



Agenda
Special Called Meeting
September 29th, 2025
6:00 pm

Baldwin Municipal Courtroom, 155 Willingham Avenue, Baldwin, GA 30511

Call Meeting to Order

Public Hearings

2025 Millage Rate - Public Hearing 2 of 4

Old Business

1. Ratification of FLOST IGA with Banks County

New Business

2. Consideration/Approval of Finance Director Position Addition to FY26 Budget
3. Consideration/Approval of Animal Control Service Addition to FY26 Budget*
4. Consideration/Approval of Social Media Coordinator Addition to FY26 Budget*

Executive Session

Announcements

- a. Public notifications through Everbridge are live! You can sign up using the QR code on the back of your September water bill, on the City's website, or at City Hall.
- b. Raffle tickets for the Shop With a Hero gun raffle are available for purchase through Baldwin Fire and Police Departments. Tickets are \$10 a piece, and the drawings will begin December 1st. If 10 tickets are purchased at once, the purchaser is entered into a bonus drawing.
- c. The 8th Annual City of Baldwin Fall Festival will be on October 18th from 12:00 pm to 8:00 pm at The TAP Yard at 110 Airport Road. Enjoy live music, local crafters and vendors, food trucks, and a closing fireworks show. As always, admission and all activities are free thanks to generous sponsorships and donations from local businesses and community partners.

Adjournment

**added by vote in meeting*

***The City of Baldwin will provide reasonable accommodations whenever needed for those participating in a City Council meeting. Please notify the City Clerk as early as possible prior to a meeting to ensure accommodations can be made in a smooth and timely fashion.*

Millage Rate Options 2025

			MINIMUM REQUIRED INCREASE		MINIMUM REQUIRED INCREASE PLUS ADDITIONAL POSITIONS		MINIMUM REQUIRED INCREASE PLUS ADDITIONAL POSITIONS & AC	
BALDWIN	2024		2025		2025		2025	
	<i>Habersham</i>	<i>Banks</i>	<i>Habersham</i>	<i>Banks</i>	<i>Habersham</i>	<i>Banks</i>	<i>Habersham</i>	<i>Banks</i>
Real & Personal	103,522,028	30,076,660	131,453,182	33,193,930	131,453,182	33,193,930	131,453,182	33,193,930
Motor Vehicles	512,220	1,889,650	458,970	2,025,360	458,970	2,025,360	458,970	2,025,360
Mobile Homes	1,731,124	51,402	1,789,880	51,807	1,789,880	51,807	1,789,880	51,807
timber 100%	-	-	-	-	-	-	-	-
Heavy Duty Equipment	-	-	-	-	-	-	-	-
State Forest Land Grant	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Public Utilities	1,807,645	742,519	-	-	-	-	-	-
Gross Digest	105,765,372	32,760,231	133,702,032	35,271,097	133,702,032	35,271,097	133,702,032	35,271,097
Less M&O Exemptions	2,376,045	1,307,903	6,897,089	1,886,342	6,897,089	1,886,342	6,897,089	1,886,342
Net M&O Digest	103,389,327	31,452,328	126,804,943	33,384,755	126,804,943	33,384,755	126,804,943	33,384,755
Gross M&O Millage	8.481	9.170	9.170	11.273	9.170	11.880	9.170	12.045
Less Rollback	-0.689	4.442	-2.103	4.270	-2.768	4.270	-2.768	4.270
Net M&O Millage	9.170	4.728	11.273	7.003	11.880	7.610	12.045	7.775
Total Tax Levy	948,080	148,707	1,429,472	233,795	1,506,443	254,060	1,527,366	259,568
Increase/(Decrease)	158,732	77,380	481,392	85,089	558,363	105,353	579,285	110,862
Net Taxes Percent	16.74%	52.04%	33.68%	36.39%	37.06%	41.47%	37.93%	42.71%
	\$	1,096,786.74	\$	1,663,267.47	\$	1,760,502.61	\$	1,786,933.91
		\$31,452,328	2025 Net Digest	\$33,384,755	Adds Finance Director and SMC	\$33,384,755	Adds Finance Director, SMC and AC	\$33,384,755
		\$139,701	2024 Banks LOST	\$142,551		\$142,551		\$142,551
		4.442	Rollback Millage	4.270		4.270		4.270
		9.17	Set Millage	11.273		11.880		12.045
		<u>4.728</u>	Net Millage	<u>7.003</u>		<u>7.610</u>		<u>7.775</u>

