

STATE OF ALABAMA)

COUNTY OF BALDWIN)

**RESOLUTION #2026-035
OF THE
BALDWIN COUNTY COMMISSION**

**ESTABLISHING RESERVE FUND BALANCES FOR THE GENERAL FUND AND THE
HIGHWAY FUND IN ACCORDANCE WITH POLICY #8.22 - FINANCIAL MANAGEMENT
POLICY.**

WHEREAS, the County Commission believes that sound financial management requires that sufficient funds be maintained by the County for unanticipated expenditures and revenue shortfalls during the fiscal year as may be caused by economic downturns in local/state/federal levels, natural disasters, and other unforeseen circumstances; and

WHEREAS, the Reserve Balances Policy Section of Policy #8.22 - Financial Management Policy establishes minimum amounts to be set aside for such purposes along with a requirement to establish a plan to meet those amounts if current amounts fail to meet the policy objective; and

WHEREAS, the County Commission has established a higher minimum reserve amount for unanticipated or unforeseen circumstances; and

WHEREAS, the County Commission is in a healthy enough financial position to meet the newly established minimum amounts for the Reserve Balances Policy; now therefore

BE IT RESOLVED, BY THE BALDWIN COUNTY COMMISSION, IN REGULAR SESSION ASSEMBLED, that the Baldwin County Commission is committing \$46,158,146.00 for the General Fund Reserve Balance and committing \$13,622,228.00 for the Highway Fund Reserve Balance.

DONE, under the Seal of Baldwin County, Alabama, as affixed on this the 16th day of December 2025.



Commissioner James E. Ball, Chairman

ATTEST:



Roger H. Rendleman, County Administrator

