor contributing to the reduction in the rates of increase for the County's local gas taxes are the popularity and use of more hybrid and electric vehicles. This also substantiates the reasoning behind the extremely conservative budgeting of a 3.1% reduction for FY 2026.





Special Assessments

Special assessments is the smallest of all revenue categories and only represents \$173,333 and 0.09% of the entire budget. The only revenues classified here pertain to the materials severance tax.

License & Permits

License & permits is another small revenue category, making up only 1.4% of the budget. There are several diminutive revenue sources in this category, such as business and marriage license, however, the largest contributor to proceeds is the County's building permit fees.



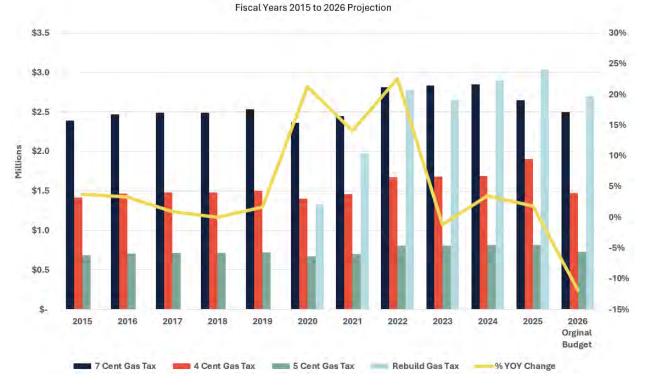
Intergovernmental

The Intergovernmental category of revenues is a significant contributor to the overall budget, providing 10.6% of the total revenues. Within this category there are several types of taxes, with a variety of State gas taxes comprising 41.1% of the Intergovernmental category. The differentiation between the gas tax reported in the Taxes category and those accounted for in the Intergovernmental grouping is these taxes are collected by the State and remitted to the County, thus intergovernmental. Whereas the Local 5 Cent Gas Tax is directly collected by the County. Although gas taxes alone make up a large portion of this category, there is a variety of other types of revenues generated from multi-jurisdictional transactions. Some of these are BRATS grant funding from ALDOT, GOMESA lease royalties, and includes royalties from the Solid Waste Disposal Authority (SWDA).

Revenue Trend (State Gas Taxes Only) – State Gas Tax revenue trends show the same four-year volatile pattern as the local gas tax, with the changes coming a year later than the local tax. This span of instability ranged from fiscal years 2020 to 2023 and carried a 14.2% annual average rate of change. However, unlike the local gas tax, the State taxes did not experience the deep plunge midway through this span of time and that is contributable to the Rebuild Alabama gas tax increase enacted in 2019 and began recognizing revenues in 2020. The escalation in the Rebuild gas tax was due to the incremental increase in percentage with the initial rate of 6 cents per gallon and 2 cents added for the next two years, FY 2020 and FY 2021. Preceding the uptick related to Rebuild Alabama these taxes were somewhat stable with an average annual rate of change at 2.0% for fiscal years 2015 to 2019. Following the upward trend the overall State gas taxes began to restabilize at a 2.6% annual average rate of change for FY 2024 and FY 2025. It stands to reason that with most economically driven revenue sources, such as these, it is best to budget conservatively, as was the case for the FY 2026 budget with an 11.9% decrease over FY 2025 actuals.



State Gas Tax Revenues



Charges for Services

Charges for Services is another large revenue category and is accountable for 10.9% of this year's budget. Although there are fees for a multiplicity of services provided within this category, the largest grouping within this category is the tax collection and assessment fees. These fees are associated with the collection of ad valorem taxes from the Revenue Commission and Probate Judge Offices and the collection of sales and use taxes through the Sales, Use, and Licensing Tax Department. Collectively, these fees make up 70.5% and \$15.6 million.

Miscellaneous

The Miscellaneous revenue category is small at only 2.6% of the overall revenue budget. Within this type are the interest income accounts.





FUND BALANCE



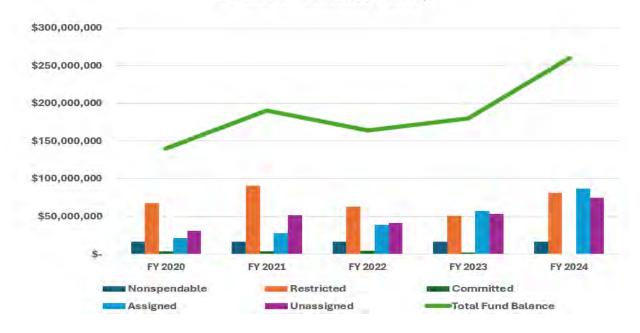
Fund Balance Summary

The Baldwin County Commission has strived to maintain a secure financial position through sound financial decisions and conservative budgeting. This approach has allowed the Commission to experience strong and growing fund balances, offering the opportunity in fiscal year 2024 to increase Reserve Balances and create Unassigned Fund Balances. The action taken to bolster Reserve Balances was strategic for the County Commission as additional reserves can aid in mitigating the effects of natural disasters familiar to Gulf Coast counties.

Total governmental fund revenues for the fiscal year end 2024 amounted to \$238.0 million reflecting strong performance across key revenue streams, including property taxes, intergovernmental grants, and charges for services. Expenditures totaled \$215.1 million supporting critical services, infrastructure projects, and community-focused initiatives. The net changes in fund balances highlight the County's ability to align financial resources with operational priorities, while maintaining reserves to address both current needs and future opportunities. Fund balances at the end of the fiscal year totaled \$259.9 million, underscoring Baldwin County's fiscal health and effective financial management practices.

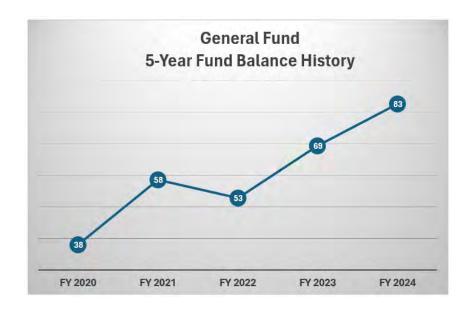
	Beginning			Other Financing	FY 2024 Ending		
_	Fund Balance	Revenues	Expenditures	Sources/Uses	Fund Balance	% Chg	Causes/Consequences
General Fund	69,258,904	164,815,435	106,969,677	(44,507,228)	82,597,434	19.3%	Growth in tax revenue, budget transfers
Gasoline Tax Fund	41,889,804	18,185,209	31,582,515	26,920,811	55,413,308	32.2%	Infrastructure investments & transfers
Capital Projects Fund	15,230,576	411,833	19,852,439	57,181,618	52,971,588	247.7%	Major capital projects & debt issuance
Coronavirus Rescue Act	1,301,627	5,107,920	3,789,238	-	2,620,310	101.4%	Remaining federal relief allocations
Debt Service Fund	3,771,524	150,958	11,838,869	14,989,839	7,073,452	87.6%	Scheduled debt repayments & restructuring
Total Nonmajor Funds	48,130,724	49,370,151	41,105,267	2,814,780	59,210,388	23.0%	Adjustments to various operational funds
Total Fund Balance	\$ 179,583,159	\$ 238,041,506	\$ 215,138,005	\$ 57,399,820	\$ 259,886,480	44.7%	Strong fiscal positioning & reserve growth

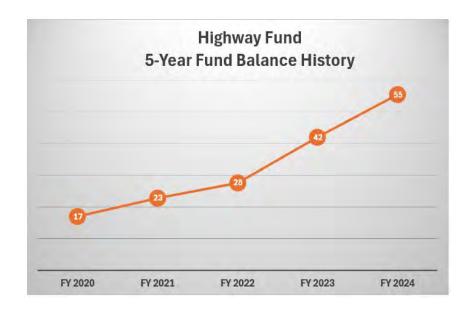
5-Year Fund Balance History





	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Nonspendable	16,259,248	16,353,556	16,507,574	16,646,933	16,741,936
Restricted	67,271,343	90,795,672	62,833,205	50,724,722	81,596,015
Committed	3,728,233	3,944,474	4,192,827	1,993,042	-
Assigned	21,670,242	27,460,979	39,112,458	56,979,227	86,467,777
Unassigned	31,255,786	51,613,633	40,961,948	53,239,235	75,080,752
Total Fund Balance	\$ 140,184,852	\$ 190,168,315	\$ 163,608,013	\$ 179,583,159	\$ 259,886,480







Fund Balance Reserve Policy Changes

Baldwin County's strong financial position today is the result of sound decisions made across the years, even unto now. From conservative annual budgeting to sensible financial choices made daily, the County has worked diligently to operate in transparency and with the utmost fiscal responsibility. To take advantage of the robust financial position of the County, the Commission made the decision to review its fund balances in 2024, that it might place itself in the best possible financial posture in preparation of future needs and opportunities.

The idea of capitalizing on the healthy financial state to set aside additional fund balance was led by County Administrator, Roger Rendleman. After noting that the County was in a strong cash position in relation to its financial obligations, the process of reviewing the current financial policies took place. It was discovered that two policies were conflicting in designated percentages of Reserve Balances to be retained. During the April 2, 2024, Regular Commission Meeting policy #8.7 was



repealed and the revised policy #8.22 was adopted. The Reserve Balance Policy within the revised Financial Management Policy would now define the mandatory Reserve Balance threshold to be 30% of the annual budgets, less capital, for both General and Highway funds, and an additional \$2.5M reserve for emergency infrastructure on County highways and roads.

The Commission further displayed its support of the changes by also adopting Resolution #2024-100, establishing approximately \$38.8 million and \$10.6 million reserve fund balances for the General and Highway funds, respectively. This was a proud day for the Commission as

it seized the opportunity to plan for the future by securing funds to in preparation of unanticipated expenditures and revenue shortfalls during a fiscal year that may be caused by economic downturns in local/state/federal levels, natural disasters, or other unforeseen circumstances. Although steps were taken to raise thresholds yielding increased fund balance reserves, the revision of the #8.22 – Financial Management Policy also established the Unassigned Fund Balance Policy.

The addition of the Unassigned Fund Balance Policy created another avenue by which to address one-time project or other capital purchase needs either during the budget process or as they arise during the fiscal year, by establishing a more readily available funding resource. For the General and Highway funds, the objective of the policy is to maintain a range of 5% - 10% of respective annual budgets, less capital, for the above noted possible uses. As with all other uses of fund balance, the utilization of Unassigned Fund Balance requires Commission approval and both the Finance & Accounting and Budget departments work together to monitor the percentages to ensure that established thresholds are maintained.

The increase in fund balance reserve thresholds and the implementation of Unassigned Fund Balances are testaments to the strong financial position of the County. The Baldwin County Commission is currently reaping the well-earned benefits of hard work, diligence, and an unwavering commitment to remain good stewards of the taxpayers' dollars that it has made over the years.



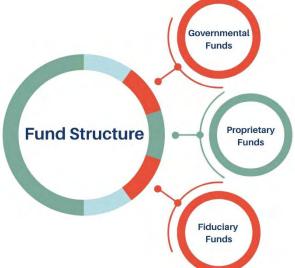
FUND STRUCTURE



Fund Structure

As a steward of citizen-provided resources, the Baldwin County Commission utilizes fund accounting as its method of financial management. Utilizing this method aids in being able to segregate revenues in order to provide accountability for the proper management of designated funds, as mentioned in the "Revenue Overview" section of this book. As there are many facets within even a smaller local government, such as Baldwin County, this type of financial record-keeping also proves very beneficial in being able to independently account for the various activities and services by tracking the use of funds by specific purposes. The Finance & Accounting Department is responsible for 83 active funds with varying funding, purposes, and restrictions. For proper accountability, each one is grouped by category and then by particular fund type, which helps designate each fund's overall intended purpose.

There are three broad categories of funds within a governmental organization: governmental funds, proprietary, and fiduciary. Governmental funds are where most of the functions of the government take place, such as administration, public works, public safety, transportation, health and welfare, and recreation. Proprietary funds are the business-like activities supported from revenues generated exclusively from fees and charges rather than general revenues such as taxes. Fiduciary funds are those funds held in trust for another agency or outside party and cannot be used for the government's own programs.



These three categories are further delineated into various fund types, which have their own unique purpose. For governmental funds, there are General Fund, Special Revenue, Capital Project, Debt Services, and Permanent funds. Proprietary funds can be broken down into Enterprise and Internal Service funds. Lastly, for the County, fiduciary funds can be further defined as Trust/Custodial and Pension Trust.

Governmental Funds

Governmental funds are a category of government accounting that are often referred to as the "source and use" funds. These funds are established to focus on the sources (revenues) and uses (expenses) of the required financial resources needed to carry out typical government functions and are used to account for activities supported primarily by taxes, grants and similar revenues. From the activities of elected officials to the management of facilities and everything in between, every citizen interacting function of Baldwin County is accounted for within this category.



The governmental fund category makes up the greatest number of funds than any other grouping and the only category of funds represented within the fiscal year 2026 budget package. A total of 69 active



funds are classified as governmental while a lesser amount of only 26 is incorporated into the final budget. The fund's sources and uses determine the need or level of inclusion of the annual budget process.

Each fund that is established for the operating activities of the County, funds receiving annually budgeted revenues, and those that are within the fiscal year closing process are deemed budgeted funds. Funds that have project-length budgets, such as grant funds, not aligning with the fiscal year are considered non-budgeted. Although these funds do have budgets, the non-budgeted term reflects the fact that these are not considered a part of the annual operating budget. Also, funds that are established to capture statutorily appropriated

funds are not required to be included in the annual budget process as the legal authority to spend this money has been granted by legislature for specific purposes.

General Fund

As the primary operating fund, the general fund is the largest revenue recipient of all and governs most of the activity within the County. Revenues received into this fund are universal in nature and have no restrictive purposes for their use, thus many of the County's service and support functions are managed directly from the general fund. Such services include all public safety and elected official operations as well as board of registrars, building inspection, community relations, customer service center, emergency management, planning and zoning, and sales tax. While not on the front lines of the county operations, there are many ancillary roles that provide support to the citizenfacing functions and the county as a whole. These are administration, budget & purchasing, building maintenance, computer information services, finance, and personnel. Also within the general fund are various cost centers that contain statutorily required expenses such as building maintenance and or phone services for such agencies as the board of education and health department, as well as circuit, district, federal and state court systems.

Although the general fund is a stand-alone repository and can function independently of another fund, it can also have multiple subfunds for its internal managerial purposes. By creating subfunds, operations that are almost exclusively supported by general fund revenues can be broken out by specific revenue, but more so by distinct purpose to provide for a refined accounting of a particular activity. For financial reporting purposes, all subfunds will roll up into the overall general fund portion of the financial statement. Despite the fact that there are several such funds that the County manages, only four are included in the FY 2026 budget. Definitions and purposes for each budgeted fund will be explained in the subsequent fund pages.

Special Revenue Funds

Special revenue funds are those that are established to account for and report the proceeds of specific revenue resources that are restricted or committed to expenditures for explicit purposes other than debt service or capital projects. The incoming revenues of these distinctive funds are, in



large part, statutorily mandated to be segregated into individual funds and must comprise a substantial portion of the total revenues received into that fund. Given the lack of generality that is characteristic of the overall general fund, the activities that take place within these funds are vastly singular in nature. Again, this delineation aids in supporting the accounting of specific purposes throughout the County.

Although special revenue type funds are 43 out of the 83 total funds, they do not collectively exceed the total of all budgeted revenues amassed within the general fund. Currently, 17 of the 43 active special revenue funds are a part of this year's budget. Definitions and purposes for each budgeted fund will be explained in the subsequent fund pages.

Capital Improvement Funds

Capital improvement or capital project funds are the designated funds used to account for and report the financial resources appropriated via general revenues or restricted and committed through financing from general obligation bonding for the purposes of capital outlay expenditures. While the projects that are supported through general revenues are not required to be segregated into capital improvement funds, the utilization of these funds in such cases tremendously aid the financial reporting and accounting aspects of any given major project. Nevertheless, the projects undertaken by means of general obligation warrant funding should be accounted for in designated capital improvement funds.

Whereas only a very small number of funds reside under the capital improvement fund type, a smaller number of these are actually present within the current year budget, with only two of the four active funds. Although all four funds currently have active budgeted projects taking place within each, the appropriation of FY 2026 revenues for specific capital projects within those two funds requires recognition in this year's budget process. Definitions and purposes for each budgeted fund will be explained in the subsequent fund pages.

Project Accounting

Baldwin County employs the use of project accounting which allows for the utilization of fewer funds

while providing the segregation of allotted funding for each designated project. With many capital improvement projects being funded from a single source and expended to a single expense account, this type of accounting provides a clear delineation of both funding and expenditures alike for individual projects. Inversely, this same accounting methodology is applied to a large number of County projects that have varying funding sources that can span multiple funds yet collects all funding and costs under a single project. Although the popularity and use of project accounting is growing, as its benefits



are being recognized throughout many departments, this is nothing new to the Highway department.

The Highway Accounting team worked diligently during Highway's fiscal year 2021 conversion from its legacy project software to the project module within the financial sector of the County's new ERP



software, Munis. From that time, great effort continues to be expended by this department to match the system's capabilities to the needs of the Highway department and thus, the County. Having many of the "kinks" worked out and questions answered by the largest users of the project module, the other departments stand poised to benefit greatly from Highway's investment of time and energy. Fiscal year 2026 will see a greater use of the project accounting functionality throughout the County as the number of projects increases, the funding sources expand, and the complexity of them grows.

Debt Service Fund

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to principle and interest expenditures for the purpose of satisfying debt payments. Definition and purpose for this budgeted fund will be explained in the subsequent fund pages.

Permanent

Permanent funds are those intended to be used to account for and report resources that are restricted to the extent that only the earnings generated from the principal, not the principal itself, can be utilized. Typically, it is the interest earned that can be utilized for supporting a public purpose via government programs. Definition and purpose for this budgeted fund will be explained in the subsequent fund pages.



Governmental Fund Types with Associated Funds

General	Special Revenue	Capital Improvement
General Fund	102 Health Tax	TIF District 1
04 Legislative Delegation	103 County Transportation	Capital Projects
Public Building / Road & Bridge	Juvenile Detention Facility	
Council on Aging	106 Archives & History	Debt Service
Parks & Recreation	109 Animal Shelter	304 Debt Service
	7 Cent Gasoline Tax (Highway)	
	113 Public Highway & Traffic	Permanent
	Severed Material Severance Tax	791 Oil & Gas Trust
	115 Rebuild Alabama	
	Capital Improvement Trust	
	117 RRR Gasoline Tax	
	118 Federal Aid Exchange	
	120 Reappraisal	
	143 BRATS	
	146 Metropolitan Planning Organization	
	Gulf of Mexico Security Act (GOMESA)	
	708 Community Corrections	



Proprietary Funds



Proprietary funds or enterprise funds are those in which an activity is funded through charging a fee to external users for goods and/or services. The litmus test for being categorized as a propriety fund is that the fees or charges for such services can fully support the associated debt, are legally required to cover cost, and are authorized by a governing body's policy to cover associated activity cost. This type of fund functions more in line with business-like practices versus the normal governmental standards as it tends to have more liberty in governing its revenue potential and can recognize profitability.

The County no longer has an active proprietary fund as its former Baldwin County Solid Waste department transitioned to become an independent quasi-government entity, The Solid Waste Authority, in fiscal year 2024.

Fiduciary Funds

Fiduciary funds are used to account for assets held by a government in a trustee capacity or as a custodian for individuals, private organizations, or other government units and/or funds.

As these funds are not expended for current County purposes and programs, they are not included in the annual budget process.







FUND SUMMARY ALL FUNDS



Fund Summary - All Funds

	FY 2024 Actuals	FY 2025 YTD Actuals	FY 2025 Original Budget	FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue					
Taxes	125,381,481	137,555,106	129,429,284	137,889,360	6.5%
Special Assessments	177,681	182,155	200,000	173,333	0.0%
Licenses & Permits	3,290,595	3,404,961	2,460,000	2,910,000	18.3%
Intergovernmental	33,723,333	42,852,240	22,436,475	21,415,147	-4.6%
Charges For Services	20,828,994	23,473,648	20,993,953	22,059,433	5.1%
Miscellaneous Revenue	15,977,472	15,932,587	4,213,538	5,327,758	26.4%
Fund Balance	3,231	8,451	9,322,473	11,966,685	28.4%
Revenue Total	\$ 199,382,787	\$ 223,409,148	\$ 189,055,723	\$ 201,741,716	6.7%
Expenditures					
Employee Compensation	46,372,032	51,114,504	56,732,884	60,960,247	7.5%
Services Provided By Others	10,927,541	11,297,220	13,158,636	15,280,802	16.1%
Supplies, Repairs & Maintenance	15,274,451	16,187,528	20,772,563	21,917,758	5.5%
Utilities & Communication	4,224,537	4,132,956	4,438,848	5,127,134	15.5%
Travel	209,398	234,419	374,925	382,858	2.1%
Other Operating Expenditures	44,237,449	53,466,724	56,178,826	65,273,659	16.2%
Capital Expenditures	32,211,078	56,756,224	29,568,644	25,751,729	-12.9%
Debt Service	11,539,569	9,292,010	8,674,724	9,876,280	13.9%
Intergovernmental	0	0	0	0	0.0%
Expenditures Total	\$ 164,996,055	\$ 202,481,585	\$ 189,900,050	\$ 204,570,467	7.7%
Transfers					
Transfer In/Other Sources	98,358,440	66,079,934	57,438,233	57,804,473	0.6%
Transfer Out/Other Uses	(59,020,524)	(61,725,139)	(56,567,912)	(54,945,722)	-2.9%
Transfers Total_	\$ 39,337,916	\$ 4,354,795	\$ 870,321	\$ 2,858,751	228.5%
Fund Total	\$ 73,724,647	\$ 25,282,358	\$ 25,994	\$ 30,000	

Overview

This summary encompasses only the funds that are incorporated into the fiscal year 2026 budget. See the *Fund Structure* page of this book for a detailed listing of these funds.



GENERAL FUND

- Elected Officials
- Service Departments
- Ancillary Departments
- Statutory Departments
- Other Departments



Fund Summary

	FY 2024 Actuals	FY 2025 YTD Actuals	FY 2025 Original Budget	FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue					
Taxes	86,297,843	93,129,323	87,327,089	92,831,587	6.3%
Special Assessments	0	0	0	0	0.0%
Licenses & Permits	3,290,595	3,404,961	2,460,000	2,910,000	18.3%
Intergovernmental	4,092,160	9,945,447	3,328,302	3,520,262	5.8%
Charges For Services	19,323,352	21,841,122	19,568,271	20,665,267	5.6%
Miscellaneous Revenue	9,250,641	8,670,034	3,150,646	4,022,458	27.7%
Fund Balance	3,231	8,451	7,045,048	7,929,203	12.6%
Revenue Total	\$ 122,257,822	\$ 136,999,339	\$ 122,879,356	\$ 131,878,777	7.3%
Expenditures					
Employee Compensation	21,591,246	23,467,169	25,727,113	27,597,706	7.3%
Services Provided By Others	7,021,977	7,438,999	7,603,876	9,009,004	18.5%
Supplies, Repairs & Maintenance	9,004,306	9,467,095	11,704,384	12,399,480	5.9%
Utilities & Communication	3,305,508	3,139,063	3,993,986	3,919,584	-1.9%
Travel	134,665	155,363	186,000	184,900	-0.6%
Other Operating Expenditures	36,782,929	41,923,411	44,011,931	50,863,142	15.6%
Capital Expenditures	7,023,596	5,289,552	7,286,300	4,575,132	-37.2%
Debt Service	191,062	124,538	159,938	0	-100.0%
Intergovernmental	0	0	0	0	0.0%
Expenditures Total	\$ 85,055,288	\$ 91,005,190	\$ 100,673,528	\$ 108,548,948	7.8%
Transfers					
Transfer In/Other Sources	1,945,701	2,079,230	2,052,201	1,961,497	-4.4%
Transfer Out/Other Uses	(31,869,766)	(29, 292, 582)	(24,969,629)	(25,291,326)	1.3%
Transfers Total	\$ (29,924,064)	\$ (27,213,352)	\$ (22,917,428)	\$ (23,329,829)	1.8%
Fund Total	\$ 7,278,469	\$ 18,780,797	\$ (711,600)	<u> </u>	

Overview

The General Fund is a general governmental fund used to capture both the revenues and activities associated with the general functions of Baldwin County and the services provided to the citizens. The revenues collected within this fund are available for unrestricted use and are received from a vast array of sources. The General Fund revenues alone comprise 65.4% of the total BCC fiscal year 2026 budget with 70.4% of these revenues being derived from taxes. Funds deposited here are used to provide resources for both the service and support purposes within the General Fund as well as subsidize specific activities within general sub-funds and special revenue funds.



Of the FY 2026 projected revenues, including Transfers In, 51.9% of these are appropriated to the services provided by the five non-Commission elected officials: Coroner, District Attorney, Judge of Probate, Revenue Commissioner and Sheriff. The County Administrator is responsible for the oversight of this fund and supervises the majority of the functions that are carried out by non-elected official department heads such as Administration, Board of Registrars, Budget & Purchasing, CIS, Citizen Service Center, Community Relations, Custodial, Facilities Management, Finance & Accounting, Grants, Personnel, and Sales Tax & Licensing. However, there are three major activities within the General Fund that are under the direction of the County Engineer and they are Building Inspection, Emergency Management Agency, and Planning & Zoning.















ELECTED OFFICIALS

- **County Commission** District Attorney
- Sheriff
 - Corrections (Jail) Coroner
 - Enforcement
- **Probate Judge**
- Revenue



Baldwin County Commission

Purpose

This cost center is used for the purpose of capturing the personnel and operational cost associated with the Commission and the General Fund operational transfers out. For information regarding the Commission see the *About the Commission* page provided earlier in this book.

Department Overview

	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	319,399	324,332	324,280	330,232	1.8%
Operations	49,530	61,438	73,935	74,990	1.4%
Capital	0	0	0	0	0.0%
Transfer Out	31,869,766	31,402,771	24,969,629	25,291,326	1.3%
Total					
Expenditures	32,238,695	31,788,541	25,367,844	25,696,548	1.3%

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Commissioner District One	1	1	1	1
Commissioner District Two	1	1	1	1
Commissioner District Three	1	1	1	1
Commissioner District Four	1	1	1	1
Total Positions	4	4	4	4



Baldwin County Sheriff's Office

Purpose

The Baldwin County Sheriff's Office, a constitutional agency established under Section 138, Article V of the 1901 Alabama Constitution and funded per §36-22-18 of the <u>Code of Alabama</u>, 1975 is a full-service law enforcement organization dedicated to public safety. Its mission is to ensure Baldwin County remains a safe and desirable place to live and visit. Through a combination of trained personnel and advanced technology, the office upholds safety while operating within the bounds of state and federal law.

The agency is structured into three main components: Enforcement, Corrections, and Support Services (which includes Budget/Finance, Human Resources, Support Services, and Maintenance). Whether in public-facing or behind-the-scenes roles, every employee contributes to the Sheriff's Office's mission of serving the public and maintaining the security and success of Baldwin County.

Enforcement Division

The Enforcement Division, overseen by a Major, is composed of two primary commands: the *Uniformed Services Command* and the *Investigations Command*. Each command is led by a Captain and includes both sworn law enforcement officers and professional civilian staff. This division represents the most visible part of the Sheriff's Office, as it includes many of the agency's first responders, uniformed deputies, and investigative personnel.

Uniformed Services Command

The Uniformed Services Command is organized into several divisions, with some containing specialized units. These divisions include *Criminal Patrol*, *Civil Affairs*, *Special Enforcement*, and *Communications*.

Criminal Patrol Division

The Criminal Patrol Division comprises the largest portion of Uniformed Services personnel. Deputies assigned to this division are responsible for patrolling designated areas, conducting traffic stops, responding to calls received through the dispatch center, and maintaining a visible law enforcement presence. Their primary focus is crime prevention and detection across Baldwin County.

Civil Affairs Division

The Civil Affairs Division handles a variety of responsibilities related to court-ordered documentation and public service. This includes serving protection from abuse (PFA) orders, mental health writs issued by the Probate Judge, and other civil court paperwork. The division also plays a key role in maintaining election security and integrity within Baldwin County.



School Resource Deputies (SRDs), who are assigned to public schools within the Sheriff's Office jurisdiction and the alternative school, also fall under this division. Professional staff in Civil Affairs manage civil paperwork processing—including subpoenas, writs, PFAs, executions, and pistol permits.

The Warrants and Reports team, also under Civil Affairs, is responsible for entering, validating, and recalling warrants in NCIC; issuing warrants to deputies; and responding to public inquiries, records requests, and subpoenas. They serve as a vital link between the Sheriff's Office, courts, and the community.

Special Enforcement Division

This division includes the Coastal Enforcement Unit, Rural and Agricultural Crimes, Special Operations, Magnolia Springs, and Training.

- Costal Enforcement oversees patrol and emergency response in the Ft. Mogan Peninsula, including beach patrols and water rescues.
- Rural and Agricultural Crimes personnel focus on agricultural related investigations and provide law enforcement support in the county's most remote areas.
- Special Operations consist of the Interstate Interdiction Unit, Street Crimes Unit, and the K9 Program.
 - Interstate Interdiction targets drug trafficking, currency smuggling and human trafficking along major highways, often intercepting criminal activity linked to cartel distribution networks.
 - Street Crimes Unit focuses on crime hot spots, traffic enforcement, saturation patrols, and high-risk warrant services throughout Baldwin County.
- Magnolia Springs provides a Deputy Sheriff contracted by the town 5 days a week on a rotating schedule for full-service criminal and traffic patrol.
- Training provides extensive in-service training to the BCSO and to numerous local and regional agencies utilizing in-house and external instructors in a huge variety of topics from firearms to tactics, criminal law, emergency driving, etc.

Communications Division

The Communications Division operates the Sheriff's Office dispatch center. These personnel are often the first point of contact for the public and are responsible for receiving 911 transfers, dispatching calls, responding to radio traffic, running information checks for deputies, and maintaining communication lifelines for field personnel. Dispatchers play a crucial role in public safety and officer support across all divisions.



Investigations Command

The Investigations Command, led by a Captain, is divided into three key divisions: the *Criminal Investigations Division*, *Narcotics Division*, and *Investigative Support Division*. Each division includes specialized units that provide focused investigative functions. Personnel within this command operate on a rotational call basis, ensuring a continuous 24/7 response to major offenses throughout the year.

Criminal Investigations Division

This division consists of two primary units: *Violent Crimes Investigators* and *Felony Crimes Investigators*, stationed at the Foley, Robertsdale, and Bay Minette Sheriff's Offices.

- Violent Crimes Investigators handle cases involving child abuse (both sexual
 and physical), adult sex offenses, homicides, armed assaults, robberies, and
 missing persons. These cases often require intensive collaboration with outside
 agencies and a deep commitment to protecting vulnerable victims.
- Felony Crimes Investigators focus on property-related and financial crimes such as burglary, theft, fraud, forgery, and vandalism. They also assist in major investigations requiring additional support.

Narcotics Division

Comprising BCSO deputies and municipal law enforcement officers, the Narcotics Division operates covertly to investigate drug-related crimes. This includes working with federal task forces and employing a range of investigative techniques to dismantle drug distribution networks. The division also handles overdose death investigations, identifying sources and holding individuals accountable for contributing to the national opioid crisis. Strong inter-agency partnerships are critical to this division's success.

Investigative Support Division

The Investigative Support Division is the largest within the Investigations Command and plays a critical role in supporting criminal investigations through specialized units and technical expertise. This division includes the *Intelligence Unit and Tactical Intelligence*, *Digital Forensics and Cyber*, *Crime Scene Investigations*, *Sex Offender Compliance*, and *Property and Evidence*.

Personnel within this division frequently serve as expert witnesses in court proceedings. Their work involves the use of advanced equipment and highly specialized training to gather, process, and preserve crucial evidence that supports the prosecution of criminal offenses.

 Intelligence and Tactical Intelligence units gather and analyze criminal intelligence while complying with strict state and federal guidelines. Their work helps identify crime patterns and directs resources to areas of emerging



criminal activity.

- Digital Forensics and Cyber investigators use advanced techniques to extract and analyze data from electronic devices. This unit also investigates Internet Crimes Against Children, uncovering digital evidence related to these serious offenses.
- *Crime Scene Investigations* personnel are responsible for meticulously locating, documenting, preserving, and analyzing physical evidence to maintain its integrity for legal proceedings.
- Sex Offender Compliance staff register released sex offenders and conduct compliance checks to ensure adherence to state registration laws.
- Property and Evidence manage the secure storage and tracking of seized items and ensures their availability for court use.

This division is uniquely staffed by a balanced mix of sworn deputy sheriffs and highly trained civilian professionals, working together to strengthen investigative capabilities across the Sheriff's Office.

Corrections Division

The Corrections Division, led by a Major, is responsible for the care, custody, and control of inmates housed within the Baldwin County Corrections Center. The division is organized into two primary commands: Support Services Command and Operations Security Command, each led by a Captain.

Corrections personnel—comprising both Sheriff's Office employees and contracted staff—are tasked with meeting the daily needs of inmates, including housing, hygiene, food service, medical care, legal and family communications, and facilitating court appearances. This requires a coordinated effort across multiple specialized units.

Support Services Command

Support Services Command oversees the essential operational components that keep the Corrections Center functioning effectively. This command includes multiple units: *Inmate Services, Intake, Support, Information Technology,* and *Medical Operations*.

- Inmate Services This unit includes Food Service, Postal Service, Inmate Commissary, and Recreation. Food Service is especially critical, ensuring that every inmate receives a minimum of three meals per day. These services are managed by contracted personnel.
- Intake Intake is responsible for processing all individuals entering or exiting the Corrections Center. Staff book in new arrestees, inventory personal property, and manage the release process.
- Inmate Support Programs This division is responsible for inmate classification,



grouping inmates by offense type and keeping individuals with known conflicts or gang affiliations separated. Inmate Support also provides access to *rehabilitation* programs, religious services, visitation, and manages corrections records and staff training.

- Information Technology The Information Technology (IT) Unit ensures that all
 electronic systems and networked equipment within the Corrections Center
 remain operational. In addition to supporting the facility's internal infrastructure,
 IT personnel also assist with records management functions across the entire
 Sheriff's Office, providing critical technical support to maintain agency-wide data
 systems.
- Medical Operations Medical care at the Corrections Center is provided by contracted healthcare professionals. These medical personnel are responsible for addressing the health needs of all inmates, delivering routine and emergency care as required to ensure the well-being of individuals housed in the facility.

Operations Security Command

The Operations Security Command is the largest component within the Corrections Center. It encompasses several critical units that ensure safety, supervision, and transport functions:

- Security Deputies in the Security Unit maintain continuous supervision of the inmate population, respond to inmate needs, and are responsible for issuing personal items to inmates. These deputies play a vital role in maintaining order and safety within the facility.
- Transportation Unit This unit handles the secure transport of inmates between
 the Corrections Center and other facilities such as local jails, state prisons, and
 county jails. They also ensure inmates are delivered to and from court as
 required.
 - Judicial Protective Services These personnel provide security for the Baldwin County Courthouse and its satellite locations. They operate metal detectors and conduct physical security screenings to maintain a safe environment for court staff and visitors.
 - o Investigations Corrections Investigators assigned to the Corrections Center are responsible for incidents that occur within the facility or have a direct connection to it. They also conduct background investigations for potential employees and serve as the liaison for outside law enforcement agencies needing to interview inmates.
 - Community Corrections the Community Corrections Program is designed to provide an alternative to traditional incarceration while maintaining public safety. Personnel in this division screen, monitor, and manage individuals placed into the program, including those on pretrial release and court-ordered ankle monitoring. The program allows participants to pay required fees, maintain employment, and regain



limited freedom while under supervision—ultimately reducing incarceration costs for the county.

Budget/Finance

The BCSO finance division is responsible for managing all funds and financial accountability. Core duties include; preparing and managing the agency's annual budget. Overseeing the purchasing and receiving of goods and services. Processing payments and controlling expenditures. Managing corrections-related finances, including inmate funds, commissary accounts, and inmate medical expenses/reimbursements. Handling asset forfeiture funds and evidence-related financial processes. Applying for grants and managing grant compliance, including tracking and reporting. Upholding fiduciary responsibilities for the county's daily financial operations.

Human Resources

The Human Resources Unit serves as the initial point of contact for new employees and plays a key role in supporting personnel throughout their employment. Responsibilities include onboarding, benefits administration, processing payroll, managing employee evaluations, handling grievances and workers' compensation claims, updating staffing levels, and posting job vacancies. HR personnel ensure the agency remains compliant with employment regulations while maintaining an efficient and supportive work environment.

Support Services

Support Services is responsible for providing and maintaining the essential equipment needed for agency operations. This includes issuing uniforms, radios, firearms, and vehicles to personnel. The unit also handles vehicle outfitting with required public safety equipment, including electronic systems, lighting packages, and agency markings. In addition, they perform both routine and complex vehicle maintenance to keep the BCSO fleet fully operational ranging from oil changes and tire replacement to full engine or transmission repairs.

Maintenance

The Maintenance Unit is tasked with the upkeep of all Sheriff's Office buildings and the grounds surrounding them, including the Corrections Center. Maintenance personnel handle a wide range of responsibilities, from routine repairs and small-scale construction to daily facility upkeep, ensuring that BCSO infrastructure remains safe, functional, and efficient.

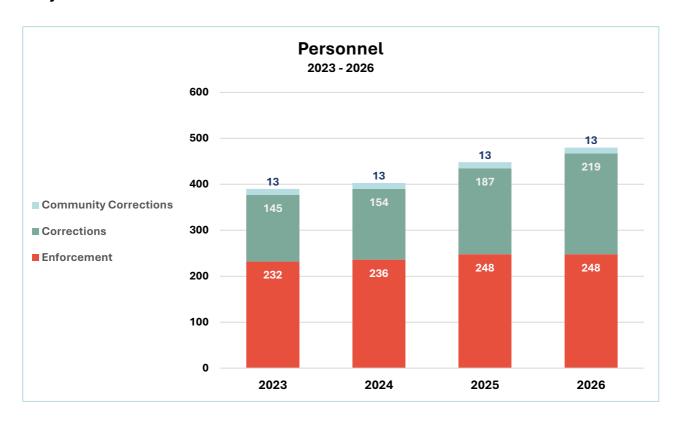


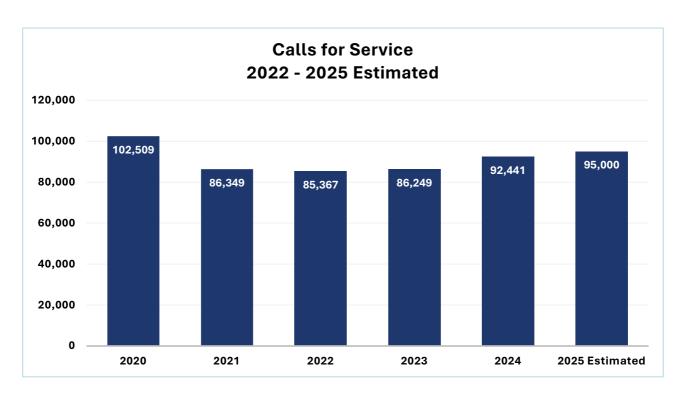
FY 2025 Accomplishments

- The Baldwin County Sheriff's Office has continued to deliver top-tier law enforcement services to the residents and visitors of Baldwin County.
 - Despite rapid population growth and a rise in calls for service—ranging from routine incidents to complex criminal investigations—we have effectively managed resources to maintain public safety and prevent a proportional increase in crime.
- Our agency has upheld a strong, proactive, and highly visible law enforcement presence, contributing to Baldwin County's reputation as a safe and desirable place to live and visit.
 - We have expanded capabilities in several key areas, including intelligence-led policing, digital forensics, rural and agricultural enforcement, and criminal interdiction and apprehension.
- Our investigative divisions have consistently maintained clearance rates above national averages for both property and violent crimes.
 - We have worked in close partnerships with local, state, and federal agencies, leveraging shared resources and joint operations to better serve the community.
- A significant achievement during this period includes the agency-wide implementation of a new Records Management System.
 - Which enhances data sharing and operational efficiency across the Sheriff's
 Office and local municipal police departments.
- The Office has also been a regional leader in law enforcement training.
 - Training our own deputies and corrections officers while extending training opportunities to hundreds of officers from across the region.
- Effectively fulfilled our responsibilities to the Baldwin County courts.
 - o Providing courtroom security and executing court orders with professionalism.
 - Within the Corrections Division, we have continued to provide fair, firm, and consistent care and custody of inmates.
 - Excelled in the rigorous National Institute for Jail Operations (NIJO) accreditation program, further affirming our commitment to excellence in correctional standards.



