AGENDA FOR WEDNESDAY, NOVEMBER 12TH, 2025
CITY OF BALDWIN SPECIAL MEETING
7:00 p.m.

I. Call to Order

II. Pledge of Allegiance

III. Discuss/Approve/Disapprove Distribution of Investment Funds

IV. Discuss Proposed 2026 Budget/Levy

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.

MEMORANDUM

TO: Mayor and City Council, City of Baldwin MN

CC: Joan Heinen, City Clerk

FROM: Elizabeth Diaz, Senior Fiscal Consultant, Kelly Horn, Senior Fiscal Consultant

DATE: November 7, 2025

SUBJECT: Review and Reallocation of Investment and Cash Balances

BACKGROUND:

In May 2023, the City purchased a $1 million certificate of deposit (CD). The entire transaction was recorded within the General Fund—reducing that fund's cash (Account 101-10100) and increasing its investment (Account 101-10400) balance. This resulted in the General Fund's cash balance appearing negative. However, the CD purchase truly represented use of pooled City-wide funds that should have been proportionally allocated across all participating funds, not just the General Fund.

Because the City presents a monthly cash balance report to the Council, this treatment has ongoing implications for financial reporting transparency. The current reports show the General Fund with a negative cash balance, even though the City's total cash position is positive. By recording the entire investment in the General Fund, the City's books currently show that fund as having "borrowed" cash from other funds, even though, in reality, all funds contributed to and benefit from the CD.

Additionally, this accounting treatment affects the fair allocation of interest income. Since the CD has earned interest since May 2023, that interest should be distributed among all participating funds, not only the General Fund. Without adjustment, other funds would not receive their proportional share of earnings, and the General Fund would appear to have more interest revenue than it truly earned.

This presentation can make it challenging for users of the financial reports to see the true allocation of cash and investments across all funds, which the auditor has suggested should be clarified.

PURPOSE OF THE REVIEW AND REALLOCATION:

The objective of this review and reallocation is to determine the most accurate and supportable way to reallocate the $1 million CD (and subsequent interest earnings, currently totaling about $93,000) among all City funds, thereby aligning fund-level cash and investment balances with actual pooled resources. This will ensure that future monthly reports and audited financial statements accurately reflect the City's true financial position.

EXPECTED OUTCOMES:

- Reduction (but not elimination of) the negative cash balance in the General Fund.
- Accurate representation of cash and investment balances in the City's books and monthly Council reports.
- Equitable allocation of investment income across all funds.
- Improved audit readiness and compliance with governmental accounting best practices.

EXPECTED SCOPE OF WORK:

Upon approval, we will prepare:

- Retrospective allocation of funds used to purchase the $1M CD.
- Calculation of revised average cash balances for the year 2024 and 2025
- Re-allocation of 2024 and 2025 interest earnings generated from the CD to the appropriate funds
- Journal Entry to reclass the original CD purchase and interest earnings among funds through Oct 31, 2025
- Review proposed journal entry with City's auditor
- Communicate journal entry and process for recording and allocating CD interest for future periods

This work is expected not to exceed five hours or $1,500.

MEMORANDUM

TO: Mayor and City Council, City of Baldwin MN

CC: Joan Heinen, City Clerk

FROM: Elizabeth Diaz, Senior Fiscal Consultant, Kelly Horn, Senior Fiscal Consultant

DATE: November 12, 2025

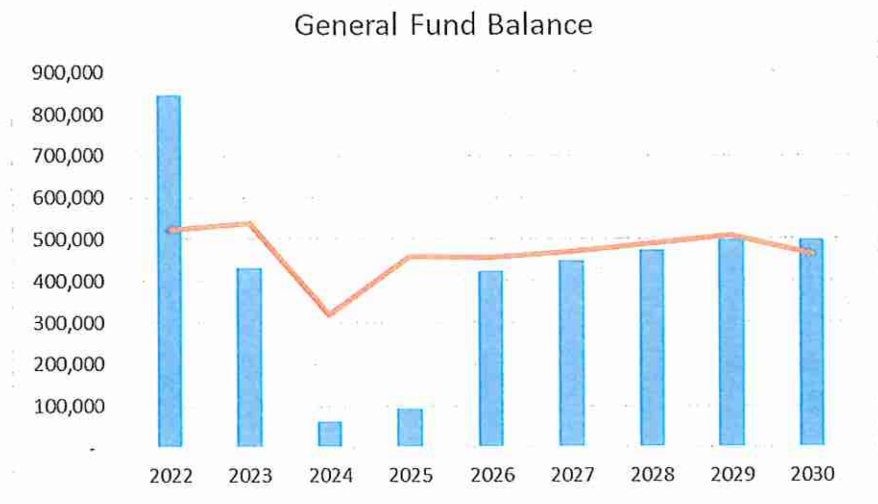
SUBJECT: Review Recommended 2026 Budget and Levy

BACKGROUND:

The City Council adopted a preliminary 2026 levy of $2,026,044 on September 15, 2025. The City Council and staff have been diligently working on a 2026 budget and levy in preparation for final adoption on December 1st after the required Truth in Taxation Hearing. The preliminary 2026 levy represented a $268,394 increase over the adopted 2025 levy. The final 2026 levy may be reduced but not increased over the preliminary adopted levy.

DISCUSSION:

The City has experienced a variety of additional expenses due to the incorporation effort, mostly related to legal and professional services. The City went into the incorporation with a high general fund balance, which had sufficient liquidity to absorb these additional expenditures. The Office of the State Auditor recommends that the ending general fund balance represents 35%-50% of next year's expenditures. The reason for this level of fund balance is that property taxes are received twice per year; in July and December, and the City needs to have sufficient cash on hand at December 31st in order to fund city operations until property taxes are received. The graph below shows the General Fund balance amount and the fund balance goal. This fund balance has fallen significantly below the recommended amount since 2024 and it is anticipated that the same condition will exist at year end 2025.



The General Fund preliminary 2026 levy has been reworked by reallocating levies in different funds in order to increase the ending 2026 fund balance.

The base 2026 budget included an inflationary increase from the 2025 budget. Since the adoption of the preliminary levy, the city has identified new 2026 budget initiatives, consistent with a new and growing city. The chart below describes the additional budget items.

2026 Budget Initiatives		
Additional Staffing		
PW Director	$	102,179
Liquor store feasibiltiy study		35,650
Codification of ordinances		14,010
Infrastructure design options		4,500
Infrastructure study		1,000
Total new 2026 proposed budget items	$	157,339

City Council and staff have worked to refine the budget and levy and to reduce the final adopted levy. The recommended levy represents an increase of $212,394 over the adopted 2025 levy. The chart below shows the impacts of the actual 2025 levy versus the recommended levy. The 2025 levy had an impact of $52 on the medial value home and the recommended levy is an impact of $49, which is consistent with prior years.

	2025		2026			
		Adopted		Proposed		Recommended
General Fund	$	520,000	$	590,400	$	945,400
Road and Bridge		700,000		800,000		450,000
Fire Fund		200,000		275,000		240,000
Capital Fire		100,000		125,000		100,000
Park Fund		90,000		90,000		90,000
Debt Service		122,650		119,644		119,644
Special Revenue		25,000		26,000		25,000
Total	$	1,757,650	$	2,026,044	$	1,970,044
Levy Increase (decrease) over prior year	$	156,099	$	268,394	$	212,394
Median Value Home Taxes	$	587.93	$	655.39	$	637.28
Impact over 2025 adopted	$	*52.02*	$	*67.46*	$	*49.35*
Tax Rate		15.25%		16.63%		16.17%

It is recommended that the City adopt the final payable 2026 levy of $1,970,044 after the Truth in Taxation public hearing on December 1st.

ACTION ITEM:

The Council should review and discuss the recommended 2026 budget and levy.

