

AGENDA FOR MONDAY, SEPTEMBER 15TH, 2025
CITY OF BALDWIN SPECIAL MEETING
7:00 p.m.

- I. Call to Order
- II. Pledge of Allegiance
- III. Discuss Capital Projects
- III. Review 2025 Budget/Line Items for Each Fund and Establish 2026 Budgets/Line Items for Each Fund
- IV. Approve/Disapprove Proposed 2026 Line-Item Budget
- V. Adjourn

Disclaimer: This agenda has been prepared to provide information regarding an upcoming meeting of the Baldwin City Council. This document does not claim to be complete and is subject to change. A quorum of the Baldwin City Council must be present. Five Copies of the agenda and one copy of the packet materials are available for review by the public. The meeting will be video and audio recorded for transcription purposes only.

August 1, 2025

City of Baldwin
30239 128th Street
Baldwin, MN 55371

Re: CIP Planning 2026-2031 (Roads)

Dear Mayor and City Council,

Please find attached two options for Baldwin's 5 Year Capital Improvement Plan for roads. **These options are provided to facilitate the beginning discussions that will be necessary and we envision editing / revising the options until we arrive at a Capital Improvement Plan that can be approved by the City Council.**

Option 1

Option 1 focuses on **reconstructing** the roads that have been previously identified by the City as priorities. All of the roads that are on the list for major rehabilitation are substandard in width and require widening. Many will also require easement acquisition and environmental permitting. Full reconstructions with widening, permitting, utility relocation, and easement acquisition are more expensive and require more time and resources to deliver as compared to other types of rehabilitation projects.

The City is soliciting Quotes for **micro-surfacing** in 2025 to determine if micro-surfacing is a preferred maintenance practice. If the City and its residents are satisfied with the results of the 2025 micro-surfacing, we would propose to continue this practice in 2026 and into the foreseeable future to provide a surface treatment to all roads with a PCI of 52 or above as determined by Allied Blacktop.

Ideally, micro-surfacing would be applied earlier in the pavement life cycle, before pavement degradation, to maintain the pavement in good condition. However, due to funding constraints, we are proposing this maintenance as a method to keep the roads in serviceable condition for a longer period of time.

Option 2

Option 2 differs from Option 1, as the **roads that have been previously identified as a priority by the City will be spread out over more time.** Again, these roads (i.e. 297th Avenue, 100th Street, 305th Avenue, 303rd Avenue, Elk Lake Road, 136th Street) are more expensive and require a longer time frame because they require widening, easements, utility relocation, and/or permitting for wetland impacts.

By spreading out the roads as mentioned above, we can then schedule **neighborhood roads that are due for a full depth reclamation and pave** during the 5-year planning period. The roads that have been selected are already 22-24 feet wide and are neighborhood roads, therefore, we are proposing no widening to minimize cost and maximize length of road that can be rehabilitated. Many of the roads are within platted neighborhoods in which road right-of-way has been dedicated with the plat, and for the most part should not require soil corrections to the same extent as the roads previously identified.

This option would allow the City to begin significantly improving the neighborhood roads within the next 5 year timeframe. The City will be able to improve more lane miles, because the repairs are less extensive.

With Option 2, we would still propose to **micro-surface** (or another surface treatment) on the same roads as in option 1 to extend the life of the pavement. Eventually, we will recommend micro-surfacing earlier in the pavements life cycle, however, that will be after the City is more “caught up” on rehabilitating and maintaining the City streets.

The overall cost of Option 2 is approximately \$1,000,000 more than option 1. However, Option 2 improves roughly 12 road miles throughout the City as compared to roughly 10.2 road miles for Option 1. The 12 and 10.2 miles of road improvements does not include the micro-surfacing miles proposed in both options.

With Option 2 we programmed larger projects every 3rd year and smaller projects in the years between. With this option, the City would bond every 3rd year and, if possible, pay for the two years in-between with levy funds.

There are maps that accompany both Option 1 and Option 2. The maps display the PCI rating as determined by Allied Blacktop and also displays the year in which the street is programmed for rehabilitation. The legend for year of construction is in the lower left hand corner of each map.

Again, this is a starting point and we look forward to a productive discussion with the City Staff and City Council regarding the 5-Year Capital Improvement Plan.

Sincerely,
Hakanson Anderson, Inc.



Sam Jochum, City Engineer

CC: Mike Couri, Couri and Ruppe
Bob Ruppe, Couri and Ruppe
Elizabeth Diaz, Ehlers
Shane Nelson, HAI

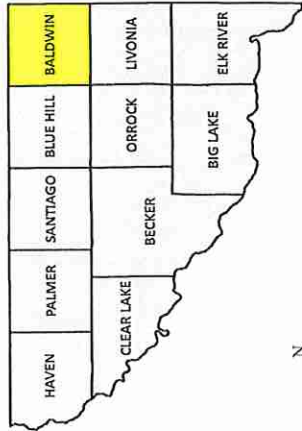
Option 1
City of Baldwin
DRAFT 8/1/2025

5%
2025

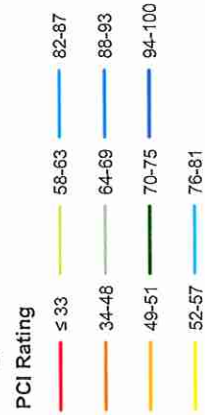
Total 5-Year Estimated Cost \$ 16,896,375.61	
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City of Baldwin

2026-2031 CIP Map Option 1



Legend

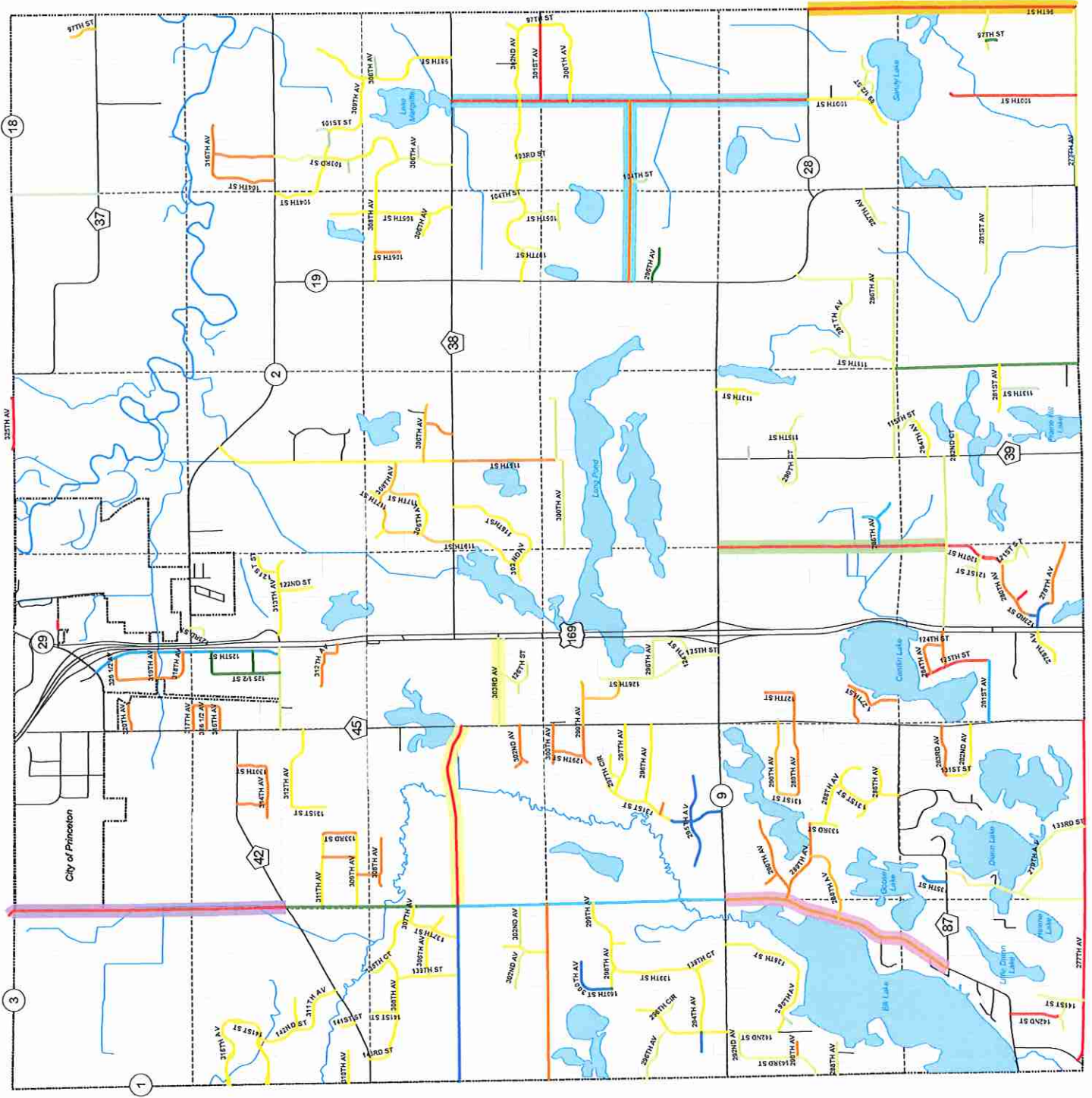


Years of Construction



DISCLAIMER: Baldwin Township does not warrant the accuracy nor the correctness of the information contained in this map. It is your responsibility to verify the accuracy of this information. In no event will Sherburne County be liable for any damages, including loss of business, lost profits, business interruption, loss of business information or other pecuniary loss that might arise from the use of this map or the information it contains. Map information is believed to be accurate but accuracy is not guaranteed.