**INTERGOVERNMENTAL AGREEMENT
FOR IMPOSITION OF THE FLOATING HOMESTEAD LOCAL OPTION SALES TAX**

This **Intergovernmental Agreement** (“IGA”) is entered into this the ____ day of _____, 2025 by and between Banks County, a political subdivision of the State of Georgia (“County”), the City of Baldwin, Georgia (“Baldwin”), and the City of Maysville, Georgia (“Maysville”), both a municipal corporation of the State of Georgia (collectively, the “Municipalities”) (the County and Municipalities are collectively referred to herein as the “Governmental Entities”) for the purpose of implementing the provisions of Article 2B of Chapter 8 of Title 48 of the Official Code of Georgia Annotated (“O.C.G.A.”) as they relate to imposition of a Floating Local Option Sales Tax (“FLOST”) within the special tax district established for and coterminous with Banks County (“Special Taxing District”) pursuant to O.C.G.A. § 48-8-109.30.

WHEREAS, the Governmental Entities are authorized to enter into this IGA by Georgia law, specifically including Article IX, Section III, Paragraph I of the Constitution of the State of Georgia and Article 2B of Chapter 8 of Title 48 of the Official Code of Georgia Annotated; and

WHEREAS, the Governmental Entities desire to impose a FLOST within the Special Taxing District which requires entering into an intergovernmental agreement calling for a FLOST and specifying the proposed rate of the tax (between 0.05% and 1.0%), the proposed maximum period of time that the tax is to be levied (up to five years), and the proposed allocation and distribution of the tax among the eligible political subdivisions; and

WHEREAS, the Special Taxing District that is coterminous with Banks County is eligible to impose a FLOST pursuant to O.C.G.A. § 48-8-109.31(d)(1), and because the governing authority of the county whose geographical boundary is coterminous with that of the special district, and the governing authority or authorities of all municipalities that levy an ad valorem tax on property have in effect for the 2025 taxable year a base year value homestead exemption or adjusted base year value homestead exemption; and

WHEREAS, in accordance with O.C.G.A. § 48-8-109.31(d)(1) and (2), Baldwin and Maysville represent 100% percent of the Special Taxing District’s municipal residents for municipalities that levy an ad valorem tax on property for the 2025 taxable year and are therefore the only municipalities within the County that are eligible to receive a distribution of FLOST proceeds as of the date of this IGA; and

WHEREAS, the undersigned Governmental Entities agree that the municipalities of Alto, Gillsville, Homer, and Lula (the “Ineligible Municipalities”), which are partially or wholly located within the Special Taxing District, do not levy an ad valorem tax on property as of the date of this IGA and are therefore ineligible to enter into this IGA, do not constitute “absent municipalities” within the meaning of O.C.G.A. § 48-8-109.31 (d)(2), and may not receive FLOST proceeds pursuant to O.C.G.A. § 48-8-109.31 (d)(1) and (2); and

WHEREAS, the Governmental Entities desire to enter into an agreement to meet the requirements of O.C.G.A. §§ 48-8-109.31(d) and 48-8-109.32; and

WHEREAS, the Governmental Entities wish to provide for the allocation among the parties of any and all revenues received, of which all proceeds received by the Governmental Entities from the FLOST shall be used exclusively by the Governmental Entities for tax relief in accordance with

O.C.G.A. 48-8-109.42 and shall result in a reduction (i.e., “roll-back”) of each Governmental Entity’s millage rate and shall be demonstrated on each taxpayer’s ad valorem property tax bill; and

WHEREAS, the Governmental Entities voluntarily enter into this IGA which, upon execution by the County and undersigned Municipalities, fully satisfies the conditions precedent to issue the call for the referendum to impose the FLOST within the Special Taxing District and, if approved by a majority of the voters, to levy and distribute said tax under the terms of this IGA and state law.