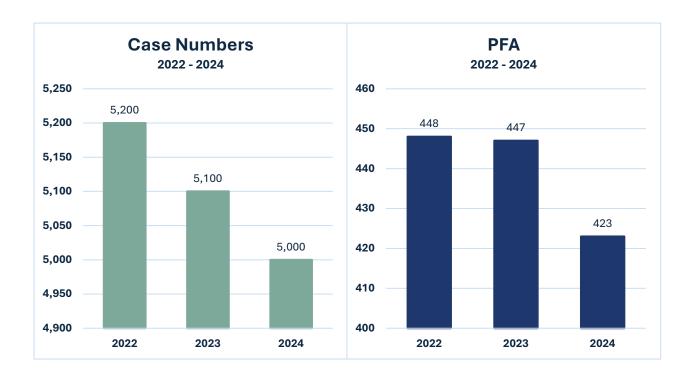
Key Metrics



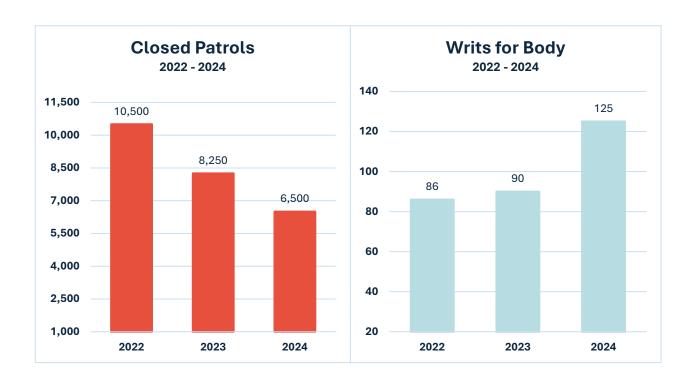


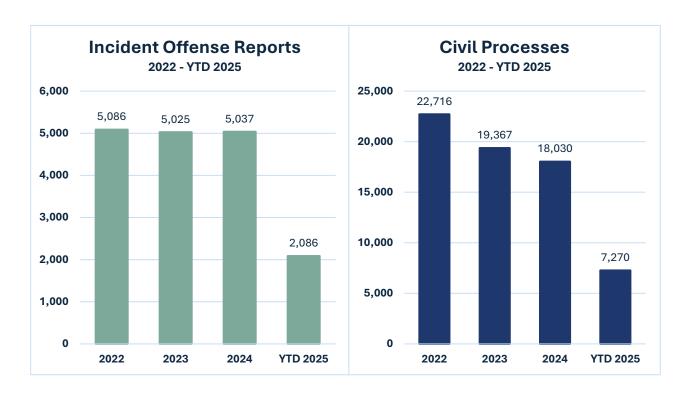




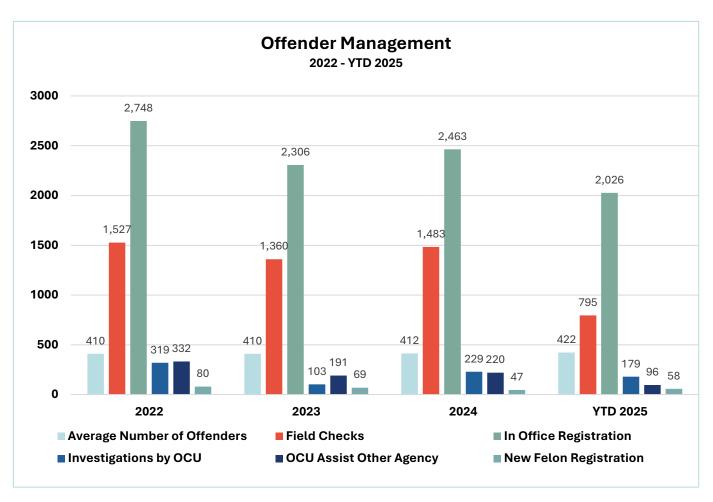
















Department Overview

	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	31,260,519	36,515,127	37,780,952	44,448,446	17.6%
Operations	8,984,279	8,734,117	9,306,919	10,869,573	16.8%
Capital	3,320,755	3,273,047	3,501,126	3,204,175	-8.5%
Total					
Expenditures	43,565,553	48,522,290	50,588,997	58,522,194	15.7%

	FY 2024	FY 2025	FY 2026
Positions			
Sheriff	1	1	1
Budget Specialist II	1	1	1
Captain Corrections	2	2	3
Captain Law Enforcement	2	2	2
Chief Deputy	1	1	1
Civil Specialist I	5	5	5
Civil Support Specialist II	1	1	1
Communications Officer	17	19	20
Communications Officer - Part Time	2	0	2
Corporal	21	23	23
Corporal Corrections	19	21	20
Corrections Corporal Investigator	0	2	1
Corrections Intelligence Analyst	1	2	2
Corrections Investigator	3	0	0
Corrections K9 Investigator	0	1	0
Corrections Officer	97	129	147
Corrections Support Specialist	2	3	3
Courier - Part Time	1	1	1
Crime Scene Analyst	1	1	1
Crime Scene Investigator	2	3	3
Deputy Sheriff	113	116	124
Director Communications	1	1	1
Director Finance	1	1	1
Director Human Resources	1	1	1
Electronic Tech	2	2	3
Electronic Tech II	1	1	1
Evidence Custodian	1	1	1
Executive Assistant I	1	1	0
Executive Assistant II	1	1	1



	FY 2024	FY 2025	FY 2026
Positions - Continued			
Finance Manager	1	1	1
Finance Specialist II	3	3	3
Human Resource Manager	1	1	1
Human Resource Specialist	2	2	2
Human Resource Specialist II	1	1	1
Intelligence Analyst	1	2	2
Investigations Support Specialist	1	1	1
Investigations Support Specialist II	0	0	1
Investigator - Part Time	0	0	1
IT Specialist I	2	2	2
Judicial Protective Services - Part Time	0	2	2
Landscape Technician	1	1	1
LESS Director	1	1	1
LESS Shop Assistant	0	1	1
Lieutenant	8	8	8
Lieutenant Corrections	6	7	7
Maintenance Director	1	1	1
Maintenance Engineer I	5	5	4
Maintenance Engineer II	0	0	2
Maintenance Engineer III	1	1	1
Major	2	2	2
Manager Civil	1	1	1
Manager Warrants	1	1	1
Mechanic	2	2	3
Mechanic II	1	1	1
Media & Communications Support Specialist	1	1	1
Offender Compliance Specialist I	2	2	2
Offender Compliance Specialist II	1	1	1
Purchasing Manager	1	1	1
Purchasing Specialist II	1	1	1
Quartermaster	1	1	1
Quartermaster II	1	1	1
Radio Tech	1	1	1
Senior Communications Officer	4	2	2
Sergeant	17	17	17
Sergeant Corrections	10	10	10
Sergeant Investigations Corrections	0	0	1
Uniformed Services Support Specialist	1	1	1
Warrants Support Specialist	6	6	6
Total Positions	390	435	467



Departments

Enforcement Corrections

	FY 2024	FY 2025	FY 2026
	236	248	248
	154	187	219
Total Positions	390	435	467



Baldwin County District Attorney's Office

Department Purpose

The Baldwin County District Attorney's Office serves as the chief prosecuting agency for Baldwin County, Alabama, working to uphold justice, protect victims, and ensure the safety of all residents. With roots tracing back to the early establishment of Alabama's judicial circuits, the office has evolved alongside the county's rapid growth, adapting to meet the expanding needs of the community.

Today, under the leadership of District Attorney Robert Wilters, the office prosecutes criminal cases ranging from misdemeanors to major felonies, while also operating specialized units focused on juvenile justice, white collar crime, domestic violence, elder abuse, drug enforcement, and victim advocacy. Baldwin County is one of the fastest-growing counties in Alabama, currently home to over 240,000 residents. To best serve this large and diverse population, the District Attorney's Office operates out of three courthouse locations: Bay Minette (the county seat), Foley, and Fairhope. The office is made up of around 50 dedicated employees, including prosecutors, investigators, victim service officers, support staff, and administrative professionals who work tirelessly to pursue justice across all corners of the county. Whether in a courtroom or behind the scenes, every member of the Baldwin County District Attorney's Office plays a vital role in protecting the public and preserving the rule of law.

The vision of the Baldwin County District Attorney's Office is to ensure justice is served with integrity, fairness, and compassion. We are committed to protecting the rights of victims, holding offenders accountable, and strengthening community safety through ethical prosecution and innovative partnerships. Our goal is to build trust, promote transparency, and make Baldwin County a safer place for all who live, work, and visit.

"The Baldwin County District Attorney's Office is Committed to Truth, Justice, and Keeping Baldwin County Safe."

FY 2025 Accomplishments

BCDA Citizen's Academy

 Our second annual Citizen's Academy has just concluded. We were able to improve it from last year by improving our graduate class number and having meals donated or provided by community members and businesses.

District Court

• District Court Assistant District Attorneys (ADAs) play a crucial role in handling the day-to-day operations of the criminal justice system. Each week, they prosecute a high volume of misdemeanor cases, preliminary felony hearings, and traffic offenses, working closely with law enforcement, victims, and defense attorneys. They review arrest reports, prepare legal filings, negotiate plea agreements, and present cases before the judge. Their work is fast-paced and vital to ensuring swift and fair justice at the entry level of the court system.



Implemented a District Court Supervisor as well as welcomed a new ADA into the unit.

Circuit Court

- Circuit Court Assistant District Attorneys (ADAs) handle the prosecution of serious felony
 cases, including violent crimes, drug offenses, and complex financial crimes. On a weekly
 basis, they prepare and present cases for trial, manage pretrial motions, conduct plea
 negotiations, and work closely with victims, investigators, and expert witnesses. They often
 spend time in court for hearings, jury selections, and trials, while also reviewing evidence and
 developing trial strategies. Their work is critical in seeking justice for victims and ensuring
 public safety through the prosecution of high-level crimes.
- The county will soon elect a new Circuit Court Judge; this means the Courthouse will house
 7 Circuit Court judges.

Major Crimes Unit

- The Major Crimes Team prosecutes the most serious and violent offenses, including murders, homicides, manslaughter, and other life-altering crimes. Each week, these ADAs work closely with investigators, forensic experts, and victims' families to build strong, evidence-based cases. They prepare for and conduct complex trials, often involving intense legal strategy and emotional testimony. Their commitment to seeking justice in the most serious cases is critical to protecting the community and honoring the lives impacted by violent crime.
- Our office has recently begun prosecuting defendants for Manslaughter because of Fentanyl
 Distribution. This is a huge win for our office because we see the effects of drugs within the
 community and feel the need to set a precedence that this is not tolerated within our county.

Treatment Courts

- Our Treatment Court ADA plays a key role in supporting alternative justice programs that
 focus on rehabilitation over incarceration. Each week, he will either attend Drug Court,
 Mental Health Court, and/or Veterans Court—typically twice a week—working with judges,
 case managers, and treatment providers to help participants succeed in recovery-focused
 programs. In addition to these duties, he also handles civil asset forfeiture cases and postconviction Rule 32 petitions. His work promotes accountability, recovery, and second
 chances while protecting public safety and upholding the law.
- Over 250 individuals plead into Drug Court. More than 40 participants have graduated from the program just this year.

White Collar & Elder Abuse Unit

• The Elder Abuse and White-Collar Crime Unit focuses on protecting vulnerable adults and holding financial offenders accountable. Each week, the team investigates and prosecutes cases involving elder abuse, financial exploitation, identity theft, and other complex fraud schemes. They work closely with law enforcement, banks, financial institutions, and Adult Protective Services to build detailed cases and support victims through every step of the process. Their work ensures justice for those who are often targeted due to age or trust, while promoting financial integrity and public awareness.



- 96 total working cases within the unit. Our office is working to disburse certain cases to docket attorneys to gain experience regarding this type of crime and casework.
 - o 23 cases are set on a Docket
 - o 19 indicted cases with outstanding warrants
 - o 54 cases are waiting to be presented to Grand Jury

Child Support

- Our Child Support ADA works to ensure that children receive the financial support they
 deserve. Each week, they appear in court to establish, enforce, and modify child support
 orders, often working with the Department of Human Resources and custodial parents. They
 review case files, negotiate agreements, and take legal action against non-compliant parents
 when necessary. Their work helps provide stability and resources for children and families
 across Baldwin County.
- Total collected FY 2024 is \$10,240,730.75
- Total number of cases at the end of FY 24 is 5,749
- Our Child Support Unit has increased the number of established child support orders from 87.42% last year to 88.66% this year.

BCDA Facility Dog: Platano (Platty)

- Platty, the Baldwin County District Attorney's Office facility dog, has been a beloved and
 essential member of our team for the past seven years. Specially trained to provide comfort
 and emotional support, Platty plays a vital role in helping victims—especially children—
 navigate the often-overwhelming judicial process. From forensic interviews to courtroom
 testimony, Platty offers a calming presence that helps reduce anxiety, build trust, and
 empower victims to share their stories.
- Platty has worked with over 422 victims, some of them multiple times.
- In total, he has attended 616 victim meetings, forensic interviews, court meetings and therapy sessions within that time frame.

Child Advocacy Unit

- The Child Advocacy Team is a specialized unit within the District Attorney's Office that focuses on protecting our most vulnerable victims. Each week, they handle cases involving child abuse, child sexual exploitation, child chemical endangerment, and adult sex crimes. They work closely with law enforcement, DHR, forensic interviewers, and medical professionals to build strong cases while prioritizing victim safety and trauma-informed support. Their mission is to pursue justice with compassion, ensuring every victim has a voice and every offender is held accountable.
- The unit currently has over 130 working cases.



Juvenile

- The juvenile justice system is a separate part of the court system that handles cases involving minor individuals under the age of 18—who are accused of breaking the law. Unlike adult court, the goal of juvenile court is not just punishment, but also rehabilitation, aiming to help young people make better choices and avoid future criminal behavior. Cases can range from minor offenses, like truancy or shoplifting, to more serious crimes. These cases are handled privately, without public court records, to protect the juvenile's identity and future.
- Our office currently has around 800 juvenile files.

Grand Jury

- The Grand Jury process is a critical step in the criminal justice system, particularly for felony cases. In Baldwin County, the District Attorney's Office holds Grand Jury sessions once a month—excluding the summer months—to review serious criminal cases and determine whether there is enough evidence to formally charge an individual with a felony offense. During this confidential proceeding, prosecutors present evidence such as witnesses' testimony, law enforcement reports, forensic findings, and other documentation to a selected panel of local citizens who serve as grand jurors. The purpose is not to determine guilt or innocence, but rather to assess whether there is probable cause to believe a crime has been committed and that the accused person should be formally indicted and held for trial.
- Our office has been able to present 4,046 cases through Grand Jury. For the 2025 Fiscal Year,
 1,953 cases were indicted pending the October Grand Jury session.

Pre-Trial Intervention (PTI)

Pretrial Intervention (PTI) is a voluntary diversion program offered by the Baldwin County
District Attorney's Office designed to give certain first-time, non-violent offenders a second
chance. Instead of facing prosecution through the traditional court process, eligible
individuals are given the opportunity to enter a structured program aimed at rehabilitation
and accountability. Participants may be required to complete a combination of community
service, counseling, drug and alcohol testing, restitution to victims, and other individualized
conditions based on the nature of their offense.

Worthless Check Unit

• The Worthless Check Unit, operated by the Baldwin County District Attorney's Office, is a specialized program designed to help local businesses and individuals recover losses from returned or non-sufficient funds (NSF) checks. When someone writes a bad check in Baldwin County, the victim can submit the check and related documentation to the Worthless Check Unit, which then works to collect full restitution on their behalf, often without the need for court involvement.

Extradition Limitations

 Extradition limitations are a crucial part of the warrant process and help determine how far law enforcement is authorized to travel to retrieve a defendant who has been arrested outside of Baldwin County. Once an active warrant is issued, the Baldwin County District Attorney's Office must complete and sign specific extradition forms, which are reviewed and approved



by District Attorney Robert Wilters. These forms set clear boundaries—based on the severity of the charge—regarding whether a defendant can be picked up from another county within Alabama, from a neighboring state, or from anywhere in the United States.

Our office completed 1,592 forms for FY 2025

Interstate Agreement on Detainers (IAD)

- The Interstate Agreement on Detainers is used when an individual with an active warrant in Baldwin County is currently incarcerated in another correctional facility in a different state and wishes to return to Alabama to resolve their pending charges. The inmate initiates this process by filing the appropriate paperwork with their current institution. That documentation is then sent to our office via certified mail. Upon receipt, we complete our required forms and submit them to the Alabama Department of Corrections for signature. Once signed, the forms are returned to the out-of-state facility, and arrangements for transport are coordinated with the Baldwin County Sheriff's Office. Under IAD, we are required to bring the inmate back to Alabama, resolve the case, and return them to the original institution within 180 days of the date they signed the initial request.
- Our office completed 7 for FY 2025.

Governor's Warrants

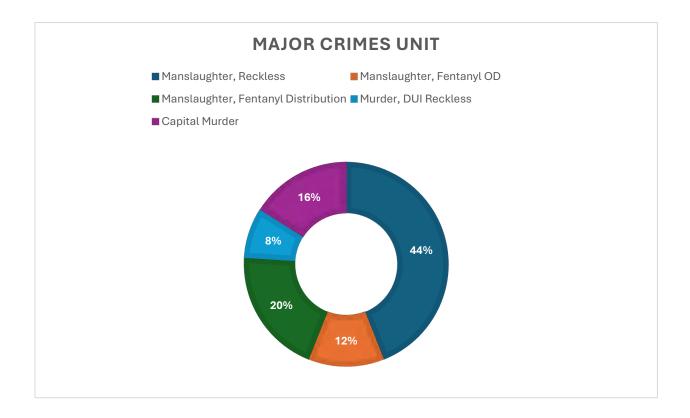
- A Governor's Warrant is necessary when someone with an active warrant in Baldwin County is arrested in another county or state and refuses to waive extradition back to Alabama. Once we are notified of the refusal, we begin the Governor's Warrant process, which involves extensive documentation. After assembling all the required paperwork, we prepare three full copies and send them to the Alabama Governor's Office for review and approval. If approved, the Governor will issue a Requisition Letter, which is sent to the Governor of the state where the inmate is being held. If that state honors the request, the letter is forwarded to the institution and local sheriff, who coordinate the inmate's release to Baldwin County authorities.
- Our office completed 2 for FY 2025.

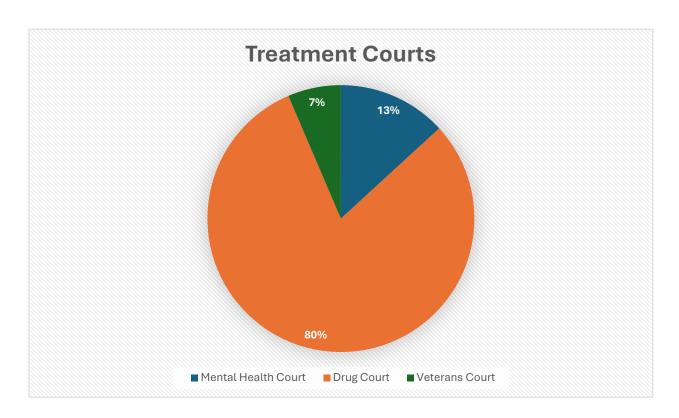
Solid Waste/Health Department

- The Baldwin County District Attorney's Office partners with the local Solid Waste Disposal Authority and the Baldwin County Health Department to assist in enforcing compliance for residents who are in default on their solid waste payments. When individuals fail to meet their payment obligations, our office helps by sending out formal notices encouraging resolution before further legal action is taken. This collaboration supports public health and sanitation efforts while providing residents with an opportunity to settle their accounts and remain in good standing with the SWDA.
- Additionally, our office accompanies the Solid Waste Disposal Authority and Health Department officials in investigating illegal trash dumps as well as violations of Health Department regulations.
- For FY 2025, our office sent 152 letters



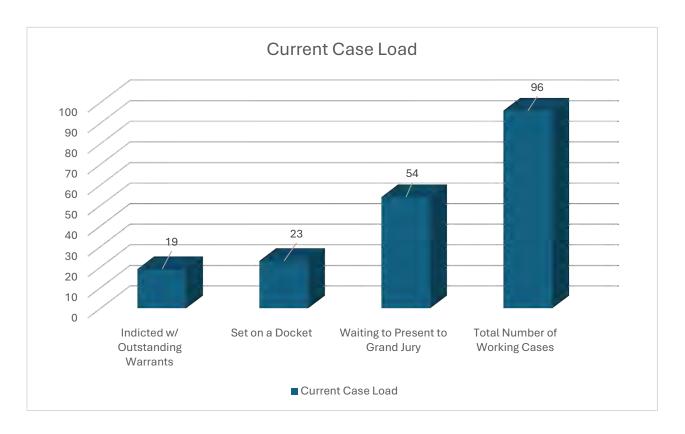
Key Metrics







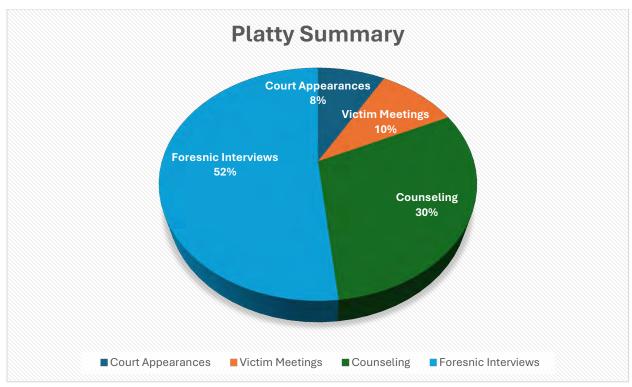
White Collar & Elder Abuse Unit

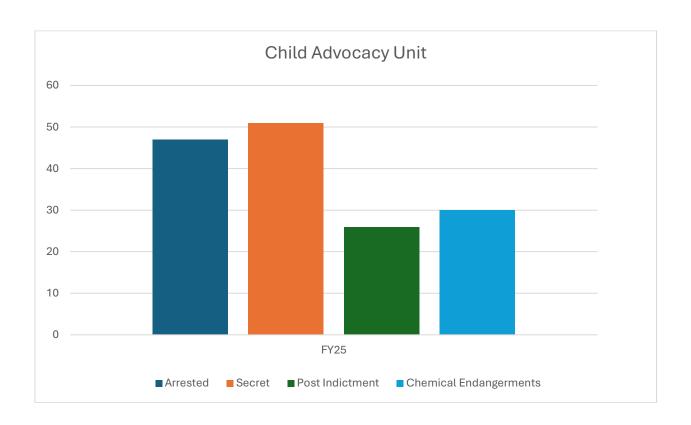


Child Support

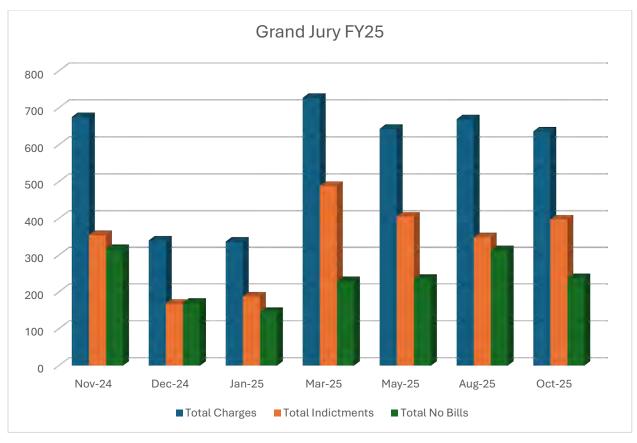
Total Collected FY24	Case Total for FY24	Total Collected to Date	Total Cases to Date
\$10,240,730.75	5,749	\$9,230,600.42	5,829











FY 2026 Goals and Objectives

- Hire two Assistant District Attorneys
 - One experienced prosecutor as well as a new law school graduate to ensure that there is enough coverage for the new 2027 Baldwin County judge
- Hire a full-time investigator
 - o Assess departmental needs and allocate funding for the position
- Designate a Public Relations (PR) person to improve communication and media relations
 - o Assign a staff member to coordinate with the media
- Create a practical and streamlined evaluation process
 - Require all employees to meet with supervisors for performance discussions
 - Standardize forms and documentation across departments
- Provide annual training for law enforcement to strengthen collaboration and legal understanding
 - o Offer sessions on testifying and legal updates
 - o Host at least one full day of law enforcement training each year
- Strengthen office structure and staff support



- o Designate and train an HR Office Manager
- Create a comprehensive list of HR duties and responsibilities
- Improve clarity and communication within the office
 - o Develop a complete organizational chart for all employees
 - o Include chart in hiring packets and onboarding material
- Standardize onboarding for new hires
 - o Include resources, expectations, and office policies for all new employees
 - Review packet yearly for accuracy and updates
- Ensure all juvenile cases are tracked accurately
 - o Integrate juvenile cases tracking into Block
 - o Review confidentiality protocols and electronic purging requirements
- Maintain consistent messaging for public announcements
 - o Increase visibility and community engagement
 - o Expand social media presence and post weekly updates
 - Create metrics to track outreach growth
- Improve accessibility and user experience on website
 - o Develop a modern, friendly design with intuitive navigation
- Raise funds to support programs and community outreach through the Baldwin County DA Foundation
 - Organize a pickleball tournament
 - o Explore additional funding opportunities with committee oversight

	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	431,849	416,297	448,454	627,451	39.9%
Capital	0	0	0	0	0.0%
Total Expenditures	431,849	416,297	448,454	627,451	39.9%



	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Administrative Assistant	5	4	3	3
Assistant District Attorney	17	17	15	15
Child Support Clerk	4	4	3	3
Child Support Coordinator	1	1	1	1
Child Support Part Time	2	2	2	2
Grand Jury Reporter	2	2	2	2
Investigator	5	4	3	3
PTI Coordinator	3	3	3	3
Receptionist	4	4	3	3
Secretary	1	1	1	1
Victim Service Officer	6	7	7	7
Worthless Check Unit Coordinator	1	1	1	1
Total Positions	48	50	47	47





Baldwin County Probate Judge

Purpose

The Baldwin County Probate Office serves as a vital hub of both judicial and administrative services for our community. Under the leadership of the Probate Judge, the office presides over legal matters including guardianship, conservatorships, adoptions, name changes, mental health commitments, and the administration of wills and estates. In addition to its judicial responsibilities, the office records and maintains public documents, oversees the county's election process, and manages the motor vehicle division, providing essential services such as vehicle and boat registrations, driver license renewals, manufactured home and business licensing, and more.

The goal of the Baldwin County Probate Judge's Office is to provide efficient, courteous, and professional service to all residents, ensuring that the needs of the public are met with integrity and excellence.

FY 2025 Accomplishments

Licensing Division

• Our department successfully closed the Robertsdale tag office, with the intention of a great remodel. During this time our offices have successfully merged, and our staff have absorbed the overflow of customers, with minimal wait times.

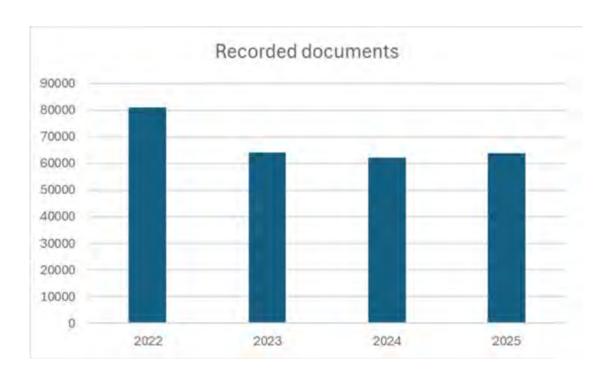
Recording Division

- During the fiscal year to date, the Probate Recording Department has processed approximately 52,063 documents, generating a total revenue of approximately \$9,415,278.
- Online electronic document submissions accounted for \$7,829,854.
- In-person and mailed submissions accounted for \$1,585,424.

Key Metrics

Below is information showing the number of Recorded Documents & Probate Court cases in recent years. As well as the numbers of our two busiest tag offices for FY25 – YTD.

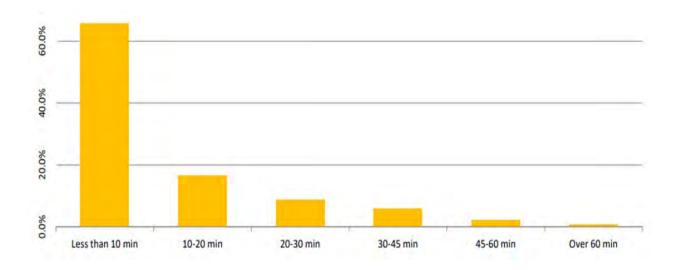




	2021	2022	2023	2024	2025 YTD
Probate Court Cases					
Adoptions	103	109	89	62	42
Notary	1010	1128	1190	937	586
Cemetery	0	1	1	2	1
Commitments	287	271	266	325	185
Condemnation	6	18	4	7	2
Deceased Estates	890	877	794	820	494
Minor Guardianships/Conservatorship	6	8	12	13	7
Adult Guardianships/Conservatorship	74	76	68	84	84
Minor Name Change	30	29	42	42	22
Adult Name Change	43	68	80	94	69
Legitimation	2	0	0	0	0
Zoning	2	5	0	2	0
Protected Person	0	0	34	37	17
Annexation	0	0	2	0	0
Transfer Lien to Bond	0	2	1	5	0
Total	2,453	2,592	2,583	2,430	1,509



Wait Times for Fairhope - 10/01/2024 - 09/30/2025



	R	N	T	C	Н	L	X	S	M	Q	P	A				Total	Percentage
Less than 10 min	15283	5770	4932	98	691	11016	936	671	216	1036	722	8511	0	0	0	49882	65.86%
10-20 min	4216	2161	1929	43	27	2169	311	257	55	366	218	851	0	0	0	12603	16.64%
20-30 min	2297	1350	1197	18	7	754	189	139	34	250	145	214	0	0	0	6594	8.71%
30-45 min	1616	1022	947	25	0	304	147	69	21	163	83	43	0	0	0	4440	5.86%
45-60 min	537	438	416	12	0	30	63	31	11	79	20	7	0	0	0	1644	2.17%
Over 60 min	131	182	180	7	0	0	21	7	2	35	13	0	0	0	0	578	0.76%
Total	24080	10923	9601	203	725	14273	1667	1174	339	1929	1201	9626	0	0	0	75741	100.00%

R: Renewals (Boat / Car)

C: Conservation

X: MLI Only

Q: New Resident

N: New Purchase (Boat / Car)

H: Handicap Placard

S: Business License

P: Surrender Tag

T: Title

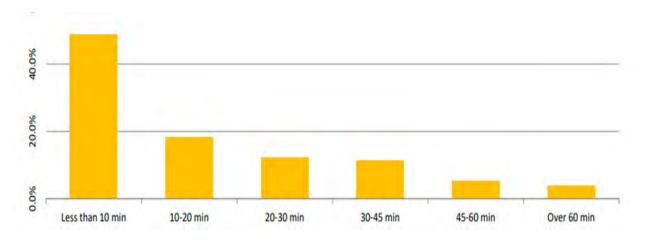
L: Driver's License

M: Mfd Home

A: Appointment



Wait Times for Foley - 10/01/2024 - 09/30/2025



	R	N	T	C	Н	L	X	S	M	Q	0	P	A			Total	Percentage
Less than 10 min	8770	3332	4097	245	306	8332	494	432	155	244	129	303	9126	0	0	35965	48.89%
10-20 min	4877	1783	2185	131	87	2058	258	233	89	128	55	109	1513	0	0	13506	18.36%
20-30 min	3602	1492	1883	78	46	782	177	189	78	110	24	79	532	0	0	9072	12.33%
30-45 min	3418	1542	2049	76	40	298	210	142	81	121	21	65	267	0	0	8330	11.32%
45-60 min	1606	737	1080	49	9	47	84	56	39	38	12	26	51	0	0	3834	5.21%
Over 60 min	959	602	1030	20	6	27	64	31	26	48	5	24	12	0	0	2854	3.88%
Total	23232	9488	12324	599	494	11544	1287	1083	468	689	246	606	11501	0	0	73561	100.00%

R: Renewals (Boat / Car)

C: Conservation

X: MU Only

Q: New Resident

A: Appointment

N: New Purchase (Boat / Car)

H: Handicap Placard

S: Business License

O: Translator

T: Title

L: Driver's License

M: Mfd Home

P: Surrender Tag

FY 2026 Goals and Objectives

License Department

- Improve customer experience by reducing average wait times.
 - o Monitoring queue and service time data daily using IN2Q
 - o Maintaining an average wait time of **20 minutes or less** for 60% of customers
 - Increasing use of online services by through targeted outreach and in-office promotion
 - o Cross-training staff to ensure flexibility and coverage during peak hours



_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	4,562,410	4,758,536	5,182,174	5,537,790	6.9%
Operations	1,872,794	1,102,158	1,349,359	2,119,325	57.1%
Capital	0	0	0	87,900	100.0%
Total					
Expenditures	6,435,204	5,860,694	6,531,533	7,745,015	18.6%

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Probate Judge	1	1	1	1
Chief Clerk	1	1	1	1
Admin of Motor Vehicles	1	1	1	1
Compliance Officer	0	1	0	0
Deputy Chief Clerk	1	1	1	1
License Rev. Administrator	4	4	4	4
Asst. License. Rev. Administrator	4	4	4	4
License Rev. Officer I	24	16	14	17
License Rev. Officer II	13	8	9	9
Senior License Revenue Officer		4	5	6
Probate Cust. Serv. Specialist	0	5	5	5
Driver License Clerk I		2	1	1
Driver License Clerk II		1	1	1
Senior Driver License Clerk	0	1	1	2
Probate Training Coordinator			1	1
Public Records Administrator	1	1	1	1
Public Records Manager	1	1	1	1
Recording Officer I	10	6	4	4
Recording Officer II		1	1	1
Senior License Revenue Officer		3	1	1
Chief Administrative Assistant	1	1	1	1
Probate Court Administrator I	2	2	2	2
Probate Court Administrator II	2	3	3	1
Probate Court Administrator III	1	0	0	2
Elections Coordinator	1	1	1	1
Total Positions	67	68	64	69



Baldwin County Coroner's Office

Purpose

The Baldwin County Coroner's Office is a constitutional office of the State of Alabama similar to the County Sheriff. The purpose of the Coroner's Office is to investigate violent, traumatic, and unattended deaths. The Coroner's Office jurisdiction is ALL of Baldwin County regardless of any other jurisdictional boundary. As part of this process, we must prove positive identification of the decedent, certify the cause and manner of death and ensure next of kin notification. This process is completed via on-scene investigations, interviews of family, friends and law enforcement, review of medical records, toxicology testing, and referral for postmortem examination or autopsy by a medical examiner.

In addition, the Coroner's Office provides surveillance for the presence of illegal drugs in the system of decedents for law enforcement.

We work closely and timely with families of the deceased to assist them in some of the most difficult days of their life. The purpose of the Coroner's Office can be summarized as, "Details for law enforcement and closure for families."

FY 2025 Accomplishments

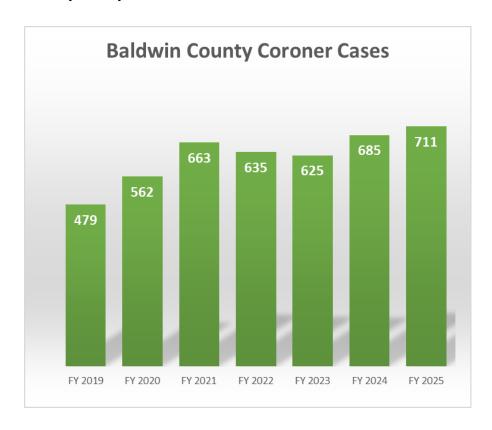
- The Baldwin County Coroner's Office has continued to experience an increased case volume.
 As of September 30, 2025, the office has worked 711 cases requiring additional investigation and documentation for proper certification of death.
- In addition, as the County continues to see unprecedented growth, we also see increased complexity of cases. See the illustrations in Key Metrics for examples of case types and the volume of cases for each type.
- The Baldwin County Coroner's Office has also implemented the use of an in-house toxicology program including the use of a Randox Multistat Evidence Analyzer. This procedure requires a blood draw from the decedent which is then prepared and analyzed in the Randox equipment. The results of this testing program have been used as surveillance for law enforcement and have provided timely evidence for law enforcement and the District Attorney's Office allowing authorities to hold drug dealers in jail until their assigned court date with the possibility of a manslaughter conviction. During the period of 7/1/2024 9/30/2025 the collaborative efforts of the Coroner's Office, law enforcement and the District Attorney's Office 9 drug dealers have been charged and held in jail for their court date.
- The Balwin County Coroner's Office hosted the second annual Citizens' Academy. This is a very informative series of training nights that include agency partners such as the Baldwin County Sheriff's Office Crime Scene Unit, District Attorney's Office, Alabama Department of Forensic Science, Narcotics Unit, and the Alabama Fire Marshall's Office. Thirty-five citizens graduated this program and understand the function and important role of the Coroner.



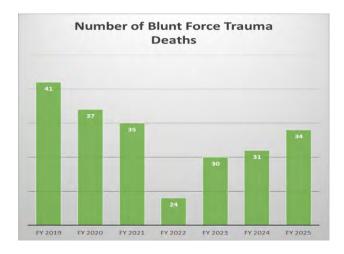
- The Baldwin County Coroner's Office hosted two interns from the University of South Alabama. This is the second year for this program where each intern spends three weeks with the agency learning all aspects of the responsibilities of the Coroner. The interns also respond to scene and document cases as if they are responsible for the case. At the end of the internship, each intern presents 5 cases to a panel explaining the details of the case and provides a recommended cause and manner of death. In exchange for spending this time with the agency, each intern earns 3 college credit hours through the University of South Alabama.
- Students from multiple schools toured the Coroner's Office as part of their forensic science programs.
- The Baldwin County Coroner's Office worked in cooperation with the Council on Aging concerning 19 indigent cases and we assisted Legacy of Hope with 101 tissue donation cases.