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2026-2031 Capital Improvement Plan (Roads)

Option 2

City of Baldwin
DRAFT 8/1/2025

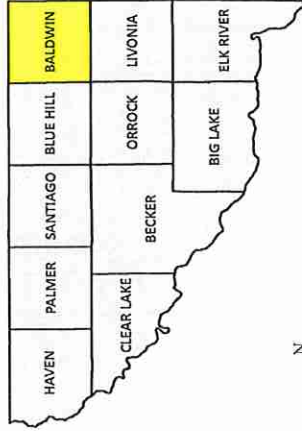
Inflation Rate
Year Inflation Begins 5%
2025

Capital Project	Project Type	Project Year	Cost	2026	2027	2028	2029	2030	2031
100th St CR 28 to CR 38	Reconstruct	2026	\$ 2,650,000.00	\$ 2,782,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
297th Ave CR 19 to 100th St	Reconstruct	2026	\$ 1,200,000.00	\$ 1,260,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
302nd Ave, 300th Ave, 129th St, 299th St, and 127th St	Reclamation and Pave	2027	\$ 1,400,000.00	\$ -	\$ 1,543,500.00	\$ -	\$ -	\$ -	\$ -
131st St, 130th St, and 314th Ave	Reclamation and Pave	2028	\$ 520,000.00	\$ -	\$ -	\$ 601,965.00	\$ -	\$ -	\$ -
104th St, 103rd St, and 316th Ave	Reclamation and Pave	2028	\$ 820,000.00	\$ -	\$ -	\$ 949,252.50	\$ -	\$ -	\$ -
305th Ave CR 45 to 136th St	Reconstruct	2029	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ 1,823,259.38	\$ -	\$ -
303rd Ave CR 45 to TH 169	Reconstruct	2029	\$ 700,000.00	\$ -	\$ -	\$ -	\$ 850,854.38	\$ -	\$ -
320th 1/2 Ave, 320th Ave, 319th Ave, 318th Ave, and 126th St	Reclamation and Pave	2030	\$ 1,030,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,314,570.01	\$ -
Elk Lake Rd CR 9 to CR 87	Reconstruct	2031	\$ 1,650,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,211,157.81
290th Ave, 290th Cir, and 289th Ave	Reconstruct	2031	\$ 1,250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,675,119.55
288th Ave and 142nd St	Reclamation and Pave	2031	\$ 610,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 817,458.34
Microsurface or Surface Treatment	Surface Treatment	2026	\$ 200,000.00	\$ 210,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Microsurface or Surface Treatment	Surface Treatment	2027	\$ 225,000.00	\$ -	\$ 248,062.50	\$ -	\$ -	\$ -	\$ -
Microsurface or Surface Treatment	Surface Treatment	2028	\$ 250,000.00	\$ -	\$ -	\$ 289,406.25	\$ -	\$ -	\$ -
Microsurface or Surface Treatment	Surface Treatment	2029	\$ 275,000.00	\$ -	\$ -	\$ -	\$ 334,264.22	\$ -	\$ -
Microsurface or Surface Treatment	Surface Treatment	2030	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ 382,884.47	\$ -
Microsurface or Surface Treatment	Surface Treatment	2031	\$ 325,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435,531.08
Signing	Signing	2026	\$ 20,000.00	\$ 21,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Signing	Signing	2027	\$ 20,000.00	\$ -	\$ 22,050.00	\$ -	\$ -	\$ -	\$ -
Signing	Signing	2028	\$ 20,000.00	\$ -	\$ -	\$ 23,152.50	\$ -	\$ -	\$ -
Signing	Signing	2029	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 24,310.13	\$ -	\$ -
Signing	Signing	2030	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 25,525.63	\$ -
Signing	Signing	2031	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,801.91
Total Capital Projects			\$ 4,273,500.00	\$ 1,813,612.50	\$ 1,863,776.25	\$ 3,032,688.09	\$ 1,722,980.11	\$ 5,166,068.69	\$ 17,872,625.65

Total 5-Year Estimated Cost \$ 17,872,625.65

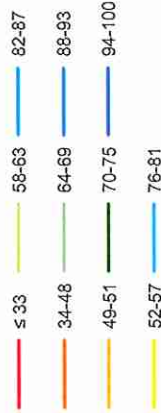
City of Baldwin

2026-2031 CIP Map Option 2



Legend

PCI Rating

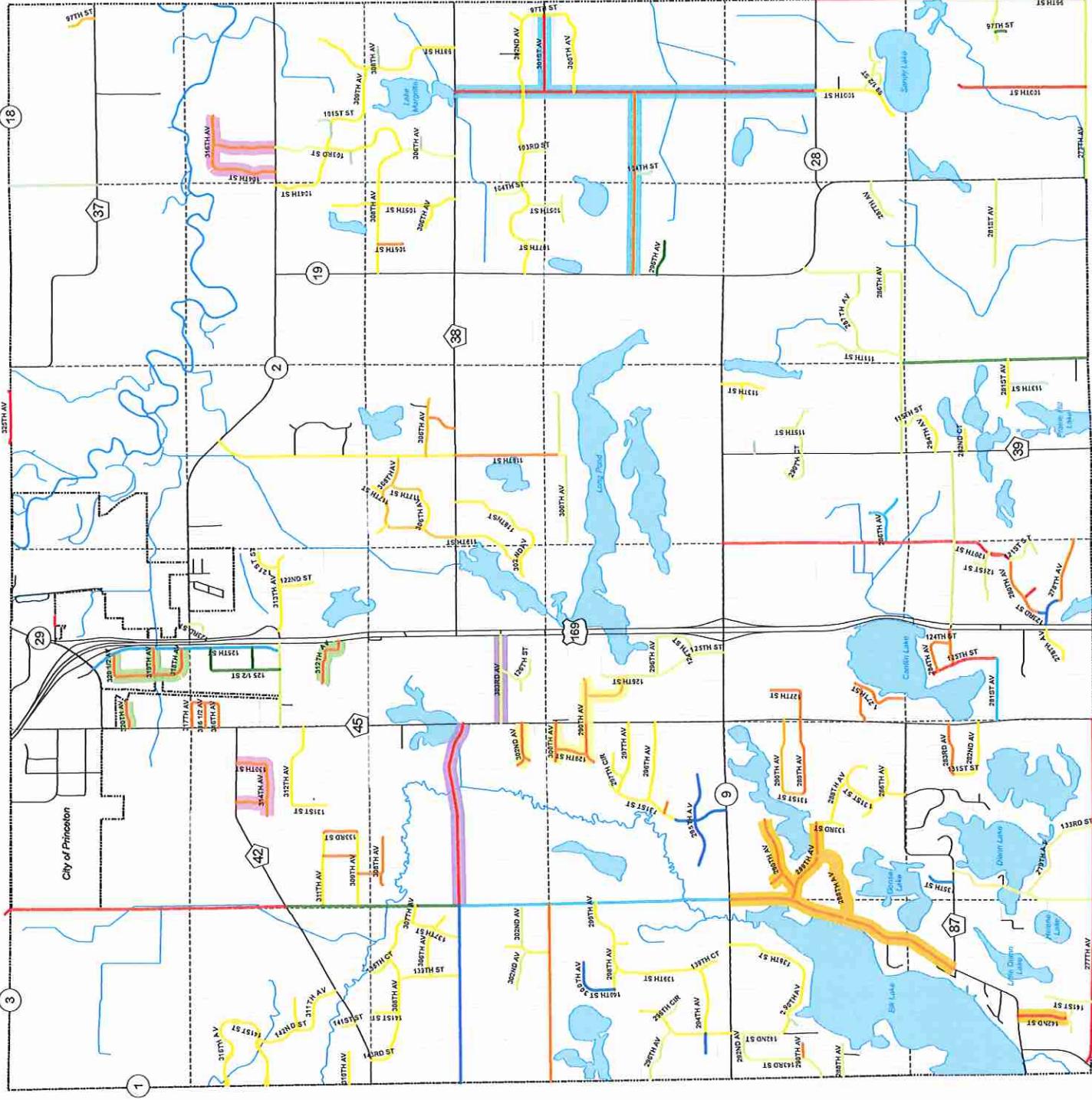


Years of Construction



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General Fund

Inflation Rate

Year Inflation Begins

4%

2023

Fire Dept

Capital Project		General Fund Capital Outlay									
	Project Number	Project Year	Cost	2025	2026	2027	2028	2029	2030	2031	2032
Apparatus			1,700,000	-	640,000	640,000	140,000	140,000	140,000	-	-
SCBA			200,000	-	40,000	40,000	40,000	40,000	40,000	-	-
PPE			175,000	-	35,000	35,000	35,000	35,000	35,000	-	-
Rescue Tools			50,000	-	10,000	10,000	10,000	10,000	10,000	-	-
Fire Hose			5,000	-	1,000	1,000	1,000	1,000	1,000	-	-
Total Capital Projects				-	726,000	726,000	226,000	226,000	226,000	-	-

