

CITY OF BALDWIN

Fiscal Year 2026
Annual Budget
Approved 6/26/2025

Council

Stephanie Almagno, Mayor
Erik Keith, Post 1
Nancy Lehman, Post 2
Kerri Davis, Post 3
Maarten Venter, Post 4
Alice Venter, Post 5

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Public Hearing: 6/9/2025

Adopted: 6/26/2025

Resolution: #2025-06165R

City of Baldwin**FY26 Budget PROPOSED GENERAL FUND****Operating Revenue****Account Description**

	FY25 Budget	FY26 Proposed	
100-0000-311200-13 PROP TAX-PRIOR YEARS	22,000.00	22,000.00	
100-0000-311200-14 PROPERTY TAX CURRENT YR	975,000.00	1,672,812.77	includes personal property line & anticipated def. -429,030.77
100-0000-311301-00 PERSONAL PROP TAX	125,000.00	-	
100-0000-311310-00 VEHICLE TAX	85,000.00	90,000.00	
100-0000-311350-00 RAILROAD EQ TAX	1,300.00	1,600.00	
100-0000-311600-00 REAL EST TRANSFER TX	2,200.00	3,000.00	
100-0000-311700-00 FRANCHISE TAX	145,600.00	150,000.00	
100-0000-311800-00 INTANGIBLE TAX	3,000.00	3,500.00	
100-0000-313100-00 LOST BANKS CO.	150,000.00	145,000.00	
100-0000-314200-00 ALCOHOL BEVERAGE TAX	60,000.00	50,000.00	
100-0000-314500-00 ENERGY EXCISE TAX	1,200.00	1,200.00	
100-0000-316100-00 LICENSES - BUS/OCCUP	23,000.00	23,000.00	
100-0000-316200-00 INSURANCE PREM TAX	325,000.00	345,000.00	
100-0000-321100-00 ALCOHOL BEV LICENSE	30,000.00	22,000.00	
100-0000-322210-00 ZONING FEES	2,500.00	1,250.00	
100-0000-341400-00 COPY/DUPLICATING SERVICES	200.00	200.00	
100-0000-341940-00 ABT WIRELESS COMMISSION	250.00	-	
100-0000-361001-00 PEN & INT PROPERTY TAX	4,500.00	5,500.00	
100-0000-389000-00 REVENUE - MISC.	2,000.00	2,500.00	
100-0000-389001-01 RETURNED ITEMS FEE	-	36.00	
100-1500-382910-00 COMMUNITY EVENTS PROCEEDS	25,000.00	-	
100-2650-351100-00 FINES & FORFEITURES	375,000.00	375,000.00	
100-2650-351100-02 CAP PROB FINE REVENUE	115,000.00	115,000.00	
100-3200-342120-00 ACCIDENT REPORTS	100.00	100.00	
100-3200-392100-00 SALE OF SURPLUS PROPERTY	-	500.00	
100-3290-346410-00 BACKGROUND CHECKS	300,000.00	300,000.00	

100-3500-331000-00 TRAINING FACILITY FEES	4,000.00	5,000.00
100-3500-342200-00 FIRE PROTECTION FEES	22,500.00	18,000.00
100-3500-342200-01 MEDICAL CALLS INSURANCE REIM.		4,000.00
100-3500-392100-00 SALE OF SURPLUS PROPERTY	10,000.00	3,000.00
100-4520-344110-00 GARBAGE COLLECTION FEES	290,000.00	298,700.00
100-4950-349100-00 CEMETERY REVENUE	1,200.00	800.00
100-6200-321001-00 PAVILION RENTAL	100.00	250.00
100-6200-371001-00 CITY PARK REVENUE	100.00	100.00
100-7200-322200-00 BUILDING PERMITS	65,000.00	45,000.00
100-7200-521300-00 PLAN REVIEW FEES	15,000.00	15,000.00
100-0000-391200-00 OPER TRANSFER IN	414,351.04	220,000.00
100-0000-132000-00 FUND BALANCE	348,479.00	-
505-0000-132000-00 FUND BALANCE	131,322.00	-
Total Revenue	4,074,902.04	3,939,048.77

City of Baldwin

FY26 Budget GENERAL FUND

Operating Expenditures

Account Description	FY25 Budget	FY26 Proposed	General Fund 55%	Water Fund 35%	Water Plant 10%	Grand Total
100-1100-511100-00 REGULAR PAY	29,250.00	19,500.00	10,725.00	6,825.00	1,950.00	19,500.00
100-1100-512200-00 FICA TAX	2,237.63	1,491.75	820.46	522.11	149.18	1,491.75
100-1100-512400-00 RETIREMENT	1,462.50	975.00	536.25	341.25	97.50	975.00
100-1100-523500-00 TRAVEL	3,500.00	3,500.00	1,925.00	1,225.00	350.00	3,500.00
100-1100-523600-00 DUES	200.00	200.00	110.00	70.00	20.00	200.00
100-1100-523700-00 TRAINING	3,000.00	3,000.00	1,650.00	1,050.00	300.00	3,000.00
100-1100-531101-00 OFFICE SUPPLIES	4,200.00	4,200.00	2,310.00	1,470.00	420.00	4,200.00
Total 1100 Mayor & Council	43,850.13	32,866.75	18,076.71	11,503.36	3,286.68	32,866.75
100-1400-521101-00 ELECTIONS EXPENSE	4,000.00	8,000.00	8,000.00			8,000.00
Total 1400 Elections	4,000.00	8,000.00	8,000.00			8,000.00
100-1500-511100-00 REGULAR PAY	282,174.40	238,347.20	131,090.96	83,421.52	23,834.72	238,347.20
100-1500-511100-00 REGULAR PAY- UB CLERKS (80% W&S)	83,718.10		-	-	-	-
100-1500-511300-00 OVERTIME PAY	-		-	-	-	-
100-1500-511300-01 OVERTIME PAY-UB CLERKS (80% W&S)	-		-	-	-	-
100-1500-511400-00 PERSONAL LEAVE	-		-	-	-	-
100-1500-511400-00 PERSONAL LEAVE -UB CLERKS (80% W&S)	-		-	-	-	-
100-1500-511600-00 HOLIDAY PAY	-		-	-	-	-
100-1500-511600-01 HOLIDAY PAY-UB CLERKS (80% W&S)	-		-	-	-	-
100-1500-512100-00 EMPLOYEE INSURANCE	42,000.00	41,475.00	22,811.25	14,516.25	4,147.50	41,475.00
100-1500-512100-00 EMPLOYEE INSURANCE (80% W&S)	21,000.00		-	-	-	-
100-1500-512200-00 FICA TAX	21,509.84	18,233.56	10,028.46	6,381.75	1,823.36	18,233.56
100-1500-512200-00 FICA TAX- UB CLERKS (80% W&S)	6,317.80		-	-	-	-
100-1500-512400-00 RETIREMENT - ER	14,058.72	11,917.36	6,554.55	4,171.08	1,191.74	11,917.36
100-1500-512400-00 RETIREMENT - ER- UB CLERKS (80% W&S)	4,129.28		-	-	-	-
100-1500-512600-00 UNEMPLOYMENT	1,000.00	550.00	302.50	192.50	55.00	550.00
100-1500-512700-00 WORKER'S COMP	500.00	500.00	275.00	175.00	50.00	500.00
100-1500-512800-01 ALCOHOL BACKGROUND CHECK	410.00	750.00	750.00			750.00
100-1500-521200-00 PROFESSIONAL SERVICES	1,000.00	1,000.00	550.00	350.00	100.00	1,000.00
100-1500-521220-00 DRUG SCREENS (CITYWIDE)	60.00	1,200.00	660.00	420.00	120.00	1,200.00
100-1500-521301-00 CONTRACT SVCS	500.00	500.00	275.00	175.00	50.00	500.00

