



BALDWIN CITY COUNCIL SPECIAL MEETING

OCTOBER 21ST, 2025

Present – Mayor Jay Swanson, City Council; Tom Rush, Alan Walker, Scott Case, and Jeff Holm

Also Present – Baldwin City Finance Consultant, Elizabeth Diaz from Ehler's

Call to Order – The October 21st, 2025 special meeting of the City of Baldwin was called to order by Mayor Jay Swanson at 7:00 p.m.

Pledge of Allegiance – All present recited the Pledge of Allegiance

Discuss/Approve/Disapprove Distribution of Investment Funds – City Finance Consultant, Elizabeth Diaz, from Ehlers went over the distribution of the investment account that the City of Baldwin currently has. The account currently has a balance of \$1,093,183.34. The general fund is currently showing a negative balance. The investments should be pro-rated across the various funds. Elizabeth is recommending that the City Council consider proportioning this money into each fund to show a true cash balance for the city. The city should set up a pooled cash fund, and any future interest would be put in this fund. This would bring the city into best accounting practices and show the true balance of each fund. Ehler's will write a proposal so this can be completed by the fiscal year and show on the 2025 financial statements. **Holm made a motion to approve Ehler's writing the proposal for this work, Case second the motion, motion carried.**

Review 2025 Budget/Line Items for Each Fund and Establish 2026 Budgets/Line Items for Each Fund – Elizabeth directed the City Council to line 40 on the financial statements and compared year 2022 to 2024. Rating agencies look at fund balances and it's important to have healthy fund balances. Elizabeth reviewed the preliminary levy with the City Council that was submitted to Sherburne County Auditor's Office prior to the deadline of September 30th, 2025. Case proposed changing the special revenue from \$26,000 to \$25,000. Case also could change the Fire fund from \$275,000 to \$240,000. Rush stated that the Park fund needs to remain at \$90,000. Elizabeth at Ehler's explained that the city does not control assessed values, tax capacity and market values. The only control that the City Council has is the levy of the city. Elizabeth to move micro surfacing and signs from the road and bridge fund to the general fund. City Council is proposing to reduce the capital fund fire to \$50,000. Holm would like to transfer \$50,000 from the road & bridge to the general fund making the general fund \$840,400. After much discussion by the City Council, it was determined to make the following changes to the preliminary levy:

PRELIMINARY LEVY 2026

GENERAL FUND 101 – \$590,400

ROAD & BRIDGE FUND 275 - \$800,000

FIRE FUND 250 - \$275,000

CAPITAL FUND 403 (FIRE) - \$125,000

PARK FUND 404 - \$90,000

DEBT SERVICES FUND 301 & 302 - \$119,644

SPECIAL REVENUE FUND 250-33420 - \$26,000

TOTAL: \$2,026,044

PROPOSED LEVY 2026

\$840,400

\$500,000

\$240,000

\$50,000

\$75,000

\$119,644

\$25,000

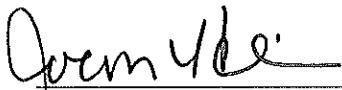
\$1,850,044

Holm/Rush unanimous to approve proposed levy for 2026.

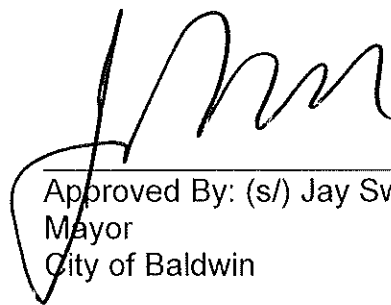
Approve/Disapprove Proposed 2026 Line-Item Budget – Rush/Holm unanimous to table until next budget meeting that will be scheduled at the November 3rd, 2025, City Council meeting.

Approve/Disapprove Proposed 2026 Levy – Rush/Holm unanimous to table until the next budget meeting that will be scheduled at the November 3rd, 2025, City Council meeting.

Adjourn – Rush/Case unanimous to adjourn at 8:18 p.m.



Submitted By: (s/) Joan Heinen
Clerk/Treasurer
City of Baldwin



Approved By: (s/) Jay Swanson
Mayor
City of Baldwin

11-3-2025

Date

Attendees: Ron Messer and Bruce West