CITY OF BALDWIN

Expenditure Budget Worksheet-Current

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Page 1

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
101 General Fund				
41100 Council				
E 101-41100-101 Salaries and Wages	\$25,000.00	\$20,762.50	\$31,000.00	
E 101-41100-121 Pera Contributions	\$1,500.00	\$820.64	\$2,325.00	
E 101-41100-122 FICA Contributions	\$1,600.00	\$975.74	\$1,922.00	
E 101-41100-125 Medicare Contributions	\$400.00	\$301.08	\$450.00	
E 101-41100-150 Workers Compensation	\$540.80	\$0.00	\$540.80	
E 101-41100-331 Travel Exp-Cont Ed	\$135.20	\$0.00	\$135.20	
E 101-41100-334 Mileage	\$270.40	\$18.20	\$270.40	
E 101-41100-430 Miscellaneous	\$0.00	\$30.00	\$0.00	
41100 Council	\$29,446.40	\$22,908.16	\$36,643.40	
41120 Planning Commission				
E 101-41120-101 Salaries and Wages	\$0.00	\$4,831.46	\$9,780.00	
E 101-41120-110 Other Pay	\$2,704.00	\$518.50	\$0.00	
E 101-41120-121 Pera Contributions	\$0.00	\$81.13	\$69.02	
E 101-41120-122 FICA Contributions	\$0.00	\$299.56	\$267.86	
E 101-41120-125 Medicare Contributions	\$0.00	\$70.13	\$62.74	
E 101-41120-130 Employer Paid Insurance	\$0.00	\$129.06	\$68.58	
E 101-41120-201 Office Supplies	\$3,120.00	\$174.15	\$3,120.00	
E 101-41120-305 Planning and Zoning	\$41,200.00	\$15,447.50	\$10,000.00	
E 101-41120-322 Postage	\$0.00	\$0.00	\$0.00	
E 101-41120-331 Travel Exp-Cont Ed	\$540.80	\$0.00	\$0.00	
E 101-41120-334 Mileage	\$648.96	\$0.00	\$0.00	
E 101-41120-351 Legal and General Notices	\$48.67	\$75.00	\$0.00	
E 101-41120-430 Miscellaneous	\$0.00	\$0.00	\$0.00	
41120 Planning Commission	\$48,262.43	\$21,626.49	\$23,368.20	
41400 Clerk				
E 101-41400-101 Salaries and Wages	\$133,360.00	\$88,913.04	\$123,666.00	
E 101-41400-110 Other Pay	\$0.00	\$0.00	\$0.00	
E 101-41400-121 Pera Contributions	\$10,000.00	\$6,668.45	\$9,275.00	
E 101-41400-122 FICA Contributions	\$8,300.00	\$5,512.60	\$7,667.00	
E 101-41400-125 Medicare Contributions	\$2,000.00	\$1,289.31	\$1,793.00	
E 101-41400-130 Employer Paid Insurance	\$8,200.00	\$14,825.60	\$18,585.00	
E 101-41400-150 Workers Compensation	\$124.38	\$0.00	\$129.36	
E 101-41400-201 Office Supplies	\$0.00	\$72.70	\$0.00	
E 101-41400-210 Operating Supplies-Shop	\$0.00	\$22.00	\$0.00	
E 101-41400-301 Accounting and Auditing Fee	\$0.00	\$0.00	\$0.00	