CITY OF BALDWIN

Financial Management Plan

11/10/2025

Inflation Assumptions	2022	2023	2024	Original Budget	Revised Budget 2025	YTD 10-16-2025	2026	2027	2028	2029	2030
Revenue (Non-property tax)	2.00%	2.00%	2.00%	2.00%			2.00%	2.00%	2.00%	2.00%	2.00%
Interest Earnings	1.50%	1.50%	1.50%	1.50%			1.50%	1.50%	1.50%	1.50%	1.50%
Expenses	3.00%	3.00%	5.00%	4.00%			3.00%	4.00%	4.00%	4.00%	4.00%

GENERAL FUND	Final 2022	Final 2023	Final 2024	Original Budget	Revised Budget 2025	YTD 10-16-2025	Preliminary 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
REVENUE											
1 General Property Tax	251,595	234,186	455,211	520,000	520,000	333,486	945,400	545,079	571,804	606,941	618,549
accrue second half tax						186,514					
2 Franchise fees	18,967	19,372	20,851	20,851	16,100	13,861	16,100	16,100	16,100	16,100	16,100
3 Fees				-			-	-	-	-	-
4 Intergovernmental	416,459	12,789	17,566	17,917	14,600	87,646	27,000	27,540	28,091	28,653	29,226
5 MSA					143,697	143,697	135,574	135,574	135,574	135,574	135,574
6 LGA							20,200	105,000	105,000	105,000	105,000
7 Licenses and Permits				-		121,587	28,000	28,560	29,131	29,714	30,308
8 Charges for Services	26,272	181,343	151,998	155,038	39,300	74,467	53,300	54,366	55,453	56,562	57,694
9 Fines & Forfeits			6,257	6,382		951	100	102	104	106	108
10 Interest Earnings	2,812	35,799	45,055	45,731	100	52,215	15,000	15,225	15,453	15,685	15,920
11 Miscellaneous Revenues	900	196,620	13,112	13,374	2,033	19,873	6,000	6,120	6,242	6,367	6,495
12 Total Revenue	717,005	680,109	710,050	779,293	735,830	1,034,297	1,246,674	933,666	962,953	1,000,703	1,014,974
EXPENSES											
13 Current											
14 General Government	359,610	698,736	739,218	402,222	402,222	634,357	479,470	498,649	518,595	539,338	560,912
15 Public Safety	1,626	2,009	2,146	2,163	2,163	1,506	2,250	2,340	2,433	2,531	2,632
16 Public Works	10,423	211,597	102,198	17,738	213,349	252,139	257,078	267,361	278,056	289,178	300,745
17 Culture and recreation	7,911			8,869	8,689		-	-	-	-	-
18 Interest											
19 Additional Staffing											
20 PW Director							102,179	106,266	110,517	114,937	119,535
21 Liquor store feasibiltiy study							35,650				
22 Codification of ordinances				-			14,010		-	-	-
23 Ordinance codification yearly service			-	-			-	5,000	5,200	5,408	5,624
24 Infrastructure design options							4,500				
25 Infrastructure study							1,000		-	-	-
26 Capital Outlay											
27 General Government	452,576	132,727	235,943			100,000		7,000		-	-
28 Public Safety											
29 Public Works				10,000	10,000		21,000	22,050	23,153	24,310	25,526
30 Total Expenses	832,146	1,045,069	1,079,505	440,992	636,423	988,002	917,137	908,666	937,953	975,703	1,014,974
31 Revenues Over / (Under) Expenses	(115,141)	(364,960)	(369,455)	338,301	99,407	46,295	329,537	25,000	25,000	25,000	-
OTHER FINANCING SOURCES / (USES)											
32											
33 Contingency		-	-					25,000	25,000	25,000	
34 Sale of Fixed Assets											
35 Bond Proceeds											
36 Transfer in											
37 Transfer in											
38 Transfers Out to Fire Fund						(15,000)					
39 Transfers Out											
40 Total Other Sources / (Uses)	-	-	-	-			-	25,000	25,000	25,000	-
41											
42 Fund balance change		(47,754)									
43 Ending General Fund Balance (FB)	845,517	432,803	63,348	401,649	162,755	94,643	424,180	449,180	474,180	499,180	499,180
44 Restricted	-	-	-	-			-	-	-	-	-
45 Unassigned	845,517	432,803	63,348	401,649	162,755	94,643	424,180	474,180	499,180	524,180	499,180
46 Fund Balance Goal	522,535	539,753	318,212			458,568	454,333	468,976	487,851	507,487	462,831
47 Fund Balance as a % of Next Year's Expendit	80.9%	40.1%	14.4%	43.8%	18.4%	10.4%	48.0%	51.9%	52.5%	51.6%	53.9%
Fund Balance as a % of Current Year's Exper	101.6%	41.4%	5.9%	91.1%	25.6%	9.6%	46.3%	53.7%	54.7%	55.1%	49.2%

CITY OF BALDWIN

Financial Management Plan

Inflation Assumptions	Final 2022	Final 2023	Final 2024	Original Budget	Revised Budget 2025	YTD 10-16-2025	Preliminary 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Revenue (Non-property tax)	2.00%	2.00%	2.00%	2.00%			2.00%	2.00%	2.00%	2.00%	2.00%
Interest Earnings	1.50%	1.50%	1.50%	1.50%			1.50%	1.50%	1.50%	1.50%	1.50%
Expenses	3.00%	3.00%	5.00%	4.00%			3.00%	4.00%	4.00%	4.00%	4.00%

GENERAL FUND	Final 2022	Final 2023	Final 2024	Original Budget	Revised Budget 2025	YTD 10-16-2025	Preliminary 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
46 General Fund Operating Tax Levy	252,550	253,000	450,000	520,000	520,000		945,400	545,079	571,804	606,941	618,549
47 Annual Increase	-2.9%	0.2%	77.9%	15.6%	15.6%		81.8%	-42.3%	4.9%	6.1%	1.9%
OTHER SPECIAL TAX LEVIES											
54 Debt service											
55											
56 Debt service	317,268	289,800	206,551	25,000	25,000		25,000	-	-	-	-
57 2023A GO Bonds			-	-	-		-	-	-	-	-
58 2025A Bonds				-	-			-	-	-	-
59 2024 GO Certs			-	97,650	97,650		94,644	94,323	94,915	95,324	-
60					-						
61 Special revenue	15,000	15,000	15,000	25,000	25,000		25,000	25,000	25,000	25,000	25,000
62 Road and Bridge	475,000	500,000	500,000	700,000	700,000		450,000	730,180	911,414	1,097,610	1,401,936
63 Fire Operations Fund	165,000	180,000	190,000	200,000	200,000		240,000	325,000	350,000	350,000	325,000
64 Capital Improvements	40,000	40,000	120,000	-	-		-	-	-	-	-
64 Small Fire Capital Fund		40,000		-	-		-	-	-	-	-
65 Fire Apparatus Infrastructure Fund	40,000	-	60,000	100,000	100,000		100,000	195,000	195,000	195,000	195,000
65 Park Fund	60,000	65,000	60,000	90,000	90,000		90,000	90,000	90,000	90,000	90,000
71											
72 Total Other Special Levies	1,112,268	1,129,800	1,151,551	1,237,650	1,237,650		1,024,644	1,459,503	1,666,329	1,852,934	2,036,936
73 Total Tax Levy	1,364,818	1,382,800	1,601,551	1,757,650	1,757,650		1,970,044	2,004,582	2,238,133	2,459,876	2,655,485
74 Increase/(Decrease) in Total Tax Levy	-0.12%	1.32%	15.82%	9.75%	9.75%		12.08%	1.75%	11.65%	9.91%	7.95%
75											
76 Net Levy to Taxpayers	1,364,818	1,382,800	1,601,551	1,757,650	1,757,650		1,970,044	2,004,582	2,238,133	2,459,876	2,655,485
77											
78 Existing Tax Base	8,237,181	10,688,848	11,545,436	11,525,507	11,525,507		12,184,105	12,427,787	12,756,439	13,091,664	13,433,594
79											
80											
81 New Net Tax Capacity			0					78,526	78,526	78,526	78,526
82 Total Net Tax Capacity	8,237,181	10,688,848	11,545,436	11,525,507	11,525,507		12,184,105	12,506,313	12,834,965	13,170,190	13,512,120
83 Tax Rate on Tax Capacity	16.569%	12.937%	13.872%	15.250%	15.250%		16.169%	16.029%	17.438%	18.678%	19.653%
84 Tax Rate % Change	-12.88%	-21.92%	7.23%	9.94%			6.03%	-0.87%	8.79%	7.11%	5.22%
85 City Taxes on Median Residential Homestead ($404,300 value)	540	489	536	588			637	646	718	786	846
86 $ Tax Increase/(Decrease)	$ 2	$ (51)	$ 47	$ 52			$ 49	$ 9	$ 72	$ 68	$ 59