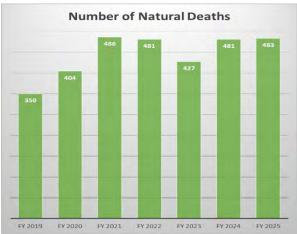
Key Metrics

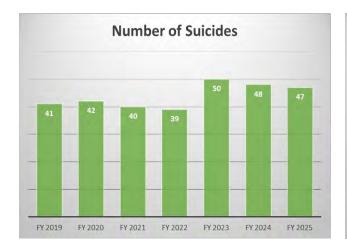
Here are a few graphical illustrations showing various trends in the volume of different case types worked by the Baldwin County Coroner's Office. Overall, our case volume continues to follow a significant upward trend overall in sync with the overall growth of the County. As this report is being written, we have just entered the busy season for the agency. We experienced 71 cases in the month of June which is also included in the graphical illustration below. In addition, we have worked 25 cases in the first 8 days of July. We finished FY25 as of 9/30/2025 with a total of 711 cases worked.

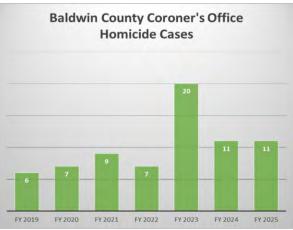


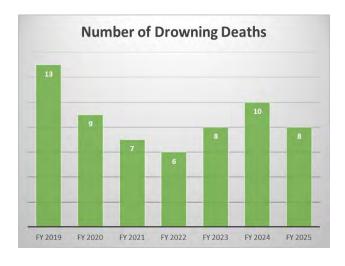


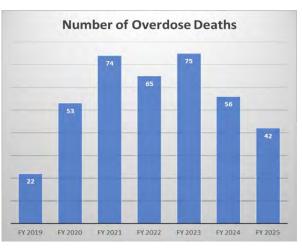














FY 2026 Goals and Objectives

- Continue to work with the Baldwin County Commission concerning an updated Baldwin County Coroner's Office Facility.
 - o An updated facility is needed in order to accommodate case volume, staff and increased technical capabilities.
 - o Some of the key components needed with the upgraded facility include appropriate cooler space, desk space for staff, and clinic space for case load.
- Assist law enforcement in novel drug related cases.
 - Continue drug surveillance with the use of the Randox Multistat Analyzer.
 This program is a huge piece of the puzzle for law enforcement and the District Attorney's Office when applying certain charges to drug dealers.
- Reduce the number of transports of cases to ADFS in Mobile.
 - Utilization of the Randox equipment helps reduce the number of cases transported to ADFS in Mobile by producing results needed in-house. The use of Randox creates a more efficient work product.
- Improve the overall process for efficiency and quality.
 - o The Baldwin County Coroner's Office will continue to work to improve the overall process and product for faster results on cases. Faster results affect families of the decedent as well as law enforcement and public health. Increased speed will ultimately provide faster re-unification of the deceased with their family for final disposition. Increased efficiency will provide opportunities for cost savings and reduced opportunities for errors.
- Increase volume of donation opportunities with Legacy of Hope.
 - We continue to work with Legacy of Hope concerning automated referral systems providing a path for their mission to be successful and for an additional revenue stream back to the County General Fund.
- Develop a regional concept
 - o A regional concept is beginning to take form and will allow community partners to share the cost of resources while we serve the Gulf Coast counties.

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	447,359	557,732	558,111	607,054	8.8%
Operations	385,445	404,610	418,520	508,643	21.5%
Capital _	34,601	0	0	8,000	100.0%
Total					
Expenditures _	867,406	962,342	976,631	1,123,697	15.1%



	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Admin Support Specialist I	2	1	0	0
Admin Support Specialist II	0	0	1	1
Chief Deputy Coroner	1	1	1	1
Coroner	1	1	1	1
Coroner Executive Assistant	1	1	1	1
Death Investigator I	1	1	2	2
Death Investigator II	1	1	0	0
Morgue / Lab Technician	0	0	1	1
Supplemental – Coroner	1	0	0	0
Total Positions	7	6	7	7





Revenue Commissioner

Department Purpose

The Revenue Department is comprised of two components. The **ASSESSMENT DEPARTMENT** is responsible for assessing property and helping property owners claim their proper tax exemptions. The staff applies the proper classification to parcels and, depending on the property owner's use, apply the various tax exemptions for which the property owner may qualify. The **COLLECTIONS DEPARTMENT** is responsible for the collection of property taxes on all property (real and personal) in Baldwin County. The collection staff mails Tax Notices, collects the appropriate tax based upon each parcel's assessed value, and disburse all incoming revenue to the state, county, municipalities, schools, hospital and volunteer fire departments.

As we strive to meet the needs of the property owners, the Revenue Department continuously seeks ways to gain efficiency and implement cost saving measures.

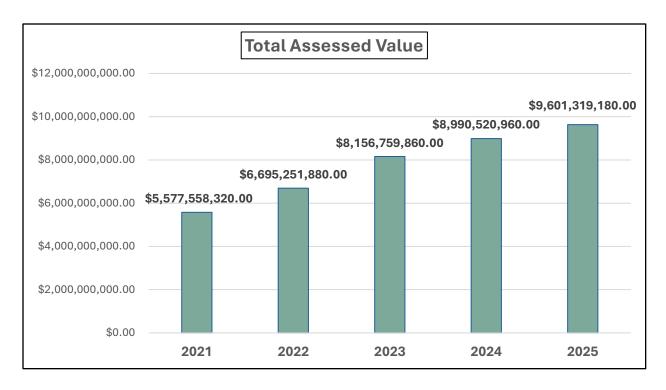
FY 2025 Accomplishments

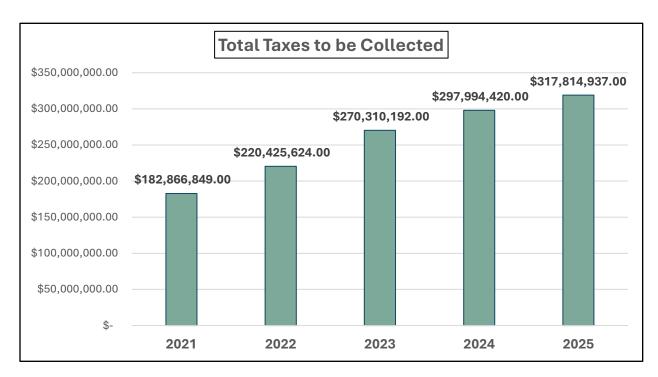
- Our office switched from a Tax Sale to a Tax Lien Auction as a way of collecting delinquent taxes which is much more beneficial for the property owners to redeem.
- We started including birthdates into our system so we can notify existing property owners who are over 65, or who turn 65, to be sure and sign up for their exemptions.
- Began notifying new property owners of the importance of assessing their property which improves the accuracy of our records and contact information.
- We have expanded various Outreach Programs for senior citizens to inform them of the tax exemptions and benefits for which they may qualify.
- Established Tax Workshops for small business owners throughout the County.
- Started an Annual Training Workshop for Assessment and Collections Clerks to review updated laws and policies and to re-enforce existing knowledge and skills.
- Improved online payment options for property owners and began utilizing electronic payments for disbursements to improve efficiency.



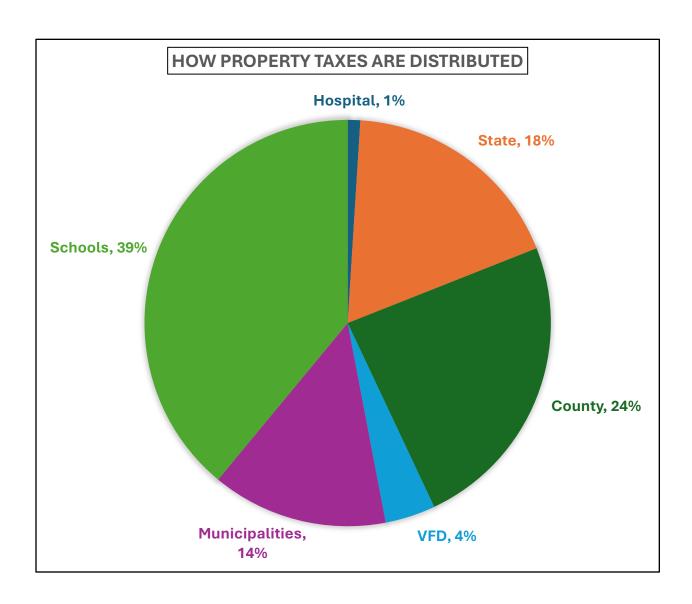
Key Metrics

These figures are derived from our property abstract. The 2025 figures are based on Pre-Board of Equalization (BOE) hearings.









FY 2026 Goals and Objectives

- Explore ways to be able to E-Mail Property Valuations and Property Tax Notices using our new software program.
 - To implement this, we must work with our software vendor and the County CIS
 Department to make sure this advanced feature in our software system is working
 properly and utilized for the benefit of the taxpayers.
- Try to establish a method to use automated Phone Calls to notify property owners of important information.
 - We will be working with our software vendor and the County CIS Department to create a simple and efficient method for this function which will effortlessly help the taxpayers.



- We are implementing an advanced feature in our new software program to offer direct online assessment, for new property owners, through our website.
 - We are communicating with other counties, who are using this online method, and working closely with our software vendor to create a user-friendly program. This will make it easier for the property owners to assess their property and help our staff become more efficient.
- Expand more programs throughout the county to inform the public about the Revenue Department.
 - This is accomplished by coordinating with Senior Citizens Groups, Churches, Real Estate Companies, Title Companies, Chambers of Commerce, etc. to offer presentations at various meetings.
- Update our website and utilize more online communications to help reduce the cost of postage and printed materials.
 - We will work with the County CIS Department to update and streamline the information available on our website and expand our social media platform to reach more people and share information.

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	1,790,608	1,964,399	2,112,126	2,254,365	6.7%
Operations	335,042	400,004	498,747	587,183	17.7%
Capital	0	0	0	0	0.0%
Total	_				
Expenditures	2,125,650	2,364,403	2,610,873	2,841,548	8.8%



	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Admin Support Specialist IV	1	1	1	1
Administrator of Assessment	1	1	1	1
Administrator of Collections	1	1	1	1
Assessment Specialist I	2	1	2	2
Assessment Specialist II	2	2		
Assessment Support Tech I	3	2		
Assessment Support Tech II	2	5		
Assessment Technician I			4	5
Assessment Technician II			4	3
Asst Administrator of Assessments	1	1	1	1
Asst Administrator of Collections	1	1	1	1
Chief Clerk of Collections	1	1	1	1
Collections Bookkeeper II	1	1	1	1
Collections Specialist	3	2		
Collections Specialist I			1	2
Collections Support Tech I	4	4		
Collections Support Tech II	1	2		
Collections Technician I			6	2
Collections Technician II			2	2
PT Collections Technician I			1	1
Custodian - Revenue	1			
PT Collections Support Tech Spec	1	1		
Revenue Commissioner	1	1	1	1
Total Positions	27	27	28	25



SERVICE DEPARTMENTS

- **Board of Registrars**
- **Building Inspection**
- Citizen Service Center
- **EMA**
- Planning & Zoning
- Community Relations Sales and Use Tax /

Licensing



Board of Registrars

Purpose

The Board of Registrars is responsible for processing voter registration applications. Voter registration applications are categorized as either new voter or update applications.

The Board of Registrars is also responsible for maintaining the list of registered voters, through strict adherence to the Code of Alabama and the National Voter Registration Act (NVRA) of 1993. The purpose of voter list maintenance is to ensure that the list remains an accurate reflection of the county electorate. Voter list maintenance is conducted both routinely and on a state-wide basis following each federal election (every four years).

Finally, the Board of Registrars is responsible for evaluating each provisional ballot cast during an election to determine which ballots should be counted.

FY 2025 Accomplishments

Voter Registration Applications Processed

The National Voter Registration Act provides residents with various opportunities to register or update their voter registration:

- Residents can register to vote or update their information when applying for a State of Alabama driver's license or identification card.
- Residents can register or update when applying for services at select state and local government offices (Dept of Human Resources, Medicaid Agency, Dept of Rehabilitative Services, Dept of Human Resources, Dept of Public Health).
- Residents who prefer to complete a mail-in application can find them in each Board of Registrars' Office and at public libraries throughout the county.
- Residents can register or update securely online at https://www.sos.alabama.gov/alabama-votes.

At least two board members must review each new potential voter for approval. Each applicant is vetted to ensure they meet citizenship, residency, minimum age, mental competency, and felony conviction requirements.

- 13,544 new voter applications were processed and approved during this period.
- 33,980 update applications were processed during this period.



Voter List Maintenance Conducted

Each county Board of Registrars conducts voter list maintenance on a continuous basis. Voters are removed from the voter list as the board confirms that a registered voter has died, become a nonresident of the county, been declared mentally incompetent, or been convicted of a disqualifying felony.

In addition, immediately following federal elections, the State utilizes National Change of Address Data and the Alabama Voter Integrity Database (AVID) to identify registered voters whose addresses may have changed. These voters are mailed a notice to confirm county residency. Voters that do not return the completed form and confirm county residency, are marked "Inactive". These newly identified "Inactive Voters" are ultimately removed from the voter list, after failing to vote in the next two federal election cycles. Alabama Code 17-4-10 mandates "names of persons in the county to be struck from the list of registered voters shall be listed by precinct and in alphabetical order and published in a newspaper of general circulation in the county once a week for two consecutive weeks in November or December of each year in which the statewide voter file maintenance is conducted".

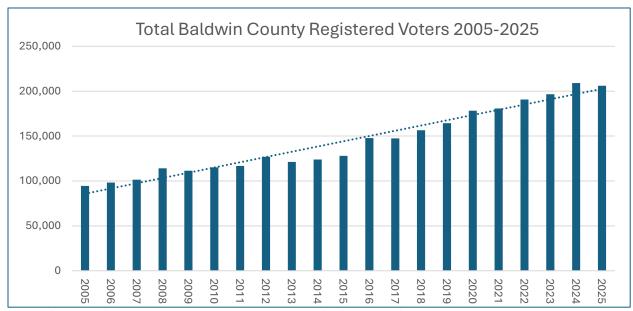
- 3,342 voters were removed from the voter list as a result of routine maintenance.
- 7,181 voters were removed as a result of post-election state-wide voter list maintenance.

Provisional Ballots Processed

Provisional ballots ensure that voters are not excluded from the voting process due to an administrative error. They provide a fail-safe mechanism for voters who arrive at the polls on Election Day and whose eligibility to vote is uncertain. The Board of Registrars is responsible for certifying which ballots were cast by registered and qualified voters of the polling places in which the ballots were cast and therefore should be counted.

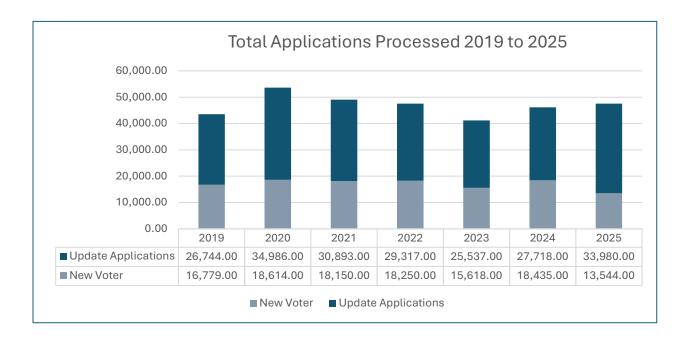
• 1,468 provisional ballot applications were processed during this period.

Key Metrics



^{*} Baldwin County is currently ranked number 4 of 67 counties in total registered voters.





FY 2026 Goals and Objectives

- Further integration of team collaboration platforms to streamline workflows and enhance team productivity among geographically dispersed personnel.
- Regular promotion of online voter registration and election resources across official county social media platforms.
- Full implementation and utilization of Election Systems and Software's PowerProfile15.0.
 PowerProfile 15.0 is designed to make registering voters, updating records and managing voting districts effortless. PowerProfile 15.0 also enhances capabilities for Probate Elections and Absentee Elections in verifying petitions, creating elections, creating pollbooks, managing election workers, and preparing for absentee voting.

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	335,225	347,649	365,825	406,412	11.1%
Operations	92,661	74,819	102,860	77,762	-24.4%
Capital _	0	0	0	5,500	100.0%
Total Expenditures _	427,886	422,468	468,685	489,674	4.5%



	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Admin Support Specialist I	3	3	3	3
Admin Support Specialist III	1	1	1	1
Supplemental - BOR	3	3	3	3
Total Positions	7	7	7	7



Building Inspection Department

Purpose

The Baldwin County Building Inspection Department is responsible for reviewing plans, issuing permits, performing inspections, and providing code enforcement for construction activities within the County's building permit jurisdiction, in accordance with the International Code Council (ICC) I-Codes and the ordinances and regulations adopted by the Baldwin County Commission. The department's mission statement is as follows:

The Baldwin County Building Inspection Department is committed to ensuring the safety, integrity, and sustainability of our built environment. Through fair and efficient code enforcement, professional inspections, and proactive community engagement, we strive to support responsible growth while preserving the unique character of Baldwin County. Our mission is to provide exceptional service, uphold the highest standards of construction, and foster a safe, resilient future for all residents and businesses.

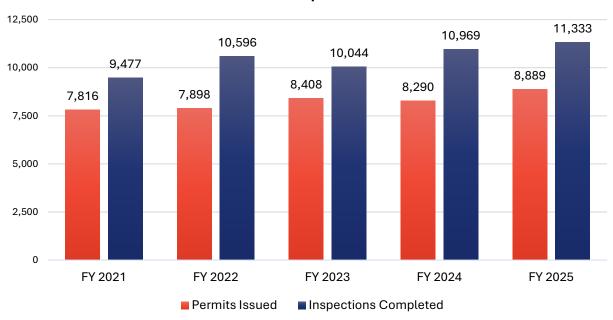
FY 2025 Accomplishments

- Permitting & Process Improvements
 - o Opened new satellite office in Bay Minette to improve access and service coverage
 - o Integrated Highway Department driveway permits into CitizenServe for a more streamlined permit application process
 - Merged Planning & Zoning applications with Building Permits to simplify submittals for customers
- Code & Ordinance Updates
 - Adopted the 2024 International Building Codes with amendments and building code modifications
 - o Adopted a new Floodplain Development Ordinance to reflect current standards
 - Updated the Flood Hazard Management Plan for unincorporated Baldwin County
- Technology & Data Access
 - Expanded Baldwin County Parcel Viewer Map to include more public-facing data including the following layers: Permitting Jurisdictions, Flood Zones, Floodways, Base Flood Elevations (BFE), Limit of Moderate Wave Action (LIMWA), Construction Control Line (CCL), Updated Potential Wetlands Layer
- CRS & Insurance Rating Progress
 - Took over management of the County's Community Rating System (CRS) program
 - o Achieved 100% accuracy during CRS audit of Elevation Certificates
 - Improved County's Building Code Effectiveness Grading Schedule (BCEGS) rating from Class 5 to Class 4, helping lower insurance premiums for residents



Key Metrics

Permit and Inspection Totals



FY 2026 Goals and Objectives

- Permitting Integration and Process Modernization
 - Fully integrate permitting operations for unincorporated Baldwin County by combining the Building, Planning & Zoning, and Highway Departments into one unified Permitting Division
 - Create and staff Permit Specialist positions to support a centralized intake and customer service process
 - Merge Planning & Zoning and Building Department intake offices to streamline workflow and reduce duplication of effort
 - Incorporate Bluebeam software into the plan review process to improve accuracy, efficiency, and collaboration, resulting in a single set of finalized plans for each project
 - Introduce artificial intelligence tools to assist with permit processing, plan reviews,
 CRS data management, and code interpretation and compliance checks
- Data and Technology Integration
 - Consolidate all county GIS datasets into a single, comprehensive system to improve mapping accuracy, data accessibility, and interdepartmental collaboration
 - Expand digital tools and automation to reduce manual input, minimize review times, and enhance transparency for the public
- Community Rating System (CRS) Advancement
 - Improve Baldwin County's CRS rating from Class 7 to Class 6 to lower flood insurance premiums for residents in unincorporated areas



- Use AI-driven tools and standardized review processes to increase documentation accuracy and credit eligibility under CRS activities
- Promote staff training and certification related to floodplain management to strengthen the County's CRS performance
- Staff Development and Professional Certification
 - o Ensure all Permit Specialists achieve ICC Permit Specialist Certification
 - Encourage and support additional Certified Floodplain Manager(CFM) certifications among Building Inspectors to strengthen floodplain compliance and hazard mitigation capacity
 - Support continuing education and training in emerging technology, code updates, and customer service best practices
- Intergovernmental and Legislative Engagement
 - Strengthen partnerships with municipal building departments across Baldwin County by encouraging uniform adoption of the latest ICC Building Codes and shared permitting standards
 - Expand regional collaboration on code enforcement, training, and disaster response coordination
 - Increase the Building Official's engagement in state-level legislative processes to advocate pro-growth, safety-focused building policies that reflect the needs of Baldwin County

	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	1,313,061	1,585,331	1,618,129	1,813,251	12.1%
Operations	169,327	406,398	255,445	274,655	7.5%
Capital	82,722	82,334	45,000	94,000	108.9%
Total	_				
Expenditures	1,565,109	2,074,063	1,918,574	2,181,906	13.7%



	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Bookkeeper II	1	1	1	
Building Department Administrator		1	1	
Building Inspector III	4	5	5	5
Building Official	1	1	1	1
Chief Building Inspector		1	1	1
Chief Permit Technician	1	1	1	
CRS Coordinator			1	
Deputy Building Official	2	2	2	2
Hazard Mitigation Coordinator	1	1	1	1
Permit Technician I	2	2	2	
Permit Technician I/Code Enforcement		1	1	
Plans Examiner	1	1	1	1
PT CRS Coordinator			1	
Permit Administrator	1			1
Chief Permit Specialist				1
Permit Specialist				6
Operations Support Manager/				1
Total Positions	14	17	19	20



Community Relations

Purpose

The Baldwin County Public Library Service was recently formed in July of 2025 to fill the void of the dissolved Baldwin County Library Cooperative. The county service ensures that every library in the county has equal access to resources, with state aid funding distributed uniformly rather than funneled through a central cooperative. By offering fee-free core services such as courier delivery of hundreds of books daily, catalog maintenance, and technical support while utilizing a lean staffing model (one manager and two part-time employees), it maximizes efficiency and keeps costs down for member libraries.

Through standardized contracts, the service defines clear participation requirements and service levels, monitors compliance, and manages an annual balanced budget. This framework stabilizes countywide operations, provides consistent oversight of day-to-day functions, and guarantees uninterrupted access to shared resources for all Baldwin County patrons.

The Community Relations Department also houses the Public Information and Communications staff that is responsible for content creation and dissemination of information via social media, press releases, and the County website. The PIO staff works closely with all County departments and officials, maintains relationships with local, state, federal elected officials, and members of the media. The PIO staff assists with public outreach for events and meetings and tracks engagement via social media and media mentions.

FY 2025 Accomplishments

- Creation, signing, and commission approval of contracts for Baldwin County Public Library Service for all libraries in the county.
- Established a regular system of communication and meetings between Library Services Coordinator and all Library Directors.
- Maintained a reliable courier service which is vital to all of Baldwin County library patrons using online reservation services.
- Efficiently operated and accomplished the duties required under budget

Key Metrics

- The system is effectively managed with 2 part-time employees compared to the previous organization requiring up to 6 employees.
- Allowed for \$130,000 in state aid funding to go straight to the local libraries. This will benefit
 the community by allotting more resources locally to be used in uniquely needed ways at
 each community.



 Continued to move hundreds of books without interruption in courier services allowing for shared library material throughout the County.

EFFICIENT STAFFING



Services provided with two part-time employees, instead of 6 employees

RETAINED \$130,000 IN STATE

AID FUNDING



Previously went to BCLC, now equally distributed to each library in the county.

UNIFIED AND STABILIZED





Baldwin County
Commission provides
services without
charging fees, unlike
BCLC's 15% charge

DAILY BOOK COURIER



FY 2026 Goals and Objectives

- Continuing reliable courier service.
 - This will be achieved by constant communication between libraries and the library coordinator to ensure each library routinely stays in the guidelines of what is needed to qualify for courier services
- The Library Coordinator will support directors who need help with State Aid Applications and Statements of Fiscal Responsibility and ensure all libraries maintain eligibility.
 - o Ensure libraries file proper administrative requirements on time and assist them with the filing as needed.
- Library Coordinator will continue to be involved at the state level to be aware of any changes in requirements that libraries will need to adhere to for the Alabama Public Library Service.
 - o Maintain memberships and positions at state level organizations to ensure all libraries stay have the information to stay in compliance.
- Re-evaluate county contracts as needed.
 - Look for efficiencies going forward and ensure that the taxpayer funds are properly and effectively utilized.



_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	48,168	68,765	231,625	236.8%
Operations	0	26,537	75,636	111,806	47.8%
Capital	0	0	0	0	0.0%
Total					
Expenditures	0	74,705	144,401	343,431	137.8%

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
General Services Manager	0	0	1	1
PT Library Services Coordinator	0	0	1	1
PT Library Courier	0	0	1	1
Public Info/Communication Specialist	0	0	0	1
Total Positions	0	0	3	4



Citizen Service Center

Purpose

The Baldwin County Citizen Service Center serves as the centralized access point for public inquiries — fielding questions, resolving issues, and connecting people to the right resources across departments, court systems, and local/state agencies.

We aim to reduce confusion, improve service consistency, and increase satisfaction through communication that is accessible, accountable, and responsive. By doing so, we help departments stay focused on their core missions while building public trust in local government through service that's respectful, consistent, and rooted in collaboration.

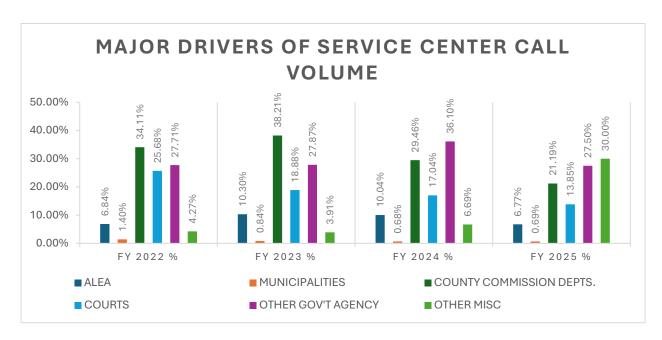
FY 2025 Accomplishments

- Introduced "Ask Baldwin" a Generative Conversational AI-Bot
 - o Replaced our previous retrieval-based website bot with Baldi, delivering conversational, real-time responses.
 - Enhanced user experience significantly by enabling more natural dialogue and contextual understanding.
 - The introduction of the "Ask Baldwin" AI bot in FY2025 resulted in 7961 customer interactions since launching in June, demonstrating a rapid adoption of conversational AI to enhance user experience and reduce staff workload.
- Implemented Internal Texting Solution: "BCC Baldwin Answers"
 - Collaborated with CIS to launch a centralized texting tool that allows staff to follow up phone inquiries with a direct text message containing helpful links or key information.
 - Improves customer experience by eliminating the need for callers to navigate complex websites on their own, while providing written reference they can easily revisit.
 - Includes predefined response templates that save time, reduce typing errors, and ensure consistency in the information delivered by all Citizen Service Representatives.
 - Since its launch in November 2024, the Service Center team has sent 4232 texts —
 each one helping a caller get the right information, right away.
- Expanded and Improved the Issue Tracker System
 - o Introduced new features and refined workflows, resulting in faster ticket resolution and better data for decision-making.
 - o 100% of issues had follow up and documented resolution
- Strengthened Operational Resilience and Engagement Through Cross Training and Role Specialization



- Partnered with Personnel to enhance the Citizen Service Representative II role by introducing defined specialty areas, adding depth and clarity to our team's organizational structure.
- Cross-trained staff in call routing, knowledge management, and issue-tracker operations, enabling broader team participation in maintaining accurate, accessible content and conducting proactive outreach.
- These efforts have improved service consistency, increased job satisfaction, and fostered greater ownership and pride in the services we provide

Key Metrics



*Increase in FY 2025 OTHER MISC due to increase in callers inquiring about SCAM calls, emails and texts

Citizen Service Center - Call Performance Metrics by Fiscal Year						
YEAR	Calls Received	Avg Service Level (%)	Average Wait Time	Abandoned Rate (%)	Answer Rate (%)	
FY 2025	140,920	98.9	0:13	3.4	96.6	
FY 2024	155,979	98.8	0:08	2.7	97.2	
FY 2023	196,002	96	0:12	4.1	95.6	
FY 2022	226,009	94.4	0:15	4.4	95.5	
FY 2020	254,245	71.5	0:57	13.5	86.4	

^{*}Service Level is the percentage of calls answered within 45 seconds. A 98.8% service level means 98.8% of all incoming calls were answered in 45 seconds or less, indicating a high level of responsiveness and efficiency.



CSC Key Metrics by Fiscal Year						
Category	FY 2023	FY 2024	FY 2025			
Knowledge Documents Created	160	60	31			
Knowledge Documents Modified	149	189	384			
Internal Knowledge Searches	63,304	61,257	41,376			
Website User Knowledge Searches	15,923	14,871	13,677			
Citizen Service Center Emails Handled	472	508	378			
Issue Tracker Tickets	136	108	152			

FY 2026 Goals and Objectives

- Goal: Strengthen Interaction Management for County Government / Public Service Efficiency
 - Expand Issue Tracker to additional departments (Q3 FY26)
 - o Launch integrated email tracking in Issue Tracker (Q1 FY26)
 - o Introduce citizen self-service Issue Tracker requests on website (Q2 FY26)
- Goal: Improve Customer Service and Public Information Accuracy for Transparency / Interdepartmental Collaboration
 - In partnership with Personnel, create mandatory customer service training with a focus on soft skills, accuracy and consistency
 - o Standardize knowledgebase content update process
- Goal: Enhance Request Reporting and Insight for Data-Driven Decision Making
 - Improve reporting and visibility into the types of citizen requests received through the Service Center
 - Implement a standardized request classification system across communication channels.
 - Begin generating monthly reporting to highlight inquiry types, volumes, sources, and resolution outcomes.



_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	654,120	652,744	664,814	714,306	7.4%
Operations	35,100	32,940	61,314	66,825	9.0%
Capital _	0	0	0	0	0.0%
Total					
Expenditures	689,220	685,684	726,128	781,131	7.6%

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Customer Relationship Manager	1	1	1	1
Knowledgebase & Multimedia	1	1		
Assistant Customer Relationship			1	1
Customer Service Rep I	3	2	2	
Customer Service Rep II	3	4	4	6
Public Information / Communication	1	1		
Total Positions	9	9	8	8



Emergency Management Agency

Purpose

The Baldwin County Emergency Management Agency strives to make our county more resilient to the impacts of disasters through protection, mitigation, and preparedness for response and recovery from disasters. We accomplish this through four major lines of effort: 1) Maximize capability to respond; 2) Inform and educate the public; 3) Enhance readiness of our partners; and 4) Foster strong and collaborative relationships. We know that bad things happen: It's our duty to prepare to make them "less bad" and to get back to normal as quickly as possible.

The Baldwin Co. EMA works in the county's Emergency Operations Center: With an authorized strength of twelve people, the agency is divided among Command & Staff, Operations Division, Logistics Division, and Planning & Grants Division. This type of organization tracks identically with the Incident Command System and provides for seamless transition into activation mode with pre-identified ICS section leadership. During an activation, the EOC would be augmented by partners from law enforcement, fire, search & rescue, county departments, volunteers, utilities, and many other organizations who bring their resident subject matter expertise to enable shared situational awareness which contributes to informed decisions in setting priorities and allocating resources. Upon activation, BCEMA staff serves as the "hub" of the operations floor, while our partners provide the primary "substance".

Every workday during "blue sky" conditions is dedicated to preparing ourselves, our partners, and the public for the next incident: This is accomplished by internal and external training, public outreach events, partner engagements, and participation in emergency preparedness organizations and events. We maintain a close relationship with Baldwin County 911 Central Dispatch and are frequently dispatched to provide virtual or on-scene assistance to first responders.

FY 2025 Accomplishments

- Public Outreach & Education
 - o Participated in over 47 community outreach events and presentations, reaching more than 10,000 residents and stakeholders.
 - Launched the Lithium-Ion Battery Safety Campaign, in conjunction with LEPC (Local Emergency Planning Committee) establishing a monthly social media education series and partnerships.
 - Expanded the Beach Safe Program, reaching over 80,000 subscribers to receive daily beach condition updates.
 - Reached over 36,000+ total followers across multiple social media platforms to spread awareness for key messages.
- Training, Exercises, & Events
 - Completed 2,000+ training hours in coordination with regional partners.
 - o Participated in full-scale and tabletop exercises, including:



- Baldwin County ARES Set enabling our local club to maintain ARES certification
- ADPH Southwest Healthcare Coalition MRSE Exercise
- Conducted the 2025 Baldwin County Tropical Weather Seminar, hosting over 100 participants including municipal leaders, first responders, and media partners.
- Hosted the Southwest Regional Alabama Resilience Summit in coordination with Alabama EMA

Partnerships & Preparedness

- Supported municipalities with public messaging and emergency response coordination during severe weather events.
- o Maintained active roles in key local and regional organizations, including:
 - Baldwin County Amateur Radio Club (BCARC)
 - Environmental Advisory Committee
 - PLAN for Lower Alabama Now
 - Local Emergency Planning Committee (LEPC)
 - Voluntary Organizations Active in Disaster (VOAD)
 - Hazard Mitigation Planning Committee (HMPC)
 - State Mortuary Operations Response Team (SMORT)

Leadership & Professional Associations

- Partner Presentations: Delivered presentations at the Alabama Association of Emergency Managers (AAEM) Conference, Alabama County Commissioners Association (ACCA) Conference, and the National Weather Service Tropical Weather Seminar.
- Leadership: Represented Baldwin EMA on multiple professional boards and associations, including:
 - Alabama Association of Emergency Managers (AAEM)
 - Public Relations Society of America (PRSA)
 - Baldwin County Forensics Foundation (BCFF)

Planning & Grants

- Made updates and revisions to the Baldwin County Emergency Operations Plan
 (EOP) to improve operational clarity and stakeholder roles.
- Secured grant funding to replace the Emergency Operations Center Video Wall, ensuring enhanced situational awareness and information sharing during activations.
- Assisted multiple agencies and Baldwin County Commission departments with revisions to the Flood Hazard Management Plan.

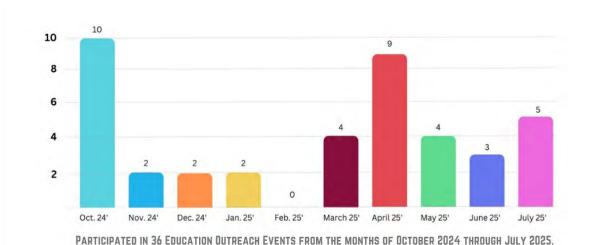


Key Metrics



BALDWIN COUNTY EMA OUTREACH EVENTS





FY 2026 Goals and Objectives

- Expand Community Preparedness Initiatives
 - Partner with local schools to implement youth-focused emergency awareness programming.
- Strengthen Emergency Communication Systems
 - Objective: Develop communication protocols for underserved populations, including multilingual resources
- Continue Public Education & Campaign Development
 - Objective: Maintain monthly social media campaigns on evolving threats (e.g., lithium-ion batteries, severe weather, wildfire risk).
- Expand Internal Training Capacity
 - Objective: Support multiple EMA staff members in becoming certified course instructors (National Incident Management System, National Emergency Management Basic Academy, HazMat Awareness) to lead training in-house.
- Refine & Expand Logistics Capabilities



o Objective: Evaluate and update logistics plans to ensure support for emergency response.

_	2024 Actual		2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	844,283	913,314	968,348	997,604	3.0%
Operations	365,771	439,092	567,131	529,073	-6.7%
Capital	0	72,833	50,000	0	-100.0%
Total Expenditures	1,210,055	1,425,239	1,585,479	1,526,677	-3.7%

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
EMA Director	1	1	1	1
Deputy EMA Director	1	1	1	1
Public Info/Communication Spec	1	1	1	0
Community Engagement Coord	0	0	0	1
Logistics Division Manager	1	1	1	1
Operations Division Manager	1	1	1	1
Planning & Grants Division Manager	1	1	1	1
Emergency Mgmt Specialist	4	4	4	4
Facilities Coor/Environ Svcs	1	1	1	1
Admin Support Specialist I	1	1	1	0
Admin Support Specialist II	0	0	0	1
Total Positions	12	12	12	12



Planning and Zoning Department

Purpose

The mission of the Baldwin County Planning & Zoning Department is to provide excellent customer service through proactive outreach, cooperative policies, and efficient processes to support the Baldwin County Strategic Plan by facilitating sustainable, safe-built communities while conserving natural resources to maintain the County's unique quality of life. The primary function of the Planning and Zoning Department is to assess current County needs and anticipate future County needs to develop and implement long-range planning documents, ordinances, and regulations designed to guide the harmonious growth of Baldwin County while protecting and enhancing the County's unique quality of life and natural resources for current and future generations. Our staff maintains a high level of accountability to accurately and consistently interpret & implement adopted plans, policies, and regulations. Within the Planning and Zoning Department we recognize that our customers include the citizens of Baldwin County, the development community, outside agencies, and elected officials. We employ a planning process that is fair, customer friendly, and timely to develop high quality planning solutions that focus on best development outcomes for all stakeholders.

To effectively carry out this mission, beginning in FY26 the Planning & Zoning Department will consist of four divisions: Current Planning Division, Permit Engineer Division, Natural Resources Division, and Code Enforcement Division. While each division will work closely with the other divisions of the Planning & Zoning Department and other departments within the County, each will have an area of emphasis that they will be responsible for carrying out the mission of the Planning & Zoning Department.

- The Current Planning Division is responsible for the administration of the Baldwin County Master Plan, Baldwin County Zoning Ordinance, and the Baldwin County Subdivision Regulations. This includes managing land development permitting for subdivisions, site plans, land disturbance, rezoning requests, zoning verifications, and zoning variances. The Current Planning Division also manages all Planning and Zoning meeting agenda items that will be heard by the Baldwin County Commission, Baldwin County Planning Commission, Baldwin County Boards of Adjustments, and the Architectural Review Board.
- The Permit Engineer Division is responsible for all engineering reviews for land development projects, as well as issuing and administering construction permits for all land development and land disturbance activities. Additionally, the Permit Engineer Division is responsible for construction inspections for all new developments to ensure that the projects are being constructed in accordance with all required permits and adopted County ordinances and policies.
- The Natural Resources Division is responsible for the development and oversight of local environmental resource focused projects and programs including surface water quality improvements and monitoring, forestry and land management, coastal resource management, and environmental permit review. The Natural Resources Division provides environmental permit reviews to ensure local, state and federal permit compliance for



development permits and also provides environmental support services, on an as needed basis, for multiple county departments.