Account Descr	2025 Budget	YTD Amt	2026 Budget	UnderLine
E 101-41400-309 Software and IT Support	\$0.00	\$0.00	\$0.00	
E 101-41400-321 Telephone and Internet	\$0.00	\$0.00	\$0.00	
E 101-41400-322 Postage	\$0.00	\$290.54	\$0.00	
E 101-41400-325 Cell Phone	\$561.60	\$359.05	\$584.06	
E 101-41400-331 Travel Exp-Cont Ed	\$216.32	\$2,743.43	\$224.97	
E 101-41400-334 Mileage	\$351.52	\$301.00	\$365.58	
E 101-41400-350 Printing and Binding	\$0.00	\$963.87	\$0.00	
E 101-41400-351 Legal and General Notices	\$0.00	\$0.00	\$0.00	
E 101-41400-361 General Liability and Prop In	\$0.00	\$0.00	\$0.00	
E 101-41400-410 Rentals	\$0.00	\$0.00	\$0.00	
E 101-41400-430 Miscellaneous	\$0.00	\$0.00	\$0.00	
E 101-41400-433 Dues and Subscriptions	\$0.00	\$100.00	\$0.00	
E 101-41400-720 Operating Transfers	\$0.00	\$0.00	\$0.00	
E 101-41400-810 Refunds and Reimbursement	\$0.00	\$0.00	\$0.00	
41400 Clerk	\$163,113.82	\$122,061.59	\$162,289.97	
41410 Elections				
E 101-41410-101 Salaries and Wages	\$8,000.00	\$2,324.99	\$8,320.00	
E 101-41410-110 Other Pay	\$0.00	\$0.00	\$0.00	
E 101-41410-121 Pera Contributions	\$0.00	\$73.85	\$73.85	
E 101-41410-122 FICA Contributions	\$0.00	\$144.15	\$144.15	
E 101-41410-125 Medicare Contributions	\$0.00	\$33.72	\$33.72	
E 101-41410-201 Office Supplies	\$0.00	\$436.29	\$436.29	
E 101-41410-220 Repair Main Vehicles/Supplie	\$728.00	\$0.00	\$0.00	
E 101-41410-322 Postage	\$0.00	\$145.20	\$145.20	
E 101-41410-334 Mileage	\$540.80	\$0.00	\$0.00	
E 101-41410-350 Printing and Binding	\$500.00	\$1,805.00	\$1,805.00	
E 101-41410-351 Legal and General Notices	\$540.80	\$535.00	\$535.00	
E 101-41410-410 Rentals	\$4,867.20	\$0.00	\$0.00	
41410 Elections	\$15,176.80	\$5,498.20	\$11,493.21	
41550 Assessing				
E 101-41550-305 Planning and Zoning	\$0.00	\$0.00	\$0.00	
E 101-41550-311 Assessing	\$35,000.00	\$31,750.00	\$36,750.00	
41550 Assessing	\$35,000.00	\$31,750.00	\$36,750.00	
41900 Other General Gov/Bldg Reviews				
E 101-41900-101 Salaries and Wages	\$0.00	\$7.16	\$0.00	
E 101-41900-121 Pera Contributions	\$0.00	\$0.00	\$0.00	
E 101-41900-122 FICA Contributions	\$0.00	\$0.00	\$0.00	
E 101-41900-125 Medicare Contributions	\$0.00	\$0.00	\$0.00	
E 101-41900-140 Unemployment Compensation	\$0.00	\$0.00	\$0.00	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
E 101-41900-201 Office Supplies	\$3,677.44	\$1,543.43	\$2,000.00	
E 101-41900-210 Operating Supplies-Shop	\$0.00	\$496.92	\$0.00	
E 101-41900-301 Accounting and Auditing Fee	\$20,700.00	\$46,229.94	\$35,000.00	
E 101-41900-303 Engineering Fees	\$0.00	\$14,827.65	\$8,000.00	
E 101-41900-304 Legal Fees	\$40,000.00	\$74,378.26	\$50,000.00	
E 101-41900-305 Planning and Zoning	\$0.00	\$33,650.00	\$31,200.00	
E 101-41900-308 Building Inspection Services	\$0.00	\$73,620.76	\$21,000.00	
E 101-41900-309 Software and IT Support	\$2,000.00	\$6,241.98	\$2,080.00	
E 101-41900-322 Postage	\$216.32	\$263.56	\$224.97	
E 101-41900-341 Employment Ads	\$378.56	\$0.00	\$393.70	
E 101-41900-350 Printing and Binding	\$540.80	\$0.00	\$562.43	
E 101-41900-351 Legal and General Notices	\$1,600.77	\$838.00	\$1,664.80	
E 101-41900-361 General Liability and Prop In	\$8,869.12	\$675.00	\$9,223.88	
E 101-41900-410 Rentals	\$5,948.80	\$0.00	\$6,186.75	
E 101-41900-430 Miscellaneous	\$0.00	\$918.00	\$918.00	
E 101-41900-433 Dues and Subscriptions	\$3,244.80	\$12,440.54	\$3,374.59	
41900 Other General Gov/Bldg Reviews	\$87,176.61	\$266,131.20	\$171,829.12	
41910 Planner				
E 101-41910-305 Planning and Zoning	\$0.00	-\$2,291.20	\$0.00	
41910 Planner				
E 101-41910-305 Planning and Zoning	\$0.00	-\$2,291.20	\$0.00	
41940 Government Buildings				
E 101-41940-101 Salaries and Wages	\$5,820.00	\$6,651.19	\$6,344.00	
E 101-41940-121 Pera Contributions	\$400.00	\$402.47	\$476.00	
E 101-41940-122 FICA Contributions	\$350.00	\$412.39	\$393.00	
E 101-41940-125 Medicare Contributions	\$100.00	\$96.42	\$92.00	
E 101-41940-130 Employer Paid Insurance	\$0.00	\$743.88	\$953.00	
E 101-41940-210 Operating Supplies-Shop	\$1,081.60	\$3,273.32	\$1,124.86	
E 101-41940-220 Repair Main Vehicles/Supplie	\$416.00	\$29.36	\$432.64	
E 101-41940-307 Other Professional Services	\$5,408.00	\$1,509.92	\$5,624.32	
E 101-41940-309 Software and IT Support	\$2,704.00	\$52,252.79	\$2,812.16	
E 101-41940-321 Telephone and Internet	\$6,814.08	\$2,512.01	\$7,086.64	
E 101-41940-335 Fuel	\$140.61	\$165.58	\$146.23	
E 101-41940-381 Electric Utilities	\$5,408.00	\$3,379.38	\$5,624.32	
E 101-41940-383 Gas Utilities	\$2,704.00	\$2,706.14	\$2,812.16	
E 101-41940-384 Refuse Disposal	\$486.72	\$2,022.63	\$506.19	
E 101-41940-401 Repair & Maintenance Equip	\$0.00	\$1,100.08	\$275.60	
E 101-41940-410 Rentals	\$1,081.60	\$0.00	\$1,124.86	
E 101-41940-520 Buildings and Structures	\$0.00	\$854.75	\$284.81	
41940 Government Buildings	\$32,914.61	\$78,112.31	\$36,112.79	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
42200 Fire				
E 101-42200-720 Operating Transfers	\$0.00	\$236,336.39	\$0.00	
42200 Fire	\$0.00	\$236,336.39	\$0.00	
42700 Animal Control				
E 101-42700-310 Animal Impounding	\$1,081.60	\$261.60	\$1,124.86	
E 101-42700-430 Miscellaneous	\$0.00	\$116.00	\$0.00	
E 101-42700-437 Gopher Feet	\$1,081.60	\$564.00	\$1,124.86	
42700 Animal Control	\$2,163.20	\$941.60	\$2,249.72	
43100 Highways and Streets				
E 101-43100-101 Salaries and Wages	\$53,500.00	\$66,940.79	\$88,816.00	
E 101-43100-110 Other Pay	\$0.00	\$0.00	\$0.00	
E 101-43100-121 Pera Contributions	\$4,000.00	\$4,752.38	\$6,661.00	
E 101-43100-122 FICA Contributions	\$3,300.00	\$4,150.35	\$5,507.00	
E 101-43100-125 Medicare Contributions	\$800.00	\$970.64	\$1,288.00	
E 101-43100-130 Employer Paid Insurance	\$4,200.00	\$10,357.43	\$1,343.00	
E 101-43100-140 Unemployment Compensation	\$0.00	\$0.00	\$0.00	
E 101-43100-150 Workers Compensation	\$4,326.40	\$0.00	\$4,499.46	
E 101-43100-173 Child Support	\$0.00	\$0.00	\$0.00	
E 101-43100-201 Office Supplies	\$0.00	\$35.74	\$0.00	
E 101-43100-210 Operating Supplies/Shop	\$2,109.12	\$4,237.56	\$2,193.48	
E 101-43100-220 Repair Main Vehicles/Supplie	\$27,040.00	\$2,147.93	\$28,121.60	
E 101-43100-221 Tires	\$2,704.00	\$0.00	\$2,812.16	
E 101-43100-229 Personal Protective Equip	\$1,081.60	\$325.28	\$1,124.86	
E 101-43100-240 Small Tools and Minor Equip	\$1,838.72	\$2,216.84	\$1,912.27	
E 101-43100-241 Street Maint Mat/Salt-Sand	\$20,387.20	\$9,544.97	\$21,202.69	
E 101-43100-303 Engineering Fees	\$2,595.84	\$6,991.00	\$2,699.67	
E 101-43100-304 Legal Fees	\$0.00	\$12,597.88	\$0.00	
E 101-43100-305 Planning and Zoning	\$27.04	\$0.00	\$28.12	
E 101-43100-306 SCBA/Fit/Physical	\$216.32	\$544.00	\$224.97	
E 101-43100-321 Telephone and Internet	\$0.00	\$0.00	\$0.00	
E 101-43100-325 Cell Phone	\$1,297.92	\$718.10	\$1,349.84	
E 101-43100-331 Travel Exp-Cont Ed	\$216.32	\$1,180.00	\$224.97	
E 101-43100-334 Mileage	\$59.49	\$0.00	\$61.87	
E 101-43100-335 Fuel	\$17,424.00	\$8,176.97	\$18,120.96	
E 101-43100-340 Advertising	\$0.00	\$176.00	\$0.00	
E 101-43100-361 General Liability and Prop In	\$4,326.40	\$0.00	\$4,499.46	
E 101-43100-384 Refuse Disposal	\$15,142.40	\$15,094.47	\$15,748.10	
E 101-43100-401 Repair & Maintenance Equip	\$6,489.60	\$19,897.41	\$20,000.00	
E 101-43100-402 Paved Streets	\$0.00	\$1,000.00	\$0.00	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
E 101-43100-404 Machinery and Equipment	\$0.00	\$5,460.99	\$0.00	
E 101-43100-408 Tree Trimming and Chipping	\$5,408.00	\$8,975.00	\$5,624.32	
E 101-43100-410 Rentals	\$0.00	\$0.00	\$0.00	
E 101-43100-430 Miscellaneous	\$0.00	\$0.00	\$0.00	
E 101-43100-530 Improve Other Than Building	\$0.00	\$0.00	\$0.00	
E 101-43100-540 Heavy Machinery	\$1,622.40	\$0.00	\$1,687.30	
E 101-43100-550 Motor Vehicles	\$0.00	\$0.00	\$0.00	
E 101-43100-580 Road, Signs, and Equip	\$6,489.60	\$10,504.25	\$6,749.18	
E 101-43100-810 Refunds and Reimbursement	\$216.32	\$0.00	\$224.97	
43100 Highways and Streets	\$186,818.69	\$196,995.98	\$242,725.25	
43125 Ice and Snow Removal				
E 101-43125-101 Salaries and Wages	\$21,400.00	\$10,364.09	\$22,256.00	
E 101-43125-121 Pera Contributions	\$1,600.00	\$453.09	\$1,664.00	
E 101-43125-122 FICA Contributions	\$1,350.00	\$642.56	\$1,404.00	
E 101-43125-125 Medicare Contributions	\$300.00	\$150.31	\$312.00	
E 101-43125-130 Employer Paid Insurance	\$0.00	\$299.15	\$0.00	
E 101-43125-319 Medical Personnel	\$1,700.00	\$0.00	\$1,768.00	
43125 Ice and Snow Removal	\$26,350.00	\$11,909.20	\$27,404.00	
101 General Fund	\$626,422.56	\$991,979.92	\$750,865.66	
225 Cemetery Fund				
49010 Cemetery				
E 225-49010-101 Salaries and Wages	\$5,400.00	\$4,573.02	\$6,344.00	
E 225-49010-110 Other Pay	\$703.04	\$0.00	\$476.00	
E 225-49010-121 Pera Contributions	\$400.00	\$230.85	\$393.00	
E 225-49010-122 FICA Contributions	\$471.14	\$283.53	\$92.00	
E 225-49010-125 Medicare Contributions	\$128.12	\$66.31	\$953.00	
E 225-49010-130 Employer Paid Insurance	\$420.00	\$403.02	\$436.80	
E 225-49010-150 Workers Compensation	\$228.22	\$0.00	\$237.35	
E 225-49010-210 Operating Supplies-Shop	\$0.00	\$0.00	\$0.00	
E 225-49010-301 Accounting and Auditing Fee	\$0.00	\$0.00	\$0.00	
E 225-49010-334 Mileage	\$0.00	\$0.00	\$0.00	
E 225-49010-335 Fuel	\$118.98	\$165.57	\$123.74	
E 225-49010-361 General Liability and Prop In	\$47.59	\$0.00	\$49.49	
E 225-49010-401 Repair & Maintenance Equip	\$0.00	\$0.00	\$0.00	
E 225-49010-410 Rentals	\$0.00	\$219.80	\$0.00	
E 225-49010-430 Miscellaneous	\$0.00	\$0.00	\$0.00	
E 225-49010-490 Donations	\$0.00	\$0.00	\$0.00	
49010 Cemetery	\$7,917.09	\$5,942.10	\$9,105.38	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
225 Cemetery Fund	\$7,917.09	\$5,942.10	\$9,105.38	
250 Fire Operations				
41940 Government Buildings				
E 250-41940-401 Repair & Maintenance Equip	\$0.00	\$21.26	\$0.00	
41940 Government Buildings	\$0.00	\$21.26	\$0.00	
42200 Fire				
E 250-42200-101 Salaries and Wages	\$81,120.00	\$79,808.17	\$84,364.80	
E 250-42200-110 Other Pay	\$0.00	\$0.00	\$0.00	
E 250-42200-121 Pera Contributions	\$0.00	\$37.63	\$0.00	
E 250-42200-122 FICA Contributions	\$17,305.60	\$4,948.08	\$17,997.82	
E 250-42200-124 Fire Pension Contributions	\$25,000.00	\$0.00	\$26,000.00	
E 250-42200-125 Medicare Contributions	\$3,244.80	\$1,157.22	\$3,374.59	
E 250-42200-130 Employer Paid Insurance	\$0.00	\$66.13	\$0.00	
E 250-42200-150 Workers Compensation	\$3,244.80	\$0.00	\$3,374.59	
E 250-42200-207 Public Education Supplies	\$0.00	\$2,498.53	\$0.00	
E 250-42200-210 Operating Supplies-Shop	\$378.56	\$813.83	\$393.70	
E 250-42200-218 Uniforms	\$7,571.20	\$3,663.85	\$7,874.05	
E 250-42200-220 Repair Main Vehicles/Supplie	\$2,292.99	\$14,095.50	\$2,384.71	
E 250-42200-222 EMS Supplies	\$0.00	\$450.00	\$0.00	
E 250-42200-228 SCBA Maint/Repair	\$3,244.80	\$3,037.75	\$3,374.59	
E 250-42200-229 Personal Protective Equip	\$6,489.60	\$3,693.14	\$6,749.18	
E 250-42200-240 Small Tools and Minor Equip	\$10,816.00	\$8,250.71	\$11,248.64	
E 250-42200-301 Accounting and Auditing Fee	\$0.00	\$23.67	\$0.00	
E 250-42200-304 Legal Fees	\$0.00	\$618.75	\$0.00	
E 250-42200-306 SCBA/Fit/Physical	\$2,704.00	\$580.00	\$2,812.16	
E 250-42200-309 Software and IT Support	\$0.00	\$0.00	\$0.00	