CITY OF BALDWIN
Financial Management Plan
Fire Fund ~~200 and~~ 250

		Final	Final	Original Budget	Revised Budget	Preliminary	Projected		
		2023	2024	2025		2026	2027	2028	2029
	Inflation Assumptions								
1	Revenue (Non-property tax)	2.00%	2.00%	2.00%		2.00%	2.00%	2.00%	2.00%
2	Interest Earnings	1.50%	1.50%	1.50%		1.50%	1.50%	1.50%	1.50%
3	Expenses	4.00%	4.00%	4.00%		4.00%	4.00%	4.00%	4.00%
	REVENUE								
4	Property tax	180,000	190,000	200,000	200,000	240,000	325,000	350,000	350,000
5	Fire relief property taxes	15,000	15,000	25,000	25,000	25,000	25,000	25,000	25,000
6	Intergovernmental	12,261	16,009		10,000	10,800	10,800	10,800	10,800
7	Contracted charges for services								
8	Charges for services	5,705	10,183	10,488	8,240	8,000	8,240	8,487	8,742
9	Interest	3,188	2,160	2,160	2,160	2,100	2,100	2,100	2,100
10	Miscellaneous	7,647	21,802	22,456	5,150	5,000	5,150	5,305	5,464
11	Total Revenue	223,801	255,154	260,105	250,550	290,900	376,290	401,692	402,105
	EXPENSES								
12									
13	Current	-	-	-		-	-	-	-
14	General government			-		-	-	-	-
15	Public safety	176,638	285,321	311,465	272,267	311,465	323,924	336,881	350,356
16	Public works								
17									
18									
19									
20	Debt Service								
21	Principal								
22	Interest								
23									
24	Capital Outlay								
25	Public safety	19,248	37,124						
26									
27									
28		-	-	-		-	-	-	-
29	Total Expenses	195,886	322,445	311,465	272,267	311,465	323,924	336,881	350,356
30	Revenues Over / (Under) Expenses	27,915	(67,291)	(51,360)	(21,717)	(20,565)	52,366	64,811	51,750
	OTHER FINANCING SOURCES / (USES)								
31	Transfers In		13,666						
32	from General fund								
33	Transfer out		(50,000)			-	(45,000)	(45,000)	(45,000)
34									
35	Sale of equipment								
36	Bond proceeds								
37									
38									
39									
40									
41									
42	Prior period adjustment	2,776							
43	Fund balance change								
44									
45									
46									
47	Total Other Sources / (Uses)	2,776	(36,334)	-		-	(45,000)	(45,000)	(45,000)
48	Prior Period Adjustments								
49	Ending Fund Balance (FB)	188,054	84,429	33,069	62,712	12,504	19,870	39,681	46,431

CITY OF BALDWIN
Financial Management Plan
Fire Apparatus Infrastructure Fund 403

#	Inflation Assumptions								
1	Revenue (Non-property tax)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2	Interest Earnings	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
3	Expenses	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

#			Projected						
		2023	2024	2025	2026	2027	2028	2029	2030
	REVENUE								
4	Property tax	-	60,000	100,000	100,000	195,000	195,000	195,000	195,000
5	Intergovernmental			-	-	-	-	-	-
6	LGA			-					
7	Fines			-	-	-	-	-	-
8	Charges for services			-	-	-	-	-	-
9	Interest		422						
10	Miscellaneous			-	-	-	-	-	-
11	**Total Revenue**		60,422	100,000	100,000	195,000	195,000	195,000	195,000
	EXPENSES								
12	Debt Service								
13	Fire engine						66,196	66,196	66,196
	Tender								49,647
14	Principal								
15	Interest								
16									
17	Capital Outlay		3,142	-	-	1,284,866	-	632,660	-
18									
19									
20									
21		-	-	-	-	-	-	-	-
22	**Total Expenses**	-	3,142	-	-	1,284,866	66,196	698,856	115,843
23	**Revenues Over / (Under) Expenses**	-	57,280	100,000	100,000	(1,089,866)	128,804	(503,856)	79,157
	OTHER FINANCING SOURCES / (USES)								
24	Transfers In	91,707	1,600						
25	from General fund								
26									
27									
28	Sale of equipment								
29	Bond proceeds					800,000		600,000	
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40	**Total Other Sources / (Uses)**	91,707	1,600	-	-	800,000	-	600,000	-
41	Prior Period Adjustments								
42	**Ending Fund Balance (FB)**	91,707	150,587	250,587	350,587	60,721	189,525	285,669	364,826

FIRE FUND CIP
Inflation Rate 4%
Year Inflation Begins 2023

Capital Project	Project Number	Project Year	Cost	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
				Fire Fund Capital Outlay												
Fire engine		2027	1,098,309	-	-	-	-	-	-	-	1,284,866	-	-	-	-	-
Grass rig		2024	85,000	-	-	-	-	88,400	-	-	-	-	-	-	-	-
Tender		2029	500,000	-	-	-	-	-	-	-	-	-	632,660	-	-	-
Command		2031	50,000	-	-	-	-	-	-	-	-	-	-	-	68,428	-
PPE- 3-4 sets per year		2023	15,000	-	-	-	15,000	-	-	-	-	-	-	-	-	-
PPE		2024	15,000	-	-	-	-	15,600	-	-	-	-	-	-	-	-
PPE		2025	35,000	-	-	-	-	-	37,856	-	-	-	-	-	-	-
PPE		2026	35,000	-	-	-	-	-	-	39,370	-	-	-	-	-	-
PPE		2027	35,000	-	-	-	-	-	-	-	40,945	-	-	-	-	-
PPE		2028	35,000	-	-	-	-	-	-	-	-	42,583	-	-	-	-
PPE		2029	35,000	-	-	-	-	-	-	-	-	-	44,286	-	-	-
PPE		2030	35,000	-	-	-	-	-	-	-	-	-	-	46,058	-	-
PPE		2031	35,000	-	-	-	-	-	-	-	-	-	-	-	47,900	-
PPE		2032	35,000	-	-	-	-	-	-	-	-	-	-	-	-	49,816
SCBA-5 sets per year		2023	37,500	-	-	-	37,500	-	-	-	-	-	-	-	-	-
SCBA		2024	37,500	-	-	-	-	39,000	-	-	-	-	-	-	-	-
SCBA		2025	40,000	-	-	-	-	-	43,264	-	-	-	-	-	-	-
SCBA		2026	40,000	-	-	-	-	-	-	44,995	-	-	-	-	-	-
SCBA-TBD		2027	40,000	-	-	-	-	-	-	-	46,794	-	-	-	-	-
SCBA		2028	40,000	-	-	-	-	-	-	-	-	48,666	-	-	-	-
SCBA		2029	40,000	-	-	-	-	-	-	-	-	-	50,613	-	-	-
SCBA		2030	40,000	-	-	-	-	-	-	-	-	-	-	52,637	-	-
SCBA		2031	40,000	-	-	-	-	-	-	-	-	-	-	-	54,743	-
SCBA		2032	40,000	-	-	-	-	-	-	-	-	-	-	-	-	56,932
Rescue tool (2)		2033	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire hose-annual replacement		2023	3,000	-	-	-	3,000	-	-	-	-	-	-	-	-	-
Fire hose-annual replacement		2024	3,000	-	-	-	-	3,120	-	-	-	-	-	-	-	-
Fire hose-annual replacement		2025	5,000	-	-	-	-	-	5,408	-	-	-	-	-	-	-
Fire hose-annual replacement		2026	5,000	-	-	-	-	-	-	5,624	-	-	-	-	-	-
Fire hose-annual replacement		2027	5,000	-	-	-	-	-	-	-	5,849	-	-	-	-	-
Fire hose-annual replacement		2028	5,000	-	-	-	-	-	-	-	-	6,083	-	-	-	-
Fire hose-annual replacement		2029	5,000	-	-	-	-	-	-	-	-	-	6,327	-	-	-
Fire hose-annual replacement		2030	5,000	-	-	-	-	-	-	-	-	-	-	6,580	-	-
Fire hose-annual replacement		2031	5,000	-	-	-	-	-	-	-	-	-	-	-	6,843	-
Fire hose-annual replacement		2032	5,000	-	-	-	-	-	-	-	-	-	-	-	-	7,117
Fire Facility				-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Projects				-	-	-	55,500	146,120	86,528	89,989	1,378,455	97,332	733,885	105,275	177,914	113,865