100-1500-522200-00 REPAIRS & MAINT - VEHICLE	4,000.00	2,000.00	1,100.00	700.00	200.00	2,000.00
100-1500-522201-00 BUILDING MAINT&SUPPLIES	10,000.00	10,000.00	5,500.00	3,500.00	1,000.00	10,000.00
100-1500-522202-00 EQUIPMENT MAINT&REPAIR	2,000.00	2,000.00	1,100.00	700.00	200.00	2,000.00
100-1500-522320-00 EQUIPMENT LEASE	3,500.00	3,500.00	1,925.00	1,225.00	350.00	3,500.00
100-1500-523100-00 LIABILITY&CASUALTY INS	11,700.00	9,000.00	4,950.00	3,150.00	900.00	9,000.00
100-1500-523201-00 POSTAGE	3,000.00	4,000.00	2,200.00	1,400.00	400.00	4,000.00
100-1500-523300-00 LEGAL ADS	500.00	2,000.00	1,100.00	700.00	200.00	2,000.00
100-1500-523300-01 ANNEXATION/ ZONING EXPENSE	2,000.00	2,000.00	2,000.00	-	-	2,000.00
100-1500-523301-00 PROMOTION (YEARS OF SERVICE	1,000.00	1,500.00	825.00	525.00	150.00	1,500.00
100-1500-523400-00 PARTNERSHIPS	5,000.00	-	-	-	-	-
100-1500-523401-00 FI FA EXPENSES	800.00	1,500.00	1,500.00	-	-	1,500.00
100-1500-523500-00 TRAVEL	6,000.00	6,000.00	3,300.00	2,100.00	600.00	6,000.00
100-1500-523600-00 DUES	9,500.00	10,000.00	5,500.00	3,500.00	1,000.00	10,000.00
100-1500-523700-00 TRAINING	9,000.00	9,000.00	4,950.00	3,150.00	900.00	9,000.00
100-1500-523905-00 BANK CHARGES	2,500.00	2,500.00	1,375.00	875.00	250.00	2,500.00
100-1500-531101-00 OFFICE SUPPLIES	15,000.00	8,000.00	4,400.00	2,800.00	800.00	8,000.00
100-1500-531220-00 UTILITIES - GAS	3,500.00	3,500.00	1,925.00	1,225.00	350.00	3,500.00
100-1500-531230-00 UTILITIES - ELECTRICITY	5,500.00	7,500.00	4,125.00	2,625.00	750.00	7,500.00
100-1500-531270-00 GAS - VEHICLES	2,500.00	1,500.00	825.00	525.00	150.00	1,500.00
100-1500-531600-00 MACH & EQUIP<\$5,000	10,000.00	7,000.00	3,850.00	2,450.00	700.00	7,000.00
100-1500-531700-00 COMMUNITY EVENTS (removed)	15,000.00	-	-	-	-	-
100-1500-531700-02 COMMUNITY RELATIONS	7,500.00	4,000.00	4,000.00	-	-	4,000.00
100-1500-531702-00 UNIFORMS	1,200.00	1,500.00	825.00	525.00	150.00	1,500.00
100-1500-581200-00 LEASE PAYMENTS-PRINCIPAL	12,896.00	12,896.00	7,092.80	4,513.60	1,289.60	12,896.00
100-1500-582200-01 LEASE PAYMENTS-INTEREST	3,380.00	3,380.00	1,859.00	1,183.00	338.00	3,380.00
	625,354.14	428,749.12	239,524.52	147,174.69	42,049.91	428,749.12
Total Admin						
100-1510-521200-01 PROFESSIONAL SERVICES- FINAN	-	45,000.00	24,750.00	15,750.00	4,500.00	45,000.00
Total Finance	-	45,000.00	24,750.00	15,750.00	4,500.00	45,000.00
100-1512-521200-01 PROFESSIONAL SERVICES- AUDIT	42,000.00	42,000.00	23,100.00	14,700.00	4,200.00	42,000.00
Total Audit	42,000.00	42,000.00	23,100.00	14,700.00	4,200.00	42,000.00
100-1530-521201-00 LEGAL FEES	85,000.00	120,000.00	66,000.00	42,000.00	12,000.00	120,000.00
Total Legal	85,000.00	120,000.00	66,000.00	42,000.00	12,000.00	120,000.00
100-1535-521230-00 INTERNET EXPENSE	10,500.00	12,000.00	6,600.00	4,200.00	1,200.00	12,000.00

