

**RESOLUTION 25-19
CITY OF BALDWIN MINNESOTA
COUNTY OF SHERBURNE
STATE OF MINNESOTA**

A RESOLUTION AMENDING THE 2025 CITY BUDGET

WHEREAS, the City Council of the City of Baldwin, Minnesota, adopted the original 2025 budget on December 2nd, 2024, and

WHEREAS, the Office of the State Auditor has issued a revised Uniform Chart of Accounts for Minnesota cities to improve financial transparency and reporting consistency statewide; and

WHEREAS, in response, the City of Baldwin has implemented a new chart of accounts effective January 1st including the renaming and repurposing of certain funds and reclassification of revenues and expenditures; and

WHEREAS, it is necessary to amend the adopted 2025 budget to reflect these changes for proper financial reporting and ongoing budgetary control;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Baldwin Minnesota:

SECTION 1. PURPOSE

That the purpose of this budget amendment is to align the City's fund and account structure with the newly implemented chart of accounts. This amendment is administrative in nature and does not alter the total approved levy that was adopted for the 2025 budget; however, it does include additional revenues and expenditures that were not originally included in the budget entered in the city's finance system.

SECTION 2. FUND AND ACCOUNT RECLASSIFICATION

That the City's 2025 budget shall be amended to reflect the changes in fund numbers, fund names, department codes, object codes, and updated budgeted amounts as outlined in **Exhibit A – Budget Amendments for Chart of Accounts Realignment**, which is attached hereto and incorporated by reference. A summary of the nature of the changes follows below:

- **General Fund (Fund 101)** – Changes relate to the inclusion of Street Department operating and maintenance activities that were previously carried out in the Road and Bridge Fund (under the township structure). The former Road and Bridge Fund will now be called the Streets Capital Fund, and will account for capital activity, while the maintenance and operating activities will be undertaken in the General Fund. Budget Amendments relate to the inclusion of the Municipal State Aid – Maintenance Revenue (\$143,697), and streets department operating expenses (\$195,430) being reclassified from the Streets Capital Fund to the General Fund.

- **Streets Capital Fund (Fund 275) (formerly known as Road and Bridge Fund)** – Budget Amendments for the Streets Capital Fund are the same as discussed above for the General Fund Budget. These amendments relate to the removal of the Municipal State Aid – Maintenance Revenue (\$143,697), and streets operating expenses (\$195,430) being reclassified to the General Fund. This fund will only carry out capital activities in the future and no longer will contain operating nor maintenance expenses.
- **Fire Relief Special Revenue (Fund 200)** – The \$25,000 property tax levy will be brought directly into and passed through to the Fire Relief through the Fire Operating Fund (Fund 250) and therefore Fund 200 will be closed and no longer used.
- **Fire Operating Fund (Fund 250)** – The Fire Operating Fund budget will be amended to include the \$25,000 tax levy revenue that is passed through to the Fire Relief Association as an expense.
- **Blue Hill Fire Operating Fund (Fund 402)** – The budget will be amended to include the projected revenues from the Blue Hill Fire contract. No expenditures are budgeted for these funds, but transfers-out to the Fire Operating Fund (Fund 250) will occur periodically to account for the reimbursement of the Fire Department's operating expenses.
- **Debt Service 2024A Fund (Fund 302)** – The budget will be amended to show the proportionate tax levy and debt service expenditures for the 2024A Certificates. These are merely reclassing amendments as the original budget included only one debt service fund, whereas the new chart of accounts indicates a stand-alone debt service fund for each outstanding issuance.

A complete summary of these reclassifications and newly budgeted items is included in **Exhibit A – Budget Amendments for Chart of Accounts Realignment**, which is attached hereto and made a part of this resolution by reference.

Adopted by the City Council of the City of Baldwin, Minnesota, this 7TH day of July, 2025.