CITY OF BALDWIN
Financial Management Plan
Fire Equipment Fund ~~404~~ 402

#	Inflation Assumptions	2022	2023	2024	2025	2026	2027	2028	2029
1	Revenue (Non-property tax)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2	Interest Earnings	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
3	Expenses	3.00%	3.00%	3.00%	4.00%	4.00%	4.00%	4.00%	4.00%

		Final			Projected				
		2022	2023	2024	2025	2026	2027	2028	2029
		Fire Capital Fund			Contracted Fire Services Operating Fund				
	REVENUE								
4	Property tax	39,768	40,000	60,000					
5	Intergovernmental				-	-	-	-	-
6	LGA								
7	Fines				-	-	-	-	-
8	Charges for services				50,000	50,000	50,000	50,000	50,000
9	Interest	37	1,291	965					
10	Miscellaneous				-	-	-	-	-
11	Total Revenue	39,805	41,291	60,965	50,000	50,000	50,000	50,000	50,000
	EXPENSES								
12									
13	Current	-	-	-	-	-	-	-	-
14	General government				-	-	-	-	-
15	Public safety								
16	Public works								
17									
18									
19									
20	Debt Service							-	-
21	Principal								
22	Interest								
23									
24	Capital Outlay			8,988	52,073	22,705	93,589	97,332	101,226
25									
26									
27									
28		-	-	-	-	-	-	-	-
29	Total Expenses	-	-	8,988	52,073	22,705	93,589	97,332	101,226
30	Revenues Over / (Under) Expenses	39,805	41,291	51,977	(2,073)	27,295	(43,589)	(47,332)	(51,226)
	OTHER FINANCING SOURCES / (USES)								
31	Transfers In								
32	from fire fund			22,654		-	45,000	45,000	45,000
33									
34									
35	Sale of equipment								
36	Bond proceeds								
37									
38	Transfer out		(91,707)	(75,266)		(29,368)			
39									
40									
41									
42									
43									
44									
45									
46									
47	Total Other Sources / (Uses)	-	(91,707)	(52,612)	-	(29,368)	45,000	45,000	45,000
48	Prior Period Adjustments								
49	Ending Fund Balance (FB)	52,016	1,600	965	(1,108)	(3,181)	(1,770)	(4,102)	(10,327)

CITY OF BALDWIN
Financial Management Plan
Road and Bridge Fund 275

		2022	2023	2024	2025	2026	2027	2028	2029
	Inflation Assumptions								
1	Revenue (Non-property tax)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2	Interest Earnings	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
3	Expenses	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

		Final		Final	Modfied Budget	Projected			
		2022	2023	2024	2025	2026	2027	2028	2029
	REVENUE								
4	Property tax-projects	472,656			-	-	430,180	611,414	797,610
5	Property tax-gen mtce		500,000	500,000	700,000	450,000	300,000	300,000	300,000
6	Intergovernmental	75,820	54,097	60,628					
7	MSA-Mtce								
8	MSA- Construction								
8	Special assessments				-	-	-	-	-
9	Fines	9,860			-	-	-	-	-
10	Charges for services	2,876	10,854	5,884	6,061	15,900	16,377	16,868	17,374
11	Interest	2,139	13,928	-	1,000	1,000	1,000	1,000	1,000
12	Miscellaneous	835	164	16,257	16,745		-	-	-
13	Total Revenue	564,186	579,043	582,769	723,805	466,900	747,557	929,282	1,115,985
	EXPENSES								
14									
15	Current	-	-	-	-	-	-	-	-
16	General government				-	-	-	-	-
17	Public safety								
18	Public works	239,841	524,230	346,295	118,435	112,486	115,861	119,336	122,916
19	Bond costs				149,920	155,917	155,917	155,917	155,917
20									
21									
22	Debt Service								
23	Principal and Interest	-	-	13,200	-	-	409,696	582,299	759,629
24									
25									
26	Capital Outlay								
27	Public works					-	-	-	-
28	Road projects		101,456	936,811	-	4,252,500	1,791,563	1,840,624	3,008,378
29	Sealcoating								
30		-	-	-	-	-	-	-	-
31	Total Expenses	239,841	625,686	1,296,306	268,355	4,520,903	2,473,036	2,698,176	4,046,840
32	Revenues Over / (Under) Expenses	324,345	(46,643)	(713,537)	455,450	(4,054,003)	(1,725,478)	(1,768,894)	(2,930,856)
	OTHER FINANCING SOURCES / (USES)								
33	Transfers In								
34	from General fund								
35	Transfer out	(13,728)							
36									
37	Sale of equipment								
38	Prior period adjustment	7,114							
39	Bond proceeds			381,024		4,252,500	1,791,563	1,840,624	3,008,378
40	Fund balance change		2,124						
41									
42									
43									
44									
45									
46									
47									
48									
49	Total Other Sources / (Uses)	(6,614)	2,124	381,024	-	4,252,500	1,791,563	1,840,624	3,008,378
50	Prior Period Adjustments								
51	Ending Fund Balance (FB)	926,869	882,350	549,837	1,005,287	1,203,784	1,269,868	1,341,598	1,419,121

CITY OF BALDWIN
Financial Management Plan
Park and Recreation Fund 404

		Actual	Final			Projected				
		2021	2022	2023	2024	2025	2026	2027	2028	2029
	Inflation Assumptions									
1	Revenue (Non-property tax)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
2	Interest Earnings	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
3	Expenses	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	REVENUE									
4	Property tax	60,083	59,653	65,000	60,000	90,000	90,000	90,000	90,000	90,000
5	Intergovernmental					-	-	-	-	-
6										
7	Fines					-	-	-	-	-
8	Charges for services				778	801		-	-	-
9	Interest	11	249	1,072	926					
10	Miscellaneous	791	12,195	13,995	48,745	50,207	30,000	30,900	31,827	32,782
11	Total Revenue	60,885	72,097	80,067	110,449	141,009	120,000	120,900	121,827	122,782
	EXPENSES									
12										
13	Current		-	-	-	-	-	-	-	-
14	Culture and recreation	38,692	57,583	22,312	38,935	54,911	54,468	56,102	57,785	59,518
15										
16										
17										
18										
19										
20	Debt Service						-	-	-	-
21	Principal									
22	Interest									
23										
24	Capital Outlay	1,152	54,605	4,899						
25	Playground equipment				84,387					
26	Parking lots-seal coat						12,000	12,000	12,000	12,000
27	Parks capital equipment									
28	Zero turn mower						10,000			
29		-	-	-	-	-	-	-	-	-
30	Total Expenses	39,844	112,188	27,211	123,322	54,911	76,468	68,102	69,785	71,518
31	Revenues Over / (Under) Expenses	21,041	(40,091)	52,856	(12,873)	86,098	43,532	52,798	52,042	51,264
	OTHER FINANCING SOURCES / (USES)									
32	Transfers In									
33	from General fund									
34										
35										
36	Bond proceeds									
37										
38										
39										
40										
41										
42										
43		-								
44										
45										
46										
47										
48	Total Other Sources / (Uses)	-	-	-	-	-	-	-	-	-
49	Prior Period Adjustments									
50	Ending Fund Balance (FB)	85,524	45,433	98,289	85,416	171,514	215,046	267,845	319,887	371,151