100-1535-522202-01 SOFTWARE SVC CONTRACTS	60,000.00	75,000.00	41,250.00	26,250.00	7,500.00	75,000.00
100-1535-522202-02 I.T. MAINTENANCE & REPAIR	33,180.00	38,000.00	20,900.00	13,300.00	3,800.00	38,000.00
100-1535-522202-03 I.T. SERVICES	30,600.00	34,000.00	18,700.00	11,900.00	3,400.00	34,000.00
100-1535-52300-01 TELEPHONE	34,050.00	54,000.00	29,700.00	18,900.00	5,400.00	54,000.00
100-1535-523200-01 WEBSITE	3,000.00	500.00	275.00	175.00	50.00	500.00
100-1535-531600-00 MACH & EQUIP<\$5,000	10,000.00	10,000.00	5,500.00	3,500.00	1,000.00	10,000.00
Total IT	181,330.00	223,500.00	122,925.00	78,225.00	22,350.00	223,500.00

100-3910-521200-00 ANIMAL CONTROL	19,000.00	-
Total Animal Control	19,000.00	-

Gen Admin Total **1,000,534.27** **900,115.87** **100,418.40**

100-2650-511100-00 REGULAR PAY	76,896.00	70,600.00	
100-2650-512100-00 EMPLOYEE INSURANCE	10,500.00	13,825.00	
100-2650-512200-00 FICA TAX	5,882.54	5,400.90	
100-2650-512300-00 RETIREMENT - ER	2,932.80	3,120.00	
100-2650-512600-00 UNEMPLOYMENT	150.00	150.00	
100-2650-512700-00 WORKERS COMP	1,288.48	1,400.00	
100-2650-521100-00 COURT SECURITY	16,000.00	17,597.42	
100-2650-521102-00 FINES ASSESSMENT	114,739.45	115,000.00	
100-2650-521102-01 REFUND- FINES ASSESSMENT		5,000.00	
100-2650-521104-00 COURT EXPENSE	1,200.00	1,500.00	
100-2650-521205-00 JUDGE, SOLICITOR, INTERPR	30,000.00	31,200.00	
100-2650-521301-00 CONTRACT SERVICES	-	-	
100-2650-522202-01 SOFTWARE SERV CONTRACTS	18,000.00	18,000.00	
100-2650-522320-00 EQUIPMENT LEASE	1,500.00	1,500.00	
100-2650-523201-00 POSTAGE	500.00	500.00	
100-2650-523500-00 TRAVEL	2,600.00	2,600.00	
100-2650-523600-00 DUES	350.00	360.00	
100-2650-523700-00 TRAINING	600.00	600.00	
100-2650-531101-00 OFFICE SUPPLIES	4,000.00	2,000.00	
100-2650-531230-00 UTILITIES ELECTRIC	4,615.00	-	Moved to PD
100-2650-531230-01 UTILITIES GAS	580.00	-	Moved to PD
100-2650-531600-00 MACH & EQUIPMENT<\$5000	5,000.00	-	
Total Court	297,334.27	290,353.32	6,980.95
100-3200-511100-00 REGULAR PAY FULL TIME	\$617,370.52	\$579,111.00	

100-3200-511300-00 OVERTIME PAY	35,000.00	33,052.50	
100-3200-511400-00 PERSONAL LEAVE	-	25,343.22	
100-3200-511600-00 HOLIDAY PAY	-	3,360.00	
100-3200-512100-00 EMPLOYEE INSURANCE	105,000.00	138,250.00	
100-3200-512200-00 FICA	47,228.84	52,002.44	
100-3200-512400-00 RETIREMENT - ER	28,767.53	27,618.61	
100-3200-512600-00 UNEMPLOYMENT	1,548.00	1,548.00	
100-3200-512700-00 WORKERS COMP	16,000.00	10,005.00	
100-3200-522111-00 GARBAGE DISPOSAL	700.00	1,000.00	
100-3200-522200-00 REPAIRS & MAINT - VEHICLES	12,000.00	20,527.04	includes EFM Management Fee
100-3200-522201-00 BUILDING MAINT&SUPPLIES	6,000.00	8,000.00	
100-3200-522201-01 BUILDING MAINT & SUPP - TRNG F	5,000.00	-	
100-3200-522202-00 EQUIPMENT MAINT&REPAIR	5,000.00	5,000.00	
100-3200-522202-01 SOFTWARE SVC CONTRACTS	69,699.83	76,384.96	
100-3200-522204-00 911 COUNTY SERVICE/RADIOS	2,000.00	24,543.02	
100-3200-523100-00 LIABILITY&CASUALTY INS	20,000.00	32,396.00	
100-3200-523201-00 POSTAGE	108.00	110.00	
100-3200-523500-00 TRAVEL	6,000.00	3,000.00	
100-3200-523600-00 DUES	4,800.00	5,000.00	
100-3200-523700-00 TRAINING	7,000.00	4,000.00	
100-3200-523800-00 INVESTIGATION SUPPLIES	2,500.00	3,000.00	
100-3200-531101-00 OFFICE SUPPLIES	6,000.00	6,000.00	
100-3200-531230-00 UTILITIES - ELECTRICITY	4,800.00	14,000.00	
100-3200-531230-01 UTILITIES - GAS	500.00	1,500.00	
100-3200-531270-00 GAS - VEHICLES	50,000.00	45,000.00	
100-3200-531600-00 MACH & EQUIP < \$5,000	12,000.00	12,000.00	
100-3200-531700-02 COMMUNITY RELATIONS	5,000.00	4,000.00	
100-3200-531701-00 UNIFORMS & CLEANING	9,000.00	10,000.00	
100-3200-531703-00 DRUG TEST KITS/BATTERIES	1,000.00	1,000.00	
100-3220-531703-00 K-9 UNIT	4,500.00	4,500.00	
100-3220-511600-09 K9 Supplemental	-	14,061.06	
100-3200-581200-01 LEASE PAYMENT- PRINCIPAL	99,700.00	117,198.96	vehicle lease program
100-3200-582200-01 LEASE PAYMENT- INTEREST	-	19,274.88	vehicle lease program
BILINGUAL SERVICES INCENTIVE	10,000.00	3,000.00	
Total PD	\$1,194,222.72	\$1,304,786.69	(\$110,563.97)
100-3290-511100-00 REGULAR PAY	125,583.20	112,004.48	
100-3290-511300-00 OVERTIME PAY	8,000.00	7,524.45	

