

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 16<sup>th</sup> day of December 2025.

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Commissioner James E. Ball, Chairman

ATTEST:

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Roger H. Rendleman, County Administrator