ROAD AND BRIDGE FUND CIP

				Initial Inflationary Period						Secondary Inflationary Period					
Inflation Rate				5%							5%				
Year Inflation Begins				2025							2025				
				Road and Bridge Fund capital outlays											
Capital Project	Project Type	Project Year	Cost	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
				-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-
100th St CR 28 to CR 38	Reconstruct	2026	2,650,000	-	-	-	-	-	-	2,782,500	-	-	-	-	-
297th St CR 19 to 100th St	Reconstruct	2026	1,200,000	-	-	-	-	-	-	1,260,000	-	-	-	-	-
305th St CR 45 to 136th St	Reconstruct	2029	1,500,000	-	-	-	-	-	-	-	-	-	1,823,259	-	-
Elk Lake Rd CR 9 to CR 87	Reconstruct	2031	1,650,000	-	-	-	-	-	-	-	-	-	-	-	2,211,158
302nd St	Reclamation	2027	1,400,000	-	-	-	-	-	-	-	1,543,500	-	-	-	-
131st St	Reclamation	2028	520,000	-	-	-	-	-	-	-	-	601,965	-	-	-
104th St	Reclamation	2028	820,000	-	-	-	-	-	-	-	-	949,253	-	-	-
303rd St	Reconstruct	2029	700,000	-	-	-	-	-	-	-	-	-	850,854	-	-
320th St	Reclamation	2030	1,030,000	-	-	-	-	-	-	-	-	-	-	1,314,570	-
290th St	Reconstruct	2031	1,250,000	-	-	-	-	-	-	-	-	-	-	-	1,675,120
288th St	Reclamation	2031	610,000	-	-	-	-	-	-	-	-	-	-	-	817,458
				-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-
Mircosurface		2026	200,000	-	-	-	-	-	-	210,000	-	-	-	-	-
Mircosurface		2027	225,000	-	-	-	-	-	-	-	248,063	-	-	-	-
Mircosurface		2028	250,000	-	-	-	-	-	-	-	-	289,406	-	-	-
Mircosurface		2029	275,000	-	-	-	-	-	-	-	-	-	334,264	-	-
Mircosurface		2030	300,000	-	-	-	-	-	-	-	-	-	-	382,884	-
Mircosurface		2031	325,000	-	-	-	-	-	-	-	-	-	-	-	435,531
Mircosurface				-	-	-	-	-	-	-	-	-	-	-	-
Mircosurface				-	-	-	-	-	-	-	-	-	-	-	-
Mircosurface				-	-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-
Signing		2026	20,000	-	-	-	-	-	-	21,000	-	-	-	-	-
Signing		2027	20,000	-	-	-	-	-	-	-	22,050	-	-	-	-
Signing		2028	20,000	-	-	-	-	-	-	-	-	23,153	-	-	-
Signing		2029	20,000	-	-	-	-	-	-	-	-	-	24,310	-	-
Signing		2030	20,000	-	-	-	-	-	-	-	-	-	-	25,526	-
Signing		2031	20,000	-	-	-	-	-	-	-	-	-	-	-	26,802
Signing				-	-	-	-	-	-	-	-	-	-	-	-
Signing				-	-	-	-	-	-	-	-	-	-	-	-
Loader				-	-	-	-	97,100	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Projects				-	-	-	-	97,100	-	4,273,500	1,813,613	1,863,776	3,032,688	1,722,980	5,166,069

ACCOUNT	2025 BUDGET	2026 BUDGET	Notes
GENERAL FUND			
COUNCIL			
E 101-41100-101 Salaries and Wages	$25,000.00	$31,000.00	see personnel allocation
E 101-41100-121 Pera Contributions	$1,500.00	$2,325.00	see personnel allocation
E 101-41100-122 FICA Contributions	$1,600.00	$1,922.00	see personnel allocation
E 101-41100-125 Medicare Contributions	$400.00	$450.00	see personnel allocation
E 101-41100-131 -State paid leave		$205.00	
E 101-41100-150 Workers Compensation	$540.80	$540.80	
E 101-41100-331 Travel Exp-Cont Ed	$135.20	$135.20	
E 101-41100-334 Mileage	$270.40	$270.40	
E 101-41100-430 Miscellanous	$0.00	$0.00	
TOTALS	$29,446.40	$36,848.40	
PLANNING COMMISSION			
E 101-41120-101 Salaries and Wages	$0.00	$8,400.00	see personnel allocation
E 101-41120-110 Other Pay	$2,704.00	$0.00	see personnel allocation
E 101-41120-121 Pera Contributions	$0.00	$630.00	see personnel allocation
E 101-41120-122 FICA Contributions	$0.00	$521.00	see personnel allocation
E 101-41120-125 Medicare Contributions	$0.00	$122.00	see personnel allocation
E 101-41120-130 Employer Paid Insurance	$0.00	$0.00	see personnel allocation
E 101-41120-131 State paid leave		$55.00	see personnel allocation
E 101-41120-201 Office Supplies	$3,120.00	$3,120.00	
E 101-41120-305 Planning and Zoning	$41,200.00	$10,000.00	
E 101-41120-322 Postage	$0.00	$0.00	
E 101-41120-331 Travel Exp-Cont Ed	$540.80	$0.00	
E 101-41120-334 Mileage	$648.96	$0.00	
E 101-41120-351 Legal and General Notices	$48.67	$0.00	
E 101-41120-430 Miscellanous	$0.00	$0.00	
TOTALS	$48,262.43	$22,848.00	
CLERK/DEPUTY CLERK			
E 101-41400-101 Salaries and Wages	$133,360.00	$123,666.00	see personnel allocation
E 101-41400-110 Other Pay	$0.00	$0.00	see personnel allocation
E 101-41400-121 Pera Contributions	$10,000.00	$9,275.00	see personnel allocation
E 101-41400-122 FICA Contributions	$8,300.00	$7,667.00	see personnel allocation
E 101-41400-125 Medicare Contributions	$2,000.00	$1,793.00	see personnel allocation
E 101-41400-130 Employer Paid Insurance	$8,200.00	$18,585.00	see personnel allocation
E 101-41400-131 State paid leave		$816.00	
E 101-41400-150 Workers Compensation	$124.38	$129.36	
E 101-41400-201 Office Supplies	$0.00	$0.00	
E 101-41400-210 Operating Supplies-Shop	$0.00	$0.00	
E 101-41400-301 Accounting and Auditing Fees	$0.00	$0.00	
E 101-41400-303 Engineering Fees	$0.00	$0.00	
E 101-41400-304 Legal Fees	$0.00	$0.00	
E 101-41400-305 Planning and Zoning	$0.00	$0.00	
E 101-41400-306 SCBA/Fit/Physical	$0.00	$0.00	
E 101-41400-309 Software and IT Support	$0.00	$0.00	
E 101-41400-321 Telephone and Internet	$0.00	$0.00	
E 101-41400-322 Postage	$0.00	$0.00	
E 101-41400-325 Cell Phone	$561.60	$584.06	
E 101-41400-331 Travel Exp-Cont Ed	$216.32	$224.97	
E 101-41400-334 Mileage	$351.52	$365.58	
E 101-41400-340 Advertising	$0.00	$0.00	
E 101-41400-350 Printing and Binding	$0.00	$0.00	
E 101-41400-351 Legal and General Notices	$0.00	$0.00	
E 101-41400-361 General Liability and Prop Ins	$0.00	$0.00	
E 101-41400-401 Repair & Maintenance Equip	$0.00	$0.00	
E 101-41400-410 Rentals	$0.00	$0.00	
E 101-41400-430 Miscellanous	$0.00	$0.00	
E 101-41400-433 Dues and Subscriptions	$0.00	$0.00	
E 101-41400-490 Donations	$0.00	$0.00	
E 101-41400-720 Operating Transfers	$0.00	$0.00	
E 101-41400-810 Refunds and Reimbursements	$0.00	$0.00	
TOTALS	$163,113.82	$163,105.97	
ELECTIONS			
E 101-41410-101 Salaries and Wages	$8,000.00	$8,320.00	see personnel allocation
E 101-41410-110 Other Pay	$0.00	$0.00	see personnel allocation
E 101-41410-121 Pera Contributions	$0.00	$0.00	see personnel allocation
E 101-41410-122 FICA Contributions	$0.00	$516.00	see personnel allocation