100-3290-511400-00 PERSONAL LEAVE	-	4,739.54	
100-3290-511600-00 HOLIDAY PAY	-	4,430.72	
100-3290-512100-00 EMPLOYEE INSURANCE	21,000.00	27,650.00	
100-3290-512200-00 FICA TAX	9,607.11	10,150.74	
100-3290-512400-00 RETIREMENT - ER	4,413.40	4,748.53	
100-3290-512600-00 UNEMPLOYMENT	800.00	800.00	
100-3290-512700-00 WORKERS COMP	1,200.00	2,000.00	
100-3290-521204-00 CONTRACT SERVICES	1,200.00	2,500.00	
100-3290-522202-01 SOFTWARE SVC CONTRACTS	2,500.00	2,500.00	
100-3290-522320-00 EQUIPMENT LEASE	4,500.00	4,500.00	
100-3290-523201-00 POSTAGE	150.00	150.00	
100-3290-523500-00 TRAVEL	1,200.00	1,500.00	
100-3290-523600-00 DUES	800.00	400.00	
100-3290-523700-00 TRAINING	800.00	1,500.00	
100-3290-531101-00 OFFICE SUPPLIES	8,000.00	8,000.00	
100-3290-531600-00 MACHINERY & EQUIP < \$5,000	3,000.00	4,600.00	
100-3290-531701-00 UNIFORMS	1,500.00	1,500.00	
Total GCIC	194,253.71	201,198.46	(6,944.75)
100-3500-511100-00 REGULAR PAY	614,729.60	572,931.44	
100-3500-511300-00 OVERTIME	33,699.60	40,345.29	
100-3500-511400-00 PERSONAL LEAVE		29,707.93	
100-3500-512100-00 EMPLOYEE INSURANCE	115,503.00	138,250.00	
100-3500-512200-00 FICA	49,604.83	51,365.06	
100-3500-512400-00 RETIREMENT - ER	31,421.46	21,412.74	3 ineligible
100-3500-512600-00 UNEMPLOYMENT	1,500.00	1,500.00	
100-3500-512700-00 WORKERS COMP	8,200.00	10,000.00	
100-3500-522111-00 GARBAGE DISPOSAL	600.00	750.00	
100-3500-522200-00 REPAIRS & MAINT - VEHICLES	48,650.00	39,850.00	
100-3500-522201-00 BUILDING MAINT&SUPPLIES	12,845.00	4,600.00	
100-3500-522201-01 BUILDING MAINT&SUPP-TRNG FA	8,500.00	7,500.00	
100-3500-522202-00 EQUIPMENT MAINT&REPAIR	14,250.00	17,100.00	
100-3500-522202-01 SOFTWARE SVC CONTRACTS	3,900.00	6,120.00	
100-3500-522204-00 911 COUNTY SERVICE/RADIOS	-	23,293.98	
100-3500-523100-00 LIABILITY&CASUALTY INS	9,000.00	19,124.55	
100-3500-523201-00 POSTAGE	300.00	-	
100-3500-523500-00 TRAVEL	1,500.00	2,500.00	
100-3500-523600-00 DUES	5,700.00	5,925.00	
100-3500-523700-00 TRAINING	5,900.00	2,900.00	

100-3500-523904-00 MEDICAL SHOTS	3,800.00	3,806.00	
100-3500-531101-00 OFFICE SUPPLIES	6,200.00	1,600.00	
100-3500-531230-00 UTILITIES - ELECTRICITY	12,000.00	12,000.00	
100-3500-531230-01 UTILITIES - GAS	3,500.00	3,500.00	
100-3500-531270-00 GAS - VEHICLES	18,000.00	18,000.00	
100-3500-531600-00 MACH & EQUIP < \$5,000	29,920.00	11,390.00	
100-3500-531700-02 COMMUNITY RELATIONS	7,500.00	6,500.00	
100-3500-531701-00 UNIFORMS & CLEANING	10,200.00	12,500.00	
100-3500-531703-00 SUPPLIES	4,500.00	2,500.00	
100-3500-531704-00 EMERGENCY WEATHER EXPENSE	500.00	750.00	
100-3500-542100-00 MACH & EQUIP >\$5,000	10,300.00		
100-3500-			
100-3500-			
Total FD	1,072,223.49	1,067,721.99	4,501.50

100-4200-511100-00 REGULAR PAY	163,407.86	74,311.68	
100-4200-511300-00 OVERTIME PAY	4,200.00	2,164.80	
100-4200-511400-00 HOLIDAY PAY	-	4,408.32	
100-4200-511400-00 PERSONAL LEAVE	-	6,144.94	
100-4200-512100-00 EMPLOYEE INSURANCE	42,000.00	27,650.00	
100-4200-512200-00 FICA	12,500.70	7,032.36	
100-4200-512400-00 RETIREMENT - ER	6,376.32	2,100.12	
100-4200-512600-00 UNEMPLOYMENT	300.00	300.00	
100-4200-512700-00 WORKERS COMP	1,200.00	1,000.00	
100-4200-521202-00 ENGINEERING	6,000.00	-	
100-4200-522200-00 REPAIRS & MAINT - VEHICLES	18,000.00	10,000.00	
100-4200-522201-00 BUILDING MAINT&SUPPLIES	1,800.00	1,800.00	
100-4200-522202-00 EQUIPMENT MAINT&REPAIR	15,000.00	8,000.00	
100-4200-522205-00 STREET PAVING & REPAIRS	8,500.00	8,500.00	
100-4200-523100-00 LIABILITY&CASUALTY INS	13,612.50	5,000.00	
100-4200-523700-00 TRAINING	500.00	-	
100-4200-523901-00 ARBORIST SERVICES/MISC	3,000.00	4,000.00	
100-4200-523902-00 SAFETY TRAINING & EQUIP	3,500.00	1,500.00	
100-4200-531101-00 OFFICE SUPPLIES	500.00	500.00	
100-4200-531230-01 UTILITIES - ELECTRICITY	51,660.00	52,000.00	
100-4200-531270-00 GAS - VEHICLES	13,000.00	11,000.00	
100-4200-531600-00 MACH & EQUIP < \$5,000	2,500.00	-	