NOW, THEREFORE, the Governmental Entities agree to the above recitals and as follows:

SECTION ONE

Proposed Rate and Duration of the FLOST

In accordance with O.C.G.A. §§ 48-8-109.31(c), the proposed rate of the FLOST shall be 1.0%. In accordance with O.C.G.A. §§ 48-8-109.32(a), the proposed duration of the tax shall be five (5) years. If approved in a referendum scheduled to be held on November 4, 2025, the imposition of the tax shall commence on January 1, 2026, and shall terminate five (5) years thereafter, on December 31, 2030.

SECTION TWO

Allocation of FLOST Proceeds

The FLOST proceeds shall be used by the Governmental Entities exclusively for property tax reduction as provided for in, and in accordance with, O.C.G.A. § 48-8-109.42. The net FLOST proceeds received by the County each month shall be allocated and distributed as follows:

(a) In calendar year 2026, each Municipality shall receive FLOST proceeds up to the amount that would be required in order to provide complete municipal property tax relief from such Municipality’s ad valorem property tax for the properties within the limits of Banks County for tax year 2026, but in no event shall such distributions exceed a total amount of \$36,000.00 for Maysville and \$260,000.00 for Baldwin. All remaining 2026 FLOST proceeds shall be retained by the County and shall be used exclusively for County ad valorem property tax relief for properties within the Special Taxing District.

(b) For calendar years 2027, 2028, 2029, and 2030, each Municipality shall receive FLOST proceeds each year up to the amount that would be required in order to provide complete municipal property tax relief from such Municipality’s ad valorem property tax for the properties within the limits of Banks County for that tax year, but in no event shall such distributions exceed 107% of the distributions from the prior calendar year. Therefore, the maximum allocation to the Municipalities for each year shall be as follows:

	Maximum Allocation	
	Baldwin	Maysville
2026	\$260,000.00	\$36,000.00
2027	\$278,2000.00	\$38,250.00
2028	\$297,674.00	\$41,216.00
2029	\$318,511.00	\$44,101.00
2030	\$340,807.00	\$47,188.00

All remaining FLOST proceeds for each calendar year shall be retained by the County and shall be used exclusively for County ad valorem property tax relief for properties within the Special Taxing District.

(c) The annual proceeds payable to the Municipalities pursuant to paragraphs (a) and (b) of this Section shall be distributed by the County to the Municipalities on a monthly basis and within ten (10) business days after the end of the month in which the funds are received by the County. The monthly amount provided to each Municipality by the County for each year shall be 1/12th of the Maximum Allocation amount for such Municipality in that year as set forth in paragraph (b) of this Section.

(d) The Municipalities shall deposit all FLOST proceeds into the separate funds that shall established by each Municipality in accordance with Section Five of this IGA.

(e) The total amount received by any Municipality in any year in excess of the amount that would have been required to provide complete municipal property tax relief from such Municipality's ad valorem property tax for the properties within the limits of Banks County for that tax year shall be deemed "Excess Proceeds." Each Municipality shall return all Excess Proceeds to the County within thirty (30) days of the end of each calendar year. The County shall use such Excess Proceeds to provide additional property tax relief for County ad valorem property taxes within the Special Taxing District.

SECTION THREE

Call for and Conduct of the Referendum

In accordance with O.C.G.A. § 48-8-109.32(b), the Banks County Board of Elections and Voter Registration ("Elections Board") shall issue the call for an election for the purpose of submitting the question of the imposition of the FLOST to the voters of the County. The call for and conduct of the election shall be administered by the Elections Board in the manner authorized for special elections to present questions to the voters pursuant to O.C.G.A. § 21-2-540. Said

election shall be held on November 4, 2025, which is authorized for such purposes under O.C.G.A. § 21-2-540(c)(2).

SECTION FOUR

Ballot Language

The ballot for the question of imposing the FLOST shall read as follows:

() YES	Shall a special 1 percent sales and use tax be imposed for five years within the Special Taxing District of Banks County with the proceeds exclusively used to reduce county and municipal ad valorem property taxes within Banks County?
() NO	

SECTION FIVE

Fund Accounting, Record Keeping, and Audit

(a) All FLOST funds received by each Governmental Entity participating in this IGA shall be maintained in separate and discrete accounts, accounted for as separate and discrete funds, and shall not be commingled with any other funds of the Governmental Entity (the “FLOST Account”) until such time as they shall be transferred to the General Fund of each Governmental Entity in the subsequent calendar year for the sole purpose of reducing property taxes in accordance with paragraph (b) of this Section.