ACCOUNT	2025 BUDGET	2026 BUDGET	Notes
E 101-41410-125 Medicare Contributions	$0.00	$121.00	see personnel allocation
E 101-4141-131 State paid leave		$55.00	see personnel allocation
E 101-41410-201 Office Supplies	$0.00	$436.29	
E 101-41410-220 Repair Main Vehicles/Supplies	$728.00	$0.00	
E 101-41410-322 Postage	$0.00	$145.20	
E 101-41410-334 Mileage	$540.80	$0.00	
E 101-41410-350 Printing and Binding	$500.00	$1,805.00	
E 101-41410-351 Legal and General Notices	$540.80	$535.00	
E 101-41410-410 Rentals	$4,867.20	$0.00	
TOTALS	**$15,176.80**	**$11,933.49**	
ASSESSING			
E 101-41550-305 Planning and Zoning	$35,000.00	$36,750.00	
TOTALS	**$35,000.00**	**$36,750.00**	
OTHER GENERAL GOV/BLDG REVIEWS			
E 101-41900-101 Salaries and Wages	$0.00	$0.00	
E 101-41900-121 Pera Contributions	$0.00	$0.00	
E 101-41900-122 FICA Contributions	$0.00	$0.00	
E 101-41900-125 Medicare Contributions	$0.00	$0.00	
E 101-41900-140 Unemployment Compensation	$0.00	$0.00	
E 101-41900-201 Office Supplies	$3,677.44	$2,000.00	
E 101-41900-210 Operating Supplies-Shop	$0.00	$0.00	
E 101-41900-301 Accounting and Auditing Fees	$20,700.00	$35,000.00	
E 101-41900-303 Engineering Fees	$0.00	$8,000.00	
E 101-41900-304 Legal Fees	$40,000.00	**$50,000.00**	
E 101-41900-305 Planning and Zoning	$0.00	**$31,200.00**	
E 101-41900-308 Building Inspection Services	$0.00	**$21,000.00**	
E 101-41900-309 Software and IT Support	$2,000.00	$2,080.00	
E 101-41900-322 Postage	$216.32	$224.97	
E 101-41900-341 Employment Ads	$378.56	$393.70	
E 101-41900-350 Printing and Binding	$540.80	$562.43	
E 101-41900-351 Legal and General Notices	$1,600.77	$1,664.80	
E 101-41900-361 General Liability and Prop Ins	$8,869.12	$9,223.88	
E 101-41900-410 Rentals	$5,948.80	$6,186.75	
E 101-41900-430 Miscellanous	$0.00	$918.00	
E 101-41900-433 Dues and Subscriptions	$3,244.80	$3,374.59	
E 101-41900-610 Interest	$0.00	$0.00	
TOTALS	**$87,176.61**	**$171,829.12**	
GOVERNMENT BUILDING			
E 101-41940-101 Salaries and Wages	$5,820.00	$6,344.00	see personnel allocation
E 101-41940-121 Pera Contributions	$400.00	$476.00	see personnel allocation
E 101-41940-122 FICA Contributions	$350.00	$393.00	see personnel allocation
E 101-41940-125 Medicare Contributions	$100.00	$92.00	see personnel allocation
E 101-41940-130 Employer Paid Insurance	$0.00	$953.00	see personnel allocation
E 101-41940-131 State paid leave		$42.00	see personnel allocation
E 101-41940-210 Operating Supplies-Shop	$1,081.60	$1,124.86	
E 101-41940-220 Repair Main Vehicles/Supplies	$416.00	$432.64	
E 101-41940-307 Other Professional Services	$5,408.00	$5,624.32	
E 101-41940-309 Software and IT Support	$2,704.00	$2,812.16	
E 101-41940-321 Telephone and Internet	$6,814.08	$7,086.64	
E 101-41940-335 Fuel	$140.61	$146.23	
E 101-41940-381 Electric Utilities	$5,408.00	$5,624.32	
E 101-41940-383 Gas Utilities	$2,704.00	$2,812.16	
E 101-41940-384 Refuse Disposal	$486.72	$506.19	
E 101-41940-401 Repair & Maintenance Equip	$0.00	$275.60	
E 101-41940-410 Rentals	$1,081.60	$1,124.86	
E 101-41940-520 Buildings and Structures	$0.00	$284.81	
TOTALS	**$32,914.61**	**$36,154.79**	
TOTAL GENERAL GOVERNMENT	**$411,090.67**	**$479,469.77**	
FIRE			
E 101-42200-720 Operating Transfers	**$0.00**	**$0.00**	**Netting out the "transfer" to fund 275**
		~~Page 2 of 7~~	
ANIMAL CONTROL			
E 101-42700-310 Animal Impounding	$1,081.60	$1,124.86	

ACCOUNT	2025 BUDGET	2026 BUDGET	Notes
E 101-42700-430 Miscellanous	$0.00	$0.00	
E 101-42700-437 Gopher Feet	$1,081.60	$1,124.86	
TOTALS	$2,163.20	$2,249.72	
TOTAL PUBLIC SAFETY	**$2,163.20**	**$2,249.72**	
HIGHWAY AND STREETS			
E 101-43100-101 Salaries and Wages	$53,500.00	$143,440.00	see personnel allocation-inclu
E 101-43100-110 Other Pay	$0.00	$0.00	see personnel allocation
E 101-43100-121 Pera Contributions	$4,000.00	$10,758.00	see personnel allocation
E 101-43100-122 FICA Contributions	$3,300.00	$8,893.00	see personnel allocation
E 101-43100-125 Medicare Contributions	$800.00	$2,080.00	see personnel allocation
E 101-43100-130 Employer Paid Insurance	$4,200.00	$19,062.00	see personnel allocation
E 101-43100-131 State paid leave		$947.00	see personnel allocation
E 101-43100-140 Unemployment Compensation	$0.00	$0.00	
E 101-43100-150 Workers Compensation	$4,326.40	$4,499.46	
E 101-43100-173 Child Support	$0.00	$0.00	
E 101-43100-201 Office Supplies	$0.00	$0.00	
E 101-43100-210 Operating Supplies-Shop	$2,109.12	$2,193.48	
E 101-43100-220 Repair Main Vehicles/Supplies	$27,040.00	$28,121.60	
E 101-43100-221 Tires	$2,704.00	$2,812.16	
E 101-43100-229 Personal Protective Equip	$1,081.60	$1,124.86	
E 101-43100-240 Small Tools and Minor Equip	$1,838.72	$1,912.27	
E 101-43100-241 Street Maint Mat/Salt-Sand	$20,387.20	$21,202.69	
E 101-43100-301 Accounting and Auditing Fees	$0.00	$0.00	
E 101-43100-303 Engineering Fees	$2,595.84	$2,699.67	
E 101-43100-304 Legal Fees	$0.00	$0.00	
E 101-43100-305 Planning and Zoning	$27.04	$28.12	
E 101-43100-306 SCBA/Fit/Physical	$216.32	$224.97	
E 101-43100-321 Telephone and Internet	$0.00	$0.00	
E 101-43100-325 Cell Phone	$1,297.92	$1,349.84	
E 101-43100-331 Travel Exp-Cont Ed	$216.32	$224.97	
E 101-43100-334 Mileage	$59.49	$61.87	
E 101-43100-335 Fuel	$17,424.00	$18,120.96	
E 101-43100-361 General Liability and Prop Ins	$4,326.40	$4,499.46	
E 101-43100-381 Electric Utilities	$0.00	$0.00	
E 101-43100-383 Gas Utilities	$0.00	$0.00	
E 101-43100-384 Refuse Disposal	$15,142.40	$15,748.10	
E 101-43100-401 Repair & Maintenance Equip	$6,489.60	$20,000.00	
E 101-43100-402 Paved Streets	$0.00	$21,000.00	signage-showing as capital ou
E 101-43100-404 Machinery and Equipment	$0.00	$0.00	
E 101-43100-408 Tree Trimming and Chipping	$5,408.00	$5,624.32	
E 101-43100-410 Rentals	$0.00	$0.00	
E 101-43100-430 Miscellanous	$0.00	$0.00	
E 101-43100-520 Buildings and Structures	$0.00	$0.00	
E 101-43100-530 Improve Other Than Buildings	$0.00	$0.00	
E 101-43100-540 Heavy Machinery	$1,622.40	$1,687.30	
E 101-43100-550 Motor Vehicles	$0.00	$0.00	
E 101-43100-580 Road Signs and Equip	$6,489.60	$6,749.18	
E 101-43100-810 Refunds and Reimbursements	$216.32	$224.97	
TOTALS	$186,818.69	$345,290.25	
PARKS			
E-101-45200-530	$10,000.00		
ICE AND SNOW REMOVAL			
E 101-43125-101 Salaries and Wages	$21,400.00	$25,376.00	see personnel allocation
E 101-43125-121 Pera Contributions	$1,600.00	$1,903.00	see personnel allocation
E 101-43125-122 FICA Contributions	$1,350.00	$1,573.00	see personnel allocation
E 101-43125-125 Medicare Contributions	$300.00	$368.00	see personnel allocation
E 101-43125-130 Employer Paid Insurance	$0.00	$3,812.00	see personnel allocation
E 101-43125-131 State paid leave		$167.00	see personnel allocation
E 101-43125-319 Medical Personnel	$1,700.00	$1,768.00	
TOTALS	$26,350.00	$34,967.00	
New Items:			
Liquor store feasibility study		$35,650.00	
Infrastructure study		$1,000.00	
Infrastructure design options		$4,500.00	Brunton Architects
Ordinance codificaiton		$14,910.00	
TOTAL GENERAL FUND	**$636,422.56**	**$917,136.74**	