100-4200-531701-00 UNIFORMS	8,000.00	8,000.00	
100-4200-531703-00 SUPPLIES	18,000.00	18,000.00	
100-4200-531705-00 SIGNS & PROJECTS	3,500.00	2,000.00	
100-4200-542100-00 MACH.&EQUIP >\$5,000	10,600.00	22,210.00	
100-4200-531706-00 STORM DRAINAGE	-	2,000.00	
100-4200-542200-00 VEHICLE PURCHASES	-		
100-4200-541300-00 BUILDING & IMPROVEMENTS	-		
Total Streets	407,657.38	279,622.22	128,035.16
100-4520-522111-00 GARBAGE CONTRACTORS	215,000.00	221,450.00	
Total Garbage	215,000.00	221,450.00	(6,450.00)
100-4950-522207-00 CEMETERY EXPENSE	500.00	500.00	
Total Cemetery	500.00	500.00	
100-6200-522208-00 CITY PARK EXPENDITURES	6,500.00	6,500.00	
Total Park	6,500.00	6,500.00	
100-7450-511100-00 REGULAR PAY	55,596.00	42,631.04	
100-7450-512100-00 EMPLOYEE INSURANCE	10,500.00	13,825.00	
100-7450-511300-00 OVERTIME PAY		922.50	
100-7450-511400-00 HOLIDAY PAY		2,528.96	
100-7450-511600-00 PERSONAL LEAVE		4,739.54	
100-7450-512200-00 FICA TAX	4,253.09	3,261.27	
100-7450-512400-00 RETIREMENT	2,779.80	2,131.55	
100-7450-521210-00 BUILDING INSPECTION FEES	25,000.00	25,000.00	
100-7450-523500-00 TRAVEL	1,500.00	1,500.00	
100-7450-522200-00 VEHICLE MAINTENANCE	-	2,000.00	
100-7450-531270-00 GAS- VEHICLES	-	1,500.00	
100-7450-523700-00 TRAINING	1,000.00	1,000.00	
100-7450-531101-00 OFFICE SUPPLIES	2,000.00	2,000.00	
100-7450-531102-00 CODE ENF SUPPLIES	2,000.00	6,500.00	Includes Axon Contract
Total Code Enforcement	104,628.89	109,539.86	(4,910.97)
Totals Before Allocation	4,492,854.73	4,336,788.41	
Allocations	418,202.69	397,739.64	
Total After Allocation	4,074,652.04	3,939,048.77	
Total Revenue	4,074,902.04	3,939,048.77	

Operational Deficit



111,066.32 Reduction Total from FY25

City of Baldwin

FY25 Budget PROPOSED ENTERPRISE FUND

Operating Revenue

Account Description

Account Description-Revenue	FY25 BUDGET	FY26 PROPOSED	Broken out 10% to Baldwin Restricted Reserve per our DOC contract
505-4300-344255-00 REVENUE - SEWER SERVICE 90%	720,000.00	832,500.00	
505-4300-344255-05 SEWER REVENUE - LACI	275,000.00	292,500.00	
505-4300-344255-21 DEBT SERVICE PRISON	153,184.00	77,571.54	6 months to contract end
505-4300-344255-19 LEE ARRENDALE 10% RES	30,552.50	32,500.00	
505-4300-344255-20 BALDWIN 10% RES	80,000.00	92,500.00	
505-4300-344255-22 FOGIS	4,800.00	4,000.00	
505-4400-344210-00 REVENUE - WATER SALES	1,500,000.00	1,545,000.00	
505-4400-344210-01 REVENUE - CONNECT FEES	50,000.00	15,000.00	
505-4400-344210-02 REVENUE - LATE CHARGES	70,000.00	70,000.00	
505-4400-344210-03 REVENUE-RECONNECT FEES	20,000.00	20,000.00	
505-4400-361000-00 INTEREST INCOME	-	3,500.00	
505-4400-344210-06 SYSTEM SERVICE FEE-ADMIN	115,260.00	115,500.00	
505-4400-344500-00 PUBLIC NOTIFICATION SYSTEM	-	5,000.00	
505-4400-389001-01 BAD CHECK CHARGE	250.00	250.00	
505-4400-112900-00 LEASED PROPERTY COLLECTIONS (IPR)	90,000.00	90,000.00	
505-0000-132000-00 ENTERPRISE FUND BALANCE			
580-4700-344210-01 REVENUE - WATER SALES - BALDWIN	600,000.00	600,000.00	
580-4700-344210-02 REVENUE - WATER SALES - DEMOREST	1,425,000.00	1,460,625.00	2.50%
580-4700-361000-00 INTEREST INCOME	3,200.00	4,000.00	
580-0000-132000-00 ENTERPRISE FUND BALANCE	0.00		
Total Water Revenue	3,873,710.00	3,928,875.00	
Total Sewer Revenue	1,263,536.50	1,331,571.54	
Total Restricted Revenue		125,000.00	
	5,137,246.50	5,135,446.54	

Restricted Revenue- per DOC Contract this cannot be used on general operating and instead will be used on WWTP projects or debt service

505-4300-344255-19 LEE ARRENDALE 10% RESERVE	32,500.00
505-4300-344255-20 BALDWIN 10% RES	92,500.00
Total Restricted Revenue	125,000.00

City of Baldwin
FY26 Budget PROPOSED ENTERPRISE FUND
Operating Expenses
Account Description