E 250-42200-321 Telephone and Internet	\$3,785.60	\$1,556.50	\$3,937.02	
E 250-42200-323 Radio Units	\$0.00	\$6,078.90	\$0.00	
E 250-42200-325 Cell Phone	\$540.80	\$0.00	\$562.43	
E 250-42200-331 Travel Exp-Cont Ed	\$0.00	\$582.40	\$0.00	
E 250-42200-334 Mileage	\$0.00	\$0.00	\$0.00	
E 250-42200-335 Fuel	\$8,652.80	\$6,228.94	\$8,998.91	
E 250-42200-350 Printing and Binding	\$0.00	\$502.91	\$0.00	
E 250-42200-361 General Liability and Prop In	\$8,923.20	\$0.00	\$9,280.13	
E 250-42200-380 Pool Fill Water	\$1,622.40	\$1,323.00	\$1,687.30	
E 250-42200-381 Electric Utilities	\$2,704.00	\$1,793.24	\$2,812.16	
E 250-42200-383 Gas Utilities	\$2,704.00	\$2,036.63	\$2,812.16	
E 250-42200-384 Refuse Disposal	\$540.80	\$429.59	\$562.43	
E 250-42200-401 Repair & Maintenance Equip	\$16,224.00	\$43,299.90	\$25,000.00	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
E 250-42200-430 Miscellaneous	\$0.00	\$192.00	\$0.00	
E 250-42200-433 Dues and Subscriptions	\$0.00	\$1,371.74	\$0.00	
E 250-42200-490 Donations	\$0.00	\$190.00	\$0.00	
E 250-42200-720 Operating Transfers	\$0.00	\$0.00	\$0.00	
42200 Fire	\$209,109.95	\$189,328.71	\$225,601.37	
42210 Fire Chief				
E 250-42210-101 Salaries and Wages	\$21,632.00	\$30,923.85	\$22,497.28	
E 250-42210-110 Other Pay	\$0.00	\$0.00	\$0.00	
E 250-42210-121 Pera Contributions	\$0.00	\$0.00	\$0.00	
E 250-42210-122 FICA Contributions	\$1,297.92	\$1,917.28	\$1,349.84	
E 250-42210-125 Medicare Contributions	\$324.48	\$448.39	\$337.46	
E 250-42210-201 Office Supplies	\$973.44	\$240.13	\$1,012.38	
E 250-42210-207 Public Education Supplies	\$3,785.60	\$0.00	\$3,937.02	
E 250-42210-305 Planning and Zoning	\$2,163.20	\$0.00	\$2,249.73	
E 250-42210-306 SCBA/Fit/Physical	\$2,379.52	\$0.00	\$2,474.70	
E 250-42210-320 Communication	\$10,816.00	\$4,544.68	\$11,248.64	
E 250-42210-321 Telephone and Internet	\$0.00	\$0.00	\$0.00	
E 250-42210-322 Postage	\$21.63	\$0.00	\$22.50	
E 250-42210-325 Cell Phone	\$0.00	\$718.10	\$0.00	
E 250-42210-361 General Liability and Prop In	\$0.00	\$0.00	\$0.00	
E 250-42210-430 Miscellaneous	\$0.00	\$0.00	\$0.00	
E 250-42210-433 Dues and Subscriptions	\$865.28	\$0.00	\$899.89	
42210 Fire Chief	\$44,259.07	\$38,792.43	\$46,029.44	
42240 Fire Training				
E 250-42240-101 Salaries and Wages	\$1,730.56	\$22,070.00	\$1,799.78	
E 250-42240-122 FICA Contributions	\$108.16	\$1,368.34	\$112.49	
E 250-42240-125 Medicare Contributions	\$24.88	\$320.03	\$25.88	
E 250-42240-331 Travel Exp-Cont Ed	\$16,494.40	\$13,143.07	\$17,154.18	
E 250-42240-334 Mileage	\$540.80	\$676.40	\$562.43	
42240 Fire Training	\$18,898.80	\$37,577.84	\$19,654.76	
250 Fire Operations	\$272,267.82	\$265,720.24	\$291,285.57	
275 Street Capital				
41415 Old Public Works				
E 275-41415-101 Salaries and Wages	\$0.00	\$0.00	\$0.00	
41415 Old Public Works	\$0.00	\$0.00	\$0.00	
43100 Highways and Streets				
E 275-43100-303 Engineering Fees	\$108,160.00	\$130,006.45	\$112,486.40	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
E 275-43100-304 Legal Fees	\$0.00	\$13,868.30	\$0.00	
E 275-43100-400 Unpaved Street	\$0.00	\$41,514.97	\$0.00	
E 275-43100-402 Paved Streets	\$0.00	\$41,351.90	\$0.00	
E 275-43100-520 Buildings and Structures	\$0.00	\$0.00	\$0.00	
E 275-43100-530 Improve Other Than Building	\$0.00	\$0.00	\$0.00	
E 275-43100-550 Motor Vehicles	\$0.00	\$0.00	\$0.00	
E 275-43100-580 Road, Signs, and Equip	\$0.00	\$0.00	\$0.00	
43100 Highways and Streets	\$108,160.00	\$226,741.62	\$112,486.40	
47000 Debt Service				
E 275-47000-620 Fiscal Agent Fees	\$149,920.00	\$0.00	\$155,916.80	
47000 Debt Service	\$149,920.00	\$0.00	\$155,916.80	
275 Street Capital	\$258,080.00	\$226,741.62	\$268,403.20	
301 G.O. 2017A				
47000 Debt Service				
E 301-47000-600 Principal	\$189,089.00	\$189,088.80	\$189,088.80	
E 301-47000-610 Interest	\$12,618.00	\$9,043.89	\$6,945.17	
E 301-47000-620 Fiscal Agent Fees	\$350.00	\$0.00	\$350.00	
47000 Debt Service	\$202,057.00	\$198,132.69	\$196,383.97	
301 G.O. 2017A	\$202,057.00	\$198,132.69	\$196,383.97	
302 G.O. 2024A				
47000 Debt Service				
E 302-47000-600 Principal	\$0.00	\$0.00	\$73,000.00	
E 302-47000-610 Interest	\$31,092.00	\$25,632.86	\$15,725.25	
E 302-47000-620 Fiscal Agent Fees	\$500.00	\$0.00	\$500.00	
E 302-47000-720 Operating Transfers	\$0.00	\$0.00	\$0.00	
47000 Debt Service	\$31,592.00	\$25,632.86	\$89,225.25	
302 G.O. 2024A	\$31,592.00	\$25,632.86	\$89,225.25	
401 Capital Project Fund				
43100 Highways and Streets				
E 401-43100-303 Engineering Fees	\$0.00	\$0.00	\$0.00	
E 401-43100-304 Legal Fees	\$0.00	\$0.00	\$0.00	
E 401-43100-305 Planning and Zoning	\$0.00	\$0.00	\$0.00	
E 401-43100-520 Buildings and Structures	\$0.00	\$0.00	\$0.00	
E 401-43100-530 Improve Other Than Building	\$0.00	\$0.00	\$0.00	
E 401-43100-540 Heavy Machinery	\$0.00	\$0.00	\$10,000.00	
E 401-43100-550 Motor Vehicles	\$0.00	\$0.00	\$10,000.00	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
E 401-43100-580 Road, Signs, and Equip	\$0.00	\$0.00	\$0.00	
43100 Highways and Streets	\$0.00	\$0.00	\$20,000.00	
401 Capital Project Fund	\$0.00	\$0.00	\$20,000.00	
402 Fire Services				
42200 Fire				
E 402-42200-240 Small Tools and Minor Equip	\$0.00	\$12,974.25	\$22,704.94	
E 402-42200-720 Operating Transfers	\$0.00	\$32,545.84	\$29,367.94	
42200 Fire	\$0.00	\$45,520.09	\$52,072.88	
402 Fire Services	\$0.00	\$45,520.09	\$52,072.88	
403 Fire Infrastructure Fund				
42200 Fire				
E 403-42200-404 Machinery and Equipment	\$0.00	\$12,818.90	\$0.00	
E 403-42200-520 Buildings and Structures	\$0.00	\$0.00	\$0.00	
E 403-42200-530 Improve Other Than Building	\$0.00	\$0.00	\$0.00	
E 403-42200-550 Motor Vehicles	\$0.00	\$10,000.00	\$226,000.00	
E 403-42200-720 Operating Transfers	\$0.00	\$60,000.00	\$0.00	
42200 Fire	\$0.00	\$82,818.90	\$226,000.00	
403 Fire Infrastructure Fund	\$0.00	\$82,818.90	\$226,000.00	
404 Parks Capital Fund				
45200 Parks				
E 404-45200-101 Salaries and Wages	\$10,700.00	\$14,238.64	\$12,688.00	
E 404-45200-110 Other Pay	\$713.86	\$1,120.00	\$952.00	
E 404-45200-121 Pera Contributions	\$800.00	\$849.93	\$787.00	
E 404-45200-122 FICA Contributions	\$700.00	\$882.78	\$184.00	
E 404-45200-125 Medicare Contributions	\$217.31	\$206.47	\$1,906.00	
E 404-45200-130 Employer Paid Insurance	\$800.00	\$2,105.47	\$800.00	
E 404-45200-150 Workers Compensation	\$800.00	\$0.00	\$800.00	
E 404-45200-201 Office Supplies	\$0.00	\$0.00	\$0.00	
E 404-45200-210 Operating Supplies/Shop	\$0.00	\$220.96	\$0.00	
E 404-45200-220 Repair Main Vehicles/Supplie	\$21,469.76	\$868.40	\$21,469.76	
E 404-45200-225 Landscaping Materials	\$0.00	\$2,315.97	\$0.00	
E 404-45200-303 Engineering Fees	\$1,081.60	\$0.00	\$11,000.00	
E 404-45200-307 Other Professional Services	\$0.00	\$152.00	\$0.00	
E 404-45200-334 Mileage	\$0.00	\$0.00	\$0.00	
E 404-45200-335 Fuel	\$1,622.40	\$217.40	\$1,622.40	
E 404-45200-361 General Liability and Prop In	\$540.80	\$0.00	\$540.80	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
E 404-45200-381 Electric Utilities	\$811.20	\$437.69	\$811.20	
E 404-45200-401 Repair & Maintenance Equip	\$0.00	\$0.00	\$0.00	
E 404-45200-410 Rentals	\$0.00	\$2,540.28	\$0.00	
E 404-45200-430 Miscellaneous	\$0.00	\$35.00	\$0.00	
E 404-45200-450 Funfest	\$1,622.40	\$2,389.84	\$1,622.40	
E 404-45200-490 Donations	\$0.00	\$0.00	\$0.00	
E 404-45200-530 Improve Other Than Building	\$23,032.20	\$7,650.00	\$48,602.27	
45200 Parks	\$64,911.53	\$36,230.83	\$103,785.83	
404 Parks Capital Fund	\$64,911.53	\$36,230.83	\$103,785.83	
602 Sewer Fund				
49450 WW Maintenance				
E 602-49450-101 Salaries and Wages	\$10,700.00	\$4,348.49	\$12,688.00	
E 602-49450-121 Pera Contributions	\$800.00	\$311.50	\$952.00	
E 602-49450-122 FICA Contributions	\$600.00	\$269.61	\$787.00	
E 602-49450-125 Medicare Contributions	\$200.00	\$63.05	\$184.00	
E 602-49450-130 Employer Paid Insurance	\$800.00	\$466.54	\$1,906.00	
E 602-49450-210 Operating Supplies-Shop	\$0.00	\$7,816.52	\$0.00	
E 602-49450-220 Repair Main Vehicles/Supplie	\$953.68	\$0.00	\$991.83	
E 602-49450-240 Small Tools and Minor Equip	\$0.00	\$0.00	\$0.00	
E 602-49450-303 Engineering Fees	\$0.00	\$852.50	\$0.00	
E 602-49450-307 Other Professional Services	\$0.00	\$2,040.00	\$0.00	
E 602-49450-322 Postage	\$0.00	\$188.43	\$0.00	
E 602-49450-361 General Liability and Prop In	\$648.96	\$0.00	\$674.92	
E 602-49450-381 Electric Utilities	\$5,408.00	\$3,175.70	\$5,624.32	
E 602-49450-401 Repair & Maintenance Equip	\$0.00	\$47.93	\$1,000.00	
E 602-49450-430 Miscellaneous	\$0.00	\$0.00	\$0.00	
E 602-49450-433 Dues and Subscriptions	\$0.00	\$2,010.00	\$0.00	
E 602-49450-600 Principal	\$50,911.00	\$50,911.20	\$52,781.15	
E 602-49450-610 Interest	\$7,397.00	\$6,971.23	\$5,870.00	
E 602-49450-620 Fiscal Agent Fees	\$0.00	\$0.00	\$0.00	
49450 WW Maintenance	\$78,418.64	\$79,472.70	\$83,459.22	
49490 WW Administration				
E 602-49490-101 Salaries and Wages	\$2,800.00	\$92.00	\$3,171.00	
E 602-49490-110 Other Pay	\$0.00	\$0.00	\$0.00	
E 602-49490-121 Pera Contributions	\$200.00	\$6.90	\$238.00	
E 602-49490-122 FICA Contributions	\$200.00	\$5.70	\$197.00	
E 602-49490-125 Medicare Contributions	\$100.00	\$1.33	\$46.00	
E 602-49490-130 Employer Paid Insurance	\$200.00	\$24.84	\$477.00	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
E 602-49490-150 Workers Compensation	\$0.00	\$0.00	\$0.00	
E 602-49490-210 Operating Supplies-Shop	\$0.00	\$0.00	\$0.00	
E 602-49490-302 County Charges	\$0.00	\$0.00	\$0.00	
E 602-49490-303 Engineering Fees	\$1,000.00	-\$1,515.00	\$1,040.00	
E 602-49490-304 Legal Fees	\$200.00	\$137.50	\$208.00	
E 602-49490-307 Other Professional Services	\$0.00	\$15,112.69	\$37,440.00	
E 602-49490-309 Software and IT Support	\$865.28	\$0.00	\$899.89	
E 602-49490-322 Postage	\$259.58	\$0.00	\$269.96	
E 602-49490-334 Mileage	\$0.00	\$0.00	\$0.00	
E 602-49490-361 General Liability and Prop In	\$0.00	\$0.00	\$0.00	
49490 WW Administration	\$5,824.86	\$13,865.96	\$43,986.85	
602 Sewer Fund	\$84,243.50	\$93,338.66	\$127,446.07	
801 Developers Account - Escrow				
41120 Planning Commission				
E 801-41120-305 Planning and Zoning	\$0.00	\$11,620.00	\$0.00	
41120 Planning Commission	\$0.00	\$11,620.00	\$0.00	
41900 Other General Gov/Bldg Reviews				
E 801-41900-302 County Charges	\$0.00	\$184.00	\$0.00	
41900 Other General Gov/Bldg Reviews	\$0.00	\$184.00	\$0.00	
43100 Highways and Streets				
E 801-43100-210 Operating Supplies-Shop	\$0.00	\$0.00	\$0.00	
E 801-43100-303 Engineering Fees	\$0.00	\$13,816.25	\$0.00	
E 801-43100-304 Legal Fees	\$17,000.00	\$4,671.25	\$0.00	
E 801-43100-305 Planning and Zoning	\$0.00	\$6,300.00	\$0.00	
E 801-43100-351 Legal and General Notices	\$0.00	\$327.50	\$0.00	
E 801-43100-810 Refunds and Reimbursement	\$0.00	\$2,303.50	\$0.00	
43100 Highways and Streets	\$17,000.00	\$27,418.50	\$0.00	
801 Developers Account - Escrow	\$17,000.00	\$39,222.50	\$0.00	
802 Baldwin Estates Escrow				
43100 Highways and Streets				
E 802-43100-303 Engineering Fees	\$0.00	\$0.00	\$0.00	
E 802-43100-304 Legal Fees	\$0.00	\$0.00	\$0.00	
E 802-43100-810 Refunds and Reimbursement	\$0.00	\$0.00	\$0.00	
43100 Highways and Streets	\$0.00	\$0.00	\$0.00	
802 Baldwin Estates Escrow	\$0.00	\$0.00	\$0.00	
803 Misty Hollow Escrow				