• The Code Enforcement Division enforces numerous County Codes and Ordinances of Law in Baldwin County. The Division contributes to stabilizing property values, protecting natural resources, and preventing blight in our community. Code Officers enforce codes/ordinances related to property maintenance, zoning, planning, special land use, signs and permits.

FY 2025 Accomplishments

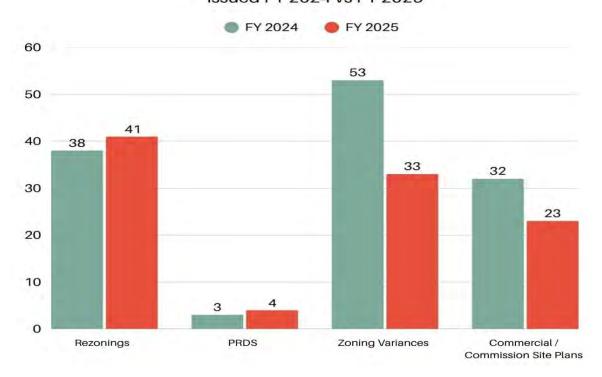
During FY25, the Planning & Zoning Department achieved the following notable accomplishments:

- Developed, approved through the County Commission, and implemented major updates to subdivision regulations and zoning ordinance to provide clarity in the regulation requirements, properly guide growth, and improve development outcomes. Variances granted to development regulation requirements have been reduced by 38% which is a key indicator that the newly adopted regulations provide clarity, consistency, and align requirements to the current development trends of Baldwin County.
- Streamlined permitting processes and developed accountability metrics to ensure department efficiency and accuracy in reviewing and administering development permits. The department issued a 10% increase in permits while reducing the average permit review timeframe by 54%. This metric means that efficiency has been improved as the department is processing more permits in a shorter amount of time without compromising the quality of permit reviews. The quality of permit review remains high as there are fewer permit violations, permit appeals, and litigation resulting from permits issued in FY25 compared with FY24 and prior years. Efficiency and accuracy of permit review are a direct result of adopting clear and accurate development regulations and aligning department responsibilities and accountability with the regulations and policies adopted by the County Commission.
- Reduce department costs by eliminating redundant processes, reducing number of cases in litigation and reducing legal costs, and properly assigning and aligning staff duties and department structure with the requirements of Planning and Zoning Department functions.
- Improved customer service by coordinating with the Building Department and Highway Department to combine applications processes and procedures. This has greatly reduced contradictions in permitting requirements between departments and improved the citizen interaction with County staff.

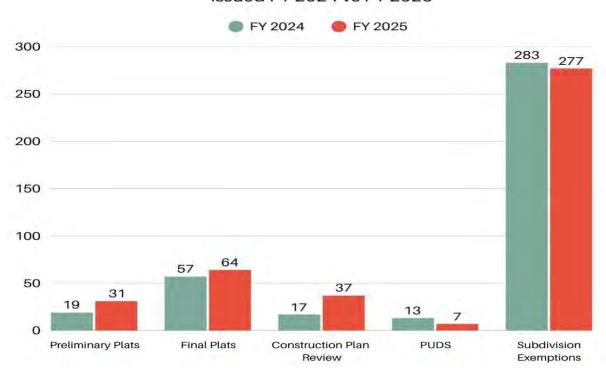


Key Metrics

Summary of Zoning Permits Issued FY 2024 vs FY 2025

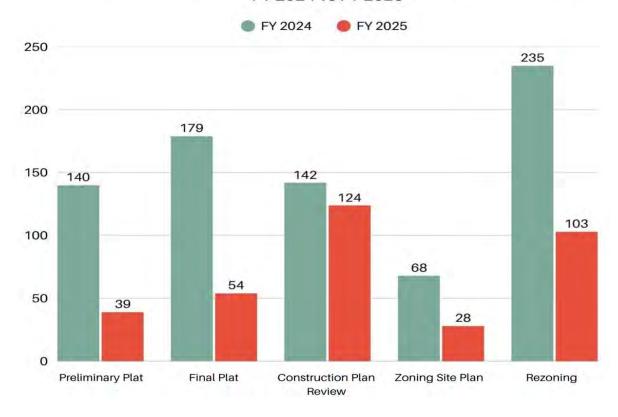


Summary of Subdivision Permits Issued FY 2024 vs FY 2025





Average Days to Process / Complete Permit Applications FY 2024 vs FY 2025



FY 2026 Goals and Objectives

The Planning and Zoning Department has established the following goals and objectives for each division within the department:

Current Planning Division

- Build upon coordination with the Building Department to fully establish the
 Permitting Division to further improve efficiency and accuracy of permit intake and
 processing. The Permitting Division is proposed to be a shared resource that is housed
 within the Building Department to manage all County permit intake and processing. This
 will allow technical staff to concentrate on technical reviews and ensure quality,
 accuracy, and efficiency in permit reviews to better serve applicants.
 - Provide training, develop and update permit checklist, and provide continual coordination with the staff within the new Permitting Division for all Planning and Zoning Permits.
- Develop an updated County Master Plan to include future land use plan, natural resource plan, and transportation plan.
 - Coordinate with the Highway Department, Natural Resources Division, municipalities, utility providers, citizens, and elected officials to develop an accurate and useful guide for growth within Baldwin County.



Permit Engineer Division

- Procure consultant services to develop Low Impact Development Site Review tool and provide training to County and Municipal staff and the development community. The development of the Low Impact Development Site Review tool is being funded through a grant agreement with the Mobile Bay National Estuary Program.
 - Implement the Low Impact Development Site Review tool to ensure stormwater management/treatment requirements of the Subdivision Regulations that were adopted on January 7, 2025.
 - Assist with training for the engineering and development community and local government agencies to ensure proper application and use of the Low Impact Development Site Review tool.
- Procure consultant services to provide additional hydraulic gauges and modeling for Styx River and Magnolia River. The hydraulic gauges and modeling using AGUA software is being funded through a grant agreement with the Mobile Bay National Estuary Program.
 - Utilize the AGWA Modeling and Hydraulic Monitoring software, with its expanded capabilities, when reviewing basin level stormwater effects of development within each watershed.
- Utilize the new Engineering Technician III position to improve permit compliance inspection
 process for all development permits issued by the Planning & Zoning Department. The
 improved permit inspection process will ensure that permit compliance is being upheld,
 therefore further minimizing permit violations and off-site impacts resulting from
 development projects throughout the County.
 - o Utilize permit engineering staff to conduct on-going site inspections for all Planning and Zoning construction permits (subdivision construction permits, commercial and residential site construction, driveway permits, land disturbance permits, etc.).

Natural Resources Division

- Develop inventory, assessment, and conservation plan for county owned properties that are ideal for natural resources enhancement. This will include timber land, upland, and wetland properties.
 - Utilize the studies and plans that are developed to support the Natural Resources
 Plan component of the County Master Plan.
 - Develop a strategic plan for improving the habitat of properties owned by the County and potentially provide new recreational and educational opportunities for citizens of Baldwin County.
- Coordinate with the Highway Department, Parks Department, and Federal, State, and Local agencies to develop a strategic plan and priority list of Natural Resources projects to be implemented within the County. This will include managing grant funding and projects that are being implemented by the County, such as the Magnolia River Constructed Wetland project and regional stormwater detention projects, as well as projects that are being implemented by other agencies such as stream restoration projects, shoreline restoration projects, and habitat conservation projects.



- Develop a 5-year strategic plan for Natural Resource Projects and include potential funding sources including grant funding opportunities.
- o Incorporate Natural Resources project implementation and priorities into the Natural Resources component of the County Master Plan.

Code Enforcement Division

- Strategically address code violations that pose the greatest risk to public safety, health, and neighborhood quality of life.
 - Focus enforcement efforts on unpermitted multiple occupancy properties, environmental code violations such as unpermitted land disturbance or wetland fill, junk vehicles or debris, and other high-priority issues impacting specific sensitive areas.
 - Collaborate with other departments (e.g., County Attorney, Sheriff's Department, Solid Waste Department, Health Department, ADEM, & USACE) to address complex violations that extend across multiple agencies and jurisdictions.
- Streamline code enforcement processes to reduce case resolution times and improve resource allocation.
 - o Review and update existing policies and procedures to ensure clarity and consistency in code enforcement actions.
 - o Optimize case management workflows by leveraging technology (e.g., CitizenServe).
 - o Conduct regular internal audits of cases to identify areas for improvement and ensure adherence to established protocols.
 - Establish and track performance metrics like average time to compliance, number of notices issued, and complaint types to evaluate efficiency and guide strategic decisions.

	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	1,807,083	1,904,811	2,328,128	2,328,731	0.0%
Operations	175,247	1,279,568	306,081	339,874	11.0%
Capital	41,877	144,204	176,000	25,000	-85.8%
Total					
Expenditures	2,024,207	3,328,584	2,810,209	2,693,605	-4.2%



	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Planning & Zoning Director	1	1	1	1
Deputy Planning & Zoning Director	1	1	1	0
Planning Manager – Current Planning	0	0	0	1
Planning Manager – Permit Engineer	0	0	0	1
Planning Manager – Natural Resources	0	0	0	1
Planning Manager – Code Enforcement	0	0	0	1
Senior Planner	1	2	2	0
Senior Code Enforcement Officer	1	1	1	0
Senior Natural Resources Planner	0	0	1	0
Subdivision Coordinator	1	0	0	0
Development Review Planner	1	0	0	0
Natural Resources Planner	1	1	1	1
Code Enforcement Officer	1	1	1	1
Planner	1	1	1	1
Planner – Part Time	1	1	1	1
Associate Planner	0	1	1	1
Associate Planner – Part Time	0	1	1	1
Planning Technician III	1	1	0	0
Planning Technician II	3	2	3	3
Planning Technician I	2	4	4	4
Planning Technician I – Part Time	2	0	0	0
Planning Technician Trainee	0	2	2	2
Admin Support Specialist I	1	0	0	0
Admin Support Specialist II	1	0	0	0
Permit Engineer	0	1	1	0
Civil Engineer	0	1	1	1
Project Coordinator	0	0	1	1
Engineering Technician III	0	1	0	1
Engineering Technician II	0	1	1	1
Engineering Technician I	0	0	1	1
Total Positions	20	24	26	25



Sales, Use, & License Tax

Purpose

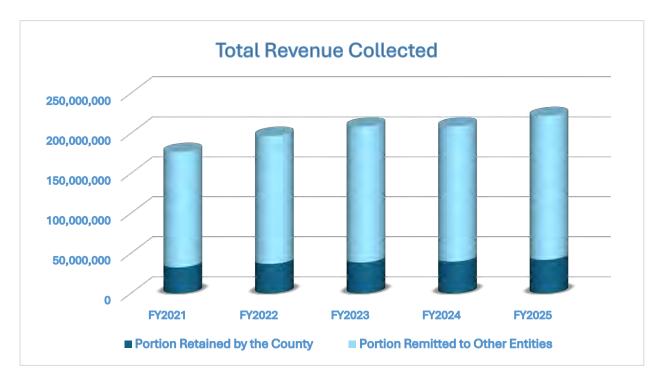
The Sales, Use, & License Tax Department collects, audits, and enforces compliance of Code of Alabama 1975, Title 40, Chapter 23 and Code of Alabama 1975, Title 40, Chapter 12 on all businesses in Baldwin County, or those that ship items to Baldwin County. This Office administers 15,000 tax accounts and enforces compliance with the State revenue laws as they pertain to sales tax, business license, mobile homes, as well as the County junkyard resolution 2006-19. This is implemented by offering and facilitating understanding and clarity to the taxpayer. Whether it is to set up a new business, review tax abatements or refund petitions, or collect on an outstanding business, employees within the department always offer friendly correspondence and strive to better serve Baldwin County and its citizens.

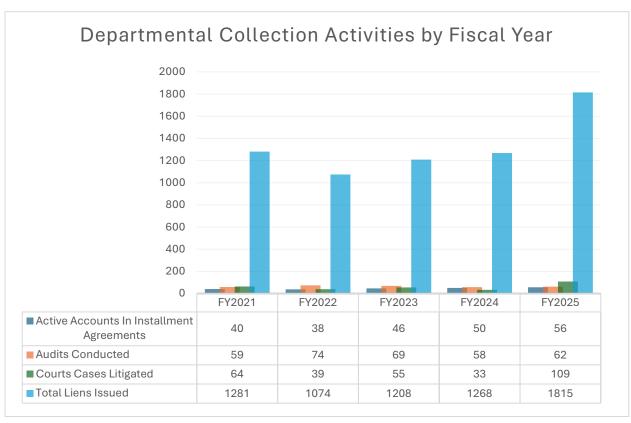
FY 2025 Accomplishments

- 80% of businesses renewed their business license on time, department increased annual inspection of mobile home parks, as 50% of mobile home parks were inspected - 2-year rotation basis.
- 97% of junkyard cases were completed, having obtained licenses and/or proper fences, or having removed junk.
- Over 9,000 current business license accounts and over 700 business license citations have been currently issued and collected.
- Over 3,000 delinquent business license accounts were processed, and over 250 mobile home citations were issued and collected.
- Participated in 4 workshops to help educate and engage Baldwin County citizens who either own or are starting their own business.



Key Metrics







FY 2026 Goals and Objectives

- Monitor new regulations and changes to current laws put in place by the Alabama Department of Revenue and others, as this directly impacts citizens and the department.
 - The department to heavily monitor, through educational conferences, ACCA emails, and other sources, new acts, bills, and upcoming law changes for any potential concerns or challenges to adopt and amend procedures as needed.
- Develop auditing department to keep pace with growing demand.
 - The audit department is undergoing a restructuring to enhance its ability to effectively serve the needs of both the department and Baldwin County.
 - Rapid growth, notably in the industrial section, has necessitated increased completion, educational needs, and more depth within this section of the department.
- The department will improve and build upon the technology in the collection of the sales & use tax.
 - Implementation of a new software system will prioritize time in the department, ensuring focus on audits and a boots on the ground approach, which is vital due to the growth in industry and business portions of the county.
- Give citizens greater access and ownership of their sales & use tax accounts.
 - A new software system will enable business owners to manage their sales tax accounts more effectively and provide comprehensive visibility in all transaction activities for a more proactive approach, reducing the need for manual oversight.
 - Taxpayers will have increased ownership of their accounts and will be able to view departmental documents and payments, as well as the capability to add documents and update their information.
- Promote public understanding of filing requirements and associated liabilities related to taxes and business licenses.
 - Promote educational programs in partnership with Research & Economic Development.
 - The department to organize taxpayer workshops and outreach efforts to support existing and prospective businesses within the community.
- Enhance staff development.
 - Invest in educational programs and provide training opportunities to maintain all current certifications.
 - Explore additional training opportunities, including field safety and environmental compliance.



_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	1,046,072	1,127,339	1,349,999	1,482,201	9.8%
Operations	128,197	485,681	675,295	441,377	-34.6%
Capital	37,908	0	0	0	0.0%
Total	<u> </u>				
Expenditures	1,212,177	1,613,020	2,025,294	1,923,578	-5.0%

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Audit Compliance Officer	2	3	3	4
Audit Compliance Officer Trainee	3	2	2	1
Chief Audit Compliance Officer				1
Chief Deputy License Inspector	1	1	1	1
Deputy License Inspector I	1	1	2	2
Deputy License Inspector II	1	1		
Deputy License Inspector III	1	1	1	
Revenue Clerk I	3	3	3	2
Revenue Clerk II	1	1	1	2
Sales & Use Tax Coordinator	1	1	1	
Sales & Use Tax Director				1
Senior Audit Compliance Officer	1	1	1	
Senior Deputy License Inspector				1
Senior Revenue Clerk	2	2	2	2
Total Positions	17	17	17	17





ANCILLARY DEPARTMENTS

- Administration
- Budget & Purchasing
- CIS
- Finance
- Grants

- Personnel
- Facilities Management
 - Custodial
 - Buildings



Administration Department

Purpose

The Administration Department staff provides administrative support to the County Commission and the County Administrator, carrying out the administrative policies and directives of the County Commission as well as state and federal laws and regulations. Staff work closely with the departments and elected officials throughout the county, providing support and ensuring compliance with the approved administrative policies of the Baldwin County Commission.

The department's responsibilities include compiling and preparing the public business agendas for County Commission sessions, providing essential support for the County's general administrative functions and assisting with facility operations at the county courthouses and central annex to ensure effective and efficient services for citizens.

Staff handles a wide range of duties including managing schedules, coordinating meetings, handling correspondence, and maintaining various records. Staff acts as a point of contact for internal staff and the public, providing information and answering questions. The department manages multiple online databases ensuring that important documents and information are organized and easily accessible to the public.

FY 2025 Accomplishments

- From FY 2024 to FY2025, Central Administration underwent a major file cleanup to reduce file duplication and streamline the master filing system to provide for more efficient and expedient retrieval of files.
- File verification and conversion of multiple document libraries from BCAP to new CIS created online apps completed, reducing the need for server space and documents being housed across multiple platforms. This has provided a more consistent look for documents provided to the public with improved search functionality for the public.
- From FY2023 to FY2025, new online apps available to the public were implemented for Boards, Resolutions, and Contracts.
 - The **Boards** App made the updating, tracking, and management of boards more efficient and allows reports to be run to better identify upcoming term expirations.
 - o The **Resolutions** App consolidated previous outdated master resolutions index into one centralized document library, making the process of assigning resolution numbers, tracking the progress of each assigned resolution from beginning to end and uploading finalized documents, much more efficient. (NOTE: App is ready but has not gone live yet, expected go live date by the end of this summer.)
 - The Contracts App includes an automated contract expiration reminder emails to departments responsible for managing each contract, an integrated "tickler file" previously in a Word document, allowing staff to efficiently monitor and track contracts from approval, dissemination, to ensuring fully executed contracts are on



file. The app has an added feature for internal staff to view additional information for their contracts, eliminating Administration staff having to retrieve the information for them.

Compiled all information related to Baldwin County polling locations into one master file
with quick links to each polling location file which allows staff to better manage everchanging contacts for 59 precincts, location specific information and instructions (shared
with Probate Elections, poll workers, voting machine delivery drivers), mailing lists, and
supporting documents such as ADA reports and site photos. This has enhanced efficiency
when notifications and information are circulated to polling locations and among staff
related to elections.

Key Metrics

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Work Performed					
Meeting Agendas Published Online	53	65	67	70	107
Agenda Items Reviewed for BCC Meetings	1,137	1,280	1,333	1,019	994
Legistar User Training Classes Provided	3	3	3	0	3
Active Contracts Uploaded / Tracked	215	309	433	259	248
Public Records Requests Received / Processed	109	259	339	286	301
Public Notices Posted / Uploaded	100	104	124	92	91
Total	1,617	2,020	2,299	1,726	1,744

FY 2026 Goals and Objectives

- Continue with Foley Satellite Courthouse upgrades and beautification.
- Work with CIS to convert BCC policies from BCAP to a new online policy app, with a new feature with departments being able to access, download and edit policies from one central location with Administration managing the app and final uploads of approved policies after formal approval of the Commission.
- ABC license application packet and information to be added to Administration webpages with fillable online forms for enhanced efficiency and accessibility for applicants.



Identify and secure new polling locations throughout the county, create additional voting
precincts or reconfigure existing precinct boundaries in order to manage voter counts in
overcrowded precincts, making the voting experience more pleasant and expedient to
citizens of Baldwin County.

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	741,216	753,176	834,272	1,047,291	25.5%
Operations	277,988	376,606	561,163	505,320	-9.9%
Capital	1,047	0	0	0	0.0%
Total	<u> </u>				
Expenditures _	1,020,251	1,129,782	1,395,435	1,552,611	11.3%

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
County Administrator	1	1	1	1
Asst. County Administrator	1	1	1	1
Administrative Services Mgr.	1	1	1	1
General Services Mgr.	0	0	1	1
Asst. Administrative Services Mgr.	1	1	1	1
Commission Exec. Assistant	4	4	4	4
Admin. Support Specialist IV	2	2	2	2
Admin. Support Specialist III	1	1	1	1
Total Positions	11	11	12	12



Budget & Purchasing

Purpose

The Budget & Purchasing department is both diverse and multifunctional. The purpose of the Budget aspect is to prepare an annual balanced budget, while performing any and all functions during the year to maintain current year budget. Such tasks include making needed transfers/adjustments, providing Commission and departmental reporting, as well as assisting Elected Officials and all other Commission departments in navigating their budget needs. These are executed with the goal of ensuring adherence to Commission policies. Closely joined to this role is Purchasing.

The primary function of the Purchasing division of this department is to ensure that County expenditures are in compliance with all local and state bid laws. This area is responsible for managing all bids and contracts, while currently overseeing the public works contracts as well. Purchasing is also accountable for administering the County fuel system and ensuring that each vehicle and piece of equipment is properly insured. The combination of both functions in one department fosters openness and provides an avenue for effective communication to guarantee that budgeted funds are being spent and utilized for the purpose in which they were allocated.

FY 2025 Accomplishments

Budget Division

- Began the process of creating Baldwin County Commission's first narrative style budget book.
 - Provided training and template to departments to create individual department narratives
 - Began the assimilation of information to comply with GFOA's Distinguished Budget
 Presentation Award
- Implemented a function of the budgeting software to allow the entry of department budgets, during the annual budget process, to be performed by the individual departments. This was successfully executed, allowing departments to take a more active role in the process. For the departments, this provided both visibility and engagement during the budget development, which had not been available in past years.

Purchasing Division

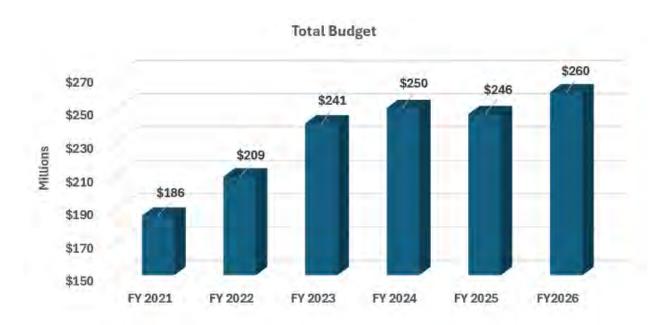
- The primary goal was to start scanning all public bid records into a common drive that can be shared with other County Departments for easy access.
 - 100% Completed for fiscal years 2021 to 2025.
- Achieved 13% overall cost savings through negotiations for office supplies using a different National Cooperative Contract and vendor.
- Actively overseeing seven major construction projects in progress.
 - o Construction of New Correctional Facility (Female Housing Tower)



- o Construction of Mental Health Wings for Corrections and JDC
- Phase II Renovations for Sheriff's Department Administration (Old Bay Minette Police Dept)
- o Construction of New Sally Port at Bay Minette Courthouse
- o Construction of New Main Entrance Atrium at Bay Minette Courthouse
- o Construction of New District Attorney's Office
- o Renovations of Revenue and Probate Offices at Central Annex
- Received no audit findings for a total of 25 consecutive years; FY 1999 to FY 2023. FY 2024 is still in audit process.

Key Metrics

Budget Division



	FY 2022	FY 2023	FY 2024	FY 2025*	FY 2026
Budgeted					
Funds	28	29	29	27	26
Cost Centers	108	108	107	98	96
Accounts	2,013	2,092	2,048	1,936	1,921



Purchasing Division



	FY 2021	FY 2022	FY 2023	FY 2024*	FY 2025
Work Performed					
Agendas	217	262	270	170	213
RFP's & RFQ's	4	6	4	8	10
Public Works < \$100k	13	7	10	8	6
Hwy Const Projects	9	19	10	20	12
Competitive Bids	54	71	68	53	49
Purchase Orders	9,014	9,366	9,712	6,826	6,772

^{*}The Baldwin County Solid Waste Department transitioned from under the direction of the Commission to becoming a stand-alone entity, the Baldwin County Solid Waste Authority. Thus, the reduction in the number of funds, cost centers and accounts in FY 2025 and agendas, purchase orders, etc. from FY 2023 to FY 2024.

FY 2026 Goals and Objectives

Budget Division

- Obtain GFOA's Distinguished Budget Presentation Award for the FY 2027 budget.
 - Build upon the FY 2026 budget book changes, fully implementing all GFOA required criteria.
- Continue and add upon the premise of creating a more hands-on approach to departmental budgeting.



- Train and guide departments on the functionality of making needed budget transfers and amendments not requiring Commission approval. Oversight and approval of all changes will still be maintained by the Budget Department.
- Provide more visibility and transparency of the annual County budget.
 - Create budget dashboards in both physical and digital formats.

Purchasing Division

- Achieve additional cost savings.
 - Continue strategic sourcing and negotiations with vendors utilizing various National Cooperative Contracts.
- Help ensure department proficiency in understanding purchasing bid laws and guidelines as well as assist in broadening knowledge of current purchasing software.
 - Purchasing staff to offer more training sessions for employees that work in the various County departments.

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	647,653	751,640	765,746	816,893	6.7%
Operations	71,920	79,008	96,505	93,143	-3.5%
Capital	0	34,240	34,500	0	-100.0%
Total Expenditures	719,573	864,887	896,751	910,036	1.5%

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Budget Director	1	1	1	1
Purchasing Director	1	1	1	1
Assistant Purchasing Director	1	1	1	1
Senior Budget Accountant	1	1	1	1
Purchasing Support Specialist			1	1
Buyer I	1	1	1	1
Buyer II	1	1		
Buyer III	1	1	1	1
Buyer IV			1	1
Total Positions	7	7	8	8



Communication and Information Systems

Purpose

The Communication and Information Systems Department is committed to providing secure, efficient, and resilient technology services to all county operations and affiliated stakeholders. This includes direct support for elected officials, county departments, local municipalities, the Alabama Office of Courts, local utility agencies, and countywide first responders. The C IS d epartment manages over 5000 devices and 1500 users.

Our mission is to deliver reliable infrastructure, enable responsive government services, and strengthen inter-agency communication systems. The FY 2025–2026 budget supports this mission through investments in cybersecurity, digital transformation, and public safety technology—including the Motorola P25 First Responder Radio Network—ensuring critical systems remain secure, available, and interoperable.

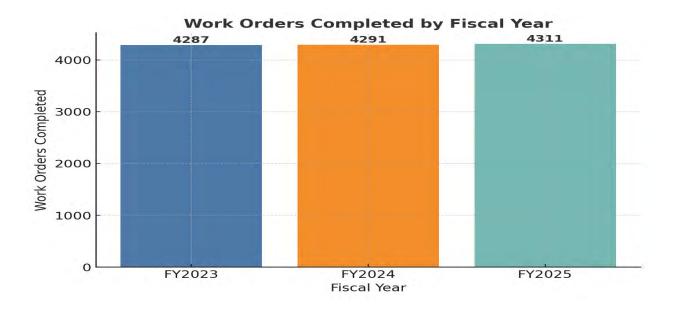
FY 2025 Accomplishments

- Expansion of our backup environment for longer retention of onsite storage and provide decreased utilization.
- Implementation of Critical Connect LMR Radio Interoperability System which bridges the gap between different networks, carriers, devices and applications, making it possible for P25 LMR and broadband push-to-talk users to communicate and exchange data.
- Implementation of Citibot Communication Platform which provides AI-based chat solutions
 to residents for efficient and timely communication. Using text messaging (SMS) and web
 chat technology, the Citibot Communication Platform automates customer service and
 increases citizen engagement —building relationships of trust between Baldwin County and
 its residents.
- Implementation of GovOS Tax and Compliance Suite which elevates BCC's ability to manage and collection of taxes, ensuring accuracy and compliance.
- Completion of technology projects related to new County infrastructure: Baldwin County Jail and Solid Waste Disposal Authority's Materials Recovery Facility / Waste and Recycling Adventure Center
- Implementation of Security Information and Event Management (SIEM) to collect, analyze, and correlate security data from various sources to provide insights into potential threats.
- Implementation of offsite Security Operations Center (SOC) which assist in detecting, analyzing, and responding to security incidents to protect from cyber threats.

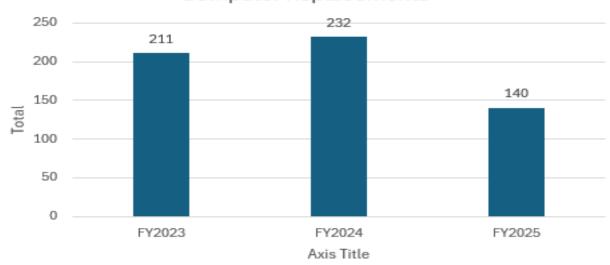


- Designed and launched Baldwin Answer which enables staff to send and receive text messages directly with citizens to reduce call volume and response time. This solution improves citizen engagement and operational efficiency.
- Installation of state of the art video wall for EMA
- Designed and launched ACTRA which enables staff to electronically track activity and resources associated with TRACE mode for declared local state of emergencies.

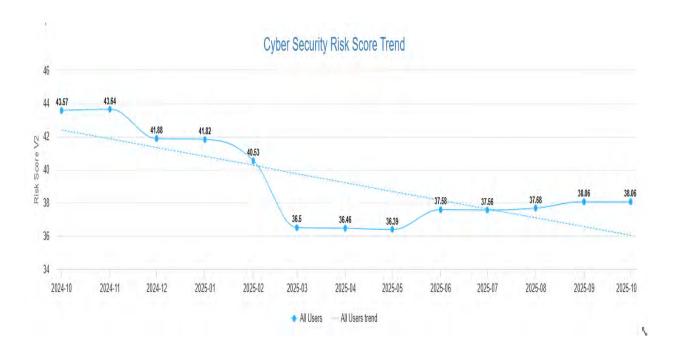
Key Metrics





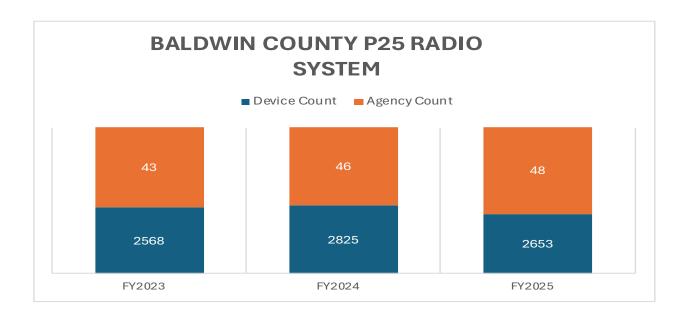












FY 2026 Goals and Objectives

- On April 24, 2024, the Department of Justice's Civil Rights Division (DOJ) issued a final rule revising Title II of the Americans with Disabilities Act (ADA). The rule requires state and local governments to make their websites and mobile applications accessible for people with disabilities. Compliance must be completed by April 2027.
 - Conduct a comprehensive accessibility audit of all Baldwin County Commission (BCC) web and mobile assets by December 2026 and implement all required WCAG
 2.1 Level AA accessibility enhancements by March 2027 to ensure full compliance with the DOJ final rule.
- Replace aging PBX infrastructure to increase organizational speed and agility by focusing resources on core business activities to deliver an intelligent and integrated user experience.
 - Complete the full replacement of all legacy PBX systems with a cloud-based VoIP solution by Q2 2026, reducing maintenance costs and increasing system uptime to 99.9%.
- The BCC radio system is the lifeline of many first responders who serve our communities. These first responders cannot afford to be without reliable communications. CIS plans to implement a state-of-the-art ASTRO P25 system management solution. This Solution will provide a single pane of glass that will allow us to maximize the performance of the system by providing real-time detection, alerting and interaction.
 - Deploy and configure a centralized ASTRO P25 system monitoring and management platform by June 2026 to enable real-time diagnostics, performance alerts, and remote operational control, improving system reliability by 40%.



- Upgrades to the audio system in the Central Annex auditorium to replace aging equipment that replacement parts can no long be acquired.
 - Replace the existing Central Annex auditorium audio system with a new, fully supported audio infrastructure by March 2026, ensuring 100% system compatibility with current presentation and broadcasting standards.
- Implementation of Tyler API Toolkit which will allow us to create our own integrations to share data between Tyler and non-Tyler applications.
 - Integrate the Tyler API Toolkit by Q2 of 2026 and complete the development of at least three custom data interfaces between Tyler and non-Tyler applications by end of Q4 of 2026 to improve cross-platform data sharing and operational efficiency.
- Replacement of 264 computers due to age and expired warranty.
 - Procure and deploy 264 new computers with current hardware and security compliance standards by August 2026, ensuring full replacement of devices past warranty or exceeding 5-year service life.
- Completion of the following construction projects:
 - o Bay Minette Jail Security Project Phase II and III
 - Bay Minette Jail and JDC Mental Health Areas
 - o Bay Minette SWDA Transfer station
 - o Bay Minette BCSO Phase II office complex
 - Bay Minette Courthouse Atrium and Sally Port renovation
 - o Bay Minette DA Office
 - Central Annex I renovation
 - o Central Annex II renovation
 - Orange Beach and Spanish Fort SWDA Charm Sites

	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	2,333,718	2,480,770	2,733,543	2,962,886	8.4%
Operations	2,410,018	2,185,891	3,689,482	3,348,584	-9.2%
Capital	1,670,588	691,601	915,674	592,557	-35.3%
Total					
Expenditures	6,414,325	5,358,262	7,338,699	6,904,027	-5.9%



	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Application/Database SVCS Mgr	1	1	1	1
Asst CIS Director/Chf Oper Off	1	1	1	1
AV/Teleconference Admin	1	1	1	1
Business Manger	1	1	1	1
CIS Director	1	1	1	1
Communications Technician II	2	2	2	2
Communications Technician III	4	4	4	4
Database & Application Analyst	1	1	1	1
Information Security Analyst			1	1
Information Systems Manager	1	1	1	1
Network Administrator	1	1	1	1
Operations Supp Spec II	1	1	1	1
Physical Security Admin	1	1	1	1
Senior Systems Analyst	2	2	2	2
Software Developer I	1	1	1	1
Software Developer II	1	1	1	1
System Administrator	1	1	1	1
System Engineer	1	1	1	1
Telcom & System Services Mgr	1	1	1	1
Telephony Administrator	1	1	1	1
Telephony Technician	1	1	1	1
System Support Specialist		1	1	1
Web Coordinator				1
Total Positions	25	26	27	28



Finance and Accounting

Purpose

The Finance and Accounting Department plays a vital role in Baldwin County's financial operations, ensuring accuracy, compliance, and efficiency in all financial transactions. Working closely with the Clerk/Treasurer, the department manages cash flow, optimizes liquidity, and safeguards the County's financial assets. In addition to overseeing cash management, payroll, accounts payable and receivable, financial reporting, and fixed asset management, the department administers key financial functions such as overseeing federal grant compliance, managing significant annual disbursements, and maintaining transparency through the Management Discussion & Analysis (MD&A) section in the Annual Comprehensive Financial Report (ACFR). It diligently adheres to all applicable laws and accounting standards, including Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) guidelines. More than just a financial steward, the department is a trusted partner, dedicated to serving and supporting all county departments so they can fulfill their mission of delivering essential services to Baldwin County's citizens. By providing reliable financial data, expert guidance, and proactive financial oversight, the department empowers informed decision-making and contributes to the County's long-term fiscal stability.

FY 2025 Accomplishments

- Delivered the auditable trial balance by May 1, 2025, achieving a 61-day improvement over the FY2024 closeout timeline (previously July 1).
- Completed the financial statement notes by June 1, 2025, advancing the preparation timeline by 75 days compared to FY2024 (previously August 15).
- Completed Baldwin County's first Management's Discussion and Analysis (MD&A) for inclusion in the FY2024 ACFR, finalized by June 30, 2025. This addition provided stakeholders with a new narrative tool to interpret financial performance and trends.
- Successfully completed the first 941 filing using the updated Munis ERP interface for Calendar Q2 FY2025, submitted on July 3, 2025. This milestone marked the County's transition to automated federal tax form processing in accordance with IRS compliance standards and internal readiness goals.
- Initiated the integration of the Accounts Receivable (AR) module to support interdepartmental billing workflows, laying the groundwork for automated invoicing, improved cost allocation, and enhanced reimbursement tracking. This foundational step supports full implementation by March 2026 and reflects Baldwin County's commitment to internal financial transparency and efficiency.
- Completed a comprehensive update to Baldwin County's banking and investment policies, aligning with State law and best practices for public funds management. Issued a formal

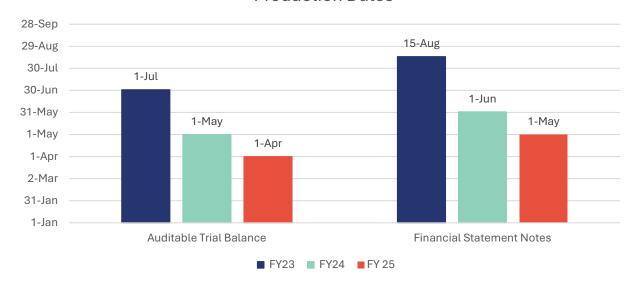


Request for Proposals (RFP) for investment advisory services, conducted evaluation and selection, and formally engaged an investment advisor. By July 15, 2025, the County executed a strategic investment of pooled cash under the new framework, enhancing returns while maintaining safety and liquidity standards.

 Developed and implemented the TRACE Mode Guidelines (Tracking Resources and Cost Expenditures) in partnership with multiple County departments, establishing unified policies and procedures for financial oversight during emergency events. The framework was officially launched on July 1, 2025, providing a standardized, cross-departmental structure to improve transparency, documentation accuracy, and resource allocation during disaster response operations.

Key Metrics

Timing of Audit Readiness Production Dates



Description	FY 2021 ^	FY 2022	FY 2023	FY 2024	FY 2025 *
1099's	-	378	149	140	145
Accounts Payable	-	26,241	23,108	20,464	21,887
Accounts Receivable	-	1,210	1,168	1,165	1,136
Bank Accounts	-	27	26	22	18
Debt & Capital Leases	-	8	7	9	9
Federal Grants	-	22	29	32	21
Fixed Asset Additions	-	397	339	397	361
Journal Entries	-	3,305	3,098	2,544	2,388
Payroll (of employees)	-	804	825	817	730

^{*}Data was not consistently tracked for FY 2021; therefore, all are left blank.

* FY 2025 data is as of Sep 30, 2025.