Account Description	FY25 BUDGET	FY26 PROPOSED
505-1100-511505-00 REGULAR PAY	10,237.50	6,825.00
505-1100-512200-00 FICA TAX	783.17	522.11
505-1100-512400-00 RETIREMENT	511.88	341.25
505-1100-523500-00 TRAVEL	1,225.00	1,225.00
505-1100-523600-00 DUES	70.00	70.00
505-1100-523700-00 TRAINING	1,050.00	1,050.00
505-1100-531101-00 OFFICE SUPPLIES	1,470.00	1,470.00
505-1500-511100-00 REGULAR PAY	98,761.04	83,421.52
505-1500-511100-00 REGULAR PAY- UB CLERKS (80% W&S, 20% GF)	66,974.48	-
505-1500-511300-00 OVERTIME PAY	-	-
505-1500-511300-01 OVERTIME PAY-UB CLERKS (80%W/S, 20% GF	-	-
505-1500-511400-00 PERSONAL LEAVE	-	-
505-1500-511400-00 PERSONAL LEAVE -UB CLERKS (80% WS, 20% GF)	-	-
505-1500-511600-00 HOLIDAY PAY	-	-
505-1500-511600-01 HOLIDAY PAY-UB CLERKS (80% WS, 20% GF)	-	-
505-1500-512100-00 EMPLOYEE INSURANCE	14,700.00	14,516.25
505-1500-512100-00 EMPLOYEE INSURANCE (80% W&S, 20% GF)	16,800.00	-
505-1500-512200-00 FICA TAX	7,528.44	6,381.75
505-1500-512200-00 FICA TAX- UB CLERKS (80% W&S, 20% GF)	5,054.24	-
505-1500-512400-00 RETIREMENT - ER	4,920.55	4,171.08
505-1500-512400-00 RETIREMENT - ER- UB CLERKS (80% W&S, 20% GF)	3,303.42	-
505-1500-512600-00 UNEMPLOYMENT	350.00	192.50
505-1500-512700-00 WORKER'S COMP	175.00	175.00
505-1500-521200-00 PROFESSIONAL SERVICES	350.00	350.00
505-1500-521220-00 DRUG SCREENS (CITYWIDE)	21.00	420.00
505-1500-521301-00 CONTRACT SERVICES	175.00	175.00
505-1500-522200-00 REPAIRS & MAINT - VEHICLE	1,400.00	700.00
505-1500-522201-00 BUILDING MAINT&SUPPLIES	3,500.00	3,500.00
505-1500-522202-00 EQUIPMENT MAINT&REPAIR	700.00	700.00
505-1500-522320-00 EQUIPMENT LEASE	1,225.00	1,225.00
505-1500-523505-00 LIABILITY&CASUALTY INS	4,095.00	3,150.00
505-1500-523201-00 POSTAGE	1,050.00	1,400.00
505-1500-523300-00 LEGAL ADS	-	700.00
505-1500-523301-00 PROMOTION	350.00	525.00

505-1500-523400-00 PARTNERSHIPS	1,750.00	-
505-1500-523500-00 TRAVEL	2,100.00	2,100.00
505-1500-523600-00 DUES	3,325.00	3,500.00
505-1500-523700-00 TRAINING	3,150.00	3,150.00
505-1500-523905-00 BANK CHARGES	875.00	875.00
505-1500-531101-00 OFFICE SUPPLIES	5,250.00	2,800.00
505-1500-531220-00 UTILITIES - GAS	1,225.00	1,225.00
505-1500-531230-00 UTILITIES - ELECTRICITY	1,925.00	2,625.00
505-1500-531270-00 GAS - VEHICLES	875.00	525.00
505-1500-531600-00 MACH & EQUIP<\$5,000	3,500.00	2,450.00
505-1500-531702-00 UNIFORMS	420.00	525.00
505-1500-581200-00 LEASE PAYMENTS-PRINCIPAL	4,513.60	4,513.60
505-1500-582200-01 LEASE PAYMENTS-INTEREST	1,183.00	1,183.00
505-1510-521200-01 PROFESSIONAL SERVICES- FINANCE		15,750.00
505-1512-521200-01 PROFESSIONAL SERVICES- AUDIT	14,700.00	14,700.00
505-1530-521201-00 LEGAL FEES	29,750.00	42,000.00
505-1535-521230-00 INTERNET EXPENSE	3,675.00	4,200.00
505-1535-522202-01 SOFTWARE SVC CONTRACT	21,000.00	26,250.00
505-1535-522202-02 I.T. MAINTENANCE & REPAIR	11,613.00	13,300.00
505-1535-522202-03 I.T. SERVICES	10,710.00	11,900.00
505-1535-52300-01 TELEPHONE	11,917.50	18,900.00
505-1535-523200-01 WEBSITE	1,050.00	175.00
505-1535-531600-00 MACH & EQUIP<\$5,000	3,500.00	3,500.00
Total	384,787.82	309,353.05
505-4300-511505-00 REGULAR PAY	89,210.00	75,199.04
505-4300-511300-00 OVERTIME PAY	5,100.00	2,190.65
505-4300-511500-00 PERSONAL LEAVE	-	2,777.88
505-4300-511600-00 HOLIDAY PAY	-	4,460.96
505-4300-512505-00 EMPLOYEE INSURANCE	21,000.00	27,650.00
505-4300-512200-00 FICA	5,981.00	5,844.13
505-4300-512400-00 RETIREMENT - ER	4,461.00	-
505-4300-512600-00 UNEMPLOYMENT	600.00	600.00
505-4300-512700-00 WORKERS COMP	5,565.00	1,200.00
505-4300-521202-01 ENGINEERING	25,000.00	25,000.00
505-4300-521204-01 CONTRACT SERVICES	81,500.00	81,500.00
505-4300-521300-00 LAB TESTING	30,000.00	37,500.00
505-4300-522110-00 LANDFILL TIPPING FEES	65,000.00	70,000.00

not enrolled

505-4300-522111-00 WWTP GARBAGE DUMPSTERS	25,000.00	25,000.00
505-4300-522200-00 REPAIRS & MAINT - VEHICLES	1,500.00	2,500.00
505-4300-522201-00 BUILDING MAINT&SUPP	5,000.00	5,000.00
505-4300-522202-00 EQUIPMENT MAINT&REPAIR	75,000.00	85,000.00
505-4300-522203-00 GROUND/EROSION CONTROL	1,500.00	1,500.00
505-4300-523505-00 LIABILITY&CASUALTY INS	13,000.00	15,030.00
505-4300-523201-00 POSTAGE	750.00	750.00
505-4300-523300-00 LEGAL ADS	250.00	250.00
505-4300-523500-00 TRAVEL	2,500.00	2,500.00
505-4300-523600-00 DUES	500.00	500.00
505-4300-523700-00 TRAINING	2,000.00	2,000.00
505-4300-523903-00 FINES FROM EPD	2,500.00	2,500.00
505-4300-523904-00 MEDICAL SHOTS	250.00	250.00
505-4300-531101-00 OFFICE SUPPLIES	2,500.00	2,500.00
505-4300-531230-00 UTILITIES - ELECT @ WWTP	80,000.00	80,000.00
505-4300-531270-00 GAS - VEHICLES	2,000.00	3,000.00
505-4300-531600-00 MACH & EQUIP < \$5,000	17,500.00	18,000.00
505-4300-531701-00 UNIFORMS	1,000.00	1,000.00
505-4300-531702-00 SUPPLIES-LAB	3,000.00	3,000.00
505-4300-531703-00 CHEMICALS	170,000.00	170,000.00
505-4300-582505-13 PRINCIPAL 2021 BOND	59,565.62	60,860.53
505-4300-582101-13 INTEREST EXP BOND	44,247.55	42,460.58
	842,980.17	857,523.77