(b) Following the adoption of its annual millage rate, each Governmental Entity shall be authorized to transfer all FLOST funds in its FLOST Account to its General Fund, which funds shall be used exclusively for ad valorem property tax relief, as provided in O.C.G.A. § 48-8-109.42.

(c) Each Governmental Entity shall annually roll back its millage rate by the millage equivalent of the FLOST proceeds received by such Entity during the prior tax year in accordance with O.C.G.A. § 48-8-109.42 (b)(2).

(d) Each Governmental Entity shall keep a record of the FLOST proceeds received and how such proceeds have been utilized, which may be audited by each Governmental Entity’s designated auditor, if needed.

SECTION SIX

Notices

All notices, consents, waivers, directions, requests or other instruments or communications provided for under this Agreement shall be deemed properly given when delivered personally or sent by registered or certified United States mail, postage prepaid, as follows:

Banks County: Banks County Board of Commissioners
150 Hudson Valley Drive
Homer, GA 30547
Attn: Chairman

Baldwin: City of Baldwin
186 U.S. 441
Baldwin, GA 30511
Attn: Chief Administrative Officer

Maysville: City of Maysville
4 Homer St.
Maysville, GA 30558
Attn: Mayor

SECTION SEVEN

Severability and Completeness

If any law, regulation or court decision shall cause any provision of this IGA to be rendered invalid or otherwise unenforceable, that provision or portion of the provision will be severed and the remainder of this IGA will continue in full force and effect as if the invalid provision or portion of the provision were not part of this IGA. This IGA reflects the entire understanding between the parties and may not be modified except as allowed by law and in writing by the authorized representatives of the parties.

SECTION EIGHT

Compliance with Law

The County and the Municipalities shall comply with all applicable local, State, and Federal statutes, ordinances, rules and regulations, and specifically all Georgia laws that apply to FLOST. Should any party institute suit concerning this Agreement, venue shall be in the Superior Court of Banks County, Georgia. Should any provision of this Agreement require judicial interpretation, it is agreed that the court interpreting or construing the same shall not apply a presumption that the terms hereof shall be more strictly construed against one party by reason of the rule of construction that a document is to be construed more strictly against the party who itself or through its agent prepared the same, it being agreed that the agents of all parties have participated in the preparation hereof.

SECTION NINE

No Consent to Breach

No consent or waiver, express or implied, by any party to this Agreement, to any breach of any covenant, condition or duty of another party shall be construed as a consent or waiver of any future breach of the same.

SECTION TEN

Counterparts

This Agreement shall be executed in three (3) counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

[SIGNATURE PAGES FOR EACH PARTY ON FOLLOWING PAGES]

DRAFT

IN WITNESS WHEREOF, the parties hereto, acting by and through their duly authorized officers, have caused this Agreement to be executed in multiple counterparts under seals as of the day and year first above written.

BANKS COUNTY, GEORGIA

(COUNTY SEAL)

By: _____
Taylor Griffith, Chairperson
Banks County Board of Commissioners

Attest: _____
Erin Decker, County Clerk _____
Date

DRAFT

IN WITNESS WHEREOF, the parties hereto, acting by and through their duly authorized officers, have caused this Agreement to be executed in multiple counterparts under seals as of the day and year first above written.

CITY OF BALDWIN, GEORGIA

(CITY SEAL)

By: _____
Stepanie Almagno, Mayor

Attest: _____
Erin Gathercoal, City Clerk

Date

DRAFT

IN WITNESS WHEREOF, the parties hereto, acting by and through their duly authorized officers, have caused this Agreement to be executed in multiple counterparts under seals as of the day and year first above written.