FY 2026 Goals and Objectives

- Accelerate the production of year-end financial reports to improve audit readiness and stakeholder confidence.
 - o Finalize and deliver an auditable trial balance by April 1, reducing the previous turnaround by 30 days compared to the prior May 1 delivery.
 - Complete preparation of financial statement notes by May 1, advancing readiness by
 30 days over the prior June 1 benchmark.
- Strengthen transparency and alignment with national best practices in financial disclosures.
 - Develop and publish a formal Letter of Transmittal and Organizational Chart in the FY2025 ACFR by June 30, 2026, placing both in the Introductory Section to align with GFOA award criteria and improve context for external users.
- Strengthen liquidity management, banking oversight, and investment governance to maximize safety, flexibility, and return.
 - Initiate quarterly performance monitoring and reporting protocols for all cash investments beginning Q1 FY2026, with a focus on principal protection, yield, and liquidity forecasting.
 - Conduct the annual validation of investment maturity laddering and liquidity sufficiency by Q4 FY2026, ensuring that no security exceeds the three-year limit without Commission approval and that adequate liquidity is maintained across operational, special, and capital funds.
- Expand internal financial integration by modernizing interdepartmental billing processes for improved transparency, efficiency, and reimbursement tracking.
 - Complete integration of the Accounts Receivable (AR) module for interdepartmental billing workflows by March 2026, enabling system-based invoicing and cost allocation to reduce manual effort, standardize reporting, and enhance recovery of internal service charges.
- Strengthen Baldwin County's financial leadership capacity through advanced training, professional development, and full-team engagement.
 - Fully implement the FY2026 training plan by September 30, 2026, ensuring 100% participation of the Finance and Accounting team in at least one externally led workshop, conference, or skills-based training aligned with their role.
- Improve disaster response financial tracking by refining the TRACE Mode Guidelines (Tracking Resources and Cost Expenditures) to strengthen coordination and fiscal readiness during emergencies.
 - Convene a multidisciplinary review session by December 15, 2025, to assess performance and incorporate lessons learned into the next iteration of the framework.
 - o Incorporate recommended updates into the TRACE Mode Guidelines and redistribute the revised version to all departments by May 1, 2026, ensuring adequate time for training and implementation prior to the start of the 2026 hurricane season.



_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	1,070,257	1,244,087	1,433,626	1,508,609	5.2%
Operations	138,558	175,418	202,408	150,075	-25.9%
Capital	0	0	0	0	0.0%
Total					
Expenditures	1,208,815	1,419,505	1,636,034	1,658,684	1.4%

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Accounting Manager	2	2	2	2
Accounts Payable Asst (PT)	1	1	1	1
Accounts Payable Supervisor	1	1	1	1
Accounts Payable Technician	4	3	4	4
Administrative Support Specialist II	1	1	1	1
Asst Accounts Payable Supervisor	1	1	1	1
Chief Compliance Officer	1	1	1	1
Clerk/Treasurer	1	1	1	1
Compliance Analyst	0	1	0	0
Director of Finance	1	1	1	1
Grants Administrator	1	0	0	0
Grants Coordinator	1	0	0	0
Junior Staff Accountant	1	1	1	1
Senior Accountant	1	1	1	1
Staff Accountant	2	2	2	2
Total Positions	19	17	17	17



Grants Department

Purpose

The Grants Department's role includes seeking and obtaining grant awards to supplement general funding sources for addressing priority operational needs. For awards received, the department serves as a key liaison among the Baldwin County Commission, grant providers, internal departments, and funded subrecipients within the county. The Grants Department also provides accounting oversight, collaborating with other departments in the administration of grant funds, development of programs surrounding utilization of grant awards, supporting fiscally sound and legally compliant funding allocations, expenditure tracking, documentation, monitoring, reporting, and reimbursements of project expenses incurred by grant funded subrecipients.

FY 2025 Accomplishments

- Completion of allocations for the entirety of funds awarded by the U.S. Department of the Treasury through the American Rescue Plan Act (ARPA) prior to the December 31, 2024, deadline.
- Procedures developed and in place for continued monitoring, reporting, and accounting oversight of these obligated funds to ensure compliant, complete expenditure through the period of performance ending December 31, 2026.
- A second benchmark for FY25 includes Grants Department's successful coordination with the Commission, ADECA, and numerous stakeholders concerning the Community Development Block Grant – Disaster Recovery (CDBG-DR) subaward corresponding to Hurricanes Sally and Zeta. Key outcomes have included:
 - Commission acceptance and utilization of a \$1,000,000 CDBG-DR subaward from ADECA for the Disaster Recovery Planning Activity.
 - Collaboration among community stakeholders, ADECA, professional consultant teams, internal departments, and others for development of the Local Recovery Plan, formally accepted by ADECA in February 2025.
 - Closeout of the Local Recovery Planning Activity subaward completed; written compliments received from ADECA following the agency's formal monitoring visit.
 - Operational capacity building in preparation for the disaster recovery Implementation Activity corresponding to the Commission's acceptance of ADECA's \$44,361,686.00 subaward on July 1, 2025.
- The Grants Department has also participated in the application and/or Commission acceptance process, provided support and/or fiscal oversight of nine additional grant awards for FY25 in the amount of \$1,676,262.26 (*See Key Metrics). Other applications seeking grant funds in the combined amount of \$4,323,836.00 were submitted but not awarded during FY25 through oversight and coordination of the Grants Department.



The Department is well positioned to build upon these accomplishments during the coming fiscal year.

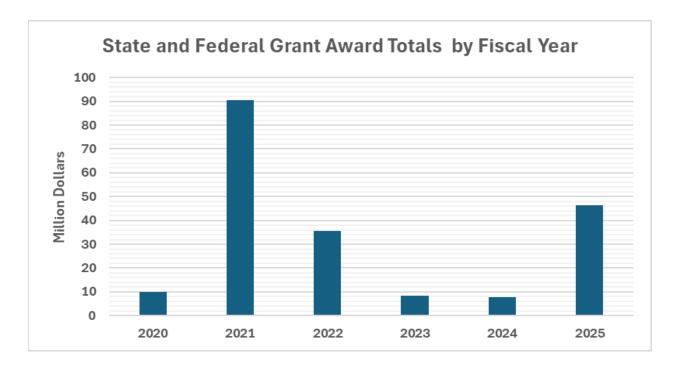
Key Metrics

The state and federal financial assistance awarded to the County for Fiscal Year 2025 with Grants Department involvement included the following:

Federal/State Agency	Name of Grant	Award Amount
Federal Transit Administration	FY25 Federal Transit Administration Grant	\$60,770.00
Federal Transit Administration	FY25 Federal Transit Administration Grant (Fairhope-Daphne Urbanized Area)	\$1,066,000.00
Alabama Department of Youth Services (ADYS) Agency	Alabama Department of Youth Services Agency Grant Fiscal Year 2024-2025	\$353,736.00
Department of Justice	Edward Byrne Memorial Justice Assistance Grant (JAG)	\$15,906.00
Alabama Department of Economic and Community Affairs (ADECA)	Extension of Sheriffs' Advancement in Education, Technology, and Training Fund Grant	TBD
Federal Emergency Management Agency (FEMA)	Hazard Mitigation Grant Program Disaster Recover (HMGP-DR)	\$12,850.26
National Oceanic and Atmospheric Administration (NOAA)	FY25 Alabama Coastal Area Management Program Grant (ACAMP)	\$50,000.00
U.S. Department of Housing and Urban Development (ADECA)	CDBG Disaster Recovery	\$44,361,686.00
Alabama Law Enforcement Agency (ALEA)	Certified Local Emergency Manager Salary Supplement	\$17,000.00
Alabama Law Enforcement Agency (ALEA)	FY25 Operation Stonegarden Grant	\$100,000
	Total FY 2025 Awards	\$46,037,948.26



For the Fiscal Years 2020 through 2025, the approximate annual totals of state and federal grant assistance awarded to the County have included the following:



FY 2026 Goals and Objectives

- Continued monitoring and oversight of ARPA program subrecipients, reporting for obligated funds, and closeout of accounts as funded programs are completed.
 - o Coordination with program subrecipients, internal staff, and ACCA/IAC for compliance monitoring, generation and retention of compliant expense documentation, for internal control provisions, and to meet formal reporting obligations.
- Collaboration with community stakeholders, county staff, program partners, and consultant teams for the Implementation Activity of the CDBG-DR program.
 - o Continued coordination with ADECA and other partners.
 - o Outreach and engagement in accordance with the adopted Citizen Participation Plan and other formal guidance documents for the program.
 - o Engagement with the Commission regarding disaster recovery priorities.
- Solicitation and review of applications to facilitate subawards of CDBG-DR funds for the
 disaster recovery program Implementation Activity, including \$19.2M for the
 Homeownership Assistance Program (HAP), \$10.7M for the County Priority Infrastructure
 Program (CPIP), and \$13.4M for the Local Government Recovery Infrastructure Program
 (LGRIP).
 - o Continued coordination with ADECA and other partners.
 - Subaward of funds to municipalities and other eligible public sector organizations for priority LGRIP activities.



- o Administration of the HAP.
- Oversight, monitoring, reporting, and collaboration with ADECA and subrecipients for compliance with federal and state regulations, and to meet obligations of the Commission's subrecipient agreement with ADECA for the CDBG-DR program Implementation Activity.
 - o Continued coordination with ADECA and other partners.
 - o Continued professional development and training of Grants Department staff through attendance at professional conferences and participation in Human Resources Department training opportunities.
 - o Continued outreach and engagement with citizens and other community stakeholders
- Development and submittal of various grant applications seeking state and federal funding assistance.
 - o Coordination with applicable County departments to determine eligibility of specific projects for corresponding grant funding assistance.
 - o Engagement with the Commission for formal approval to seek grant funding assistance.

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	151,420	253,251	311,988	316,915	1.6%
Operations	6,349	17,338	22,205	20,587	-7.3%
Capital	0	0	0	0	0.0%
Total Expenditures	157,769	270,590	334,193	337,502	1.0%

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Grants Director	1	1	1	1
Grants Coordinator	1			
Grants Administrator		1	1	1
Senior Grants Accountant			1	1
Total Positions	2	2	3	3



Personnel Department

Purpose

The Baldwin County Personnel Department's mission is to establish an equitable wage and salary structure that will provide motivation for employees while encouraging conditions that attract and retain employees, facilitate organizational performance, and maintain equity and consistency throughout the organization. The Personnel Department strives to provide leadership, counsel, and expertise in support of Baldwin County Commission's strategic goals.

FY 2025 Accomplishments

- Implemented a new company for Vision, Short-term Disability, Long-term Disability, and Life Insurances
 - Changed from MetLife to Standard Insurance, saving \$30,000 from MetLife's renewal proposal.
 - o Employees received a reduced monthly premium for vision without losing benefits.
- Coordinated new training for employees
 - o Reimplemented CPR/First Aid Training for employees.
 - Coordinated Narcan Training for employees.
 - Coordinated a driving simulation training program for BCSO and Highway Departments through ACCA.
 - Coordinated with the CIS Department to offer self-paced eLearning courses for Microsoft Outlook, Excel, Word, and Teams.
 - o Coordinated with the CIS Department to develop and implement a training website for employees to see class availability and electronically sign up for training sessions.
 - Implemented TRACE Mode/ICS-214 Form training to aid in financial standards and responsibilities to ensure coordinated and efficient response during a declared state of emergency.
 - Continued partnership with Coastal AL Workforce for free skid steer/mini excavator training.
- Implemented a monthly campaign awareness for mental health benefits
 - Email out monthly mental health newsletters to employees to include the County's EAP benefit information.
 - o Incorporated mental health training into the Annual Employee Training series.
- Implemented a high school summer internship program
 - o In coordination with BCBOE and SAWDC, the implemented program includes two interns in the utilities division in the Highway Department as well as one intern in the safety division of the Personnel Department.
- Personnel employees attained Certified Workplace Mediator certification along with ability to train in conflict resolution and also attained a Professional Human Resources

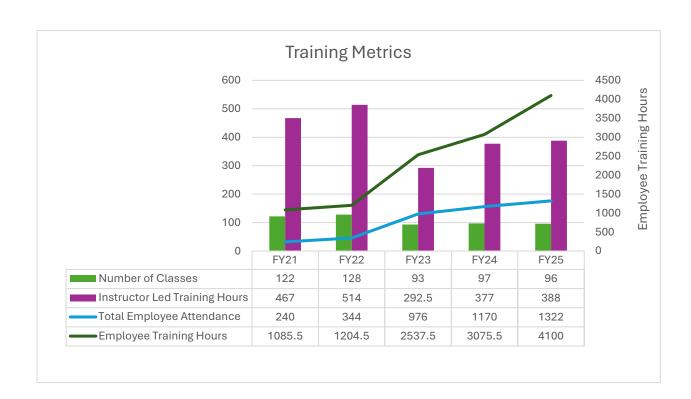


Certification. One completed Baldwin EMC Community Leadership Program. One completed ACCA Certification in County Administration

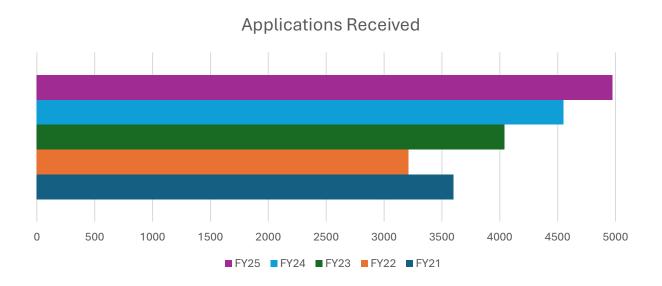
Key Metrics

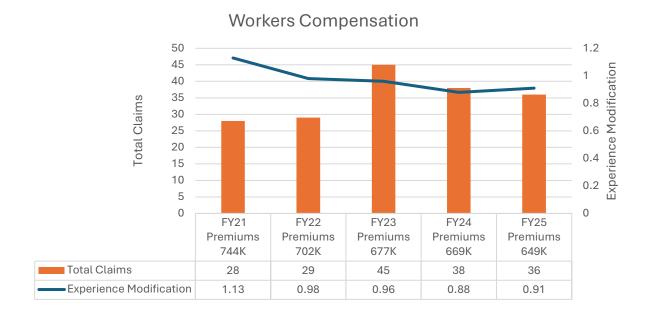
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Terminations	86	111	207	94	94
New Hires	101	148	135	116	123
Total					· <u> </u>
Positions	751	774	817	717	733

^{*}The Baldwin County Solid Waste Department transitioned from under the direction of the Commission to becoming a stand-alone entity, the Baldwin County Solid Waste Authority. Thus, the increase in the number of terminations from FY 2023 to FY 2024









FY 2026 Goals and Objectives

- Research and implement long-term, cost saving plan design options for the County's health insurance fund.
 - o Determine if tiered "metal" plan design levels (Bronze, Silver, Platinum, Gold) are a viable option and would meet both the County's and employees' needs.
- Continue growing the County's Training and Development program.



- o Identify skill gaps within the organization and find or create specific training to close these gaps and help facilitate performance.
- o Train supervisors and department heads on conflict conversations, a form of supervisor-led, internal mediation facilitated interdepartmentally.
- Reduce Workers Compensation Claims
 - o Identify and train about potential safety hazards and practices in an attempt to further reduce total claims and Experience Modification Rates.

Department Overview

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	859,081	909,205	880,018	970,513	10.3%
Operations	71,791	71,520	105,914	117,978	11.4%
Capital	0	0	0	0	0.0%
Total					
Expenditures _	930,871	980,725	985,932	1,088,491	10.4%

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Personnel Director	1	1	1	1
Assistant Personnel Director	1	1	1	1
Risk Manager	1	1	1	1
Safety Coordinator	1	1	1	1
Workers Comp Coordinator	1	1	1	1
Recruitment & Retention	1	1	1	1
Personnel Specialist I	1	1	1	1
Personnel Specialist II	2			
Payroll & Benefits Coordinator		1	1	1
Training & Development		1	1	
Employee Relations and Training				1
Total Positions	9	9	9	9



FACILITIES MANAGEMENT

- Custodial
- Buildings



Facilities Management

Purpose

The Building Maintenance Department maintains repairs, and provides operational support for more than 500,000sf of County Commission office space comprising 41 buildings of 1,000sf or more. Further, maintenance support is provided to various Parks and certain Sheriff's Office facilities, and numerous smaller structures less than 1,000sf in size. In addition, the Building Maintenance Department supports the Budget and Purchasing Department by managing renovations of County facilities, providing oversight of contracted maintenance projects, and further assisting the Budget & Purchasing Department with oversite of major capital projects.

FY 2025 Accomplishments

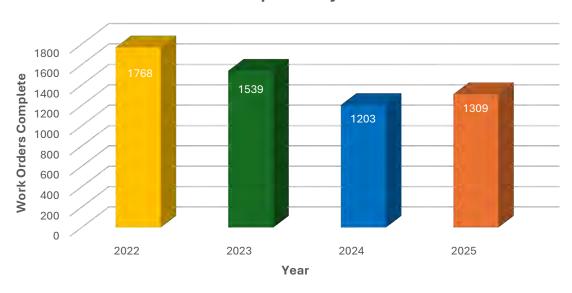
- Assisted the Budget & Purchasing Department with construction oversight of the following capital projects:
 - Construction of a new District Attorney's Office in Bay Minette
 - Construction of a new Sallyport and front covered Atrium for the Baldwin County Bay Minette Courthouse
 - Major renovation of the Probate and Revenue offices within Central Annex in Robertsdale
 - o Installation of Protective Partitions in various County facilities via ARPA funding
 - o Replacement of two HVAC Chillers at Central Annex II and one HVAC chiller at Central Annex
- Clarified the project funding budget request process by providing slideshows of proposed budget requests, with identification of *Critical Requirements* vs. *Near Term Needs* to each department for consideration of the requesting departments for submission into MUNIS on behalf of Building Maintenance
- Cross-trained with the Baldwin County Highway Department and other agencies that are MUNIS users to begin determining ways to more effectively and efficiently utilize the work order system within MUNIS in an effort to determine measurable data outputs
- Concurrently installed new flooring while also managing HVAC upgrades to the Foley Satellite Courthouse, Board of Education Offices, and Judge of Probate's Office in Bay Minette while minimizing disruption to operations
- Replaced a rooftop air conditioning unit on the Baldwin County Bay Minette Courthouse with no disruption to the court system
- Re-painted corroded structural steel on the exterior of Central Annex, thus alleviating an eyesore
- Various electrical improvements to Bicentennial Park



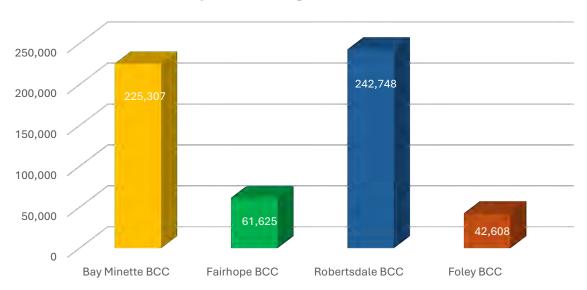
Assisted with the installation of restrooms at various Parks facilities

Key Metrics

Work Orders Completed by Calendar Year



Square Footage Maintained





FY 2026 Goals and Objectives

- Goal Provide More Efficient Operational Support to County Facilities
- Objective better clarify Building Maintenance Department vs. Parks Department vs.
 Operational responsibilities
 - This objective will be accomplished by investigating the development of "operators manuals" for various county facilities that clarifies responsibilities of various County departments and key staff within those departments, clearly establishes points of contact both internally and externally, defines emergency and routine start up and shut down procedures for critical equipment, and provides an overall reference manual for the inhabitants of a facility describing how the equipment and systems within the building operate.
 - For example, if there is a false alarm causing the fire alarm to sound, how is it turned off?
 - Are systems within a building clearly described in such a way that locations of rooms, doorways, and devices are easily identified and named in a work order?
 - This objective will be measured in terms of the number of facilities for which the "operators manuals" may be created using the staff available to devote to the endeavor. For FY26 it will be desired that the Bay Minette Courthouse, Foley Satellite Courthouse, and Fairhope Satellite Courthouses have their "operators manual" created.
 - Though not easily measured, it is intended there will be efficiency gains in terms of staff productivity when more time is devoted toward assisting citizens in lieu of time spent determining what procedure to follow or finding the proper point of contact for various issues
 - The Maintenance Manager positions requested by this budget will be charged with preparing the "operators manuals" as well as improving the overall performance of the work order system within MUNIS
- Goal More Efficient and Detailed Project Budget Requests
- Objective specific decision items in lieu of requesting "painting" or "flooring" en masse
 - To move toward accomplishing this objective, this budget, to a greater extent than previous budgets, reflects painting and flooring requests on a building basis as either "Critical Requirements" or "Near Term Needs" Decision Items so that the County Commission has the ability via the budget process to create a task list for Building Maintenance staff to accomplish in terms of painting and flooring.
 - A possible future objective will be in lieu of funding an en masse project for LED lighting conversions, requesting submission of specific decision items on a buildingby-building basis for LED lighting conversion.
 - This will allow the County Commission to distinguish between Critical Requirements and Near-Term Needs and thus more efficiently use funds for LED conversion.



- Goal More efficient use of budget funds through avoidance of unnecessary repairs and avoidance of service interruptions
- Objective develop an inspection program to "catch" issues before a problem arises
 - This budget includes a request of overtime to allow a rotating schedule of staff members to visit certain County facilities on weekends to make certain boilers, chillers, air handling units, etc. are functioning.
 - By "catching" issues on the weekend it is intended that service interruptions, especially to courtrooms and other critical facilities, are discovered over the weekend in lieu of Mondays following weekends.
 - Certain systems may be shut down over a weekend by power interruptions caused by inclement weather, and those systems must be re-started manually, in-person by a staff member.
 - When certain systems shut down, excessive moisture develops in some buildings which condenses, and "drips" within the building causing stained ceiling tiles, among other issues, requiring additional maintenance work to repair or replace.
 - The outputs of this objective are not easily measured as this is an avoidance endeavor, but the outcome will hopefully be more satisfied internal customers in terms of avoiding excessive moisture in buildings, among many other issues.

Department Overview

	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	1,239,310	1,368,136	1,473,779	1,760,758	19.5%
Operations	266,726	308,531	493,755	472,661	-4.3%
Capital	82,255	131,854	169,000	328,000	94.1%
Total Expenditures	1,588,292	1,808,520	2,136,534	2,561,419	19.9%



	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Director of Facilities and Maintenance			1	1
Facilities Maintenance Coordinator	1	1		
Admin Support Specialist III	1	1	1	1
Building Maintenance Engineer I	2	1	2	3
Building Maintenance Engineer II	4	4	3	3
Building Maintenance Engineer III	2	2	2	2
Building Maintenance Engineer IV	3	3	3	3
Building Maintenance Supervisor	2	2	2	2
Building Maintenance Manager				2
HVAC Preventative Maintenance	2	2	2	2
Plumbing Technician	1	1	1	2
Total Positions	18	<u> 17</u>	17	21



Custodial Department

Purpose

The Custodial Department plays a vital role in maintaining the integrity and functionality of our facilities, offices, and public spaces. Our mission extends beyond mere cleaning. We are dedicated to ensuring the health and safety of our employees and citizens. By performing thorough cleaning and regular sanitization, we create a hygienic environment that prevents the spread of illnesses. We are also one of the entities responsible for the general reporting of the facilities maintenance issues, ensuring that all areas are in good working order.

As one of the many faces of the building, we provide excellent customer service, assisting visitors and ensuring they have a positive experience. We also support community events by preparing spaces for use and taking pride in contributing to the success of these gatherings. Our team continuously invests in professional development to stay updated with the latest skills and knowledge in custodial care, ensuring we deliver the highest standards of service.

FY 2025 Accomplishments

The Custodial department has achieved some significant accomplishments that have enhanced efficiency.

- Streamlining the cleaning schedules has optimized the timing, frequency, and workflow of Custodial task to improve efficiency while maintaining high standards.
- Completed deep cleaning and floor waxing projects that enhance the longevity of flooring in County facilities.
- Standardized ordering processes to establish clear guidelines for restocking supplies to avoid shortages or excess inventory.
- Recognized staff contributions with performance-based awards.
 - o Employee of the quarter.

FY 2026 Goals and Objectives

- Boost employee training and development.
 - Provide ongoing training to improve skillsets, safety awareness, and efficiency in Custodial operations.
- Create a culture of continuous improvement and foster innovation in custodial work.
 - o Provide and request feedback to and from custodial professionals while implementing changes as needed.



- Reduce supply cost
 - o Implement strategic inventory management.
 - o Locate cost saving measures in supplies order.
 - o Order supplies in uniformity County wide to ensure the same standard and presentation in every location.
- Upgrade equipment and tools that have been degraded over time.
 - o Identify and prioritize equipment that needs replacing.
 - o Think long term by locating and recognizing what tools and equipment will need replacement in the near and far future.

Department Overview

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	897,930	972,850	1,062,698	1,205,359	13.4%
Operations	45,732	41,561	54,277	128,989	137.6%
Capital _	0	0	0	40,000	100.0%
Total	042 662	1 014 411	1 116 075	1 27/ 2/0	22.00/
Expenditures _	943,662	1,014,411	1,116,975	1,374,348	23.0%

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Custodial Supervisor	0	1	1	1
Custodian – Bay Minette	9	9	9	9
Custodian – Central Annex	2	2	2	2
Custodian – Fairhope CH	2	2	3	3
Custodian – Foley CH	2	2	2	2
Custodian – Central Annex II	2	2	2	2
Custodian – Revenue	1	1	1	1
PT Custodian – Bay Minette	0	0	0	1
PT Custodian	0	0	0	1
Total Positions	18	19	20	22



Buildings

Bay Minnette Courthouse

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	80,016	72,330	65,100	87,500	34.4%
Capital _	0	0	0	0	0.0%
Total Expenditures	80,016	72,330	65,100	87,500	34.4%

Central Annex

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	73,417	77,015	78,132	0	-100.0%
Operations	67,641	64,978	72,400	82,400	13.8%
Capital	48,121	567,170	2,395,000	190,000	-92.1%
Total					
Expenditures _	189,180	709,163	2,545,532	272,400	-89.3%

Central Annex II

	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	37,708	104,058	117,400	176,150	50.0%
Capital _	0	234,654	0	0	0.0%
Total	_		·		
Expenditures	37,708	338,712	117,400	176,150	50.0%



Fairhope Courthouse

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	76,463	80,218	81,081	0	-100.0%
Operations	110,598	89,738	96,279	89,537	-7.0%
Capital	38,920	0	0	0	0.0%
Total Expenditures	225,981	169,955	177,360	89,537	-49.5%

Foley Courthouse

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	94,052	89,265	91,879	0	-100.0%
Operations	60,402	185,586	182,471	261,021	43.0%
Capital	16,000	14,100	0	0	0.0%
Total					
Expenditures _	170,454	288,952	274,350	261,021	-4.9%

General Fund Building Cost

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	4,218,154	5,291,679	5,127,637	5,323,046	3.8%
Capital	809,319	35,902	0	0	0.0%
Total Expenditures	5,027,473	5,327,581	5,127,637	5,323,046	3.8%



STATUTORY DEPARTMENTS



Statutory Departments

Board of Education

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	69,476	74,160	80,950	80,950	0.0%
Capital _	0	0	0	0	0.0%
Total					
Expenditures _	69,476	74,160	80,950	80,950	0.0%

Cigarette Tax Inspector

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	585,312	548,384	631,496	569,712	-9.8%
Capital	0	0	0	0	0.0%
Total					
Expenditures _	585,312	548,384	631,496	569,712	-9.8%

Circuit Court

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	28,721	31,616	28,720	79,325	176.2%
Operations	61,658	63,954	99,500	101,000	1.5%
Capital	0	0	0	0	0.0%
Total Expenditures	90,379	95,570	128,220	180,325	40.6%



Court System: Federal & State

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	4,600	4,600	4,600	4,600	0.0%
Operations	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
Total Expenditures	4,600	4,600	4,600	4,600	0.0%

District Court

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	6,696	7,643	6,800	7,000	2.9%
Capital	0	0	0	0	0.0%
Total Expenditures	6,696	7,643	6,800	7,000	2.9%

Statutory Appropriations

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	184,028	177,731	180,801	173,800	-3.9%
Capital _	0	0	0	0	0.0%
Total Expenditures	184,028	177,731	180,801	173,800	-3.9%





OTHER DEPARTMENTS



Other Departments

Baldwin Youth Services

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	2,979	3,628	4,377	3,697	-15.5%
Capital _	0	0	0	0	0.0%
Total					
Expenditures _	2,979	3,628	4,377	3,697	-15.5%

Commission Contingency

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	6,288	171,610	1,110,000	1,199,100	8.8%
Capital	0	0	0	0	0.0%
Total Expenditures	6,288	171,610	1,110,000	1,199,100	8.8%

Copy and Mail Department

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	32,672	32,236	33,295	36,135	8.5%
Capital _	0	0	0	0	0.0%
Total Expenditures	32,672	32,236	33,295	36,135	8.5%



County Attorney

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	288,066	0	99,323	100,000	0.7%
Capital	0_	0	0	0	0.0%
Total Expenditures	288,066	0	99,323	100,000	0.7%

Extension Service Appropriation

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	852	852	900	900	0.0%
Capital	0	0	0	0	0.0%
Total Expenditures	852	852	900	900	0.0%

Health Department

_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	2,313	4,720	7,800	8,100	3.8%
Capital	0	0	0	0	0.0%
Total Expenditures	2,313	4,720	7,800	8,100	3.8%

Indigent Burial

_				2026 Original
O	0	0	0	0.0%
,400	8,911	11,000	11,000	0.0%
0	0	0	0	0.0%
.400	8.911	11.000	11.000	0.0%
	0 0,400 0 0,400	0,400 8,911 0 0	0,400 8,911 11,000 0 0 0	0,400 8,911 11,000 11,000 0 0 0 0



Juvenile Probations Office

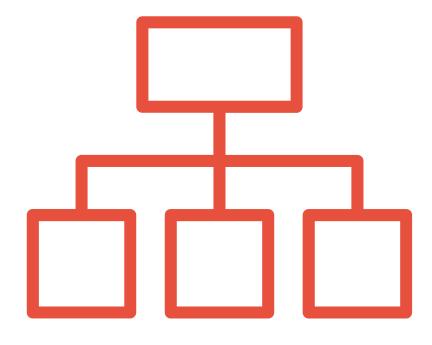
_	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	26,608	26,010	33,050	38,500	16.5%
Capital	0_	0	0	0	0.0%
Total Expenditures	26,608	26,010	33,050	38,500	16.5%

Miscellaneous Appropriations

	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	39,711	44,191	42,000	41,006	-2.4%
Operations	2,907,223	2,369,765	2,456,528	2,287,222	-6.9%
Capital	0	0	0	0	0.0%
Total Expenditures	2,946,934	2,413,956	2,498,528	2,328,228	-6.8%

Veterans Affairs

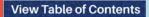
	2024 Actual	2025 Actual	2025 Original Budget	2026 Original Budget	% Change 2025 Original 2026 Original
Personnel	0	0	0	0	0.0%
Operations	4,910	4,620	5,000	5,000	0.0%
Capital	0	0	0	0	0.0%
Total Expenditures	4,910	4,620	5,000	5,000	0.0%



GENERAL FUND - SUB FUNDS

- Legislative Delegation Fund
- Public Building / Road & Bridge Fund
- Council on Aging Fund
- Parks & Recreation Fund







LEGISLATIVE DELEGATION



104 Legislative Delegation

Fund Summary

		Y 2024 Actuals	-	FY 2025 D Actuals	0	Y 2025 riginal udget	0	Y 2026 Iriginal Budget	% Change 2025 Original 2026 Original
Revenue		000 005		000 500		050 000		070 750	44.50/
Taxes		308,805		326,508		250,000		278,750	11.5%
Special Assessments		0		0		0		0	0.0%
Licenses & Permits		0		0		0		0	0.0%
Intergovernmental		0		0		0		0	0.0%
Charges For Services		0		0		0		0	0.0%
Miscellaneous Revenue		73,396		62,581		10,129		5,000	-50.6%
Fund Balance		0		0		0		0	0.0%
Revenue Total Expenditures	\$	382,201	\$	389,089	\$	260,129	\$	283,750	9.1%
Employee Compensation		228,923		216,072		242,127		247,083	2.0%
Services Provided By Others		2,051		6,392		15,450		15,300	-1.0%
Supplies, Repairs & Maintenance		58,685		51,377		76,815		81,175	5.7%
Utilities & Communication		30,237		35,445		37,900		43,900	15.8%
Travel		17,780		13,600		75,000		82,663	10.2%
Other Operating Expenditures		9,341		12,195		12,837		13,629	6.2%
Capital Expenditures		0		0		0		0	0.0%
Debt Service		0		0		0		0	0.0%
Intergovernmental		0		0		0		0	0.0%
Expenditures Total	\$	347,017	\$	335,082	\$	460,129	\$	483,750	5.1%
Transfers									
Transfer In/Other Sources		200,000		200,000		200,000		200,000	0.0%
Transfer Out/Other Uses		0		0		0		0	0.0%
Transfers Total	\$	200,000	\$	200,000	\$	200,000	\$	200,000	0.0%
Fund Total	•	235,184	\$	254,007	\$		\$		

Overview

The Legislative Delegation fund is one of the four sub-funds of the General Fund. Pursuant to \$45-2-190, <u>Code of Alabama</u> 1975, the Baldwin County Legislative Delegation Office was established for the purposes of supporting the members of the legislative delegation. The law declared that the County Commission of Baldwin County shall provide office space, office furniture, office equipment, telephone service, and accommodations for the members of the legislative delegation from the county. It further noted that any employees retained through this fund would be selected by the members of the delegation and although not considered to be county employees would receive equitable benefits of county staff.



This fund is supported in whole by the revenues of the County's lease tax. Section 45-2-144.183, <u>Code of Alabama</u> 1975 provides for the distribution of the lease tax and allocates 5% of the net proceeds to the Legislative Delegation Office and further requires that \$200,000 of the General Fund's appropriation also be remitted to this fund for its operations.

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Supplemental – Part Time		2	2	2
Supplemental – Full Time	3	2	2	2
Total Positions	3	4	4	4





PUBLIC BUILDING / ROAD & BRIDGE





Fund Summary

	FY 2024 Actuals	FY 2025 YTD Actuals	FY 2025 Original Budget	FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue					
Taxes	20,374,081	22,513,108	21,934,496	23,465,220	7.0%
Special Assessments	0	0	0	0	0.0%
Licenses & Permits	0	0	0	0	0.0%
Intergovernmental	303,599	381,784	260,000	260,000	0.0%
Charges For Services	0	0	0	0	0.0%
Miscellaneous Revenue	302,676	195,343	5,000	5,000	0.0%
Fund Balance	0	0	0	(276,942)	-100.0%
Revenue Total	\$ 20,980,356	\$ 23,090,235	\$ 22,199,496	\$ 23,453,278	5.6%
Expenditures		-	Andrew Control		
Employee Compensation	0	0	0	0	0.0%
Services Provided By Others	0	0	0	0	0.0%
Supplies, Repairs & Maintenance	0	0	0	0	0.0%
Utilities & Communication	0	0	0	0	0.0%
Travel	0	0	0	0	0.0%
Other Operating Expenditures	0	0	0	0	0.0%
Capital Expenditures	0	0	0	0	0.0%
Debt Service	0	0	0	0	0.0%
Intergovernmental	0	0	0	0	0.0%
Expenditures Total	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers					
Transfer In/Other Sources	0	0	0	0	0.0%
Transfer Out/Other Uses	(19,948,058)	(23,299,496)	(22,199,496)	(23,453,278)	5.6%
Transfers Total	\$ (19,948,058)	\$ (23,299,496)	\$ (22,199,496)	\$ (23,453,278)	5.6%
Fund Total	\$ 1,032,298	\$ (209,261)	\$ -	\$ -	

Overview

The Public Building Road and Bridge fund is another sub-fund of the General Fund and is the repository for the collection of the special revenue tax pursuant to \$11-14-11, Code of Alabama 1975. This fund is used to account for the expenditure of this special county property tax revenue, 2.5 mills of county-wide ad valorem taxes, for the payment of any debt for liability incurred for building and maintaining necessary public buildings, roads, and bridges. Currently, the Commission utilizes the majority of the proceeds for road and bridge construction, maintenance, and related debt service as 95.0% is allocated for this purposed. The Remaining appropriated 5% is directed to the General Fund and Capital Projects fund.



COUNCIL ON AGING





Fund Summary

		Y 2024 Actuals	 Y 2025 O Actuals	FY 2025 Original Budget		FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue			7				
Taxes		0	0	0		0	0.0%
Special Assessments		0	0	0		0	0.0%
Licenses & Permits		0	0	0		0	0.0%
Intergovernmental		145,052	145,052	145,000		146,106	0.8%
Charges For Services		0	0	0		0	0.0%
Miscellaneous Revenue		33,721	25,592	3,750		3,750	0.0%
Fund Balance		0	0	0		0	0.0%
Revenue Total	\$	178,773	\$ 170,644	\$ 148,750	\$	149,856	0.7%
Expenditures							
Employee Compensation		779,437	821,779	863,800		948,240	9.8%
Services Provided By Others		64,964	43,450	40,779		40,850	0.2%
Supplies, Repairs & Maintenance		41,665	32,184	65,721		68,027	3.5%
Utilities & Communication		31,513	32,455	28,450		30,450	7.0%
Travel		5,121	4,484	4,125		4,995	21.1%
Other Operating Expenditures		21,352	24,612	24,925		25,908	3.9%
Capital Expenditures		39,001	0	0		0	0.0%
Debt Service		0	0	0		0	0.0%
Intergovernmental		0	0	0		0	0.0%
Expenditures Total	\$	983,052	\$ 958,964	\$ 1,027,800	\$	1,118,470	8.8%
Transfers							
Transfer In/Other Sources		965,952	884,909	879,050		968,614	10.2%
Transfer Out/Other Uses		0	0	0		0	0.0%
Transfers Total	\$	965,952	\$ 884,909	\$ 879,050	\$	968,614	10.2%
Fund Total	•	161,673	\$ 96,588	\$	-\$		

Overview

The Council on Aging (COA) fund is a sub-fund of the General Fund and is segregated in order to capture the revenues and activities associated with the provision of services to Baldwin County's senior citizens. Through the South Alabama Regional Planning Commission, (SARPC), the Baldwin County COA department receives an annual contract for services appropriation under Title III of the Older Americans Act, providing 13.1% of the revenue needed for the fiscal year 2026 budget. The General Fund subsidizes the remainder of the funding needed for the senior activities and services by providing \$968,614 or 86.6% of the total FY 2026 budget.



Council on Aging

Purpose

The Council on Aging is an advocate for Baldwin County seniors. Serving as a resource for senior citizens and caregivers by educating and enlisting the support of all levels of government, service agencies and private organizations that can assist with securing resources and implementing programs. The Council on Aging provides personalized service while preserving dignity, independence and peace of mind for the elderly citizens of Baldwin County.

As a social service provider serving the senior population of Baldwin County, this department doesn't generate funds to offset our budget. Therefore, we strive to be efficient with the funds we are entrusted with. As one of the smallest departments, we are determined to make the biggest impact on improving the lives of Baldwin County seniors.

FY 2025 Accomplishments

- During the 2024 Medicare Open Enrollment period, October 15th through December 7th, our office saved Baldwin County seniors over \$1.4 million dollars on their prescription drug plans for 2025. The entire budget for the Council on Aging for FY 2025 was \$1,027,800.
- The Council on Aging manages the Little River and Loxley Senior Nutritional Centers. Collectively, these centers served 20,288 meals to seniors.
- Seniors can meet with a Case Manager for personalized, one-on-one service. During the year, we logged 2,624 case management appointments both in the office and in the client's home for those who are homebound.
- The Council on Aging provided 24,527 units of Information and Assistance service for the year. Our outreach for the year surpassed 159 opportunities to meet with civic and senior groups and health fairs.