Acting Mayor: Tom Rush
~~Jay Swanson~~, City of Baldwin

Attest:
Tom Rush

City Clerk: Joan Hein
 Joan Heinen, City of Baldwin

EXHIBIT A – Budget Amendments for Chart of Accounts Realignment

General Fund (101)			
	Revenues	Expenditures	
Original	592,133.00	440,992.11	Revenue increase due to bringing in MSA Maintenance Rev
Amended	735,830.00	636,422.36	Bringing in operating expenses that used to be in Road & Bridge, but now General Fund
Total Adjustments	143,697.00	195,430.25	
Fire Relief Sp Rev (200)			
	Revenues	Expenditures	
Original	25,000.00	25,000.00	This levy will now come directly into Fund 250 to be passed to Relief Association
Amended	-	-	
Total Adjustments	(25,000.00)	(25,000.00)	
Fire Operating (250)			
	Revenues	Expenditures	
Original	223,490.00	247,267.82	Blue Hill Revenue will be brought into Fund 402, Reduction to levy budget amount per adopted 2025 tax levy Expenses increase for \$25,000 brought into Fund to be passed to Fire Relief
Amended	248,490.00	272,267.82	
Total Adjustments	25,000.00	25,000.00	
Streets Capital (275)			
	Revenues	Expenditures	
Original	851,509.00	463,786.00	Expenses moved into General Fund, offset by increase to Streets Capital Engineering Move MSA Maintenance Rev into General Fund, Reduction to levy budget amount per adopted 2025 tax levy
Amended	715,935.00	268,355.20	
Total Adjustments	(135,574.00)	(195,430.80)	
Dest Service 2017A			
	Revenues	Expenditures	
Original	25,000.00	202,057.00	
Amended	25,000.00	202,057.00	
Total Adjustments	-	-	
Debt Service 2024A			
	Revenues	Expenditures	
Original	-	-	Budget to include 2024A activity per debt schedule
Amended	97,650.00	31,592.00	Increase to levy budget amount per adopted 2025 tax levy
Total Adjustments	97,650.00	31,592.00	
City Capital Projects (401)			
	Revenues	Expenditures	
Original	55,000.00	-	Blue Hill activity is now Fund 402
Amended	-	-	
Total Adjustments	(55,000.00)	-	
Blue Hill Fire - Operating (402)			
	Revenues	Expenditures	
Original	-	-	No expenditure budget, but will absorb ~25% of Fire Operating Fund expenses Blue Hill Revenue now brought directly into Fund 402
Amended	55,000.00	-	
Total Adjustments	55,000.00	-	
Fire - Capital (403)			
	Revenues	Expenditures	
Original	-	-	Increase to levy budget amount per adopted 2025 tax levy
Amended	100,000.00	-	
Total Adjustments	100,000.00	-	

Budget Amendments Needed				Whereas clauses pick up the Gen.
General Fund (101)				Revenue increase due to bringing in MSA Maintenance Rev Bringing in operating expenses that used to be in Road & Bridge, but now General Fund
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Total Adjustments	55,000.00	-		
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Fire - Capital (403)				Increase to levy budget amount per adopted 2025 tax levy
Original	Revenues	Expenditures		
Amended	-	-		
Total Adjustments	100,000.00	-		
	100,000.00	-		
Original Budget				
Add fund 602 and 800	1,862,132.00	1,441,931.46		
New DSF	137,243.00	137,243.00		
	1,862,132.00	1,610,766.46		
Rev Guideline WS (not Fd 602)				
Exp Guideline WS (not Fd 602)	2,059,782.00	1,473,523.00		
	(197,650.00)	(31,591.54)		
Levy increase				
Budget increase	197,650.00	31,592.00		

Rev Budget Entry		
R 100-31000	520,000	
R 100-33400	3,000	
R 100-33620	11,600	
R 100-34000	8,200	
R 100-34107	600	
R 100-34109	22,000	
R 100-34140	800	
R 100-36205	7,700	
R 100-36210	100	
R 100-38054	2,033	
R 100-38055	16,100	
R 200-31000	25,000	
R 250-31000	200,000	
R 250-34000	8,240	
R 250-34210	10,000	
R 275-33610	135,574	
R 275-34000	6,180	
R 300-31000	25,000	
R 301-31000	97,650	
R 401-34202	55,000	
R 403-31000	100,000	
R 404-31000	90,000	
101-31010		520,000
101-33400		3,000
101-33620		11,600
101-34900		8,200
101-34107		600
101-34109		22,000
101-34140		800
101-36205		7,700
101-36210		100
101-38054		2,033
101-31810		16,100
250-33420		25,000
250-31010		200,000
250-34900		8,240
250-33415		10,000
101-33610		143,697
275-34900		6,180
301-31010		25,000
302-31010		97,650
402-34202		55,000
403-31010		100,000
404-31010		90,000

1,344,777 1,352,900

8,123 difference is budget MSA vs actual

Expense Budget Entry

CODE		DR	CR
100-41000-301	100		20,700.00
100-41000-341	100		378.56
100-41000-351	100		302.85
100-41000-352	100		1,297.92
100-41000-355	100		540.80
100-41000-433	100		3,244.80
100-41100-100	100		25,000.00
100-41100-311	100		135.20
100-41100-332	100		270.40
100-41120-200	100		3,120.00
100-41120-311	100		540.80
100-41120-332	100		108.16
100-41400-100	100		62,560.00
100-41400-131	100		4,100.00
100-41400-311	100		108.16
100-41400-332	100		162.24
100-41401-100	100		70,800.00
100-41401-121	100		5,300.00
100-41401-122	100		4,400.00
100-41401-125	100		1,000.00
100-41401-131	100		4,100.00
100-41401-311	100		108.16
100-41401-332	100		189.28
100-41410-100	100		8,000.00
100-41410-332	100		540.80
100-41410-354	100		108.16
100-41410-413	100		4,867.20
100-41415-100	100		5,820.00
100-41415-121	100		400.00
100-41415-122	100		350.00
100-41415-125	100		100.00
100-41550-300	100		35,000.00
100-41600-304	100		40,000.00
100-41620-300	100		2,000.00
100-41700-200	100		3,244.80
100-41700-208	100		432.64
100-41700-322	100		216.32
100-41700-413	100		5,948.80
100-41910-300	100		41,200.00
100-41910-332	100		540.80
100-41940-211	100		1,081.60
100-41940-217	100		5,408.00
100-41940-326	100		1,946.88
100-41940-334	100		140.61
100-41940-413	100		1,081.60
100-41940-432	100		2,704.00
100-43245-384	100		15,142.40
100-49240-361	100		2,379.52
100-49240-362	100		6,489.60
200-42290-124	200		25,000.00
225-41415-100	225		5,400.00