CITY OF MAYSVILLE, GEORGIA

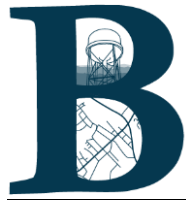
(CITY SEAL)

By: _____
Richard Presley, Mayor

Attest: _____
Kim Jackson, City Clerk

Date

DRAFT



Human Resources Department
City of Baldwin
P.O. Box 247
186 Hwy 441 Bypass, Baldwin, GA 30511

Job Title: Finance Director

Reporting To: City Manager

Department: City-Wide

Job Type and Status: Full-Time, Exempt, In-Person

Location: Baldwin, GA

Salary: Commensurate with Experience; Compensation package includes health, dental, vision, and life insurance, as well as a defined contribution retirement plan

General Statement

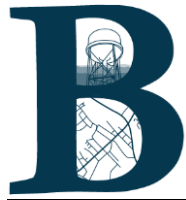
The City of Baldwin, GA (population 3600), located in Habersham and Banks County, is a strong-mayor form of government led by a City Manager. The City Council consists of the mayor and 5 city council members who are elected to 4-year staggered terms. The Finance Director is responsible for all accounts payable, accounts receivable, designated chief budget officer and overall administration and coordination of all financial activities of the City as directed by the City Manager.

Minimum Qualifications

- Bachelor's degree in accounting or finance from an accredited institution (MBA or MA preferred)
- 5-7 years' municipal experience at least at the level of Finance Director (Assistant Finance Director considered)
- Significant experience with payroll, planning & oversight of budgets, audit and reporting
- Ability to build annual financial plans and sustainability forecasts
- Proven experience in a leadership or management position
- Excellent communication skills, particularly an ability to explain municipal budgeting
- Excellent time management skills
- Ability to multi-task
- Ability to work as part of a team
- Pass Background Check
- Pass Drug Test
- Clean Motor Vehicle Report

Duties and Responsibilities

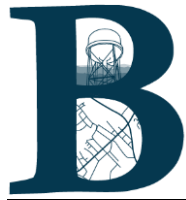
- Directs all functions and divisions of Finance Department, including Administration, Budget, Cash Management/Treasury, Employee



Human Resources Department
City of Baldwin
P.O. Box 247
186 Hwy 441 Bypass, Baldwin, GA 30511

Benefits/Payroll/Pension, General Accounting, Utility Billing and Risk Management.

- Establishes strategic plans, goals, and objectives for the department; ensures the department's strategic plans support the broad City mission, goals, and objectives;
- Administers daily operations of the Finance Department including supervision of personnel in processing cash receipts, accounts payable/receivable, bank reconciliation, financial reports, bank deposits, and posting of funds.
- Maintains, analyzes and reconciles all subsidiary and general ledger accounts.
- Directs and assists in preparation of all required reports;
- Reports the financial status of the city to the City Council monthly.
- Coordinates daily work activities; organizes, prioritizes, and assigns work; monitors status of work in progress and inspects completed work; conducts staff meetings; confers with assigned staff, assists with complex/problem situations, and provides technical expertise.
- Ensures all department programs, operations, and services comply with applicable City, state, and federal regulations, statutes, ordinances and policies, and that the department is meeting the needs of the City and community.
- Follows and promotes policy and procedures of the City of Baldwin.
- Researches financing options for the City and makes recommendations to the City Manager, Mayor and City Council;
- Provides technical advice, counsel and direction to the City Manager and department heads as necessary to ensure effective administration and implementation of City-approved policies, plans, procedures and systems;
- Services as Chief Budget Officer and collaborates with City Manager and Department Heads to establish City budget: recommends annual budget levels and necessary changes; and recommends approval of budget adjustment requests from City departments.
- Monitors sources of revenues; tracks and monitors expenditure projections in operating and capital funds; reviews overall fund positions as needed; and determines financial impact of proposed programs or changes to current program design.
- Prepares financial agenda items and monthly reports for the City Manager.
- Attends work session, regular and special called City Council meetings and make presentations as needed; Represents Finance Department in meetings with the City Manager, Council meetings, Elected Officials, various governing boards and committees.
- Coordinates and reviews financial agreements to ensure collection of franchise fees and tax allocations.
- Develops cost control activities, monitoring revenues and expenditures, and ensuring sound fiscal control.
- Oversees the annual fiscal year audit and coordinates with external auditors.