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
42200 Fire				
E 803-42200-720 Operating Transfers	\$0.00	\$1,121.79	\$0.00	
42200 Fire	\$0.00	\$1,121.79	\$0.00	
43100 Highways and Streets				
E 803-43100-303 Engineering Fees	\$0.00	\$0.00	\$0.00	
E 803-43100-304 Legal Fees	\$0.00	\$0.00	\$0.00	
E 803-43100-810 Refunds and Reimbursement	\$0.00	\$0.00	\$0.00	
43100 Highways and Streets	\$0.00	\$0.00	\$0.00	
803 Misty Hollow Escrow	\$0.00	\$1,121.79	\$0.00	
804 Buck Run Escrow				
43100 Highways and Streets				
E 804-43100-303 Engineering Fees	\$0.00	\$0.00	\$0.00	
E 804-43100-304 Legal Fees	\$0.00	\$0.00	\$0.00	
E 804-43100-810 Refunds and Reimbursement	\$0.00	\$0.00	\$0.00	
43100 Highways and Streets	\$0.00	\$0.00	\$0.00	
804 Buck Run Escrow	\$0.00	\$0.00	\$0.00	
805 Sumser Farms 1st Addt Escrow				
43100 Highways and Streets				
E 805-43100-303 Engineering Fees	\$0.00	\$0.00	\$0.00	
E 805-43100-304 Legal Fees	\$0.00	\$0.00	\$0.00	
E 805-43100-305 Planning and Zoning	\$0.00	\$490.00	\$0.00	
E 805-43100-810 Refunds and Reimbursement	\$0.00	\$0.00	\$0.00	
43100 Highways and Streets	\$0.00	\$490.00	\$0.00	
805 Sumser Farms 1st Addt Escrow	\$0.00	\$490.00	\$0.00	
902 General Long-Term Debt				
41400 Clerk				
E 902-41400-101 Salaries and Wages	\$0.00	\$0.00	\$0.00	
41400 Clerk	\$0.00	\$0.00	\$0.00	
43100 Highways and Streets				
E 902-43100-101 Salaries and Wages	\$0.00	\$0.00	\$0.00	
43100 Highways and Streets	\$0.00	\$0.00	\$0.00	
45200 Parks				
E 902-45200-101 Salaries and Wages	\$0.00	\$0.00	\$0.00	
45200 Parks	\$0.00	\$0.00	\$0.00	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
902 General Long-Term Debt	\$0.00	\$0.00	\$0.00	
	\$1,564,491.50	\$2,012,892.20	\$2,134,573.81	