ACCOUNT	2025 BUDGET	2026 BUDGET	Notes
CEMETERY FUND			
E 225-49010-101 Salaries and Wages	$5,400.00	$7,544.00	see personnel allocation
E 225-49010-110 Other Pay	$703.04	$0.00	see personnel allocation
E 225-49010-121 Pera Contributions	$400.00	$476.00	see personnel allocation
E 225-49010-122 FICA Contributions	$471.14	$1,153.00	see personnel allocation
E 225-49010-125 Medicare Contributions	$128.12	$270.00	see personnel allocation
E 225-49010-130 Employer Paid Insurance	$420.00	$953.00	see personnel allocation
E 225-49010-131 State paid leave		$50.00	see personnel allocation
E 225-49010-150 Workers Compensation	$228.22	$237.35	
E 225-49010-210 Operating Supplies-Shop	$0.00	$0.00	
E 225-49010-301 Accounting and Auditing Fees	$0.00	$0.00	
E 225-49010-305 Planning and Zoning	$0.00	$0.00	
E 225-49010-321 Telephone and Internet	$0.00	$0.00	
E 225-49010-334 Mileage	$0.00	$0.00	
E 225-49010-335 Fuel	$118.98	$123.74	
E 225-49010-361 General Liability and Prop Ins	$47.59	$49.49	
E 225-49010-381 Electric Utilities	$0.00	$0.00	
E 225-49010-383 Gas Utilities	$0.00	$0.00	
E 225-49010-401 Repair & Maintenance Equip	$0.00	$0.00	
E 225-49010-410 Rentals	$0.00	$0.00	
E 225-49010-430 Miscellanous	$0.00	$0.00	
E 225-49010-490 Donations	$0.00	$0.00	
TOTALS	**$7,917.09**	**$10,856.58**	
FIRE			
E 250-42200-101 Salaries and Wages	$81,120.00	$84,364.80	
E 250-42200-110 Other Pay	$0.00	$0.00	
E 250-42200-121 Pera Contributions	$0.00	$0.00	
E 250-42200-122 FICA Contributions	$17,305.60	$17,997.82	
E 250-42200-124 Fire Pension Contributions	$25,000.00	$25,000.00	levy didn't change
E 250-42200-125 Medicare Contributions	$3,244.80	$3,374.59	
E 250-42200-130 Employer Paid Insurance	$0.00	$0.00	
E 250-42200-131 State paid leave			
E 250-42200-150 Workers Compensation	$3,244.80	$3,374.59	
E 250-42200-207 Training and Instruct Supplies	$0.00	$0.00	
E 250-42200-210 Operating Supplies-Shop	$378.56	$393.70	
E 250-42200-218 Uniforms	$7,571.20	$7,874.05	
E 250-42200-220 Repair Main Vehicles/Supplies	$2,292.99	$2,384.71	
E 250-42200-222 EMS Supplies	$0.00	$0.00	
E 250-42200-228 SCBA Maint/Repair	$3,244.80	$3,374.59	
E 250-42200-229 Personal Protective Equip	$6,489.60	$6,749.18	
E 250-42200-240 Small Tools and Minor Equip	$10,816.00	$11,248.64	
E 250-42200-301 Accounting and Auditing Fees	$0.00	$0.00	
E 250-42200-304 Legal Fees	$0.00	$0.00	
E 250-42200-305 Planning and Zoning	$0.00	$0.00	
E 250-42200-306 SCBA/Fit/Physical	$2,704.00	$2,812.16	
E 250-42200-309 Software and IT Support	$0.00	$0.00	
E 250-42200-321 Telephone and Internet	$3,785.60	$3,937.02	
E 250-42200-323 Radio Units	$0.00	$0.00	
E 250-42200-325 Cell Phone	$540.80	$562.43	
E 250-42200-331 Travel Exp-Cont Ed	$0.00	$0.00	
E 250-42200-334 Mileage	$0.00	$0.00	
E 250-42200-335 Fuel	$8,652.80	$8,998.91	
E 250-42200-350 Printing and Binding	$0.00	$0.00	
E 250-42200-361 General Liability and Prop Ins	$8,923.20	$9,280.13	
E 250-42200-380 Pool Fill Water	$1,622.40	$1,687.30	
E 250-42200-381 Electric Utilities	$2,704.00	$2,812.16	
E 250-42200-383 Gas Utilities	$2,704.00	$2,812.16	
E 250-42200-384 Refuse Disposal	$540.80	$562.43	
E 250-42200-401 Repair & Maintenance Equip	$16,224.00	$25,000.00	
E 250-42200-430 Miscellanous	$0.00	$0.00	
E 250-42200-433 Dues and Subscriptions	$0.00	$0.00	
E 250-42200-490 Donations	$0.00	$0.00	
E 250-42200-580 Road Signs and Equip	$0.00	$0.00	
E 250-42200-720 Operating Transfers	$0.00	$0.00	
TOTALS	**$209,109.95**	**$224,601.39**	

ACCOUNT	2025 BUDGET	2026 BUDGET	Notes
FIRE ADMIN			
E 250-42210-101 Salaries and Wages	$21,632.00	$36,000.00	see personnel allocation
E 250-42210-110 Other Pay	$0.00	$0.00	see personnel allocation
E 250-42210-121 Pera Contributions	$0.00	$6,372.00	see personnel allocation
E 250-42210-122 FICA Contributions	$1,297.92	$2,232.00	see personnel allocation
E 250-42210-125 Medicare Contributions	$324.48	$522.00	see personnel allocation
E 250-42210-131 State paid leave		$238.00	see personnel allocation
E 250-42210-201 Office Supplies	$973.44	$1,012.38	
E 250-42210-207 Training and Instruct Supplies	$3,785.60	$3,937.02	
E 250-42210-305 Planning and Zoning	$2,163.20	$2,249.73	
E 250-42210-306 SCBA/Fit/Physical	$2,379.52	$2,474.70	
E 250-42210-320 Communication	$10,816.00	$11,248.64	
E 250-42210-321 Telephone and Internet	$0.00	$0.00	
E 250-42210-322 Postage	$21.63	$22.50	
E 250-42210-325 Cell Phone	$0.00	$0.00	
E 250-42210-361 General Liability and Prop Ins	$0.00	$0.00	
E 250-42210-430 Miscellanous	$0.00	$0.00	
E 250-42210-433 Dues and Subscriptions	$865.28	$899.89	
TOTALS	**$44,259.07**	**$67,208.86**	
FIRE TRAINING			
E 250-42240-101 Salaries and Wages	$1,730.56	$1,799.78	
E 250-42240-122 FICA Contributions	$108.16	$112.49	
E 250-42240-125 Medicare Contributions	$24.88	$25.88	
E 250-42240-331 Travel Exp-Cont Ed	$16,494.40	$17,154.18	
E 250-42240-334 Mileage	$540.80	$562.43	
TOTALS	**$18,898.80**	**$19,654.75**	
TOTAL FIRE FUND	**$272,267.82**	**$311,465.00**	
STREET CAPITAL			
E 275-43100-303 Engineering Fees	$108,160.00	$112,486.40	
E 275-41415-173	$10,275.00	$0.00	
E 275-43100-304 Legal Fees	$0.00	$0.00	
E 275-43100-305 Planning and Zoning	$0.00	$0.00	
E 275-43100-400 Unpaved Street	$0.00	$0.00	
E 275-43100-520 Buildings and Structures	$0.00	$0.00	
E 275-43100-530 Improve Other Than Buildings	$0.00	$4,252,500.00	100th St CR 28 to CR 38
E 275-43100-550 Motor Vehicles	$0.00	$0.00	297th St CR 19 to 100th St
E 275-43100-580 Road Signs and Equip	$0.00	$0.00	
E 275-47000-620 Fiscal Agent Fees	$149,920.00	$155,916.80	
TOTAL STREET CAPITAL FUND	**$268,355.00**	**$4,520,903.20**	
G.O. 2017A			
E 301-47000-600 Principal	$189,089.00	$189,088.80	
E 301-47000-610 Interest	$12,618.00	$6,945.17	
E 301-47000-620 Fiscal Agent Fees	$350.00	$350.00	
TOTAL GO 2017A BONDS	**$202,057.00**	**$196,383.97**	
G.O. 2024A			
E 302-47000-600 Principal	$0.00	$73,000.00	
E 302-47000-610 Interest	$31,092.00	$15,725.25	
E 302-47000-620 Fiscal Agent Fees	$500.00	$500.00	
E 302-47000-720 Operating Transfers	$0.00	$0.00	
TOTALS GO 2024A	**$31,592.00**	**$89,225.25**	
CAPITAL PROJECT FUND			
E 401-43100-303 Engineering Fees	$0.00		
E 401-43100-304 Legal Fees	$0.00		
E 401-43100-305 Planning and Zoning	$0.00		
E 401-43100-520 Buildings and Structures	$0.00		
E 401-43100-530 Improve Other Than Buildings	$0.00		
E 401-43100-540 Heavy Machinery	$0.00	$10,000.00	
E 401-43100-550 Motor Vehicles	$0.00	$10,000.00	
E 401-43100-580 Road Signs and Equip	$0.00		
TOTALS CAPITAL PROJECT FUND		**$20,000.00**	