Key Metrics

Open Enrollment by Calendar Year	2021	2022	2023	2024
Clients	1,445	1,461	1,723	2,031
Clients with Savings	432	457	584	471
Days in Open Enrollment	35	36	36	35
Total Savings	\$439,093	\$496,144	\$964,885	\$1,423,697

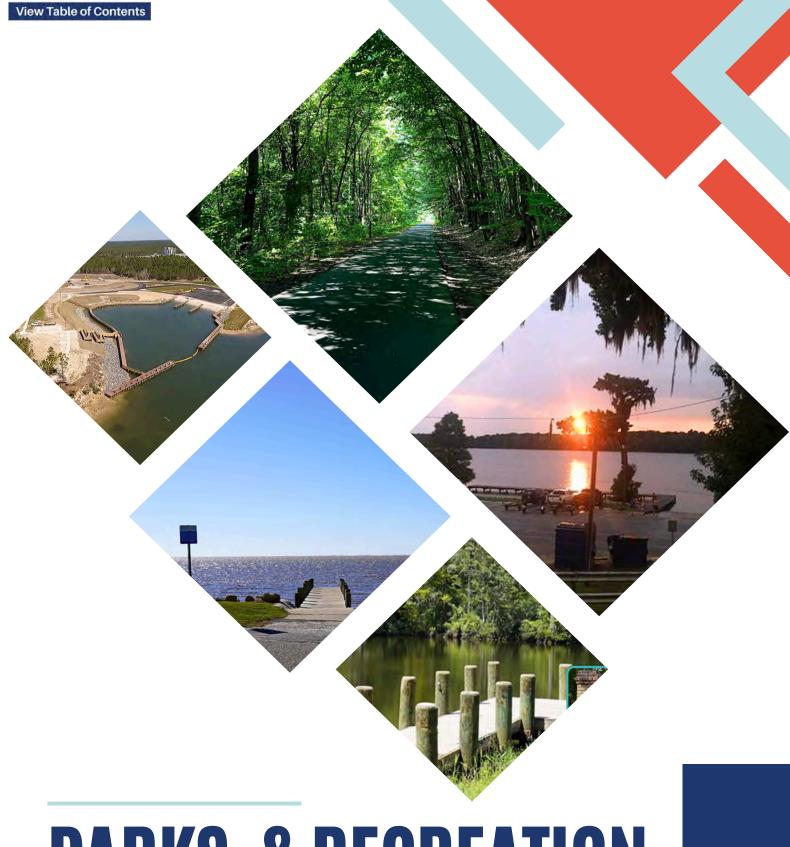


FY 2026 Goals and Objectives

- Increase public awareness of Council on Aging's services.
 - o Conduct 20% more outreach activities.

Department Overview

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Admin Support Specialist IV	1	1	1	1
Case Manager	2	3	3	3
Case Worker	2	2	2	2
Center Manager	1	1	0	0
Center Manager Supervisor	0	0	1	1
Coordinator	1	1	1	1
Program Support Specialist	0	0	0	1
Office Assistant IV	1	1	1	1
PT Center Assistant (Little River)	1	1	1	1
PT Center Assistant (Loxley)	1	1	1	1
PT Center Manager	1	1	1	1
PT Homebound Meals Driver	1	1	1	1
PT Office Assistant IV	1	1	1	0
PT Program Support Specialist	1	1	1	1
Total Positions	14	15	15	15



PARKS & RECREATION



144 Parks & Recreation

Fund Summary

		FY 2024 Actuals		FY 2025 D Actuals	FY 2025 Original Budget	FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue				71			
Taxes		0		0	0	0	0.0%
Special Assessments		0		0	0	0	0.0%
Licenses & Permits		0		0	0	0	0.0%
Intergovernmental		4,899,079		316,088	0	0	0.0%
Charges For Services		133,836		166,153	141,000	128,500	-8.9%
Miscellaneous Revenue		280,831		181,848	5,500	5,500	0.0%
Fund Balance		0		0	0	674,300	100.0%
Revenue Total	\$	5,313,745	\$	664,089	\$ 146,500	\$ 808,300	451.7%
Expenditures							
Employee Compensation		1,721,680		2,104,416	2,260,694	2,324,185	2.8%
Services Provided By Others		128,967		147,243	302,050	332,250	10.0%
Supplies, Repairs & Maintenance		291,433		307,684	450,304	447,545	-0.6%
Utilities & Communication		80,986		99,127	101,125	107,150	6.0%
Travel		0		0	0	0	0.0%
Other Operating Expenditures		223,228		294,387	271,531	301,924	11.2%
Capital Expenditures		2,815,899		4,289,423	780,800	1,249,300	60.0%
Debt Service		0		0	0	0	0.0%
Intergovernmental		0		0	0	0	0.0%
Expenditures Total	\$	5,262,193	\$	7,242,280	\$ 4,166,504	\$ 4,762,354	14.3%
Transfers							
Transfer In/Other Sources		3,960,819		4,103,746	4,020,004	3,954,054	-1.6%
Transfer Out/Other Uses		(19,960)		0	0	0	0.0%
Transfers Total	\$	3,940,859	\$	4,103,746	\$ 4,020,004	\$ 3,954,054	-1.6%
20.200	_		_				
Fund Total	\$	3,992,411	\$	(2,474,445)	\$ -	\$ <u> </u>	

Overview

Parks & Recreation Fund is utilized to distinguish the park-related activities for financial and cost accounting purposes. It is supported almost exclusively with General Fund revenues as these make up 83.0% of the FY 2026 funding. Due to prudent budget management by this department, \$674,300 in Fund Balance has been utilized to cover capital needs within this year's budget, lessening the need for additional General Fund revenues. At only 0.4%, other revenue sources include camping, tournament and park usage fees.

Parks & Recreation captures a wide variety of activities. Within this fund all maintenance aspects of each County-owned park and water access facility, as well as the grounds maintenance for each



County building is accounted for. Park-related projects, whether operational or capital, are also managed through this fund.



Parks & Recreation

Purpose

The Baldwin County Parks & Recreation Department serves to enhance the quality of life for Baldwin County residents and visitors by providing safe, beautiful, and engaging parks, facilities, and recreational opportunities.

As a department, our mission is to create environments where people can connect with nature, their community, and one another.

Under new leadership, we are committed to building a strong internal culture focused on teamwork, pride, and service. Our goal is to not only maintain our parks but to elevate them, transforming each space into a place the community can be proud of. We strive to ensure every park reflects Baldwin County's values of hard work, hospitality, and stewardship.

FY 2025 Accomplishments

- Successfully maintained and operated all county parks and facilities despite significant staffing challenges, ensuring continued safety and accessibility for the public.
- Provided extensive support for countywide community events, including the Bicentennial Park Christmas Drive-Thru, Old Time Days, Historical reenactment of the Battle of Fort Mims, which saw record participation and positive feedback from residents.
- Improved communication and scheduling between park crews, mechanics, and administrative staff, resulting in better coordination and efficiency.
- Transitioned departmental filing and paperwork processes to a fully digital system, reducing paper usage, improving record accessibility, and increasing overall efficiency in daily operations.
- Initiated department-wide culture improvements emphasizing accountability, teamwork, and pride in public service.
- Implemented more consistent maintenance tracking to extend the life of county equipment and reduce downtime.
- Supported beautification projects throughout county facilities, including enhanced landscaping and grounds maintenance at administrative and public buildings.

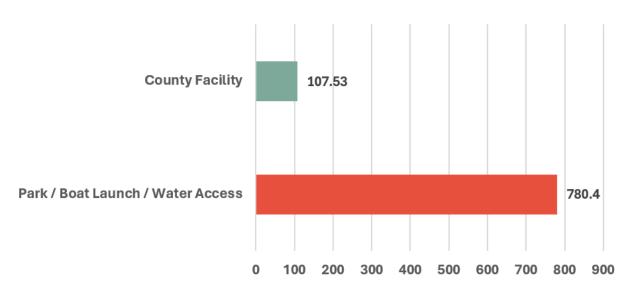


Key Metrics

	Property Types Maintained									
Park	Boat Launch	Water Access	County Facility	Bike Trail						
23	13	56	35	14						

The Parks and Recreation Department manages grounds maintenance for 117 properties. For the above table, some properties can be classified as multiple types, such as The Launch at ICW which is a park, boat launch, and water access.

Acres Maintained by Property Type



FY 2026 Goals and Objectives

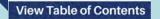
- Strengthen Our Team and Culture: We'll continue building a department that takes pride in our work and each other.
 - o Hold regular crew meetings and on-site visits to improve communication and teamwork.
 - o Provide more hands-on safety training, recognition, and growth opportunities for all employees.



- Create a stronger sense of ownership and accountability across every park and crew.
- Raise the Standard of Every Park: We want every park, boat launch, water access, and public space to reflect the pride of Baldwin County.
 - o Focus on high-traffic locations for beautification projects that make an immediate visual impact.
 - Continue planting new shade trees and native species while removing invasive or outdated landscaping.
 - Enhance the natural landscape at Live Oak campground by removing aging crepe myrtles and planting diverse species of shade trees to restore healthier, more sustainable canopy for future generations to enjoy.
- Modernize and Improve Efficiency: We'll focus on working smarter, not harder, by bringing in better systems and tools.
 - o Fully implement the new digital filing system to reduce paperwork and improve access to records.
 - o Introduce maintenance tracking tools for routes, equipment, and project scheduling.
 - o Introduce a new "fully mobile" style approach to the Mechanic position.
- Build Stronger Community Connections: Our parks should bring people together and showcase the best of Baldwin County
 - Partner with schools, civic groups, and nonprofits for volunteer events and cleanup days.
 - Support more community programs and County events that bring families outdoors.
 - Identify grant opportunities and funding to improve facilities and expand recreation options.

Department Overview

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Horticulturist	1			
Parks Director		1	1	1
Landscape Technician I	16	17	20	20
Landscape Technician II	4	4	4	4
Mechanic II	1	1	1	1
Operations Supp Specialist II	1	1	1	1
Parks Crew Leader	4	4	4	4
Parks Crew Leader/CDL Instructor		1	1	1
Parks Supervisor	1	1	1	1
PT Park Host		1	1	
Total Positions	28	31	34	33



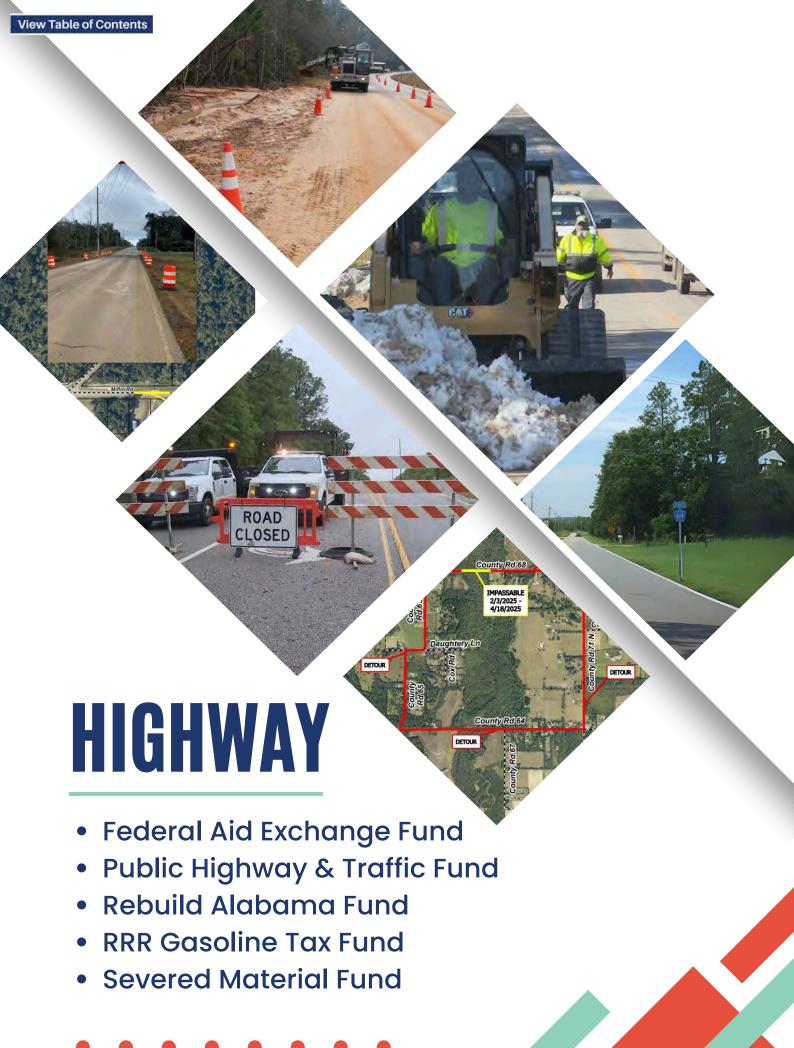


SPECIAL REVENUE

- 7 Cent Gasoline Tax (Highway)
- Animal Shelter
- Archives & History
- BRATS
- Capital Improvement Trust
- County Transportation (Courier)

- Community Correction
- GOMESA
- Health Tax
- Juvenile Detention
 Center
- Reappraisal
- Metropolitan Planning Organization







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7 Cent Gasoline Tax (Highway)

Fund Summary

	FY 2024 Actuals	FY 2025 YTD Actuals	FY 2025 Original Budget	FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue		777			
Taxes	9,411,527	9,468,232	9,175,000	9,175,000	0.0%
Special Assessments	0	0	0	0	0.0%
Licenses & Permits	0	0	0	0	0.0%
Intergovernmental	5,019,100	12,349,873	2,764,352	2,714,352	-1.8%
Charges For Services	55,824	3,305	0	0	0.0%
Miscellaneous Revenue	2,481,312	2,389,964	414,725	630,000	51.9%
Fund Balance	0	0	0	(619,594)	-100.0%
Revenue Total	\$ 16,967,764	\$ 24,211,374	\$ 12,354,077	\$ 11,899,758	-3.7%
Expenditures					
Employee Compensation	12,484,807	13,790,574	14,667,421	15,930,648	8.6%
Services Provided By Others	505,590	473,324	970,887	1,131,000	16.5%
Supplies, Repairs & Maintenance	1,815,861	2,000,063	3,523,098	2,902,776	-17.6%
Utilities & Communication	285,108	284,954	350,667	349,000	-0.5%
Travel	20,211	18,491	36,800	36,800	0.0%
Other Operating Expenditures	291,226	6,122,622	6,437,469	8,277,570	28.6%
Capital Expenditures	16,179,712	22,995,250	15,672,892	14,048,200	-10.4%
DebtService	0	0	0	0	0.0%
Intergovernmental	0	0	0	0	0.0%
Expenditures Total	\$ 31,582,515	\$ 45,685,278	\$ 41,659,234	\$ 42,675,994	2.4%
Transfers					
Transfer In/Other Sources	29,943,903	29,514,633	31,266,084	30,776,236	-1.6%
Transfer Out/Other Uses	(1,876,792)	(1,909,525)	(1,960,927)	0	-100.0%
Transfers Total	\$ 28,067,110	\$ 27,605,108	\$ 29,305,157	\$ 30,776,236	5.0%
Fund Total	\$ 13,452,359	\$ 6,131,203	\$ -	\$ -	

Overview

The 7 Cent Gasoline Tax or Highway fund is a special revenue fund created to contain specific funding sources and capture the multiple activities related to the assessment, maintenance, and construction of the County's roadways and bridges. As its name suggest, the fund houses the State 7 Cent gasoline tax proceeds but also captures the County's local 5 Cent gas tax revenue and several small sources. The two stated major revenue sources alone cannot fully support the necessary road and bridge activities of a county the size of Baldwin, thus it is also subsidized by transfers in from a variety of funds. These funds are Public Building Road & Bridge, Public Highway & Traffic, and Severed Material Tax funds. The General Fund also provides a substantial transfer in of Highway's portion of the sales tax. This fund is under the Assistant County Engineer's management.



Baldwin County Highway Department

Purpose

The purpose of the BC Highway Department is to manage and maintain the County's transportation infrastructure and provide engineering assistance to other departments. The department is responsible for maintaining 1,400 miles of paved roads, 200 miles of unpaved roads, and 156 bridges across the County. Our team is tasked with resurfacing, paving, striping, patching, mowing, trimming, grading, and managing signage, traffic signals, and guardrails.

We self-perform or oversee all new roadway and transportation infrastructure construction projects, assist other agencies with plan reviews and capital improvement initiatives, and issue permits for work conducted within the County's public rights-of-way.

FY 2025 Accomplishments

In FY 2025, the BC Highway Department completed dozens of miles of resurfacing, paved several miles of unpaved roads, and oversaw the construction of two new bridges. We supported multiple public agencies in delivering capital projects, including the CR 6 Boat Launch and roadway paving within Historic Blakely State Park. We assisted the County Administrator and County Engineer with implementing the 30 Cubed Program to develop transportation partnerships with multiple municipalities.

Notable departmental projects included

- Completed 29 miles of resurfacing with an additional 37 miles currently underway
- Completion of 1.5 miles of the CR 65 corridor
- Completion of Phase 1 of the CR 64 widening project
- Relocation of River Road near Styx River
- Realignment of Old Foley Road
- Implementation of over 30 major drainage improvements, including culverts, box culverts, and several bridges
- Began ROW acquisition for the BBE II from I-10 to Styx River
- Worked with County Engineer and P&Z Director to develop the Commission-approved Access Management Policy
- Assisted the P&Z Department with the development of the updated Subdivision Regulations
- Assisted Building Department with updating the CRS Manual



To enhance service delivery, we reduced response times to citizen concerns, restructured our construction division to improve efficiency and morale, and standardized our performance metric reporting. We permitted and inspected hundreds of miles of fiber optic installations to support high-speed internet access for all County residents. The Geospatial team collaborated with various municipalities and incorporated over 13,000 records into a new GIS corporate limits dataset, which was released to the public. We also expanded our summer internship program, mentoring and encouraging local students to explore careers in public service—investing in the next generation of County professionals.

Additionally, the creation of a Fleet Management Division yielded several operational improvements

- Completed a County-wide inventory of all capital equipment and vehicles
- Standardized vehicle decals and markings
- Evaluated departmental fleet operations and identified streamlining opportunities
- Initiated tracking of fleet maintenance costs
- Exceeded projected revenue through surplus asset sales at auction

Key Metrics

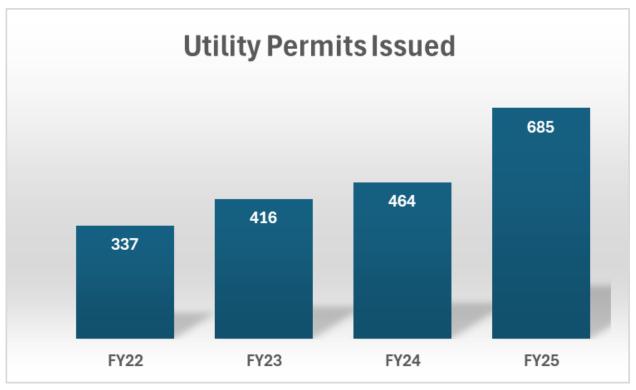
Active	Highway	Projects	
Project Type	Contracted Construction		
Bridge Projects	2	0	1
Capacity Project	6	0	0
Dirt Road Paving Project	11	8	0
Drainage/Flood Reduction	8	2	7
Engineering Studies	2	0	0
New Road Construction	10	0	1
Park Improvement	7	0	0
Resurfacing Project	7	2	65
Safety Improvement	17	2	2
Special Projects	17	10	6
Totals	87	24	82

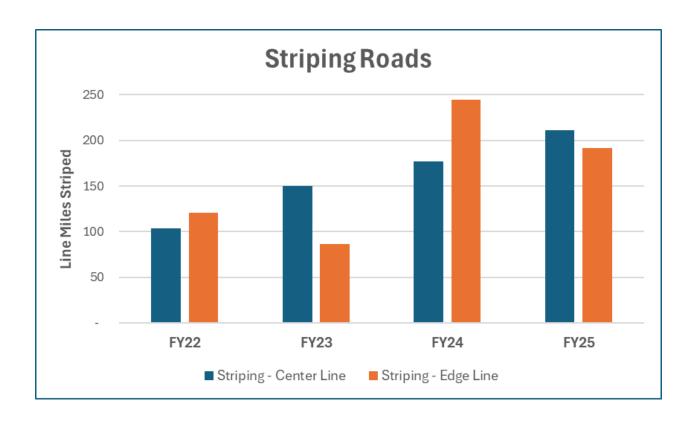














<u>Activity</u>	<u>UOM</u>	FY22	FY23	FY24	FY25
Design/Right-of-Way					
Traffic Studies completed	Each	52	45	49	55
Right of Way Acquisition -Tracts Acquired	Each	60	75	57	50
Right of Way Mapping - Tracts Mapped	Each	126	65	49	65
Deed Preparation	Each	136	60	43	71
Tract Plat Preparation	Each	135	60	39	72
Construction & Maintenance					
Dirt Roads Paved	Miles	2	1	4	3
Bridge - Inspections	Each	108	89	106	81
Driveway Surface Repairs - Asphalt	Each	151	186	215	139
Driveway Surface Repairs - Non-Asphalt	Each	54	42	23	34
Grading/Shaping - Unpaved Roadbed	Miles	1,052	1,540	2,095	1,928
Shoulders - Clip/Grade/Restore Slope	Miles	405	752	1,430	177
Ditch Cleaning and Shaping	Feet	51,137	92,847	61,460	83,869
Sign/Post - Install/Replace	Each	945	1,235	1,397	1,436
Thermoplastic Application	Sq Feet	6,352	6,508	10,395	15,506
Pavement Markers - RPMS	Each	13,552	6,669	10,763	9,544

FY 2026 Goals and Objectives

- Development of a Long-Range Transportation Plan
 - Work with P&Z to identify future transportation needs
- Incorporate remaining Hwy. Dept. permits into Citizen Serve
 - o Coordinate with Building Dept. and P&Z
- Improve Transportation Infrastructure
 - o Prioritize projects that expand roadway connectivity and capacity
- Facilitate PE for the 30 Cubed Programs
 - o Assist County Engineer and Municipalities with project development
- Develop TIF District roadway systems
 - Design roadway systems to support north Baldwin economic opportunities
- Acquire ROW for BBE II and TIF District
 - o Work with Consultants, Novelis, EDA, Bay Minette, and Landowners
- Improve capital project quality control
 - o Restructure and expand Construction Inspection Division
- Enhance transparency with residents
 - o Provide the locations, status, and goals of capital projects on website



- Improve departmental efficiency
 - o Maximize resource utilization through metric-based management
 - Purchase equipment that improves employee efficiency and reduces need for additional staff
- Improve County-wide Fleet Management
 - Automate preventive maintenance notifications and track costs through utilization of telematics
- Reduce vehicle and equipment idle times to 30% or less
 - o Utilization of telematic equipment and software to identify excessive idle times

Department Overview

Positions Summary by Cost Center	E\/ 0000	E)/ 0004	E)/ 000E	EV 0000
	FY 2023	FY 2024	FY 2025	FY 2026
Cost Center				
County Engineer		2	2	2
Administration	8	6	8	8
Area 100 Facility - Bay Minette	41	42	40	40
Area 200 Facility - Silverhill	38	39	41	41
Area 300 Facility - Foley	41	42	42	42
Construction Engineering	8	8	8	9
Maintenance Engineering	8	9	8	7
Traffic Ops	20	20	20	20
Permits	5	2	3	4
Geospatial	4	4	4	4
Pre-Constr Engineering	12	13	13	13
Total Positions	185	187	189	190

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Admin Support Coordinator				1
Admin Support Specialist IV	1	2	2	1
Area Supervisor	3	3	3	3
Assistant County Engineer		1	1	1
Asst Area Supervisor	3	3	3	3
Asst Traffic Operations Manager	1	1	1	1
Bridge Inspector				1
Bridge Manager				1
Bridge/Project Manager	1	1	1	1
CE&I Inspector I				1



	FY 2023	FY 2024	FY 2025	FY 2026
Positions – Continued				
CE&I Inspector II				2
Chief Accountant Highway	1	1	1	1
Civil Engineer - Hwy		1	1	1
Construction Engineer		1	1	1
Construction Manager	1			1
County Engineer	1	1	1	1
Custodian - Highway	2			
Design Technician I	1	1	1	1
Design Technician II	1	1	1	1
Design Technician III	2	2		
Engineering Technician I	4	3	3	1
Engineering Technician II	4	6	6	1
Engineering Technician III	3	2	2	1
Equipment Manager	1	1		
Fleet Manager			1	1
Fleet Specialist			1	1
Geospatial Operations Manager	1	1	1	1
Geospatial Technician	1	1	1	1
GIS Coordinator	1	1	1	1
Herbicide/Safety Trainer			1	1
Maintenance Manager	1	1	1	1
Mechanic II	4	4	4	4
Operations Manager	1	1	1	1
Operations Supp Spec I	4	4	4	4
Operations Supp Spec II	5	6	6	6
Operations Supp Spec III	2	1	1	1
Operations Support Manager	1	1	1	1
Operator Technician I	22	22	23	23
Operator Technician II	27	27	27	27
Operator Technician III	27	27	31	31
Operator Technician IV	16	16	16	15
Operator Tech IV/CDL Instructor	3	3	3	3
Operator Technician Trainee	15	15	10	10
Paving Supervisor				1
Permit Engineer	1			
Permit/Subdivision Technician	1			
Pre-Construction Manager	1	1	1	1
Project Coordinator (Hwy)			2	2
PT Bridge Inspector	1	1	1	
PT Operator Technician IV		3	3	3
Right-Of-Way Manager	1	1	1	1
Right-Of-Way Mapping			1	1
Right-Of-Way Research			1	1



	FY 2023	FY 2024	FY 2025	FY 2026
Positions – Continued				
Right-Of-Way Technician I	2	2	2	2
Right-Of-Way Technician II	3	3	2	1
Right-Of-Way Technician III	1	1		1
Survey Manager	1	1	1	1
Traffic Control Technician I	1	1	1	1
Traffic Control Technician II	4	4	4	4
Traffic Control Technician III	4	4	4	4
Traffic Control Technician IV	2	2	2	2
Traffic Operations Manager	1	1	1	1
Utility Inspector II				2
Utility Inspector III				1
Utility Manger				1
Total Positions	185	187	189	190



118

Federal Aid Exchange

Fund Summary

		Y 2024		Y 2025 O Actuals	0	Y 2025 riginal udget	o	Y 2026 riginal ludget	% Change 2025 Original 2026 Original
Revenue									
Taxes		0		0		0		0	0.0%
Special Assessments		0		0		0		0	0.0%
Licenses & Permits		0		0		0		0	0.0%
Intergovernmental		395,275		400,000		400,000		400,000	0.0%
Charges For Services		0		0		0		0	0.0%
Miscellaneous Revenue		42,378		52,564		0		0	0.0%
Fund Balance		0		0		0		0	0.0%
Revenue Total	\$	437,653	\$	452,564	\$	400,000	\$	400,000	0.0%
Expenditures		777							
Employee Compensation		0		0		0		0	0.0%
Services Provided By Others		0		0		0		0	0.0%
Supplies, Repairs & Maintenance		0		0		0		0	0.0%
Utilities & Communication		0		0		0		0	0.0%
Travel		0		0		0		0	0.0%
Other Operating Expenditures		0		0		0		0	0.0%
Capital Expenditures		0		0		400,000		400,000	0.0%
Debt Service		0		0		0		0	0.0%
Intergovernmental		0		0		0		0	0.0%
Expenditures Total	\$		\$		\$	400,000	\$	400,000	0.0%
Transfers									
Transfer In/Other Sources		0		0		0		0	0.0%
Transfer Out/Other Uses		0		0		0		0	0.0%
Transfers Total	\$		\$		\$	- 4	\$	-	0.0%
2	_		_						
Fund Total	\$	437,653	\$	452,564	\$		\$		

Overview

The Federal Aid Exchange Fund (FAEF) is a special revenue fund created as a result of the Rebuild Alabama Act (Act 2019-2), Acts of Alabama, determining that "ALDOT will allocate \$400,000 to each county in exchange for the annual federal allocation of \$533,000 which was being distributed to each county." This "exchange" was beneficial to the County in that it reduced the documentation and time required for the requests needed to receive reimbursements of the \$533,000 and provided for a direction annual allocation of \$400,000. This fund is under management of the Highway Department and to date is utilized solely for minor capital bridge projects.



113 Public Highway & Traffic

Fund Summary

	FY 2024 Actuals	- 500	FY 2025 D Actuals	C	Y 2025 Original Budget	(FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue	0		0		0		0	0.00/
Taxes	0		0		0		0	0.0%
Special Assessments	0		0		0		0	0.0%
Licenses & Permits					0		0	0.0%
Intergovernmental	965,488		1,034,675		930,000		920,000	-1.1%
Charges For Services	0		0		0		0	0.0%
Miscellaneous Revenue	48,559		17,944		500		500	0.0%
Fund Balance	0		0		0		0	0.0%
Revenue Total	\$ 1,014,047	\$	1,052,619	\$	930,500	\$	920,500	-1.1%
Expenditures								
Employee Compensation	0		0		0		0	0.0%
Services Provided By Others	0		0		0		0	0.0%
Supplies, Repairs & Maintenance	0		0		0		0	0.0%
Utilities & Communication	0		0		0		0	0.0%
Travel	0		0		0		0	0.0%
Other Operating Expenditures	0		0		0		0	0.0%
Capital Expenditures	0		0		0		0	0.0%
Debt Service	0		0		0		0	0.0%
Intergovernmental	0		0		0		0	0.0%
Expenditures Total	\$ 134	\$	14	\$		\$	1 36	0.0%
Transfers								
Transfer In/Other Sources	0		0		0		0	0.0%
Transfer Out/Other Uses	(930,500)		(930,500)		(930,500)		(920,500)	-1.1%
Transfers Total	\$ (930,500)	\$	(930,500)	\$	(930,500)	\$	(920,500)	-1.1%
Fund Total	\$ 83,547	\$	122,119	\$		\$		

Overview

Pursuant to Section 40-12-270, <u>Code of Alabama</u> 1975, the Public Highway and Traffic fund is a special revenue fund established to receive allocations from the State of Alabama for proceeds from license taxes and motor vehicle registration fees. These revenues are designated to be utilized for the construction, improvement, and maintenance of public highways and streets. There are no direct expenditures made from this fund, but revenues are transferred to the Seven Cent Gas Tax (Highway) fund in order to carry out the intended uses of funding.



115 Rebuild Alabama

Fund Summary

2		FY 2024 Actuals		FY 2025 D Actuals	(FY 2025 Original Budget		FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue									0.00/
Taxes		0		0		0		0	0.0%
Special Assessments		0		0		0		0	0.0%
Licenses & Permits		0		0		0		0	0.0%
Intergovernmental		2,900,967		3,037,961		2,700,000		2,700,000	0.0%
Charges For Services		0		0		0		0	0.0%
Miscellaneous Revenue		180,741		226,765		1,000		1,000	0.0%
Fund Balance		0	_	0	-	0		0	0.0%
Revenue Total	\$	3,081,709	\$	3,264,726	\$	2,701,000	\$	2,701,000	0.0%
Expenditures									
Employee Compensation		0		0		0		0	0.0%
Services Provided By Others		0		0		1,000		1,000	0.0%
Supplies, Repairs & Maintenance		0		0		0		0	0.0%
Utilities & Communication		0		0		0		0	0.0%
Travel		0		0		0		0	0.0%
Other Operating Expenditures		2,468,472		1,685,808		2,700,000		2,700,000	0.0%
Capital Expenditures		0		0		0		0	0.0%
Debt Service		0		0		0		0	0.0%
Intergovernmental		0		0		0		0	0.0%
Expenditures Total	\$	2,468,472	\$	1,685,808	\$	2,701,000	\$	2,701,000	0.0%
Transfers									
Transfer In/Other Sources		0		0		0		0	0.0%
Transfer Out/Other Uses		0		0		0		0	0.0%
Transfers Total	\$	-	\$	1-	\$	-	\$		0.0%
207.227	_		_		_				
Fund Total	\$	613,237	\$	1,578,918	\$	-	-\$	-	

Overview

The Rebuild Alabama fund is the result of the Rebuild Alabama Act (Act 2019-2), Acts of Alabama that was enacted to levy an additional excise tax on gasoline and diesel fuel with the proceeds intended for transportation infrastructure purposes. As a special revenue fund, only gas tax proceeds derived from this act are recorded here, along with any interest earned. The Highway Department oversees the activities of this fund as it relates to transportation objectives. From its inception, Baldwin County has used these proceeds exclusively for road resurfacing projects.



117 RRR Gasoline Tax

Fund Summary

		Y 2024 actuals	FY 2025 D Actuals	(FY 2025 Original Budget	-	FY 2026 Original Budget	% Change 2025 Origina 2026 Origina
Revenue								2.22
Taxes		0	0		0		0	0.0%
Special Assessments		0	0		0		0	0.0%
Licenses & Permits		0	0		0		0	0.0%
Intergovernmental		3,145,227	3,372,191		2,685,000		2,685,000	0.0%
Charges For Services		0	0		0		0	0.0%
Miscellaneous Revenue		118,956	99,589		4,500		4,500	0.0%
Fund Balance		0	0		0		1,060,500	100.0%
Revenue Total_ Expenditures	\$	3,264,182	\$ 3,471,780	\$	2,689,500	\$	3,750,000	39.4%
Employee Compensation		304,500	304,500		304,500		300,000	-1.5%
Services Provided By Others		0	0		0		0	0.0%
Supplies, Repairs & Maintenance		2,385,000	2,385,000		2,385,000		3,450,000	44.7%
Utilities & Communication		0	0		0		0	0.0%
Travel		0	0		0		0	0.0%
Other Operating Expenditures		0	0		0		0	0.0%
Capital Expenditures		0	0		0		0	0.0%
Debt Service		0	0		0		0	0.0%
Intergovernmental		0	0		0		0	0.0%
Expenditures Total	\$	2,689,500	\$ 2,689,500	\$	2,689,500	\$	3,750,000	39.4%
Transfers								
Transfer In/Other Sources		0	0		0		0	0.0%
Transfer Out/Other Uses		0	0		0		0	0.0%
Transfers Total	\$		\$ 	\$	7-3	\$		0.0%
Fund Total	•	574,682	\$ 782,280	\$		- \$		

Overview

The RRR or Resurfacing, Restoration, and Rehabilitation Gasoline Tax fund was established pursuant to \$40-17-362, <u>Code of Alabama</u> 1975, and is known as the 4 Cent gas tax, which is an excise tax on gasoline and lubricating oil. The funds are extremely restrictive with the legislation determining that the funds can only be used for 1) bridge replacement, 2) resurfacing, restoration, and rehabilitation of roadways, and 3) vegetation management. It further defines that the funds cannot be used for new construction, purchase of equipment or herbicidal products. This fund is overseen by the Highway Department and related expenditures incurred in the Highway 7 Cent fund are offset utilizing proceeds from this RRR fund.



114

Severed Material Severance Tax

Fund Summary

	FY 2024 Actuals	FY 2025 D Actuals	(FY 2025 Original Budget	FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue						
Taxes	0	0		0	0	0.0%
Special Assessments	177,681	182,155		200,000	173,333	-13.3%
Licenses & Permits	0	0		0	0	0.0%
Intergovernmental	0	0		0	0	0.0%
Charges For Services	0	0		0	0	0.0%
Miscellaneous Revenue	25,717	14,021		1,000	200	-80.0%
Fund Balance	0	0		0	0	0.0%
Revenue Total	\$ 203,398	\$ 196,177	\$	201,000	\$ 173,533	-13.7%
Expenditures				1711		
Employee Compensation	0	0		0	0	0.0%
Services Provided By Others	0	0		0	200	0.0%
Supplies, Repairs & Maintenance	0	0		0	0	0.0%
Utilities & Communication	0	0		0	0	0.0%
Travel	0	0		0	0	0.0%
Other Operating Expenditures	0	0		0	0	0.0%
Capital Expenditures	0	0		0	0	0.0%
Debt Service	0	0		0	0	0.0%
Intergovernmental	0	0		0	0	0.0%
Expenditures Total	\$ -	\$ - 2	\$	-	\$ 200	0.0%
Transfers						
Transfer In/Other Sources	0	0		0	0	0.0%
Transfer Out/Other Uses	(215,800)	(201,000)		(201,000)	(173,333)	-13.8%
Transfers Total	\$ (215,800)	\$ (201,000)	\$	(201,000)	\$ (173,333)	-13.8%
Fund Total	\$ (12,402)	\$ (4,823)	\$		\$ -	

Overview

Pursuant to \$40-13-50 through \$40-13-61, <u>Code of Alabama</u> 1975, the Severed Material Severance Tax fund was created to account for the revenues and expenditures relating to the severed material tax. This severance tax is imposed on the natural resources removed or "severed" from the land or water, i.e. clay from a dirt pit. Its purpose is to compensate the surrounding communities and areas for the depletion of nonrenewable resources and to address the impact that resource development may have on local infrastructure, such as roads and bridges. There are no expenditures paid directly from this fund as 75.0% of the tax proceeds are transferred to the Seven Cent Gas Tax (Highway) fund while the remaining 25.0% is transferred to the General Fund to carry out the purposes of these tax revenues.





ANIMAL SHELTER



109 Animal Shelter

Fund Summary

	FY 2024 Actuals	Y	FY 2025 TD Actuals	FY 2025 Original Budget	FY 2026 Original Budget	% Change 2025 Origina 2026 Origina
Revenue						
Taxes	0		0	0	0	0.0%
Special Assessments	0		0	0	0	0.0%
Licenses & Permits	0		0	0	0	0.0%
Intergovernmental	0		25,000	0	0	0.0%
Charges For Services	32,590		27,141	30,000	20,000	-33.3%
Miscellaneous Revenue	73,002		58,934	3,000	3,000	0.0%
Fund Balance			0	 0	390,557	100.0%
Revenue Total_ Expenditures	\$ 105,592	\$	111,075	\$ 33,000	\$ 413,557	1153.2%
Employee Compensation	786,151		852,798	1.067.182	1,194,573	11.9%
Services Provided By Others	174,345		242,984	136,600	238,650	74.7%
Supplies, Repairs & Maintenance	261,504		330,256	353,079	443,238	25.5%
Utilities & Communication	65,130		70,762	106,000	103,000	-2.8%
Travel	1,915		1,584	2,500	4,000	60.0%
Other Operating Expenditures	48,199		58,545	56,811	56,538	-0.5%
Capital Expenditures	422,554		157,396	233,652	315,557	35.1%
Debt Service	0		0	0	0	0.0%
Intergovernmental	0		0	0	0	0.0%
Expenditures Total	\$ 1,759,798	\$	1,714,324	\$ 1,955,824	\$ 2,355,556	20.4%
Transfers						
Transfer In/Other Sources	2,732,106		2,612,111	2,520,465	2,539,640	0.8%
Transfer Out/Other Uses	0		0	(597,641)	(597,641)	0.0%
Transfers Total	\$ 2,732,106	\$	2,612,111	\$ 1,922,824	\$ 1,941,999	1.0%
Fund Total	\$ 1,077,900	\$	1,008,861	\$ -	\$ 	

Overview

The Animal Shelter Fund is a special revenue fund established to isolate the distinct funding and capture the expenditures related to the operations of the facility. The majority of the funding, \$2.0 million, is received as a transfer in from the Health Tax fund ad valorem proceeds via a MOA with the Alabama Department of Public Health. This funding is provided to the Commission for the operation of a county-wide animal control facility that otherwise would fall under the responsibility of the local ADPH Baldwin County Health Department. Additional funding is provided by the General Fund in the fiscal year 2026 budget the to cover the final "loan" payment for the construction of the new Baldwin County Animal Shelter intake building that opened in January of 2024. This three-year loan was from the General Fund to support the completion of the building that was a part of the 2019 Strategic Plan.