505-4400-511505-00 REGULAR PAY	360,014.00	416,812.16
505-4400-511300-00 OVERTIME PAY	12,000.00	11,030.25
505-4400-511500-00 PERSONAL LEAVE	-	26,526.44
505-4400-511600-00 HOLIDAY PAY	-	19,109.44
505-4400-512505-00 EMPLOYEE INSURANCE	73,500.00	124,425.00
505-4400-512200-00 FICA TAX	27,541.07	37,444.84
505-4400-512400-00 RETIREMENT - ER	18,000.70	24,473.75
505-4400-512600-00 UNEMPLOYMENT	2,000.00	2,000.00
505-4400-512700-00 WORKERS COMP	10,000.00	14,000.00
505-4400-521200-00 PROFESSIONAL SERVICES	25,000.00	20,000.00
505-4400-521202-00 ENGINEERING	20,000.00	5,000.00
505-4400-521300-00 LAB TESTING	800.00	800.00
505-4400-521300-01 UTILITIES PROTECTION	3,000.00	3,000.00
505-4400-521301-00 CONTRACT SVCS	57,950.00	63,680.00
505-4400-522111-00 GARBAGE DISPOSAL	5,400.00	3,000.00
505-4400-522200-00 REPAIRS & MAINT - VEHICLES	23,000.00	13,000.00
505-4400-522201-00 BUILDING MAINT&SUPPLIES	10,000.00	10,000.00
505-4400-522202-00 EQUIPMENT MAINT&REPAIR	24,000.00	10,000.00

505-4400-522202-01 HYDRANT MAINTENANCE	15,000.00	10,000.00	
505-4400-522202-01 SOFTWARE SVC CONTRACTS	7,800.00	13,400.00	*includes Everbridge
505-4400-522202-05 MACHINERY EQUIPMENT/REPAIR	70,000.00	50,000.00	
505-4400-522205-00 ST REPAIRS/ WATER BREAKS	4,525.00	5,000.00	
505-4400-523505-00 LIABILITY&CASUALTY INS	14,850.00	25,090.00	
505-4400-523300-00 LEGAL ADS	100.00	200.00	
505-4400-523400-00 UTILITY BILL PRINT/MAIL	18,500.00	26,000.00	
505-4400-523500-00 TRAVEL	13,435.00	3,000.00	
505-4400-523600-00 DUES	2,700.00	1,000.00	
505-4400-523700-00 TRAINING	8,175.00	2,500.00	
505-4400-523902-00 SAFETY EQUIPMENT	5,500.00	5,500.00	
505-4400-523903-00 EPD FINES	3,000.00	3,000.00	
505-4400-523904-00 MEDICAL SHOTS	500.00	500.00	
505-4400-523905-00 BANK CHARGES	800.00	800.00	
505-4400-531101-00 OFFICE SUPPLIES	3,000.00	5,000.00	
505-4400-531230-00 UTILITIES - ELECTRICITY	97,850.00	85,000.00	
505-4400-531230-01 UTILITIES - GAS	3,000.00	2,000.00	
505-4400-531270-00 GAS - VEHICLES	45,500.00	40,000.00	
505-4400-531510-00 WATER PURCHASE FR PLANT BALDWIN	600,000.00	600,000.00	
505-4400-531510-01 WATER PURCH. FR CORNELIA/ DEMOREST	5,000.00	2,500.00	
505-4400-531600-00 MACH & EQUIP < \$ 5,000	2,500.00	6,200.00	
505-4400-531701-00 UNIFORMS	16,000.00	16,000.00	
505-4400-531703-00 SUPPLIES	65,000.00	65,000.00	
505-4400-531703-01 SUPPLIES WATER METERS	40,000.00	40,000.00	
505-4400-541300-00 BLDGS & IMPROVEMENTS	35,000.00	10,000.00	
505-4400-541400-00 INFRASTRUCTURE	20,000.00	20,000.00	
505-4400-542100-00 MACH & EQUIP >\$5,000	-	69,200.53	
505-4400-542200-00 VEHICLE PURCHASES	-	90,000.00	
505-4400-582505-00 GEFA DEBT SERVICE- PRINCIPAL	114,539.47	116,194.10	
505-4400-582505-00 GEFA DEBT SERVICE- INTEREST	37,633.01	35,978.38	
505-4400-582505-13 PRINCIPAL 2021 BOND	25,430.70	25,983.54	
505-4400-582101-13 INTEREST EXP 2021 BOND	18,890.87	18,127.94	
505-0000-579000-00 CONTINGENCY	-		
505-0000-611000-00 TRANSFER OUT TO GEN FUND	289,500.00	120,000.00	
Total Public Works Expenses	2,255,934.82	2,317,476.37	

580-1100-511580-00 REGULAR PAY	2,925.00	1,950.00
580-1100-512200-00 FICA TAX	223.76	149.18
580-1100-512400-00 RETIREMENT	146.25	97.50
580-1100-523500-00 TRAVEL	350.00	350.00
580-1100-523600-00 DUES	20.00	20.00
580-1100-523700-00 TRAINING	300.00	300.00