ACCOUNT	2025 BUDGET	2026 BUDGET	Notes
FIRE SERVICE--BLUE HILL REVENUE			
E 402-42200-240 Small Tools and Minor Equip	$0.00	$22,704.94	
E 402-42200-720 Operating Transfers	$0.00	$29,367.94	
TOTAL BLUE HILL SMALL FIRE CAPITAL FUND		**$52,072.88**	
FIRE INFRASTRUCTURE FUND			
E 403-42200-520 Buildings and Structures	$0.00		
E 403-42200-530 Improve Other Than Buildings	$0.00		
E 403-42200-550 Motor Vehicles	$0.00	$0.00	
E 403-42200-720 Operating Transfers	$0.00		
TOTALS		**$0.00**	
PARKS			
E 404-45200-101 Salaries and Wages	$10,700.00	$12,688.00	see personnel allocation
E 404-45200-110 Other Pay	$713.86	$0.00	see personnel allocation
E 404-45200-121 Pera Contributions	$800.00	$952.00	see personnel allocation
E 404-45200-122 FICA Contributions	$700.00	$787.00	see personnel allocation
E 404-45200-125 Medicare Contributions	$217.31	$184.00	see personnel allocation
E 404-45200-130 Employer Paid Insurance	$800.00	$1,906.00	see personnel allocation
E 404-45200-131 State paid leave		$84.00	see personnel allocation
E 404-45200-150 Workers Compensation	$800.00	$800.00	
E 404-45200-201 Office Supplies	$0.00	$0.00	
E 404-45200-210 Operating Supplies-Shop	$0.00	$0.00	
E 404-45200-220 Repair Main Vehicles/Supplies	$21,469.76	$21,469.76	
E 404-45200-225 Landscaping Materials	$0.00	$0.00	
E 404-45200-301 Accounting and Auditing Fees	$0.00	$0.00	
E 404-45200-303 Engineering Fees	$1,081.60	$11,000.00	
E 404-45200-305 Planning and Zoning	$0.00	$0.00	
E 404-45200-321 Telephone and Internet	$0.00	$0.00	
E 404-45200-334 Mileage	$0.00	$0.00	
E 404-45200-335 Fuel	$1,622.40	$1,622.40	
E 404-45200-361 General Liability and Prop Ins	$540.80	$540.80	
E 404-45200-381 Electric Utilities	$811.20	$811.20	
E 404-45200-383 Gas Utilities	$0.00	$0.00	
E 404-45200-401 Repair & Maintenance Equip	$0.00	$0.00	
E 404-45200-410 Rentals	$0.00	$0.00	
E 404-45200-430 Miscellanous	$0.00	$0.00	
E 404-45200-450 Funfest	$1,622.40	$1,622.40	
E 404-45200-490 Donations	$0.00	$0.00	
E 404-45200-530 Improve Other Than Buildings	$13,032.20	$22,000.00	
TOTAL PARK AND REC FUND	**$54,911.53**	**$76,467.56**	
FRONTIER TRAILS SSD			
E 602-49450-101 Salaries and Wages	$10,700.00	$12,688.00	see personnel allocation
E 602-49450-121 Pera Contributions	$800.00	$952.00	see personnel allocation
E 602-49450-122 FICA Contributions	$600.00	$787.00	see personnel allocation
E 602-49450-125 Medicare Contributions	$200.00	$184.00	see personnel allocation
E 602-49450-130 Employer Paid Insurance	$800.00	$1,906.00	see personnel allocation
E 602-49450-131 State paid leave		$84.00	see personnel allocation
E 602-49450-210 Operating Supplies-Shop	$0.00	$0.00	
E 602-49450-220 Repair Main Vehicles/Supplies	$953.68	$991.83	
E 602-49450-240 Small Tools and Minor Equip	$0.00	$0.00	
E 602-49450-303 Engineering Fees	$0.00	$0.00	
E 602-49450-305 Planning and Zoning	$0.00	$0.00	
E 602-49450-307 Other Professional Services	$0.00	$0.00	
E 602-49450-322 Postage	$0.00	$0.00	
E 602-49450-361 General Liability and Prop Ins	$648.96	$674.92	
E 602-49450-381 Electric Utilities	$5,408.00	$5,624.32	
E 602-49450-383 Gas Utilities	$0.00	$0.00	
E 602-49450-401 Repair & Maintenance Equip	$0.00	$1,000.00	
E 602-49450-430 Miscellanous	$0.00	$0.00	
E 602-49450-433 Dues and Subscriptions	$0.00	$0.00	
E 602-49450-540 Heavy Machinery	$0.00	$0.00	
E 602-49450-550 Motor Vehicles	$0.00	$0.00	
E 602-49450-580 Road Signs and Equip	$0.00	$0.00	
E 602-49450-600 Principal	$50,911.00	$52,781.15	should this be $50,911?
E 602-49450-610 Interest	$7,397.00	$5,870.00	bonded debt and IFL debt
E 602-49450-620 Fiscal Agent Fees	$0.00	$0.00	
E 602-49490-101 Salaries and Wages	$2,800.00	$3,171.00	see personnel allocation

ACCOUNT	2025 BUDGET	2026 BUDGET	Notes
E 602-49490-110 Other Pay	$0.00	$0.00	see personnel allocation
E 602-49490-121 Pera Contributions	$200.00	$238.00	see personnel allocation
E 602-49490-122 FICA Contributions	$200.00	$197.00	see personnel allocation
E 602-49490-125 Medicare Contributions	$100.00	$46.00	see personnel allocation
E 602-49490-130 Employer Paid Insurance	$200.00	$477.00	see personnel allocation
E 602-49490-131 State paid leave		$21.00	see personnel allocation
E 602-49490-150 Workers Compensation	$0.00	$0.00	
E 602-49490-210 Operating Supplies-Shop	$0.00	$0.00	
E 602-49490-301 Accounting and Auditing Fees	$0.00	$0.00	
E 602-49490-302 County Charges	$0.00	$0.00	
E 602-49490-303 Engineering Fees	$1,000.00	$1,040.00	
E 602-49490-304 Legal Fees	$200.00	$208.00	
E 602-49490-305 Planning and Zoning	$36,000.00	$37,440.00	
E 602-49490-306 SCBA/Fit/Physical	$0.00	$0.00	
E 602-49490-307 Other Professional Services	$0.00	$0.00	
E 602-49490-309 Software and IT Support	$865.28	$899.89	
E 602-49490-321 Telephone and Internet	$0.00	$0.00	
E 602-49490-322 Postage	$259.58	$269.96	
E 602-49490-331 Travel Exp-Cont Ed	$0.00	$0.00	
E 602-49490-334 Mileage	$0.00	$0.00	
E 602-49490-335 Fuel	$0.00	$0.00	
E 602-49490-340 Advertising	$0.00	$0.00	
E 602-49490-350 Printing and Binding	$0.00	$0.00	
E 602-49490-351 Legal and General Notices	$0.00	$0.00	
E 602-49490-361 General Liability and Prop Ins	$0.00	$0.00	
E 602-49490-490 Donations	$0.00	$0.00	
TOTAL FRONTIER TRAILS FUND	**$120,243.50**	**$127,551.07**	

PRELIMINARY LEVY 2026	PROPOSED LEVY 2026
GENERAL FUND 101 – $590,400	$840,400
ROAD & BRIDGE FUND 275 - $800,000	$500,000
FIRE FUND 250 - $275,000	$240,000
CAPITAL FUND 403 (FIRE) - $125,000	$50,000
PARK FUND 404 - $90,000	$75,000
DEBT SERVICES FUND 301 & 302 - $119,644	$119,644
SPECIAL REVENUE FUND 250-33420 - $26,000	$25,000
TOTAL: $2,026,044	**$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.

Joan Yle

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