



Baldwin County Commission

Legislation Text

File #: 24-0865, Version: 1

Meeting Type: BCC Regular Meeting

Meeting Date: 7/2/2024

Item Status: New

From: Beth Hodges, Budget Director; Dana Austin, Accounting Manager

Submitted by: Beth Hodges, Budget Director

ITEM TITLE

Resolution #2024-126 - Updating the Allocation of Baldwin County Local Cigarette Tax Revenue

STAFF RECOMMENDATION

Pursuant to provisions of Code of Alabama 1975 Section 45-2-244 through Section 45-2-244.011 (Local Baldwin County Law), adopt Resolution #2024-126 which updates the revenues and receipts derived from the cigarette tax levy of the Baldwin County Commission to be allocated on a percentage basis to the following organizations, programs and functions, to wit:

Juvenile Detention	0.3034483
AltaPointe Health Systems, Inc.	0.4000000
Baldwin County Mental Retardation	0.0862069
Care House	0.0517241
Lighthouse	0.0206897
Department of Human Resources	0.0068966
City of Bay Minette (Youth Program)	0.0206897
City of Foley (Youth Program)	0.0206897
City of Fairhope (Youth Program)	0.0206897
City of Daphne (Youth Program)	0.0206896
BC Sheriff's Boys Ranch	0.0206897
The Dream Center of Baldwin County	0.0175000
Administration	0.0100860
Total	1.0000000

The updated allocations shall commence on July 2, 2024, and encompass May 2024 receipts which have not been allocated to date. Resolution #2024-126 repeals Resolution #2016-103, which was approved by the Baldwin County Commission on August 16, 2016.

BACKGROUND INFORMATION

Background: Pursuant to Baldwin County Local Acts dating from 1980, as amended in 2000 (Act Number 80-613 and Act Number 2000-482) and as codified at Section 45-2-244 through Section 45-2-244.011 of the Code of Alabama (1975), the Baldwin County Commission has the exclusive

authority to allocate certain Baldwin County Local Cigarette Tax Revenues only to be expended to support mental health and child advocacy purposes. The Baldwin County Commission authorized the current allocations by adoption of Resolution #2016-103 (attached) during its August 16, 2016, regular meeting.

This agenda item has the sole effect of changing the allocations of the Baldwin County Local Cigarette Tax Revenue by amending the language therein to remove the allocation of 0.0206897 percent to Dawn House, and instead providing for said allocation to be received by the Baldwin County Sheriff's Boys Ranch and reallocating 0.0175000 percent from Administration to The Dream Center of Baldwin County. The aforesaid shall be accomplished by the adoption of Resolution #2024-126 (attached).

The above recommended changes are a result of the County being notified by the Director of Dawn House that as of May 1, 2024, the organization ceased and is no longer in operation. Prior to this proposed resolution, the Baldwin County Sheriff's Boys Ranch was paid 0.0206897 percent out of administrative costs, which was approved during the December 21, 2004, Baldwin County Commission regular meeting.

The reallocation of 0.0175000 percent from Administration to The Dream Center of Baldwin County ensures that there are no revenues retained above the costs to manage the duties of administering the Cigarette Tax; thus, the need at each fiscal year end to distribute unexpended administration funds to the organizations and programs listed in allocation will cease.

Previous Commission action/date:

08/16/2016 - Approved Resolution #2016-103.

12/21/2004 - Approved the use of unexpended administrative costs to Sheriff's Boys Ranch.

FINANCIAL IMPACT

Total cost of recommendation: \$0.00

Budget line item(s) to be used:

If this is not a budgeted expenditure, does the recommendation create a need for funding?
N/A

LEGAL IMPACT

Is legal review necessary for this staff recommendation and related documents?
N/A

Reviewed/approved by: N/A

Additional comments: N/A

ADVERTISING REQUIREMENTS

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Is advertising required for this recommendation? N/A

If the proof of publication affidavit is not attached, list the reason: N/A

FOLLOW UP IMPLEMENTATION

For time-sensitive follow up, select deadline date for follow up: N/A

Individual(s) responsible for follow up: Administration; Dana Austin, Accounting Manager

Action required (list contact persons/addresses if documents are to be mailed or emailed):

Administration - Upload resolution to BCAP; Finance - Update allocations for subsequent disbursements.

Additional instructions/notes: N/A