580-1100-531101-00 OFFICE SUPPLIES	420.00	420.00
580-1500-511580-00 REGULAR PAY	28,217.44	23,834.72
580-1500-511300-00 OVERTIME PAY		-
580-1500-511400-00 PERSONAL LEAVE		-
580-1500-511600-00 HOLIDAY PAY		-
580-1500-512580-00 EMPLOYEE INSURANCE	4,200.00	4,147.50
580-1500-512200-00 FICA TAX	2,150.98	1,823.36
580-1500-512400-00 RETIREMENT - ER	1,405.87	1,191.74
580-1500-512600-00 UNEMPLOYMENT	100.00	55.00
580-1500-512700-00 WORKER'S COMP	50.00	50.00
580-1500-521200-00 PROFESSIONAL SERVICES	100.00	100.00
580-1500-521220-00 DRUG SCREENS (CITYWIDE)	6.00	120.00
580-1500-521301-00 CONTRACT SVCS	50.00	50.00
580-1500-522200-00 REPAIRS & MAINT - VEHICLE	400.00	200.00
580-1500-522201-00 BUILDING MAINT&SUPPLIES	1,000.00	1,000.00
580-1500-522202-00 EQUIPMENT MAINT&REPAIR	200.00	200.00
580-1500-522320-00 EQUIPMENT LEASE	350.00	350.00
580-1500-523580-00 LIABILITY&CASUALTY INS	1,170.00	900.00
580-1500-523200-00 TELEPHONE	-	400.00
580-1500-523201-00 POSTAGE	300.00	200.00
580-1500-523301-00 PROMOTION	100.00	150.00
580-1500-523400-00 PARTNERSHIPS	500.00	-
580-1500-523500-00 TRAVEL	600.00	600.00
580-1500-523600-00 DUES	950.00	1,000.00
580-1500-523700-00 TRAINING	900.00	900.00
580-1500-523905-00 BANK CHARGES	250.00	250.00
580-1500-531101-00 OFFICE SUPPLIES	1,500.00	800.00
580-1500-531220-00 UTILITIES - GAS	350.00	350.00
580-1500-531230-00 UTILITIES - ELECTRICITY	550.00	750.00
580-1500-531270-00 GAS - VEHICLES	250.00	150.00
580-1500-531600-00 MACH & EQUIP<\$5,000	1,000.00	700.00
580-1500-531702-00 UNIFORMS	120.00	150.00
100-1500-581200-00 LEASE PAYMENTS-PRINCIPAL	1,289.60	1,289.60
100-1500-582200-01 LEASE PAYMENTS-INTEREST	338.00	338.00
580-1512-521200-01 PROFESSIONAL SERVICES- FINANCE		4,500.00
580-1512-521200-01 PROFESSIONAL SERVICES- AUDIT	4,200.00	4,200.00

580-1530-521201-00	LEGAL FEES	8,500.00	12,000.00
580-1535-521230-00	INTERNET EXPENSE	1,050.00	1,200.00
580-1535-522202-01	SOFTWARE SVC CONTRACT	6,000.00	7,500.00
580-1535-522202-02	I.T. MAINTENANCE & REPAIR	3,318.00	3,800.00
580-1535-522202-03	I.T. SERVICES	3,060.00	3,400.00
580-1535-523200-01	TELEPHONE	3,405.00	5,400.00
580-1535-523200-01	WEBSITE	300.00	50.00
100-1535-531600-00	MACH & EQUIP<\$5,000	1,000.00	1,000.00
Total General Administration		83,615.90	88,386.59
580-4700-511580-00	REGULAR PAY	253,740.00	222,972.80
580-4700-511300-00	OVERTIME	7,500.00	7,086.00
580-4700-511500-00	PERSONAL LEAVE	0.00	22,386.84
580-4700-512580-00	EMPLOYEE INSURANCE	52,500.00	69,125.00
580-4700-512200-00	FICA	19,411.11	21,122.46
580-4700-512400-00	RETIREMENT - ER	5,479.80	13,805.54
580-4700-512600-00	UNEMPLOYMENT	1,500.00	1,500.00
580-4700-512700-00	WORKERS COMP	14,000.00	10,000.00
580-4700-521201-00	LEGAL AND PROFESSIONAL	10,000.00	10,000.00
580-4700-521202-00	ENGINEERING	25,000.00	25,000.00
580-4700-521204-01	CONTRACT SERVICES	87,500.00	87,500.00
580-4700-521300-00	LAB TESTING	8,000.00	8,500.00
580-4700-522111-00	GARBAGE DISPOSAL	1,000.00	1,000.00
580-4700-522200-00	REPAIRS & MAINT - VEHICLES	1,500.00	2,000.00
580-4700-522201-00	BUILDING MAINT/SUPPLIES	40,000.00	40,000.00
580-4700-522202-00	EQUIPMENT MAINT&REPAIR	100,000.00	115,000.00
580-4700-522203-00	GROUND/EROSION CONTROL	2,500.00	2,500.00
580-4700-523580-00	LIABILITY&CASUALTY INS	15,000.00	15,030.00
580-4700-523201-00	POSTAGE	2,500.00	3,000.00
580-4700-523300-00	LEGAL ADS	250.00	250.00
580-4700-523500-00	TRAVEL	3,500.00	3,500.00
580-4700-523600-00	DUES	750.00	750.00
580-4700-523700-00	TRAINING	3,500.00	3,500.00
580-4700-531101-00	OFFICE SUPPLIES	2,500.00	2,500.00
580-4700-531230-00	UTILITIES - ELECTRICITY	250,000.00	260,000.00
580-4700-531230-01	UTILITIES - GAS	7,500.00	5,000.00
580-4700-531270-00	GAS - VEHICLES	1,500.00	2,000.00
580-4700-531510-00	WATER PURCHASES	25,000.00	34,000.00

580-4700-531600-00 MACHINERY AND EQUIP < \$5,000	17,500.00	17,500.00
580-4700-531700-00 UNIFORMS	2,500.00	2,500.00
580-4700-531701-00 SUPPLIES-LAB	8,750.00	8,750.00
580-4700-531703-00 CHEMICALS	170,000.00	215,000.00
580-4700-543101-00 SEDIMENT REMOVAL	15,000.00	0.00
580-4700-582580-13 PRINCIPAL 2021 BOND	145,003.67	148,155.93
580-4700-582101-13 INTEREST EXP 2021 BOND	107,714.09	103,363.98
580-0000-579000-00 CONTINGENCY	0.00	
580-0000-611000-00 TRANSFER OUT TO GEN FUND	76,000.00	100,000.00
Total WTP Expenses	1,484,098.67	1,584,298.55
Total Enterprise Expenses	4,967,801.48	5,157,038.33
	4,967,801.48	5,157,038.33
Debt Service	-	551,124.98
Total Expenses Less Debt Service	4,967,801.48	4,605,913.35

Debt Coverage Ratio (must be 1.1 or higher)**Total Operating Revenue**
5,260,446.54**Total Operating Expense**
4,605,913.35**Net Revenue for Debt Service**
654,533.19**Total Debt Service****Total Debt Service****551,124.98 Debt Coverage Ratio=**

GEFA Debt Service	152,172.48
Debt Service WWTF	103,321.11
Debt Service PW	44,111.49
Debt Service WTP	251,519.91
	551,124.98

1.188