CITY OF BALDWIN

Revenue Budget Worksheet-Current

09/15/25 9:47 AM

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Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
101 General Fund				
R 101-31010 General Property Taxes	\$520,000.00	\$367,686.58	\$590,400.00	
R 101-31020 Delinquent Property Taxes	\$0.00	\$0.00	\$0.00	
R 101-31810 Franchise Fees	\$16,100.00	\$12,357.12	\$16,100.00	
R 101-31900 Pen/Int on Delinquent Taxes	\$0.00	\$469.80	\$0.00	
R 101-32100 Licenses and Permits	\$0.00	\$10,730.00	\$3,000.00	
R 101-32110 Building Permits	\$0.00	\$92,302.32	\$25,000.00	
R 101-32111 Building Permits Surcharge Fee	\$0.00	\$3,160.15	\$0.00	
R 101-33100 Federal Grants and Aids	\$0.00	\$0.00	\$0.00	
R 101-33400 State Grants-Aids MSA	\$3,000.00	\$143,697.00	\$135,574.00	
R 101-33401 Local Government Aid	\$0.00	\$0.00	\$20,200.00	
R 101-33418 Other State Aids	\$0.00	\$204.50	\$0.00	
R 101-33610 County Grants/Aids Highways	\$135,574.00	\$75,156.93	\$15,000.00	
R 101-33620 Other County Grants and Aids	\$11,600.00	\$10,889.46	\$12,000.00	
R 101-34104 Plan Checking Fees	\$0.00	\$37,021.04	\$15,000.00	
R 101-34109 Cell Tower Rent	\$22,000.00	\$25,337.61	\$22,000.00	
R 101-34140 Filing Fee	\$800.00	\$0.00	\$800.00	
R 101-34200 Public Safety	\$0.00	\$2,840.55	\$500.00	
R 101-34300 Highway and Streets Charges	\$0.00	\$0.00	\$0.00	
R 101-34900 Other Charges for Service	\$8,200.00	\$521.63	\$15,000.00	
R 101-35100 Fines	\$0.00	\$447.43	\$100.00	
R 101-36100 Special Assessments	\$600.00	\$100.00	\$1,000.00	
R 101-36200 Misc. Revenue	\$0.00	\$15,000.00	\$0.00	
R 101-36205 Escrow	\$7,700.00	\$0.00	\$0.00	
R 101-36210 Interest Earnings	\$100.00	\$52,163.18	\$15,000.00	
R 101-36230 Contributions/Donations Other	\$0.00	\$0.00	\$0.00	
R 101-37310 Customer Charges CleanUp Day	\$0.00	\$4,302.90	\$0.00	
R 101-38054 Other	\$2,033.00	\$0.00	\$5,000.00	
R 101-39200 Operating Transfers	\$0.00	\$0.00	\$0.00	
101 General Fund	\$727,707.00	\$854,388.20	\$891,674.00	
225 Cemetery Fund				
R 225-31010 General Property Taxes	\$0.00	\$0.00	\$0.00	
R 225-34900 Other Charges for Service	\$0.00	\$0.00	\$0.00	
R 225-34940 Cemetery Revenues	\$0.00	\$4,600.00	\$2,500.00	
R 225-36210 Interest Earnings	\$0.00	\$213.56	\$100.00	
R 225-36230 Contributions/Donations Other	\$0.00	\$0.00	\$0.00	
225 Cemetery Fund	\$0.00	\$4,813.56	\$2,600.00	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
250 Fire Operations				
R 250-31010 General Property Taxes	\$200,000.00	\$89,601.67	\$301,000.00	
R 250-31800 Other Taxes	\$0.00	\$0.00	\$0.00	
R 250-33100 Federal Grants and Aids	\$0.00	\$0.00	\$0.00	
R 250-33415 Fire Training Reimburse Aids	\$10,000.00	\$13,198.25	\$10,800.00	
R 250-33418 Other State Aids	\$0.00	\$0.00	\$0.00	
R 250-33420 2% Fire State Aid-Sp Revenue	\$25,000.00	\$22,898.33	\$0.00	
R 250-34202 Fire Protection Services	\$0.00	\$0.00	\$0.00	
R 250-34203 Fire Report	\$0.00	\$0.00	\$0.00	
R 250-34900 Other Charges for Service	\$8,240.00	\$7,733.42	\$8,000.00	
R 250-36210 Interest Earnings	\$100.00	\$810.15	\$2,100.00	
R 250-36230 Contributions/Donations Other	\$0.00	\$680.80	\$0.00	
R 250-38054 Other	\$5,150.00	\$53.43	\$5,000.00	
R 250-39200 Operating Transfers	\$0.00	\$98,667.63	\$0.00	
250 Fire Operations	\$248,490.00	\$233,643.68	\$326,900.00	
275 Street Capital				
R 275-31010 General Property Taxes	\$700,000.00	\$350,000.00	\$800,000.00	
R 275-32100 Licenses and Permits	\$0.00	\$0.00	\$0.00	
R 275-33400 State Grants-Aids MSA	\$0.00	\$0.00	\$0.00	
R 275-33418 Other State Aids	\$0.00	\$11,537.00	\$0.00	
R 275-34200 Public Safety	\$8,655.00	\$0.00	\$8,900.00	
R 275-34300 Highway and Streets Charges	\$0.00	\$0.00	\$0.00	
R 275-34900 Other Charges for Service	\$6,180.00	\$0.00	\$7,000.00	
R 275-36101 Principal	\$0.00	\$0.00	\$0.00	
R 275-36102 Late Payments Sewer Charges	\$0.00	\$0.00	\$0.00	
R 275-36200 Misc. Revenue	\$100.00	\$0.00	\$0.00	
R 275-36210 Interest Earnings	\$1,000.00	\$0.00	\$1,000.00	
R 275-39101 Sale of Capital Assets	\$0.00	\$0.00	\$0.00	
R 275-39200 Operating Transfers	\$0.00	\$221,336.39	\$0.00	
R 275-39300 Proceeds From LT Debt Issuance	\$0.00	\$0.00	\$0.00	
R 275-39999 Prior Period Adjustment	\$0.00	\$0.00	\$0.00	
275 Street Capital	\$715,935.00	\$582,873.39	\$816,900.00	
301 G.O. 2017A				
R 301-31010 General Property Taxes	\$25,000.00	\$12,500.00	\$25,000.00	
R 301-31900 Pen/Int on Delinquent Taxes	\$0.00	\$0.00	\$0.00	
R 301-33400 State Grants-Aids MSA	\$0.00	\$0.00	\$0.00	
R 301-36200 Misc. Revenue	\$0.00	\$0.00	\$0.00	
R 301-36210 Interest Earnings	\$0.00	\$134.77	\$0.00	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
R 301-39200 Operating Transfers	\$0.00	\$0.00	\$0.00	
R 301-39300 Proceeds From LT Debt Issuance	\$0.00	\$0.00	\$0.00	
301 G.O. 2017A	\$25,000.00	\$12,634.77	\$25,000.00	
302 G.O. 2024A				
R 302-31010 General Property Taxes	\$97,650.00	\$48,825.00	\$94,644.00	
R 302-31900 Pen/Int on Delinquent Taxes	\$0.00	\$0.00	\$0.00	
R 302-33400 State Grants-Aids MSA	\$0.00	\$0.00	\$0.00	
R 302-36200 Misc. Revenue	\$0.00	\$0.00	\$0.00	
R 302-36210 Interest Earnings	\$0.00	\$134.77	\$0.00	
R 302-39200 Operating Transfers	\$0.00	\$0.00	\$0.00	
R 302-39300 Proceeds From LT Debt Issuance	\$0.00	\$0.00	\$0.00	
302 G.O. 2024A	\$97,650.00	\$48,959.77	\$94,644.00	
401 Capital Project Fund				
R 401-31010 General Property Taxes	\$0.00	\$0.00	\$0.00	
R 401-36210 Interest Earnings	\$0.00	\$1,958.21	\$0.00	
401 Capital Project Fund	\$0.00	\$1,958.21	\$0.00	
402 Fire Services				
R 402-31010 General Property Taxes	\$0.00	\$0.00	\$0.00	
R 402-31900 Pen/Int on Delinquent Taxes	\$0.00	\$0.00	\$0.00	
R 402-33400 State Grants-Aids MSA	\$0.00	\$0.00	\$0.00	
R 402-33401 Local Government Aid	\$0.00	\$0.00	\$0.00	
R 402-34202 Fire Protection Services	\$55,000.00	\$27,500.00	\$50,000.00	
R 402-36200 Misc. Revenue	\$0.00	\$0.00	\$0.00	
R 402-36210 Interest Earnings	\$0.00	\$533.58	\$0.00	
R 402-39200 Operating Transfers	\$0.00	\$0.00	\$0.00	
R 402-39300 Proceeds From LT Debt Issuance	\$0.00	\$0.00	\$0.00	
402 Fire Services	\$55,000.00	\$28,033.58	\$50,000.00	
403 Fire Infrastructure Fund				
R 403-31010 General Property Taxes	\$100,000.00	\$50,000.00	\$226,000.00	
R 403-33630 Grants/Aids Other Local Govs	\$0.00	\$10,000.00	\$0.00	
R 403-36210 Interest Earnings	\$0.00	\$1,954.45	\$0.00	
R 403-39200 Operating Transfers	\$0.00	\$10,000.00	\$0.00	
403 Fire Infrastructure Fund	\$100,000.00	\$71,954.45	\$226,000.00	
404 Parks Capital Fund				
R 404-31010 General Property Taxes	\$90,000.00	\$45,000.00	\$125,000.00	
R 404-34780 Park Rental Fees	\$0.00	\$2,150.00	\$0.00	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	UnderLine
R 404-36200 Misc. Revenue	\$0.00	\$12,195.00	\$30,000.00	
R 404-36210 Interest Earnings	\$0.00	\$1,105.54	\$0.00	
R 404-36230 Contributions/Donations Other	\$0.00	\$0.00	\$0.00	
404 Parks Capital Fund	\$90,000.00	\$60,450.54	\$155,000.00	
602 Sewer Fund				
R 602-36100 Special Assessments	\$0.00	\$19,597.87	\$0.00	
R 602-36102 Late Payments Sewer Charges	\$0.00	\$1,157.80	\$0.00	
R 602-36200 Misc. Revenue	\$0.00	\$0.00	\$0.00	
R 602-36210 Interest Earnings	\$0.00	\$631.36	\$0.00	
R 602-37200 Sewer Charges	\$67,650.00	\$42,206.40	\$88,068.00	
602 Sewer Fund	\$67,650.00	\$63,593.43	\$88,068.00	
801 Developers Account - Escrow				
R 801-34102 Zoning and Recording Fees	\$0.00	\$0.00	\$0.00	
R 801-34900 Other Charges for Service	\$0.00	\$5,600.00	\$0.00	
R 801-36200 Misc. Revenue	\$0.00	\$0.00	\$0.00	
R 801-36205 Escrow	\$0.00	\$49,069.61	\$0.00	
R 801-36210 Interest Earnings	\$0.00	\$1,867.66	\$0.00	
801 Developers Account - Escrow	\$0.00	\$56,537.27	\$0.00	
802 Baldwin Estates Escrow				
R 802-34900 Other Charges for Service	\$0.00	\$0.00	\$0.00	
R 802-36200 Misc. Revenue	\$0.00	\$0.00	\$0.00	
R 802-36205 Escrow	\$0.00	\$0.00	\$0.00	
R 802-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	
802 Baldwin Estates Escrow	\$0.00	\$0.00	\$0.00	
803 Misty Hollow Escrow				
R 803-34900 Other Charges for Service	\$0.00	\$0.00	\$0.00	
R 803-36200 Misc. Revenue	\$0.00	\$0.00	\$0.00	
R 803-36205 Escrow	\$0.00	\$0.00	\$0.00	
R 803-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	
803 Misty Hollow Escrow	\$0.00	\$0.00	\$0.00	
804 Buck Run Escrow				
R 804-34900 Other Charges for Service	\$0.00	\$0.00	\$0.00	
R 804-36200 Misc. Revenue	\$0.00	\$0.00	\$0.00	
R 804-36205 Escrow	\$0.00	\$0.00	\$0.00	
R 804-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	
804 Buck Run Escrow	\$0.00	\$0.00	\$0.00	