Baldwin County Animal Shelter

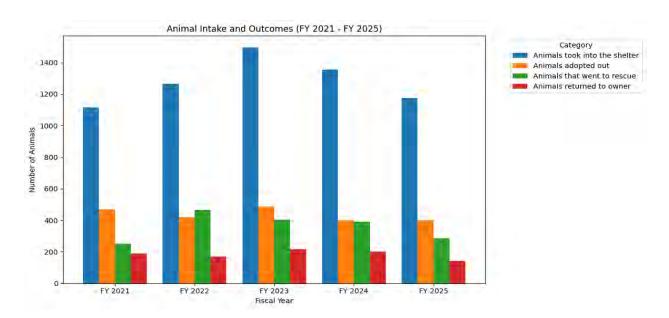
Purpose

The Baldwin County Animal Shelter serves as the county's animal control facility and adoption center. Its primary purpose is public health and safety. With the animals in our care, we provide humane and high-quality care. The shelter engages with the community to help animals by offering services such as pet adoption, low-cost rabies clinics, Spay/Neuter program, TNR program, pet food pantry, lost and found assistance, and animal control.

FY 2025 Accomplishments

- Received a twenty-five-thousand-dollar grant from the American Society for the Prevention
 of Cruelty to Animals. To acquire the necessary items for establishing an emergency pet
 shelter during a disaster.
- Set up a voucher program for spay/neuter services utilizing donation funds.

Key Metrics



Animal Intake and Outcomes	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Animals took into the shelter	1,117	1,264	1,494	1,355	1175
Animals adopted out	470	420	487	399	399
Animals that went to rescue	250	467	404	392	285
Animals returned to owner	189	169	218	200	142



FY 2026 Goals and Objectives

- Help prevent unplanned pet pregnancies by maintaining the Spay and Neuter voucher program.
 - Continue to utilize donated funds and pursue grant opportunities to maintain the program independently of taxpayer dollars once donation funds are depleted.
 Additionally, focus on increasing the number of veterinary offices accepting our vouchers.
- Enhance community outreach with new programs
 - Get the community more involved with the shelter. Consider the addition of new programs such as Dog Day Out and Foster to Adopt. Also, increase volunteer program engagement.

Department Overview

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Animal Shelter Manager	1	1	1	1
Animal Resource Supervisor	1	1	1	1
Animal Placement Specialist	1	1	1	1
SR. Animal Control Officer	2	2	2	2
Animal Control Officer	2	2	2	2
Office Manager	1	1	1	1
Office Assistant IV	1	1	1	1
SR. Animal Control Technician	1	1	1	1
Animal Control Technician	5	8	8	9
Total Positions	15	18	18	19



ARCHIVES AND HISTORY



106 Archives & History

Fund Summary

FY 2025 Original Budget	FY 2026 Original Budget	% Change 2025 Original 2026 Original
0	0	0.0%
0	0	0.0%
0	0	0.0%
0	0	0.0%
268,500	200,000	-25.5%
1,000	1,000	0.0%
0	303,000	100.0%
269,500	\$ 504,000	87.0%
454,672	478,317	5.2%
606,555	531,500	-12,4%
175,296	132,418	-24.5%
50,800	50,800	0.0%
2,500	2,500	0.0%
52,790	54,532	3.3%
0	303,000	0.0%
0	0	0.0%
0	0	0.0%
1,342,613	\$ 1,553,067	15.7%
1,099,093	1,049,067	-4.6%
(25,980)	0	-100.0%
1,073,113	\$ 1,049,067	-2.2%
	_	
5		

Overview

The Archives & History fund is a special revenue fund established for the purpose of tracking the expenditures associated with the County's historical preservation efforts. Although this fund receives proceeds from circuit clerk and probate fees, the General Fund provides the majority of the funding needed at 67.5% of the FY 2026 revenues needed for its operations.



Archives & History

Purpose

Since 2005, the Baldwin County Department of Archives & History (BCDAH) has served as the central repository for the county's permanent government records, historical documents, and community history collections. Established to preserve, protect, and provide access to Baldwin County's rich historical legacy through records preservation, digitization, research services, community engagements, and educational outreach.

Bicentennial Park, managed by the Director of Archives & History, is vital in advancing this mission. Located in North Baldwin, where the county's earliest history began with the mound builders and developed along the Mobile-Tensaw Delta, the park is a unique interpretive and recreational space. Its deep historical significance and connection to Baldwin County's origins make it a natural extension of the department's work, offering a meaningful place for education, reflection, celebration, and community events at one of Baldwin County's beginnings.

FY 2025 Accomplishments

Archives Division

- Records Indexing and Cataloging: Archival indexing has shown consistent growth, with the number of indexed items increasing from 45 in FY21 to 61 in FY25. Demonstrating a sustained investment in the department and accessibility of historical records.
 - o Indexed 61 of 158 boxes of historical Circuit Court divorce case records.
 - Internal Image processing volumes have fluctuated, with a notable increase from 28,035 images in FY21 to 69,544 currently. This reflects a shift in processing strategy due to significant expansion in outsourcing efforts.
 - Outsourced Image Processing has expanded dramatically in response to the increasing volume and complexity of preservation needs. From a modest 277 images in FY21, the program outsourced 1,371,550 images in FY25, representing a major operational pivot toward scalability and efficiency.
- Fragile Historical Content Preserved: Over 1.37M pages across land plat, tax books, and newspaper microfilm (16mm & 35mm) were digitized.
 - o Newspapers (16mm): 1,165,000 pages
 - Newspapers (35mm): 206,550 pages
 - o Tax Books: 450 pages
- This combination of internal and outsourced efforts underscores the program's adaptability in managing large-scale preservation projects, aligning resource allocation with the growing demand for digitization and access.
- Searchable indexes improve retrieval time
 - Reduce handling of fragile originals
 - o Enhance long-term preservation.
- Historic Preservation and Digital Access Expansion (Outsourced)



- o Phase I of the Historical Records Digitization Project has been completed.
- o In FY25, the Baldwin County Department of Archives & History advanced its mission of historic preservation by significantly expanding digital access to its collections.
- A notable reduction in in-person research visits reflects a successful shift toward enhanced online availability of historical records.
- By increasing remote access, the department not only improved public accessibility but also boosted staff efficiency, allowing for more responsive service and resource management.

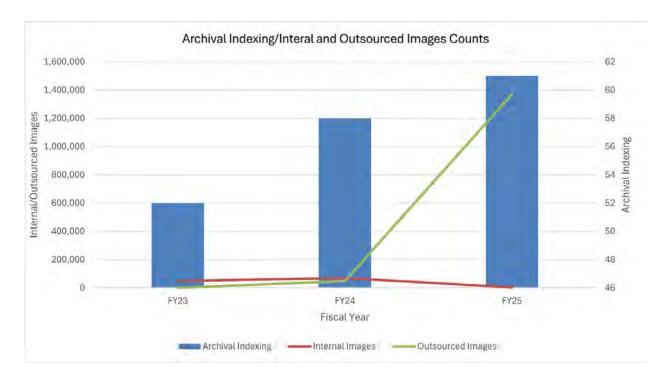
Historical Division

- Building on its commitment to preserving Baldwin County's heritage, the Department also advanced its work at **Bicentennial Park**, a historic site managed by the Director of Archives & History. The park continues to serve as a vital educational and recreational space, connecting residents and visitors to one of Baldwin County's earliest historic landscapes.
- In FY25, the Department strengthened its stewardship of Bicentennial Park through critical site enhancements that support safety, accessibility, and community pride.
 - o Trading Post repairs and the four Native American Home repairs completed: 5 historic structures preserved.
 - Pedestrian bridges and walkways upgraded. Improved accessibility and safety.
 - o Split rail fencing was installed. Site aesthetics and boundaries improved.
 - Two memorial benches were installed with DAR/SAR: 2 new veteran memorial features.
 - Community Engagement at Bicentennial Park: Increased public use with steady growth in daily visitors and event attendance, and the park's value as a cultural and recreational destination.
 - o Total daily Visitors to include scheduled field trips and daily tours grew from 21,281 in FY23 to 25,019 FY25.
- Total event attendance in FY23 was 20,192, with a very slight decrease to 20,067 in FY25.
 - o This minimal change reflects the decision to shorten the Christmas Light Show by two weeks and exclude Sundays. While the show previously ran for five weeks, seven days a week, the shorter schedule allowed employees more time with their families, all while continuing to provide a memorable experience for visitors.



Key Metrics

Archives Division

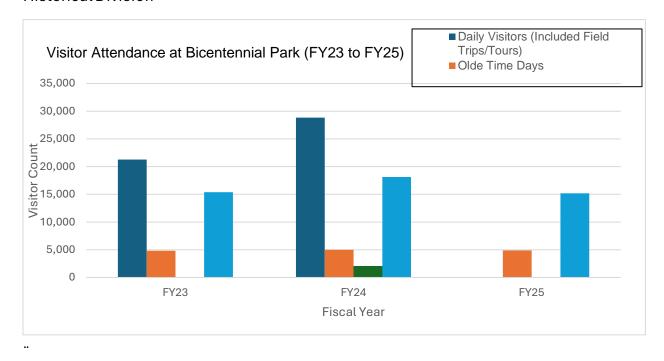


	FY 2023	FY 2024	FY 2025
Historic Preservation Project			
Archival Indexing	52	58	61
Internal Images	47,762	69,544	85,807
Outsourced Images	364	49,152	1,371,550*
Total Image Counts	47,178	118,754	1,375,655

^{*}Phase I of the Historic Preservation Project, a total of 1,375,655 images were digitized from historic newspapers preserved on microfilm. This significant volume represents decades of local history and marks a major milestone in improving public access and long-term preservation of these vital records



Historical Division



	FY 2023	FY 2024	FY 2025
Event			
Daily Visitor (Including Field			
Trips/Tours	21,281	28,846	25,019
Olde Time Days	4,830	5,002	4,885
Bluegrass Festival		2,024	
Christmas	15.362	18,117	15,182
Total Attendees	41,473	53,989	45,086

FY 2026 Goals and Objectives

Archives Division

- Preserve and Modernize Archival Resources
 - o Continue the Systematic Digitization of Historical Records
 - Advance Archival Organization and Indexing-Number of indexed records; average retrieval time reduced
 - o Reduce physical handling of originals decrease in-person handling requests; increase in digital resource usage.
 - Support the America 250 initiative by including and hosting a special 250 event to engage the local schools and community with local history.



Historical Division

- Support the Completion and Submission of the Bicentennial Park Master Plan for Commission Approval
 - o Provide consulting support to the Architectural Consultants through the County Engineer for the finalization of the Master Plan for Bicentennial Park.
 - o Performance Metric: Draft plan completed and submitted by consultants on schedule; all planning milestones met.
 - Prepare for the future implementation of the Master Plan following commission approval.
 - o Performance Metric: Preliminary planning steps completed (e.g., identifying potential partnerships, exploring funding, gathering community feedback)
 - Continue preservation work on historical structures, including replacing boards with proper preservation materials, repainting, and other maintenance to ensure longterm protection and integrity of sites.

Department Overview

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Archives Director	1	1	1	1
Administrative Support Spec. III	1	1	1	1
Archives Specialist	3	3	3	3
Part-Time Park Attendant, Bicentennial	2	2	2	2
Total Positions	7	7	7	7







CONNECTING COMMUNITIES





143 BRATS

Fund Summary

		FY 2024 Actuals	ΥT	FY 2025 D Actuals		FY 2025 Original Budget		FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue									
Taxes		0		0		0		0	0.0%
Special Assessments		0		0		0		0	0.0%
Licenses & Permits		0		0		0		0	0.0%
Intergovernmental		5,533,641		5,535,052		4,107,135		3,059,387	-25.5%
Charges For Services		104,301		78,359		78,000		78,000	0.0%
Miscellaneous Revenue		404,099		278,737		277,000		270,000	-2.5%
Fund Balance		0		0		0		100,400	100.0%
Revenue Total	\$	6,042,041	\$	5,892,148	\$	4,462,135	\$	3,507,787	-21.4%
Expenditures									10.75
Employee Compensation		2,134,877		2,337,681		2,717,956		2,866,201	5.5%
Services Provided By Others		1,034,516		1,491,651		1,718,775		551,812	-67.9%
Supplies, Repairs & Maintenance		620,387		562,793		742,445		658,883	-11.3%
Utilities & Communication		60,007		67,026		68,650		68,800	0.2%
Travel		12,090		10,289		18,000		18,000	0.0%
Other Operating Expenditures		128,527		156,313		104,369		141,200	35.3%
Capital Expenditures		3,257,927		2,716,602		305,000		502,000	64.6%
Debt Service		0		0		0		0	0.0%
Intergovernmental		0		0		0		0	0.0%
Expenditures Total	\$	7,248,331	\$	7,342,354	\$	5,675,195	\$	4,806,896	-15.3%
Transfers									
Transfer In/Other Sources		1,207,648		1,325,580		1,213,060		1,299,109	7.1%
Transfer Out/Other Uses		0		0		0		0	0.0%
Transfers Total	\$	1,207,648	\$	1,325,580	\$	1,213,060	\$	1,299,109	7.1%
	•	1.050	_	(404.000)	_		_		
Fund Total	\$	1,358	\$	(124,626)	\$	-	\$		

Overview

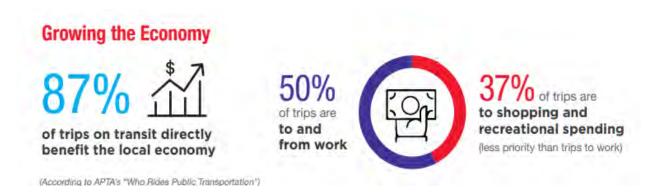
The Baldwin Regional Area Transit System (BRATS) fund is a special revenue fund established to capture the dedicated revenue and expenditures associated with providing the citizens of Baldwin County an affordable and reliable alternative source of transportation. The majority of the revenue is derived from grant proceeds provided through ALDOT and accounts for 63.6% of the revenue in the fiscal year 2026 budget, while actual fare and contracted services revenues only make up 6.0% combined. The low population density of Baldwin County creates a scenario in which these transportational services will not be profitable, thus creating a need for additional funding from the General Fund at 26.8% of the budgeted revenues.



BRATS - Baldwin Regional Area Transit System

Purpose

Provide safe, affordable transportation focused on contributing to a strong local economy, reducing traffic congestion and emissions, and improving the quality of life for Baldwin County citizens by providing reliable transportation for daily appointments and activities. Public transit provides an accessible, affordable, and safe transportation option, particularly for underserved communities.



FY 2025 Accomplishments

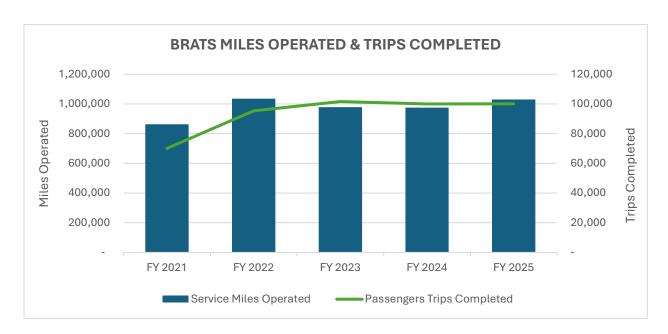
- Safety Performance
 - o safely operated over 1,000,000 miles and 46,000 manhours with 0 lost time accidents
- Efficiency Improvements
 - Completed conversion of transit fleet from large buses to more fuel-efficient highroof transit vans to reduce operating costs
 - Launched new operating software to improve efficiency and system capacity
 - o Relocated Bay Minette driver hub to a more efficient location
- Collaborative Transit Improvements
 - Completed construction of the downtown Fairhope Arts Alley Transit Passenger Station
 - Completed construction of the Loxley Transit Shelter
- Regulatory Compliance
 - Successfully completed extensive administrative, financial, and operational review by the Federal Transit Administration to ensure compliance with all federal regulatory standards.
- Customer Service
 - Passengers rated the BRATS service 4.9-star rating (5-stars is the highest possible rating)

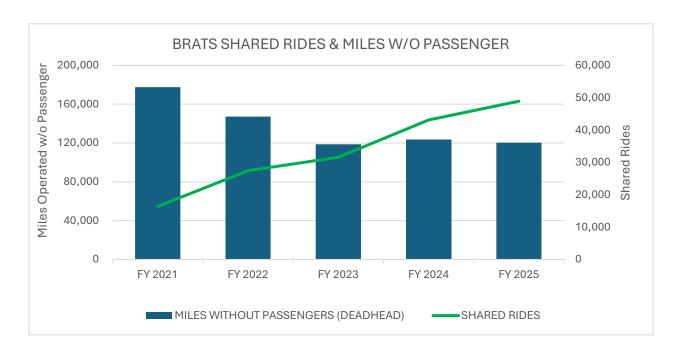


• Public Outreach

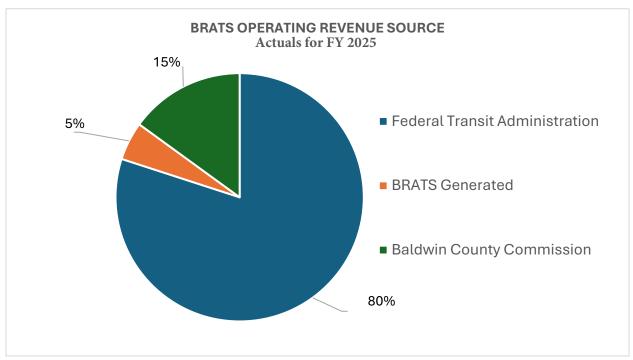
Participated in 14 presentations/speaking engagements promoting Baldwin County's
 Public Transportation System

Key Metrics









Alabama is 1 of 3 remaining states that provides no state funding for public transportation

	FY 2021	FY 2022	FY 2023	FY 2024*	FY 2025
Work Performed					
Passenger Trips Completed	70,029	95,362	101,576	99,916	100,102
Service Miles Operated	862,606	1,035,386	978,584	975,070	1,029,647
Miles Without Passengers	177,523	147,233	118,646	123,445	120,318
Shared Rides	16,387	27,464	31,590	43,104	48,930
Customer Service/Scheduling Calls	39,568	46,069	46,341	46,297	42,756

FY 2026 Goals and Objectives

- Maintain an excellent safety performance record
 - o Stringent vehicle maintenance and inspection process
 - Continuous driver training including on-the-road evaluations, ADA requirements, and mobility device securement training

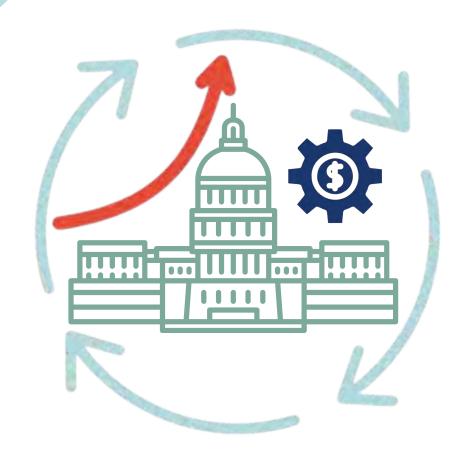


- Public Outreach/Education
 - Update passenger brochure to include training tips for scheduling using the mobile app
 - o Increase social media presence by highlighting exceptional driver service and publicizing passenger testimonials
- Improve efficiency by continuing to reduce deadhead miles
 - Identify strategic location for a driver hub in the Daphne/Spanish Fort area to reduce travel distance between hub and first & last trip location utilizing FTA funds appropriated for public transit
 - Increase shared rides from 48% to greater than 60% by aggregating or pooling more riders
 - o Increase passenger trips by 10%
- Evaluate feasibility of South Baldwin seasonal circulator route targeted at workforce transportation
 - Utilize funding appropriated to the FL/AL Transportation Planning Organization to update the 2016 South Baldwin Transit Feasibility Study
- Improve safety and security of personnel and property
 - o Install fence around BRATS Fairhope hub

Department Overview

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Director of Transportation	1	1	1	1
Asst. Director of Transportation		1	1	1
Accounting Manager	1			
Grants Technician	1	1	1	1
Billing Account Specialist	1	1	1	1
Customer Service/Scheduling Mgr.	1	1	1	1
Customer Service Representative	3	2	2	2
Part-time Customer Service Rep.	1	1	1	1
Part-time Training Manager	1	1	1	
Training Coordinator				1
Fleet & Driver Manager	1	1	1	1
Mechanic	2	2	2	2
Driver Supervisor	1	1	1	1
Bus Driver	22	23	22	22
Part-time Bus Driver	13	12	14	14
Total Positions	49	48	49	49

Note: Head count remained steady while increasing ridership and improving service



CAPITAL IMPROVEMENT TRUST



116

Capital Improvement Trust

Fund Summary

	FY 2024 Actuals	Y	FY 2025 TD Actuals	1:0	FY 2025 Original Budget	9	FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue								
Taxes	0		0		0		0	0.0%
Special Assessments	0		0		0		0	0.0%
Licenses & Permits	0		0		0		0	0.0%
Intergovernmental	953,692		933,657		940,000		930,000	-1.1%
Charges For Services	0		0		0		0	0.0%
Miscellaneous Revenue	23,361		26,172		1,200		1,200	0.0%
Fund Balance	0		0		0		0	0.0%
Revenue Total \$	977,053	\$	959,829	\$	941,200	\$	931,200	-1.1%
Expenditures								
Employee Compensation	0		0		0		0	0.0%
Services Provided By Others	0		0		200		200	0.0%
Supplies, Repairs & Maintenance	0		0		0		0	0.0%
Utilities & Communication	0		0		0		0	0.0%
Travel	0		0		0		0	0.0%
Other Operating Expenditures	0		0		0		0	0.0%
Capital Expenditures	0		0		0		0	0.0%
Debt Service	0		0		0		0	0.0%
Intergovernmental	0		0		0		0	0.0%
Expenditures Total \$	72	\$	V 2	\$	200	\$	200	0.0%
Transfers				7				T- 7
Transfer In/Other Sources	0		0		0		0	0.0%
Transfer Out/Other Uses	(931,000)		(1,191,000)		(941,000)		(931,000)	-1.1%
Transfers Total \$	(931,000)	\$	(1,191,000)	\$	(941,000)	\$	(931,000)	-1.1%
Fund Total \$	46,053	\$	(231,171)	\$		\$		

Overview

The special revenue fund was established as result of Section 11-29-1, <u>Code of Alabama</u> 1975 known as the County Government Capital Improvement Act. This Act created the County Government Capital Improvement Fund in which to carry out the purpose of aiding counties "in the restoration and improvement of county government buildings, bridges, roads, streets, and other facilities, and to promote the health, safety, and public welfare of the citizens of the state". Baldwin County directs this funding to the payment of debt service secured for projects such as noted.



COUNTY TRANSPORTATION (COURIER)



103

County Transportation

Fund Summary

	2024 etuals	 Y 2025 Actuals	Or	2025 iginal udget	Or	/ 2026 riginal udget	% Change 2025 Original 2026 Original
Revenue							
Taxes	0	0		0		0	0.0%
Special Assessments	0	0		0		0	0.0%
Licenses & Permits	0	0		0		0	0.0%
Intergovernmental	0	0		0		0	0.0%
Charges For Services	0	0		0		0	0.0%
Miscellaneous Revenue	1,764	1,730		50		50	0.0%
Fund Balance	0	0		4,000		0	-100.0%
Revenue Total	\$ 1,764	\$ 1,730	\$	4,050	\$	50	-98.8%
Expenditures			-				
Employee Compensation	27,047	27,365		31,880		34,233	7.4%
Services Provided By Others	0	0		100		100	0.0%
Supplies, Repairs & Maintenance	3,053	2,082		6,339		9,258	46.0%
Utilities & Communication	0	0		0		0	0.0%
Travel	0	0		0		0	0.0%
Other Operating Expenditures	923	982		1,062		1,128	6.2%
Capital Expenditures	0	34,240		35,000		0	-100.0%
Debt Service	0	0		0		0	0.0%
Intergovernmental	0	0		0		0	0.0%
Expenditures Total	\$ 31,023	\$ 64,668	\$	74,381	\$	44,719	-39.9%
Transfers							
Transfer In/Other Sources	36,634	70,331		70,331		44,669	-36.5%
Transfer Out/Other Uses	0	0		0		0	0.0%
Transfers Total	\$ 36,634	\$ 70,331	\$	70,331	\$	44,669	-36.5%
Fund Total	\$ 7,375	\$ 7,392	\$		\$		

Overview

The County Transportation fund is used to capture the cost associated with the County's inter office courier service. The activities and staff of this fund are under the management of the Director of Transportation. Although under the oversight of BRATS, the services of the courier are a general government activity, thus funding is provided exclusively from General Fund.



County Transportation/Courier

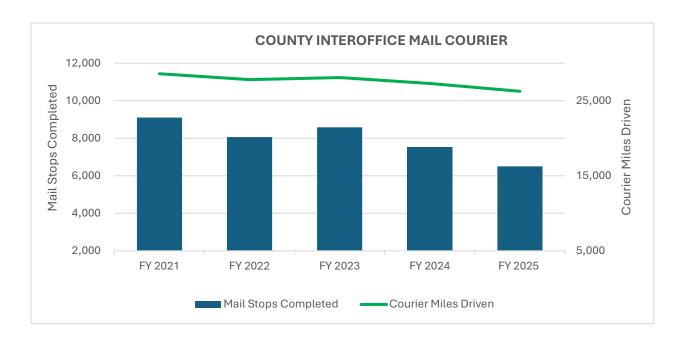
Purpose

Facilitate the delivery of mail and packages within the various Baldwin County Commission departments and locations allowing for faster and more cost-effective c ommunication and document transfer.

FY 2025 Accomplishments

- Replaced courier vehicle with a 26 MPG fuel-efficient Ford Escape hybrid
- Zero reported incidents of lost inter-office mail

Key Metrics



	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Work Performed					
Mail Stops Completed	9,100	8,060	8,580	7,540	6,500
Courier Route Miles Driven	28,600	27,820	28,080	27,300	26,260
Reports of Mail not Received	0	1	1	1	0

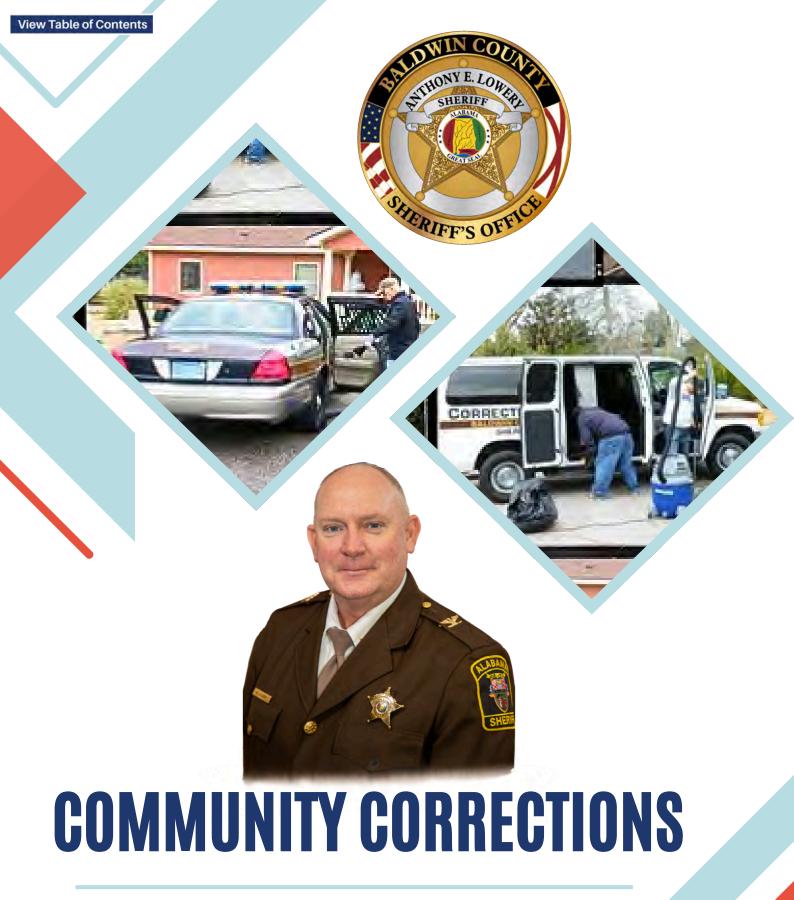


FY 2026 Goals and Objectives

- Maintain an excellent safety performance record
- Deliver interoffice mail on schedule

Department Overview

		FY 2023	FY 2024	FY 2025	FY 2026
Positions					
Full-Time Courier		1			
Part-Time Courier			1	1	1
	Total Positions	1	1	1	1





708 Community Corrections

Fund Summary

		FY 2024 Actuals		FY 2025 D Actuals		FY 2025 Original Budget		FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue									
Taxes		0		0		0		0	0.0%
Special Assessments		0		0		0		0	0.0%
Licenses & Permits		0		0		0		0	0.0%
Intergovernmental		0		0		0		0	0.0%
Charges For Services		306,589		341,892		282,182		342,666	21.4%
Miscellaneous Revenue		40,450		52,648		1,000		1,000	0.0%
Fund Balance		0		0		0		85,360	100.0%
Revenue Total	\$	347,040	\$	394,540	\$	283,182	\$	429,026	51.5%
Expenditures									
Employee Compensation		877,247		1,077,696		1,022,654		1,149,266	12.4%
Services Provided By Others		226,480		257,592		301,475		251,475	-16.6%
Supplies, Repairs & Maintenance		50,046		51,413		53,271		55,426	4.0%
Utilities & Communication		29,557		29,354		31,120		33,300	7.0%
Travel		0		0		0		0	0.0%
Other Operating Expenditures		13,807		16,097		16,117		17,302	7.4%
Capital Expenditures		45,632		55,827		15,000		82,540	450.3%
Debt Service		0		0		0		0	0.0%
Intergovernmental		0		0		0		0	0.0%
Expenditures Total	\$	1,242,769	\$	1,487,980	\$	1,439,637	\$	1,589,309	10.4%
Transfers									
Transfer In/Other Sources		1,245,598		1,156,455		1,156,455		1,160,283	0.3%
Transfer Out/Other Uses		0		0		0		0	0.0%
Transfers Total	\$	1,245,598	\$	1,156,455	\$	1,156,455	\$	1,160,283	0.3%
		040.000	_	50.045	_		_		
Fund Total	Þ	349,869	\$	63,015	\$	<u> </u>	\$	-	

Overview

Community Corrections is a special revenue fund established for the deposit of funds collected for the operation and supervision of the programs developed pursuant to \$45-2-84 through \$45-2-84.18, Code of Alabama 1975. Currently, revenues generated from these programs are not sufficient to cover the associated personnel, activities, and other required expenditures. General Fund subsidizes the shortfall from program funds and is responsible for approximately \$1.2 million and 73.0% of the fiscal year 2026 revenues needed. The associated programs are pre-trial release and community corrections which are supervised by the Baldwin County Sheriff's Office. Although supervised by the BSCO, the Baldwin County Pretrial Release and Community Corrections Board



was established to promote said programs and provide oversight, advice, guidance, and recommendations to the Director of the BC Community Corrections Center.

		FY 2024	FY 2025	FY 2026
Positions				
Case Manager		2	2	2
Corporal Corrections		1	1	1
Corrections Officer		5	5	5
Court Liaison		1	1	1
Director		1	1	1
Finance Officer		1	1	1
Support Specialist		2	2	2
	Total Positions	13	13	13





GOMESA



165 Gulf of Mexico Security Act (GOMESA)

Fund Summary

	FY 2024 Actuals	FY 2025 D Actuals	(FY 2025 Original Budget	- 0	FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue							
Гахеѕ	0	0		0		0	0.0%
Special Assessments	0	0		0		0	0.0%
Licenses & Permits	0	0		0		0	0.0%
ntergovernmental	4,671,961	4,671,473		3,300,000		3,300,000	0.0%
Charges For Services	0	0		0		0	0.0%
Miscellaneous Revenue	776,231	803,356		50,000		50,000	0.0%
Fund Balance	0	0		1,310,000		(665,000)	-150.8%
Revenue Total	\$ 5,448,192	\$ 5,474,829	\$	4,660,000	\$	2,685,000	-42.4%
Expenditures							
Employee Compensation	0	0		0		0	0.0%
Services Provided By Others	0	0		0		0	0.0%
Supplies, Repairs & Maintenance	0	0		0		0	0.0%
Utilities & Communication	0	0		0		0	0.0%
Travel	0	0		0		0	0.0%
Other Operating Expenditures	0	0		0		0	0.0%
Capital Expenditures	305,334	1,869,244		4,660,000		2,685,000	-42.4%
Debt Service	0	0		0		0	0.0%
ntergovernmental	0	0		0		0	0.0%
Expenditures Total	\$ 305,334	\$ 1,869,244	\$	4,660,000	\$	2,685,000	-42.4%
Transfers							
Transfer In/Other Sources	0	0		0		0	0.0%
Transfer Out/Other Uses	0	0		0		0	0.0%
Transfers Total	\$ 9	\$ 	\$		\$	-	0.0%
Fund Total	\$ 5,142,858	\$ 3,605,585	\$		\$		

Overview

The GOMESA fund is a special revenue fund established from the Gulf of Mexico Securities Act of 2006 which is a federal law establishing a revenue-sharing program for the four Gulf oil-producing states (Alabama, Louisiana, Mississippi, and Texas). The act's aim is for coastal protection and restoration, allowing for coastal conservation, restoration, and hurricane protection projects. This fund is utilized within the County for dirt road paving projects as well as major coastal park projects, such as The Launch (ICW) and The Launch at CR 6. Project expenses are charged directly to this fund with the vast majority of these projects are being managed by the Highway Department.



HEALTH TAX



102 Health Tax

Fund Summary

2	FY 2024 Actuals	FY 2025 YTD Actuals	FY 2025 Original Budget	FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue					
Taxes	4,079,102	4,517,435	4,325,825	4,693,044	8.5%
Special Assessments	0	0	0	0	0.0%
Licenses & Permits	0	0	0	0	0.0%
Intergovernmental	11,361	11,288	5,000	5,000	0.0%
Charges For Services	0	0	0	0	0.0%
Miscellaneous Revenue	60,016	54,473	3,100	3,100	0.0%
Fund Balance	0	0	0	0	0.0%
Revenue Total	\$ 4,150,479	\$ 4,583,197	\$ 4,333,925	\$ 4,701,144	8.5%
Expenditures					
Employee Compensation	0	0	0	0	0.0%
Services Provided By Others	0	0	200	200	0.0%
Supplies, Repairs & Maintenance	85,975	85,975	86,475	86,475	0.0%
Utilities & Communication	8,050	8,246	10,000	10,000	0.0%
Travel	0	0	0	0	0.0%
Other Operating Expenditures	1,934,796	2,488,975	2,237,250	2,604,469	16.4%
Capital Expenditures	0	0	0	0	0.0%
Debt Service	0	0	0	0	0.0%
Intergovernmental	0	0	0	0	0.0%
Expenditures Total	\$ 2,028,821	\$ 2,583,197	\$ 2,333,925	\$ 2,701,144	15.7%
Transfers			4		
Transfer In/Other Sources	0	0	0	0	0.0%
Transfer Out/Other Uses	(2,500,000)	(2,000,000)	(2,000,000)	(2,000,000)	0.0%
Transfers Total	\$ (2,500,000)	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	0.0%
Fund Total	\$ (378,342)	\$ -	\$ -	\$ -	

Overview

The Health Tax fund is a special revenue fund that serves as a repository for the collection of the county-wide 0.5 mill ad valorem tax pursuant to Section 22-3-10, <u>Code of Alabama</u> 1975. The proceeds received into this fund are managed under the direction of the Alabama Department of Public Health (ADPH). Through a three-year Memorandum of Agreement (MOA) between the ADPH and the Baldwin County Commission, funding is appropriated to serve a variety of purposes within the county such as aiding the Baldwin County Animal Shelter, funding a county and multiple municipal mosquito control programs, and providing support to the District Attorney's Office.



JUVENILE DETENTION CENTER



105

Juvenile Detention Facility

Fund Summary

	FY 20			FY 2025 D Actuals	FY 2025 Original Budget	FY 2026 Original Budget	% Change 2025 Origina 2026 Origina
Revenue							
Taxes		0		0	0	0	0.0%
Special Assessments		0		0	0	0	0.0%
Licenses & Permits		0		0	0	0	0.0%
Intergovernmental	3	46,429		408,489	346,000	295,910	-14.5%
Charges For Services	6	68,482		799,102	626,000	625,000	-0.2%
Miscellaneous Revenue		82,315		81,928	2,000	2,000	0.0%
Fund Balance		0		0	0	51,000	0.0%
Revenue Total	\$ 1,0	97,227	\$	1,289,519	\$ 974,000	\$ 973,910	0.0%
Expenditures							
Employee Compensation	1,5	39,568		1,811,545	1,863,776	1,986,769	6.6%
Services Provided By Others	1	94,643		183,078	245,789	239,750	-2.5%
Supplies, Repairs & Maintenance	2	31,268		473,778	469,286	311,544	-33.6%
Utilities & Communication		59,080		64,612	67,600	70,100	3.7%
Travel		1,769		1,757	3,000	3,000	0.0%
Other Operating Expenditures		52,223		66,743	61,326	65,559	6.9%
Capital Expenditures		41,278		11,604	0	51,000	0.0%
Debt Service		0		0	0	0	0.0%
Intergovernmental		0		0	0	Ó	0.0%
Expenditures Total	\$ 2,1	19,829	\$	2,613,117	\$ 2,710,777	\$ 2,727,722	0.6%
Transfers							-
Transfer In/Other Sources	1,0	98,983		1,716,070	1,736,777	1,753,812	1.0%
Transfer Out/Other Uses		0		0	0	0	0.0%
Transfers Total	\$ 1,0	98,983	\$	1,716,070	\$ 1,736,777	\$ 1,753,812	1.0%
2.02.0		70.004	-	000 470			
Fund Total	3	76,381	\$	392,472	\$ <u> </u>	\$ 	

Overview

The Juvenile Detention Center fund is a special revenue fund created to house the dedicated funding and reimbursement proceeds generated from operating this facility and capture all associated costs. Funding sources vary from state cost sharing, DYS and CNP reimbursements, proceeds from municipal court and circuit clerk fees, revenues from other counties housing residents in the facility, cigarette tax proceeds, and funding from the State Educational Trust Fund. Despite the multiple revenue sources, the General Fund provides the majority of the support with 55.8% of the needed operating revenue in the fiscal year 2026 budget. Although licensed by the State, the Baldwin County JDC facility is not a State agency.