Human Resources Department
City of Baldwin
P.O. Box 247
186 Hwy 441 Bypass, Baldwin, GA 30511

- Oversees the administration of employee payroll and benefits
- Directs issuance, evaluation, and preparation of contract awards for RFPs for various debt issues.
- Conducts and provides direction to others in the allocation of costs to projects and capital facilities for the purpose of developing overhead and billing rates.
- Monitors and ensures timely payment of all mandated state and federal payroll taxes, process payments for automatic deposits, deferred compensation, and other benefit plan payments.
- Reviews invoices and supporting documentation for proper authorization and conformance to requirements; pays invoices through the City's financial accounting system.
- Serves as the City's liaison with financial institutes.
- Oversees management of City debt: prepares and reviews documents related to obtaining bonded debt, equipment lease purchasing and credit ratings; communicates pertinent information regarding the City's financial performance to ratings agencies.
- Supervises, directs, and evaluates assigned staff: makes hiring or termination decisions/recommendations; establishes workloads and prioritizes work assignments; motivates/guides subordinates toward accomplishment of departmental goals and objectives; approves/processes employee concerns and problems and counsels or disciplines as appropriate; assists with or completes employee performance appraisals; directs work; and trains staff in operations, policies, and procedures.
- Performs related duties as assigned.

Interpersonal Communications

- Strong reading and written/verbal/ e-mail communication skills
- Requires the ability to speak with and/or signal people to convey or exchange technical, medical, safety, financial, personnel, and administrative information, including giving/receiving assignments and/or directions to/from co-workers, assistants, managers, or supervisors as well as communicating with elected officials, news media, attorneys, sales representatives, educators, and the general public
- Skills in problem solving
- Skills in prioritizing and planning

Physical Demands

- Must be able to operate a variety of automated office equipment including computers, printer, calculator, copy and facsimile machines, and telephone
- Physical demands may require the ability to exert strenuous effort in work which may include lifting, carrying, pushing and/or pulling of objects and



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materials of moderate to heavy weight (50 - 200 lbs) for sustained periods of time

*All Applicants are considered for any position with the City of Baldwin regardless of race, color, religion, sex, national origin, age, sexual orientation, or genetic information.

From: [Tim Sims](#)
To: [Emily Woodmaster](#)
Subject: FY26 Animal Control Estimate
Date: Wednesday, September 10, 2025 12:01:04 PM
Attachments: [image001.png](#)

Emily,

Sorry for the delay. Lots of things going on here and I was not able to get a moment to share the cost with you. I did get it done over the weekend though. My apologies.

The FY26 estimated cost for Baldwin is **\$19,544.47**. This is with the Magistrate Court cost allocation taken out of the equation since that is still on a “pause” right now. There were increases in salaries and benefits for FY26 plus over 100 more Animal Control calls after hours vs. last year the increased as well for the equation. This is \$1,453.41 less than last year’s amount so maybe that will offset the increase to you all last year.

Please let me know if you have any questions. Thank you!

Tim Sims

County Manager
Habersham County Board of Commissioners
130 Jacob’s Way , Suite 302
Clarkesville, GA 30523
706-839-0201



**Animal Control Total Budget w/Shared Costs of Service Departments
FY2026**

	Budget		408 FT Ee's Cost per Ee	An Ctrl # Ee's	
Animal Control	\$ 789,508				\$ 789,508
Indirect Costs:					
Finance	\$ 515,259	Per FT Ee	\$ 1,262.89	8	\$ 10,103
Human Resources	\$ 581,845	Per FT Ee	\$ 1,426.09	8	\$ 11,409
Administration	\$ 245,367	Per FT Ee	\$ 601.39	8	\$ 4,811
I.T.	\$ 984,616	Per FT Ee	\$ 1,206.64	8	\$ 9,653
Fleet	\$ 480,007	Per FT Ee	\$ 1,176.49	8	\$ 9,412
Facilities	\$ 839,002	Per FT Ee	\$ 2,056.38	8	\$ 16,451
AC Share					
E-911	\$ 1,856,147	4.19 Per Call	\$ 3,385.52	808 Calls	\$ 3,386
Magistrate Court		4.10%	\$	xx Cases	\$
Legal Fees	\$ 200,000	1.94%	\$ 3,880.00		\$ 3,880
Liability Insurance	\$ 755,943	1.94%	\$ 16,177.18		\$ 16,177
On-Call/After Hours	\$ 43,341	808 *(26.82*2)	\$ 43,341.00		\$ 43,341
Total Animal Control Budget with Service Depts included					\$ 918,131