Account Descr	2025 Budget	2025 YTD Amt	2026 Budget	Underline
805 Sumser Farms 1st Addt Escrow				
R 805-34900 Other Charges for Service	\$0.00	\$0.00	\$0.00	
R 805-36200 Misc. Revenue	\$0.00	\$0.00	\$0.00	
R 805-36205 Escrow	\$0.00	\$0.00	\$0.00	
R 805-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	
805 Sumser Farms 1st Addt Escrow	\$0.00	\$0.00	\$0.00	
	\$2,127,432.00	\$2,019,840.85	\$2,676,786.00	

	<u>CERTIFIED FOR 2025</u>	<u>PROPOSED LEVY 2026</u>
GENERAL FUND	\$520,000	\$590,400
ROAD & BRIDGE	\$700,000	\$800,000
CAPITAL FUND	----	----
FIRE FUND	\$200,000	\$275,000
CAPITAL FUND (FIRE)	\$100,000	\$226,000
PARK FUND	\$ 90,000	\$125,000
DEBT SERVICE	\$122,650	\$119,644
SPECIAL REVENUE	\$ 25,000	\$26,000
CAPITAL RESERVE	----	----
<u>TOTAL</u>	<u>\$1,757,650</u>	<u>\$2,162,044</u>

CITY OF BALDWIN
Financial Management Plan

Inflation Assumptions
Revenue (Non-property tax)
Interest Earnings
Expenses

	Inflation Assumptions				Revenue (Non-property tax)				Interest Earnings				Expenses																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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1 General Property Tax	251,595				234,186				455,211				520,000				520,000				367,686				590,400				454,805				465,444				491,730				498,681																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
2 accrue second half tax	18,967				19,372				20,851				20,851				16,100				12,357				16,100				16,100				16,100				16,100				16,100				16,100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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CITY OF BALDWIN
Financial Management Plan

Inflation Assumptions
Revenue (Non-property tax)
Interest Earnings
Expenses

GENERAL FUND																	
		Final		Final	Original Budget		Revised Budget	YTD	Preliminary		Projected						
		2022	2023	2024	2025	2026	2027	2028	2029	2030							
43	General Fund Operating Tax Levy	252,550	253,000	450,000	520,000	520,000	454,805	465,444	491,730	498,681							
44	Annual Increase	-2.9%	0.2%	77.9%	15.6%	15.6%	-23.0%	2.3%	5.6%	1.4%							
OTHER SPECIAL TAX LEVIES																	
51	Debt service																
52	Debt service	317,268	289,800	206,551	25,000	25,000				25,000							
53	2023A GO Bonds			-	-	-				-							
54	2025A Bonds																
55	2024 GO Certs			-	97,650	97,650				94,644	94,323	94,915	95,324				
56	Special revenue	15,000	15,000	15,000	25,000	25,000	25,000	25,000	25,000	26,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
57	Road and Bridge	475,000	500,000	500,000	700,000	700,000	1,087,038	1,103,907	1,365,206	800,000	1,087,038	1,103,907	1,365,206	1,625,315	1,625,315	1,625,315	1,625,315
58	Fire Operations Fund	165,000	180,000	190,000	200,000	200,000	200,000	200,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000
59	Capital Improvements	40,000	40,000	120,000	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Small Fire Capital Fund	40,000	40,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Fire Apparatus Infrastructure Fund	40,000	65,000	60,000	100,000	100,000	100,000	100,000	100,000	226,000	275,000	300,000	450,000	300,000	300,000	300,000	300,000
62	Park Fund			60,000	90,000	90,000				125,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
63	Total Other Special Levies	1,112,268	1,129,800	1,211,551	1,237,650	1,237,650	1,306,361	1,348,822	2,360,550	1,571,644	1,906,361	2,360,550	2,375,315	2,375,315	2,375,315	2,375,315	2,375,315
70	Total Tax Levy	1,364,818	1,382,800	1,661,551	1,757,650	1,757,650	2,361,166	2,414,267	2,852,260	2,162,044	2,361,166	2,414,267	2,852,260	2,873,986	2,873,986	2,873,986	2,873,986
71	Increase/(Decrease) in Total Tax Levy	-0.12%	1.32%	20.16%	5.78%	5.78%	9.21%	2.25%	18.14%	23.01%	9.21%	2.25%	18.14%	0.76%	0.76%	0.76%	0.76%
72	Net Levy to Taxpayers	1,364,818	1,382,800	1,661,551	1,757,650	1,757,650	2,361,166	2,414,267	2,852,261	2,162,044	2,361,166	2,414,267	2,852,261	2,873,986	2,873,986	2,873,986	2,873,986
74	Existing Tax Base	8,237,181	10,688,848	11,545,436	11,525,507	11,525,507	12,452,311	12,781,454	13,117,180	12,208,148	12,452,311	12,781,454	13,117,180	13,459,620	13,459,620	13,459,620	13,459,620
75	New Net Tax Capacity			0													
76	Total Net Tax Capacity	8,237,181	10,688,848	11,545,436	11,525,507	11,525,507	12,452,311	12,781,454	13,117,180	12,208,148	12,452,311	12,781,454	13,117,180	13,459,620	13,459,620	13,459,620	13,459,620
77																	
78	Net Tax Capacity																
79	Total Net Tax Capacity	8,237,181	10,688,848	11,545,436	11,525,507	11,525,507	12,452,311	12,781,454	13,117,180	12,208,148	12,452,311	12,781,454	13,117,180	13,459,620	13,459,620	13,459,620	13,459,620
80	Tax Rate on Tax Capacity	16.569%	12.937%	14.391%	15.250%	15.250%	18.843%	18.774%	21.229%	17.710%	18.843%	18.774%	21.615%	21.229%	21.229%	21.229%	21.229%
81	Tax Rate % Change	-12.88%	-21.92%	11.24%	5.97%	5.97%	6.40%	-0.37%	15.14%	16.13%	6.40%	-0.37%	15.14%	-1.79%	-1.79%	-1.79%	-1.79%
82	City Taxes on Median Residential Homestead	540	489	556	588	588	759	773	910	698	759	773	910	914	914	914	914
83	Tax Increase/(Decrease)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$