Baldwin County Regional Juvenile Detention Center

Purpose

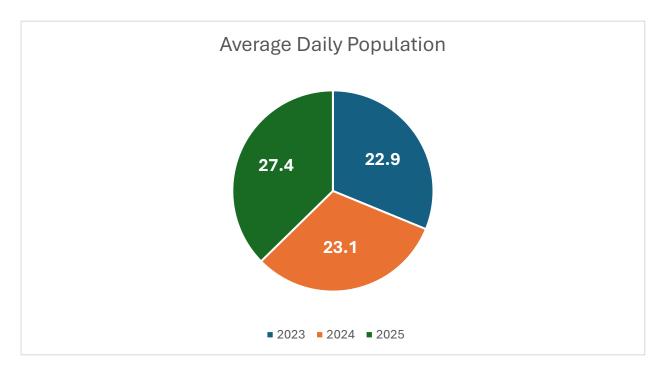
The Baldwin County Regional Juvenile Detention Center is a 30-bed facility responsible for the secure custody of juveniles who have been charged with a delinquent offence. The facility holds both male and female offenders between the ages of 12-18. The BCRJDC provides bed space for five additional counties through financial agreements with the Baldwin County Commission. Juveniles are held in the facility as their cases make their way through the Criminal Justice System or while they await placement in a court ordered residential program. The BCRJDC is responsible for the education, medical/mental health needs, nutritional needs, and religious and recreational needs of each resident in the facility. Educational services are provided by the Baldwin County Board of Education. Meals are provided through financial agreements between the Baldwin County Sheriff's Office and Baldwin County Board of Education.

FY 2025 Accomplishments

- In FY 2025 the facility received funding to paint the interior of the building and replace the flooring.
- The JDC also had two resident rooms refitted with a soft interior to prevent self-harm.
- New classroom furniture, equipment, and materials were purchased with State Educational Funding.
 - The facility also used this funding to create a library for residents.
- The Alabama Department of Youth Services licenses the BCRJDC and conducts an audit annually to ensure the needs of all residents are being met. The 2025 DYS Audit found the facility to be in compliance.
- The Alabama Department of Education also conducts audits and site visits to ensure the facility meets the educational needs of all residents. The 2024-2025 school year met all requirements set forth by the Alabama State Department of Education.
- The Department of Justice conducted an audit to ensure the facility was compliant with the Juvenile PREA (Prison Rape Elimination Act 2003). The facility was found to be 100% compliance.



Key Metrics



FY 2026 Goals and Objectives

FY 2026 Goals of the BCRJDC are to increase services for detained juveniles through:

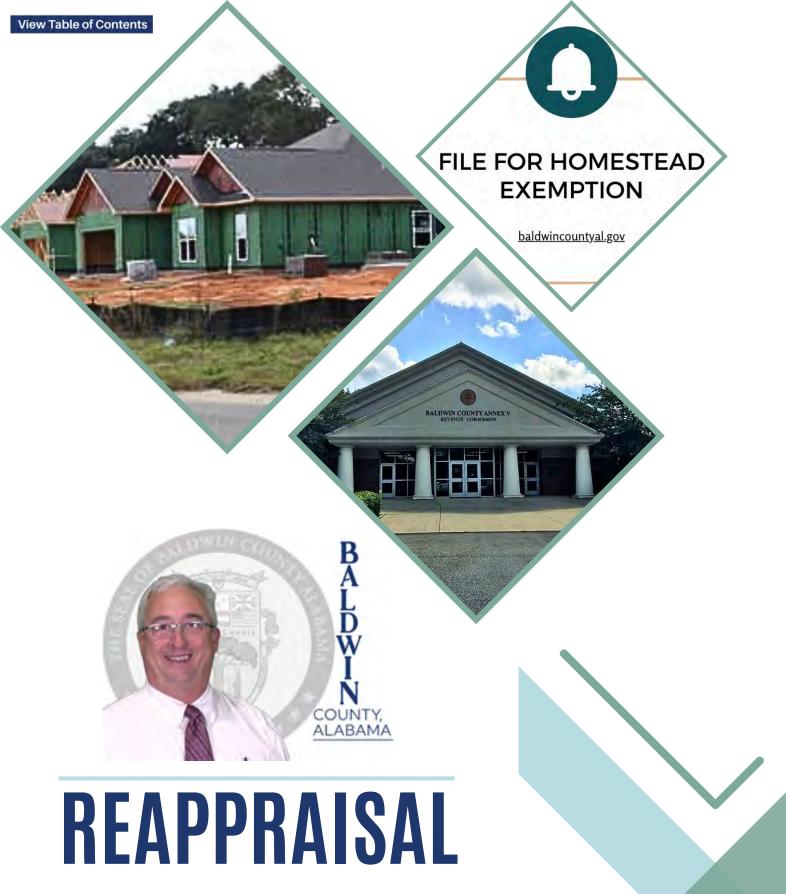
- Added educational opportunities
- Additional therapy hours
- Health curriculum presented to residents by nursing staff
- Consistent access to mental health nurse practitioners
- Enhance the residents' recreational opportunities
- Provide religious opportunities through community involvement.
- Increase the retainment rate of staff through environmental upgrades and enhanced training on best practices for effectively working with at-risk-youth
- Implementation of a new hierarchy plan that offers more opportunities for advancement in the department.
- Upgrade the exterior of the facility (paint, repair, etc.)



Department Overview

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Detention Director	1	1	1	1
Detention Coordinator	1	1	1	0
Detention Worker II	4	4	4	0
Detention Worker I	11	14	17	0
Part-Time DWI	2	0	0	0
Detention Supervisor	0	0	0	4
Detention Coordinator	0	0	0	4
Assistant Director	0	0	0	1
Administrative Assistant	1	1	1	1
Detention Worker	0	0	0	14
Total Positions	20	22	25	25







120 Reappraisal

Fund Summary

		/ 2024 ctuals	Y	FY 2025 TD Actuals	C	FY 2025 Original Budget	(FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue				7 000 100				0.704.407	
Taxes	4	4,910,123		7,600,499		6,406,874		6,791,437	6.0%
Special Assessments		0		0		0		0	0.0%
Licenses & Permits		0		0		0		0	0.0%
Intergovernmental		20,000		0		0		0	0.0%
Charges For Services		0		0		0		0	0.0%
Miscellaneous Revenue		238,173		185,067		18,500		18,500	0.0%
Fund Balance		0		0		1,190,557		2,105,405	76.8%
Revenue Total	\$!	5,168,297	\$	7,785,566	\$	7,615,931	\$	8,915,342	17.1%
Expenditures									
Employee Compensation		3,444,522		3,810,012		5,326,046		5,706,177	7.1%
Services Provided By Others		810,230		479,673		922,500		1,290,100	39.8%
Supplies, Repairs & Maintenance		333,767		281,758		665,050		861,513	29.5%
Utilities & Communication		222,855		260,588		294,050		334,050	13.6%
Travel		11,136		24,435		40,000		40,000	0.0%
Other Operating Expenditures		135,357		144,481		188,285		148,502	-21.1%
Capital Expenditures		234,246		168,084		180,000		535,000	197.2%
Debt Service		0		0		0		0	0.0%
Intergovernmental		0		0		0		0	0.0%
Expenditures Total	\$!	5,192,114	\$	5,169,030	\$	7,615,931	\$	8,915,342	17.1%
Transfers									
Transfer In/Other Sources		23,817		22,474		0		0	0.0%
Transfer Out/Other Uses		(7,595)		(6,031)		0		0	0.0%
Transfers Total	\$	16,222	\$	16,443	\$		\$	- 1	0.0%
70 miles 20				Sant.					
Fund Total	\$	(7,595)	\$	2,632,979	\$	·	\$		

Overview

The Reappraisal fund is a special revenue fund established for the purpose of segregating the activities related to the valuation of property through the Revenue Commission. It is funded by a percentage of the Ad Valorem tax collections for all entities being dispersed including State of Alabama, boards of education, municipalities and County. The percentage is set by the Alabama Department of Revenue Property Tax Division based upon current year budget and prior year fund balance. Any funding received above the actual cost of operating the department in a given year reduces the allocation to this fund in the upcoming budget year. This ensures that the fund does not accumulate fund balance above what is needed for annual operations.



There are two major activities carried out within the Reappraisal fund. The first responsibility is that of property mapping and the second task is the In-depth process of appraising and providing valuations of both real and personal property.



Revenue Commission Re-Appraisal

Purpose

The Re-Appraisal Department is responsible for valuing both Real and Business Personal Property for Ad Valorem Tax purposes.

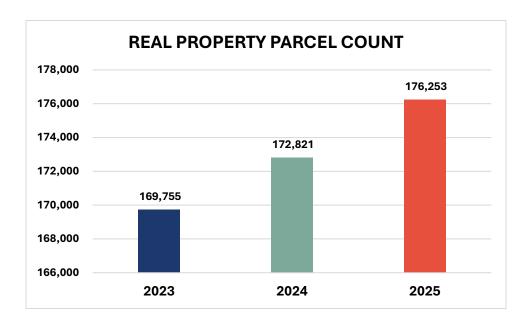
The Re-Appraisal Department is comprised of three main components (Mapping, Real Property and Business Personal Property) that collaborate to provide valuations on vacant land, improved residential and commercial properties, and Business Personal Property. The Departments goal is to ensure accurate and fair valuations for both government entities that are due taxes and Baldwin County property owners who pay them. The Re-Appraisal Department is committed to upholding the principle of "Fair and Equitable" to both the Governmental entities and the Baldwin County taxpayers.

FY 2025 Accomplishments

- Created a Commercial Valuation Department to ensure credible valuations of the expanding commercial and industrial development in the County.
 - Hired an Alabama State General Certified Appraiser to lead the Commercial Division, transferred two Appraisers to complete field work and assist in analyzing both Commercial and Industrial properties.
 - Contracted two consultants to establish policies and procedures for the Commercial Department.
- Moved the time frame for the Board of Equalization hearings from mid-July to early June to allow more time for our Appraisal work and Valuation Analysis for the succeeding fiscal years.
 - Allowed selected salaried staff to work unlimited overtime (un-paid) for four months to compress the time frame to complete the ADOR required ratio studies, receive approval from ADOR and mail Valuation Notices three to five weeks earlier than in the past.
- Exceeded the ADOR requirement for annual review on 25% of the parcels in the County through appraiser inspections and the use of aerial photography.
 - Contracted with the Aerial Photography vendor to fly their contracted flights in October instead of January enabling staff time to review more parcels for the required parcel review.
- Have utilized changes in technology and more in-depth training to complete more work with a smaller staff as compared to prior years.
 - Worked tirelessly with vendors of both CAMA system and Mapping program to improve their product and add functions needed to complete the Re-Appraisal's required task and assignments.



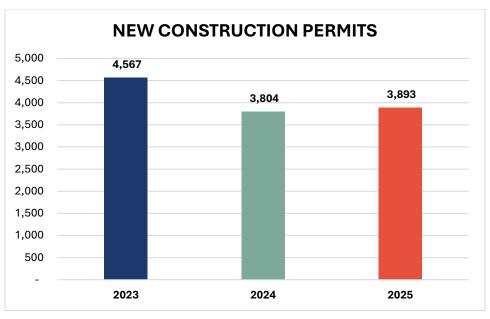
Key Metrics

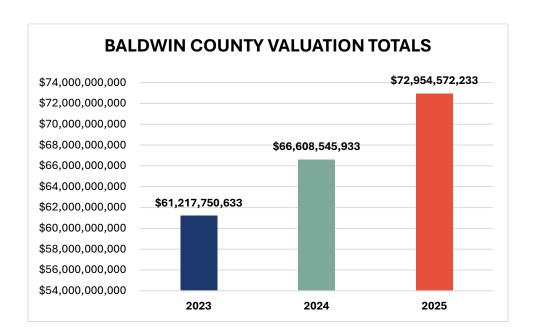


*6,498 NEW PARCELS FROM 2023 THROUGH 2025









FY 2026 Goals and Objectives

- Continue to explore methods through technological options to become both more efficient and more consistent with our valuations.
 - Contract with Aerial Photography vendor to provide a sketch validation program that will reduce the need for appraisers to make some field inspections.



- Explore appraiser's field procedures to minimize "in the field" safety issues.
 - Work with CIS to implement a program that can provide location of vehicles and personnel in possible emergency situations. Share safety concerns with other jurisdictions and implement solutions that will work for staff.
- Continued development of the Commercial Department in Re-Appraisal.
 - Have regular meetings with commercial staff and consultants to develop more
 efficient and accurate methods for the Commercial and Industrial properties
 in the County. Purchase commercial valuation programs and manuals that will
 supplement the ADOR manual that is not well suited for many types of nonresidential properties.
 - Continue to work with Commercial and Industrial property owners and developers and develop a positive working relationship for our ongoing valuation process.
 - Have regular meetings with new Industrial development developers and owners concerning status of build, percentage of Business Personal Property installed and valuation metrics.

Department Overview

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Admin Support Specialist IV	0	1	1	1
Chief Administrative Assistant	1	0	0	0
Administrator Of Mapping	1	1	1	1
Administrator Of Personal Property	1	1	1	1
Appraisal Clerk Supervisor	1	1	1	1
Asst Admin Personal Property	1	1	1	1
Asst Chief Appraiser	1	1	1	1
Chief Appraiser	1	1	1	1
Collections Switchboard Op	1	1	1	1
Commercial Appraiser	1	1	1	1
Custodial-Reappraisal	1	0	0	0
GIS Coordinator	1	1	1	1
Imaging Coordinator	1	1	1	1
Imaging Specialist	1	1	0	0
Mapper I	2	2	2	2
Mapper II	3	4	3	3
Mapper III	1	2	2	2
Mapping Supervisor	1	1	1	1
Mapping Support Specialist	3	2	1	1
Mapping Support Technician I	1	2	1	1



Positions - Continued

Total Positions	74	73	69	70
Pt Real Prop Analyst II	0	0	1	1
Re-Appraisal Coordinator	1	1	0	0
Real Property Sales Analyst	2	2	2	2
Real Property Support Tech Spec	0	2	0	0
Real Property Support Tech	4	1	0	0
Real Property Current Use Analyst	1	0	0	0
Real Property Appraiser Trainee	4	6	4	4
Real Property Appraiser III	2	2	2	2
Real Property Appraiser II	2	4	3	3
Real Property Appraiser I	10	6	11	13
Real Property Appraisal Specialist II	1	1	1	1
Real Property Appraisal Specialist I	1	1	3	3
Real Property Analyst II	1	1	1	1
Real Property Analyst I	5	5	4	4
Real Prop Appraisal Supervisor	3	3	3	2
Pt Reap Property Support Tech	1	1	0	0
Pt Personal Property Specialist	0	0	1	1
Pt Mapper III	1	1	1	1
Pt Imaging Specialist I	0	0	1	1
Pt Collections Switchboard Op	1	0	0	0
Personal Property Support Tech I	1	1	1	1
Personal Property Specialist	2	2	1	1
Personal Property Appraiser Trainee	5	3	1	1
Personal Property Appraiser III	1	1	2	4
Personal Property Appraiser I	1	4	5	3



METROPOLITAN PLANNING ORGANIZATION



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Metropolitan Planning Organization

Fund Summary

	Y 2024 ctuals	Y 2025 O Actuals	0	Y 2025 riginal sudget	0	Y 2026 riginal udget	% Change 2025 Original 2026 Original
Revenue							
Taxes	0	0		0		0	0.0%
Special Assessments	0	0		0		0	0.0%
Licenses & Permits	0	0		0		0	0.0%
Intergovernmental	294,903	264,378		525,686		479,130	-8.9%
Charges For Services	0	0		0		0	0.0%
Miscellaneous Revenue	0	0		0		0	0.0%
Fund Balance	0	 0		0		0	0.0%
Revenue Total	\$ 294,903	\$ 264,378	\$	525,686	\$	479,130	-8.9%
Expenditures							
Employee Compensation	164,166	180,378		183,063		196,849	7.5%
Services Provided By Others	97,081	70,133		287,000		257,025	-10.4%
Supplies, Repairs & Maintenance	8,418	4,348		16,000		10,000	-37.5%
Utilities & Communication	6,083	3,344		6,500		7,000	7.7%
Travel	4,712	2,538		6,000		6,000	0.0%
Other Operating Expenditures	1,846	1,962		2,123		2,256	6.3%
Capital Expenditures	0	0		0		0	0.0%
Debt Service	0	0		0		0	0.0%
Intergovernmental	0	0		0		0	0.0%
Expenditures Total	\$ 282,307	\$ 262,703	\$	500,686	\$	479,130	-4.3%
Transfers							
Transfer In/Other Sources	0	25,000		(25,000)		0	-100.0%
Transfer Out/Other Uses	0	0		0		0	0.0%
Transfers Total_	\$	\$ 25,000	\$	(25,000)	\$	14	-100.0%
Fund Total	\$ 12,595	\$ 26,674	\$		\$		

Overview

The Metropolitan Planning Organization fund is a special revenue fund dedicated to capturing the activities and subsequent reimbursements related to operating the Eastern Shore MPO. The ESMPO was formed in 2012 to assist with transportation planning in the newly defined urbanized areas in Baldwin County. It is made up of only two County staff members but is governed by the Policy Board encompassing volunteer members of corresponding local governments. The staffing cost and all related expenditures are reimbursed on an 80/20 split between ALDOT and the Baldwin County Commission, respectively. Other costs incurred are occasional planning studies for member governments that are reimbursed at 100% by ALDOT.



Eastern Shore Metropolitan Planning Organization (MPO)

Purpose

The Eastern Shore Metropolitan Planning Organization (MPO), managed by the Baldwin County Commission and primarily federally funded, facilitates collaboration among local governments on the Eastern Shore in matters relating to transportation planning. The MPO's responsibilities encompass planning for highways, public transit, bicycle and pedestrian infrastructure, freight movement, and other transportation modes. Public participation is also a key component of the MPO planning process.

Additionally, the MPO serves as a liaison between the Federal Highway Administration (FHWA), Federal Transit Administration (FTA), Alabama Department of Transportation (ALDOT), and local municipalities within its planning jurisdiction.

FY 2025 Accomplishments

- Oversaw the Transportation Planning Process through planning, authorization, and completion of projects.
 - o Planned Four (4) projects totaling \$4,499,368
 - Authorized Two (2) projects totaling \$522,061
 - o Completed Five (5) projects totaling \$7,690,168

Total: \$12,711,597

*Totals reflect federal funding amounts only

- Programmed carryover funds from previous budget years to fund Planning Studies for member governments. Staff also prepared, submitted, and were awarded a grant, through Federal Highway Administration.
 - o Twin Beech Rd. (CR-44) Corridor Study (\$32,000)
 - MPO funded SR-59 from CR-68 to Bedrock Blvd. Corridor Study (\$48,000)
 - o MPO funded Jimmy Faulkner Dr. at Plaza De Toro Dr. Traffic Study (\$16,000)
 - o Awarded Safe Streets and Roads for All (SS4A) Planning Grant (\$320,000)

Total: \$416,000

- Regional Coordination
 - Collaborated with ALDOT Southwest Region and ALDOT Bureau to align regional priorities and state-level funding initiatives. Including coordination regarding Mobile River Bridge and Bayway project.
 - o Coordinated with Florida-Alabama TPO for project priorities, including serving on the 2050 Long Range Transportation Plan Steering Committee
 - Coordinated with South Alabama Regional Planning Commission (SARPC) regarding Mobile River Bridge and Bayway Project

^{*}Totals reflect federal funding amounts only



- Collaborated and assisted local bike/ped initiatives including adoption of Countywide Connectivity Plan by municipalities within the County, Sweet Trails Alabama, Around the Bay Trail Study.
- o Acted as a liaison between Baldwin County Trailblazers and Baldwin County Commission/City of Daphne/City of Fairhope to apply for Kids in Parks program.
- o Facilitated Safe Routes to School Coalition which includes the Baldwin County Trailblazers, Eastern Shore MPO, Baldwin County Commission, Baldwin County Legislative Delegation, Baldwin County Public Schools, Gulf Shores City Schools, Orange Beach City Schools, Education Foundations & Coalition.
 - Organized two (2) Walk to School Day events which included approximately 1,800 participants between the two events.

• Multi-Modal/Transit

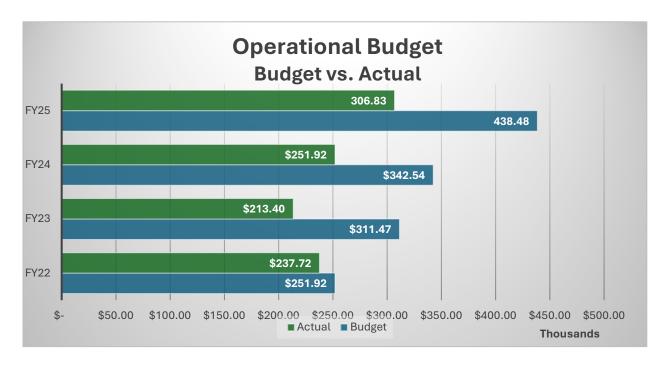
- Provided funding (\$1.7M) and project oversite for the construction of Loxley Transit Hub at Loxley Municipal Park
- o Allocated \$1.6M in federal transit funds to City of Spanish Fort Transit Hub

• Public Engagement

- o Public Meetings Quarterly and 2050 LRTP Public Meetings = 186 attendees
- o Online Outreach Survey for 2050 LRTP = 180
- o Social Media Facebook Page (October July 23, 2025)
 - 6,000 views
 - 1,200 reaches
 - 88 hits (likes, shares, comments, saves)
- Staff operated \$131,649.50 under budget
- Other Achievements include the MPO Director being elected to serve as Vice-President of statewide planning organization, Alabama Transportation Planners Association (ATPA).

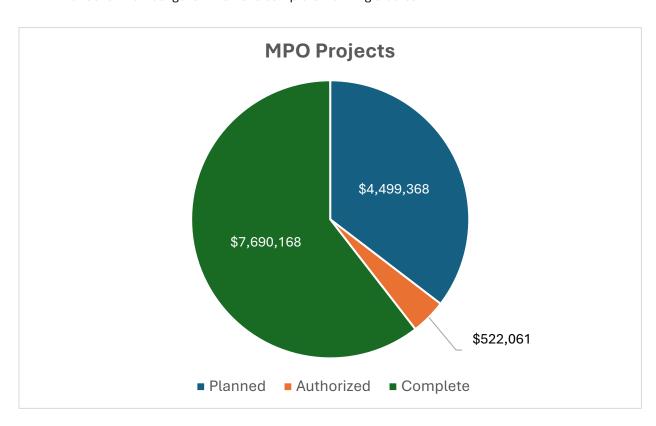


Key Metrics

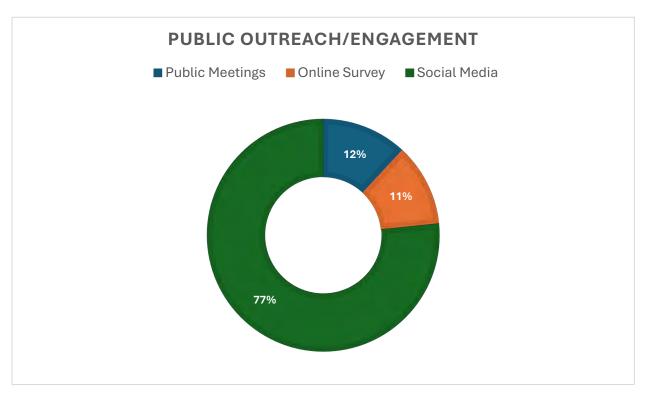


^{*}Includes Fringe Benefit and Indirect Costs

^{*}Federal budget balances are carried forward for three (3) years. Operating under budget provides funds for member governments to complete Planning Studies.







FY 2026 Goals and Objectives

- Adopt 2050 Long Range Transportation Plan (LRTP)
 - Oversee SAIN Associates in the development of LRTP through final adoption in January 2026.
- Break Ground on Mobile River Bridge and Bayway project
 - Provide collaborative means to see project to groundbreaking by communicating with ALDOT and the MPO through meetings and information sharing. Supporting grant applications to secure additional funding.
- Increase participation in Walk to School Day events
 - o Add additional schools, both public and private, by targeting potential new schools with infrastructure currently in place. Increase student participation by providing promotional materials, support, and incentives to currently participating schools.
- Authorize \$3,000,000 in projects
 - o Work with ALDOT and local governments to expedite and push planned projects through the bureaucratic process required for federal funding.
- Staff operate under budget by \$30,000
 - Monitor spending and maintain conservative spending through operations and day-today expenses.

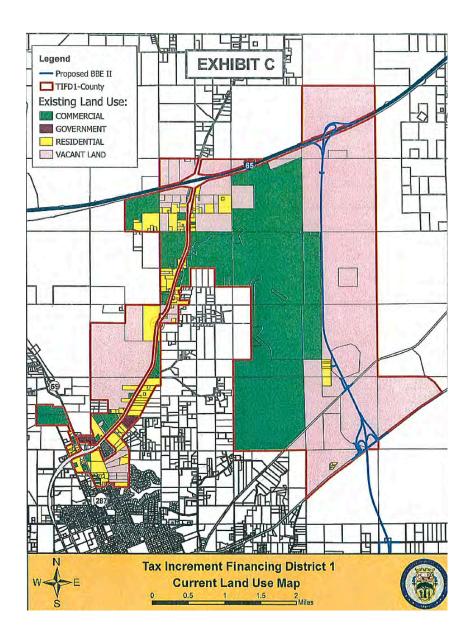


Department Overview

	FY 2023	FY 2024	FY 2025	FY 2026
Positions				
Admin Support Specialist III	1			
MPO Coordinator	1			
MPO Director		1	1	1
MPO Transportation Planner		1	1	1
Total Positions	2	2	2	2







CAPITAL IMPROVEMENT

- TIF District 1
- Capital Projects





Fund Summary

					FY 2	7-2		FY 2026	% Change
	FY 2024			FY 2025	Orig			Original	2025 Original
Acres de la companya della companya	Actuals		YI	TD Actuals	Bud	get	-	Budget	2026 Original
Revenue		0		0		0		654,322	0.0%
Taxes		0		0		17.0		034,322	
Special Assessments		0		0		0		0	0.0%
Licenses & Permits				100		0			0.0%
Intergovernmental		0		0		0		0	0.0%
Charges For Services		0		0		0		0	0.0%
Miscellaneous Revenue	173,6			1,142,599		0		0	0.0%
Fund Balance		0		0	-	0		0	0.0%
Revenue Total	\$ 173,6	84	\$	1,142,599	\$	-	\$	654,322	0.0%
Expenditures									
Employee Compensation		0		0		0		0	0.0%
Services Provided By Others	1,3	05		126,095		0		0	0.0%
Supplies, Repairs & Maintenance		0		0		0		0	0.0%
Utilities & Communication		0		0		0		0	0.0%
Travel		0		0		0		0	0.0%
Other Operating Expenditures	2,085,0	93		414,907		0		0	0.0%
Capital Expenditures	1,592,3	73		11,314,144		0		0	0.0%
Debt Service		0		0		0		0	0.0%
Intergovernmental		0		0		0		0	0.0%
Expenditures Total	\$ 3,678,7	72	\$	11,855,146	\$		\$		0.0%
Transfers									9
Transfer In/Other Sources	35,003,8	91		0		0		0	0.0%
Transfer Out/Other Uses		0		0		0		(654,322)	100.0%
Transfers Total	\$ 35,003,8	91	\$		\$	-	\$	(654,322)	100.0%
1200200	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		***						
Fund Total	\$ 31,498,8	03	\$(1	10,712,546)	\$	-	\$	-	

Overview

On April 16, 2024, the County created a tax increment district named Tax Increment Financing District 1 ("TIF D1") to fund public infrastructure improvements for the purpose stimulating industrial and economic growth and development, including the development of a low-carbon aluminum recycling and rolling facility being constructed for the use of Novelis Corporation. Taxes levied within the boundaries of TIF D1 are received into this special revenue fund for the payment of project costs or debt service on obligations incurred to finance projects. Initial TIF D1 tax receipts are projected to be recognized in fiscal year 2026. Also in August of 2024, Baldwin County issued \$37.5 million in general obligation economic development warrants to finance projects related to the Novelis Corporation.





Fund Summary

	FY 2024 Actuals	Y	FY 2025 TD Actuals		FY 2025 Original Budget	FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue			7	-			
Taxes	0		0		0	0	0.0%
Special Assessments	0		0		0	0	0.0%
Licenses & Permits	0		0		0	0	0.0%
Intergovernmental	0		0		0	0	0.0%
Charges For Services	0		0		0	0	0.0%
Miscellaneous Revenue	238,150		516,893		0	0	0.0%
Fund Balance	0		0		0	0	0.0%
Revenue Total	\$ 238,150	\$	516,893	\$		\$	0.0%
Expenditures							
Employee Compensation	0		0		0	0	0.0%
Services Provided By Others	0		0		0	1,390,386	100.0%
Supplies, Repairs & Maintenance	0		0		0	0	0.0%
Utilities & Communication	0		0		0	0	0.0%
Travel	0		0		0	0	0.0%
Other Operating Expenditures	0		0		0	0	0.0%
Capital Expenditures	216,226		7,854,857		12,733,759	1,005,000	-92.1%
Debt Service	0		0		0	0	0.0%
Intergovernmental	0		0		0	0	0.0%
Expenditures Total	\$ 216,226	\$	7,854,857	\$	12,733,759	\$ 2,395,386	-81.2%
Transfers							
Transfer In/Other Sources	8,949,985		9,214,192		0	2,395,386	100.0%
Transfer Out/Other Uses	0		0		0	0	0.0%
Transfers Total	\$ 8,949,985	\$	9,214,192	\$	-	\$ 2,395,386	100.0%
Fund Total	\$ 9 971 909	\$	1,876,228	¢/·	12,733,759)	\$	

Overview

The Capital Projects fund 202 is used to contain the funding and activities related to major capital projects. It serves as a repository for various funding sources. Within the FY26 budget, only General Fund revenues are captured while prior year projects that are currently active are supported by General Fund and APRA Revenue Replacement sources. Like the multiple sources of funding, project oversight can be just as varied. Currently, there are active projects managed by both Highway and Facilities Management Departments.





DEBT SERVICE

• Debt Service - General



304 Debt Service

Fund Summary

		FY 2024 Actuals	FY 2025 D Actuals		FY 2025 Original Budget	- 8	FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue								
Taxes		0	0		0		0	0.0%
Special Assessments		0	0		0		0	0.0%
Licenses & Permits		0	0		0		0	0.0%
Intergovernmental		0	0		0		0	0.0%
Charges For Services		0	0		0		0	0.0%
Miscellaneous Revenue		150,958	102,268		0		0	0.0%
Fund Balance		0	0		(1,318,001)		828,496	-162.9%
Revenue Total	\$	150,958	\$ 102,268	\$	(1,318,001)	\$	828,496	-162.9%
Expenditures								
Employee Compensation		0	0		0		0	0.0%
Services Provided By Others		0	0		0		0	0.0%
Supplies, Repairs & Maintenance		0	0		0		0	0.0%
Utilities & Communication		0	0		0		0	0.0%
Travel		0	0		0		0	0.0%
Other Operating Expenditures		0	0		0		0	0.0%
Capital Expenditures		0	0		0		0	0.0%
Debt Service		11,348,506	9,167,472		8,514,786		9,876,280	16.0%
Intergovernmental		0	0		0		0	0.0%
Expenditures Total	\$	11,348,506	\$ 9,167,472	\$	8,514,786	\$	9,876,280	16.0%
Transfers								
Transfer In/Other Sources		9,918,595	9,943,101		11,249,713		9,702,106	-13.8%
Transfer Out/Other Uses		0	0		(1,416,926)		(654,322)	100.0%
Transfers Total	\$	9,918,595	\$ 9,943,101	\$	9,832,787	\$	9,047,784	-8.0%
Fund Total	•		\$ 877,897	_		-\$		

Overview

The Debt Service fund is a debt service governmental fund type established to facilitate the principal and interest payments related to general obligations warrants, PBA leases, and capital leases. This fund covers all County debt, excluding the TIF D1 general obligation warrant. The fund operates by receiving transfers in of the total payment amount from funds that have incurred debt. Related payments are then transferred to fiscal agents that utilize relayed funds to satisfy principal and interest payments.



PERMANENT

• Oil & Gas Trust





Fund Summary

	FY 2024 Actuals	FY 2025 D Actuals	(FY 2025 Original Budget	 FY 2026 Original Budget	% Change 2025 Original 2026 Original
Revenue	- 2					
Taxes	0	0		0	0	0.0%
Special Assessments	0	0		0	0	0.0%
Licenses & Permits	0	0		0	0	0.0%
Intergovernmental	0	0		0	0	0.0%
Charges For Services	0	0		0	0	0.0%
Miscellaneous Revenue	758,661	641,436		259,938	300,000	15.4%
Fund Balance	0	0		0	0	0.0%
Revenue Total	\$ 758,661	\$ 641,436	\$	259,938	\$ 300,000	15.4%
Expenditures						
Employee Compensation	0	0		0	0	0.0%
Services Provided By Others	0	0		0	0	0.0%
Supplies, Repairs & Maintenance	0	0		0	0	0.0%
Utilities & Communication	0	0		0	0	0.0%
Travel	0	0		0	0	0.0%
Other Operating Expenditures	0	0		0	0	0.0%
Capital Expenditures	0	0		0	0	0.0%
Debt Service	0	0		0	0	0.0%
Intergovernmental	0	0		0	0	0.0%
Expenditures Total	\$ -	\$ 	\$		\$	0.0%
Transfers						
Transfer In/Other Sources	0	0		0	0	0.0%
Transfer Out/Other Uses	(689,573)	(759,477)		(233,944)	(270,000)	15.4%
Transfers Total	\$ (689,573)	\$ (759,477)	\$	(233,944)	\$ (270,000)	15.4%
Fund Total	\$ 69,088	\$ (118,042)	\$	25,994	\$ 30,000	

Overview

The Oil & Gas Trust fund is a permanent governmental fund type that was established pursuant to \$45-2-245.2, Code of Alabama 1975 for the purpose of establishing a trust fund for the first \$15.0 million in local severance taxes. Taxes were collected from persons engaging in the business of producing or severing oil, gas, or other hydrocarbons from the soil or waters of Baldwin County with no taxes to be collected beyond the \$15.0 million cap. The net income of interest generated from this trust amount is distributed as follows: not less than 10% is to be retained in the trust fund and no more than 90% can be distributed to the General Fund of Baldwin County. As there are no expenditures to offset the 10% interest amount to be kept in trust, this fund will remain budgetarily out of balance.



GLOSSARY



Glossary

- Annual Comprehensive Financial Report a detailed, audited report of a government entity's financial operations and position for a fiscal year, prepared according to the standards of the Governmental Accounting Standards Board (GASB).
- Alabama County Finance Manual a document developed with the objective of providing the
 county commissions with a comprehensive accounting and financial reporting model to
 include the latest accounting standards as well as concise examples and even legal
 compliance guidelines.
- Alabama Department of Transportation (ALDOT) a state agency that plans, builds and maintains Alabama's transportation system, including highways, bridges and rest areas.
- Artificial Intelligence the application of computer systems able to perform tasks or produce output normally requiring human intelligence, especially by applying machine learning techniques to large collections of data.
- American Rescue Plan Act (ARPA) an economic stimulus bill signed into law on March 11, 2021, to address the public health and economic impacts of the COVID-19 pandemic.
- Cost of Living Adjustment (COLA) an increase in wages or benefits designed to keep pace with inflation.
- Consumer Price Index a measure of the average monthly change in prices that urban consumers pay for a "basket" of goods and services, and it is used as a key indicator of inflation.
- Defeasance a legal and financial process that renders an agreement void or null by meeting specific conditions. In finance, it typically involves a borrower setting aside a sufficient amount of cash or high-quality government bonds to cover a loan's remaining debt, effectively removing the debt from their balance sheet.
- Enterprise Resource Planning software that integrates and automates core business processes like accounting, HR, and supply chain management into a single, unified platform.
- Fiscal Year accounting term used to note a business or organization's 12-month period for financial reporting, planning, and budget.
- Generally Accepted Accounting Principles (GAAP) a set of standardized accounting rules, standards, and procedures that guide how businesses record financial transactions and prepare financial statements in the United States.
- Governmental Accounting Standards Board (GASB) the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States.



- Gulf of Mexico Energy Security Act (GOMESA) a U.S. law, established in 2006, that provides
 revenue-sharing from offshore oil and gas production to the four Gulf producing states
 (Alabama, Louisiana, Mississippi, and Texas) and their coastal political subdivisions for
 coastal protection, restoration, and hurricane protection projects.
- Public Building Authority within Alabama it is a governmental entity, often a county or municipal corporation, that has the power to finance, construct, and renovate public buildings and projects. These authorities can issue bonds to fund projects like public offices, schools, and parks, and their projects are often exempt from certain taxes.
- Reduction in Force a formal, involuntary termination of employment due to a position being eliminated because of funding shortages, reorganizations, or other business needs.
- Solid Waste Disposal Authority (SWDA) of Baldwin County a public, nonprofit corporation that handles waste collection and disposal for unincorporated areas of Baldwin County and some municipalities.
- South Alabama Regional Planning Commission a locally controlled and organized instrument of local government in Southwestern Alabama that serves three counties (including Baldwin) and twenty-nine municipalities through the provision of programs and services in community development; employment and economic development; grant administration; senior and social services and transportation planning.
- State (the State) State of Alabama





ACRONYMS



Acronyms

- ACFR Annual Comprehensive Financial Report
- ACFM Alabama County Finance Manual
- ADPH Alabama Department of Public Health
- AI Artificial Intelligence
- ALDOT Alabama Department of Transportation
- ARPA American Rescue Plan Act
- BCC Baldwin County Commission
- BCSO Baldwin County Sheriff's Office
- BRATS Baldwin Regional Area Transit System
- CIS Computer Information Systems
- CNP Child Nutrition Program
- COA Council on Aging
- COLA Cost of Living Adjustment
- CPI Consumer Price Index
- DA District Attorney
- DYS Department of Youth Services
- ERP Enterprise Resource Planning
- ESMPO Eastern Shore Metropolitan Planning Organization
- FAEF Federal Aid Exchange Fund
- FY Fiscal Year
- GAAP Generally Accepted Accounting Principles



- GASB Governmental Accounting Standards Board
- GOMESA Gulf of Mexico Energy Security Act
- HB House Bill (Alabama Legislation)
- MOA Memorandum of Agreement
- MPO Metropolitan Planning Organization
- PBA Public Building Authority
- RIF Reduction in Force
- SARPC South Alabama Regional Planning Commission
- SB Senate Bill (Alabama Legislation)
- SSUT Simplified Sellers Use Tax
- SUT Sales and Use Tax
- SWDA Solid Waste Disposal Authority
- TIF D1 Tax Increment Financing District 1





COUNTY WEBSITES

Baldwin County Government Website

Baldwin County Sheriff Website

Alert Baldwin County - Baldwin County Emergency Notifications

Social Media



Baldwin County Facebook



Baldwin County X formerly know as Twitter



Baldwin County Youtube



Baldwin County Instagram

