

ANNUAL BUDGET FOR YEAR 2021



BOROUGH OF BALDWIN





Table of Contents

OFFICIALS	1
FUND LISTING	2
BUDGET MESSAGE	3
GENERAL FUND REVENUE BUDGET	8
GENERAL FUND EXPENDITURE BUDGET	18
CAPITAL IMPROVEMENT FUND BUDGET.....	41
SEWER FUND BUDGET	43
STORMWATER FUND BUDGET	48
POOL FUND BUDGET	51
HIGHWAY AID FUND BUDGET	53
ASSET FORFEITURE FUND BUDGET	55



Officials

Council

James Behers
Patricia Boyer
Marianne Conley
E. John Egger
Chad Hurka
Denise Maiden
Frank Scott

Mayor

David Depretis

Staff

Borough Manager

Robert T. Firek, P.E.

Finance Officer

Caitlin Hornyak, CPA

Police Chief

Tony Cortazzo

Police Office Manager

Lynette Mariner

Community Compliance Officer

Todd Tulowitzki

Municipal Services Manager

Randy Lubin

Human Resources Officer &

Public Information/Social Media Manager

Kelly Parker

AP and Inspection Clerk

Stephanie Matus

Administrative Assistant

Tammi Hagan

Tax Collector

Gail Dobson-Mikush



Fund Listing

Governmental Funds

Funds that account for activities primarily supported by taxes, grants, and similar revenue sources.

001 – General Fund

The primary operating fund for the Borough which reflects the revenues and expenditures of all Borough operations that are not required by law or policy to be recorded elsewhere.

018 – Capital Improvement Fund

This fund is used to account for disbursements related to large capital projects within the Borough.

035 – Highway Aid Fund

Revenues for this fund come from the Commonwealth of Pennsylvania Liquid Fuel Tax and are restricted to be used for the maintenance, repair, and construction of roads, streets, and bridges within Baldwin.

070- Asset Forfeiture Fund

Revenues for this fund come from the sale of assets confiscated by the Drug Enforcement Administration (DEA) and are restricted to be used for specific police department expenses.

Proprietary Funds

Funds that account for the operations of the Borough providing a good or service, which is paid for by charges to customers who use the good or service.

008- Sewer Fund

The sewer fund is used to account for all revenues and expenditures associated with operating the Borough's sanitary sewer system. The fund's main revenue comes from sewer billing and it pays for sewage treatment and pipe maintenance and repair.

009- Stormwater Fund

The stormwater fund will be used for storm sewer maintenance and related capital projects. A fee is collected from residents/owners through a municipal storm water charge.

031- Pool Fund

The pool fund is used to account for all revenues and expenditures associated with operating the Borough's swimming pool.

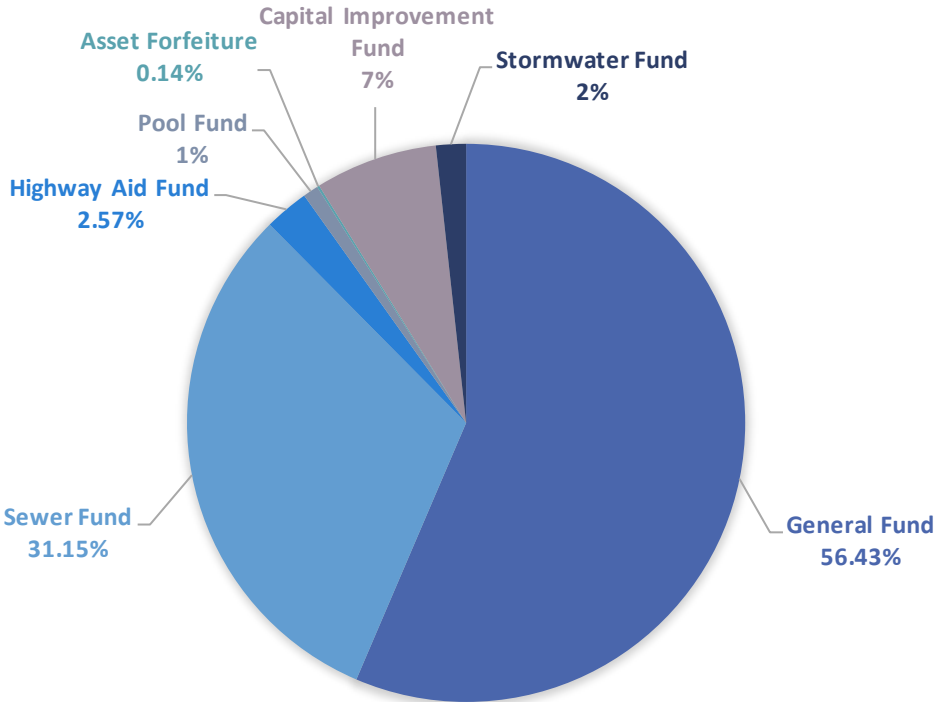


2021 Budget Message

Dear Members of Borough Council and Mayor Depretis;

On behalf of the Borough Administration, I am pleased to submit the 2021 Budget to members of Borough Council, Mayor Depretis, and the residents of Baldwin Borough. We were able to balance all Governmental Funds without a tax increase, which means the 2021 Real Estate Tax Millage rate will remain at 6.78 mills. We were also able to balance the Sewer Fund without a rate increase. The sewage rates will remain at a \$14.75 monthly surcharge and \$12.52 per 1,000 gallons used. Due to flooding and stormwater quality concerns along with increased regulations, the Borough created a Stormwater Authority commencing in 2021. This budget reflects the new Stormwater Fund, which will now cover MS4 expenses that were historically budgeted in the General Fund. The Borough engineers conducted a study to develop a reasonable MS4 user fee system to begin in 2021. The 2021 Budget Document strives to serve as a policy statement, an operational guide, a financial plan, as well as a communication tool. The recommended budget complies with all local and state laws and is supported by the Borough's Financial Policies and Procedures Manual. The 2021 balanced budget consists of a \$11,351,751 General Fund, \$1,425,561 Capital Improvement Fund, \$6,259,066 Sewer Fund, \$726,804 Stormwater Fund, \$516,193 Highway Aid Fund, \$178,450 Swimming Pool Fund, and an Asset Forfeiture Fund of \$27,233.

TOTAL REVENUE/EXPENDITURES BY FUND

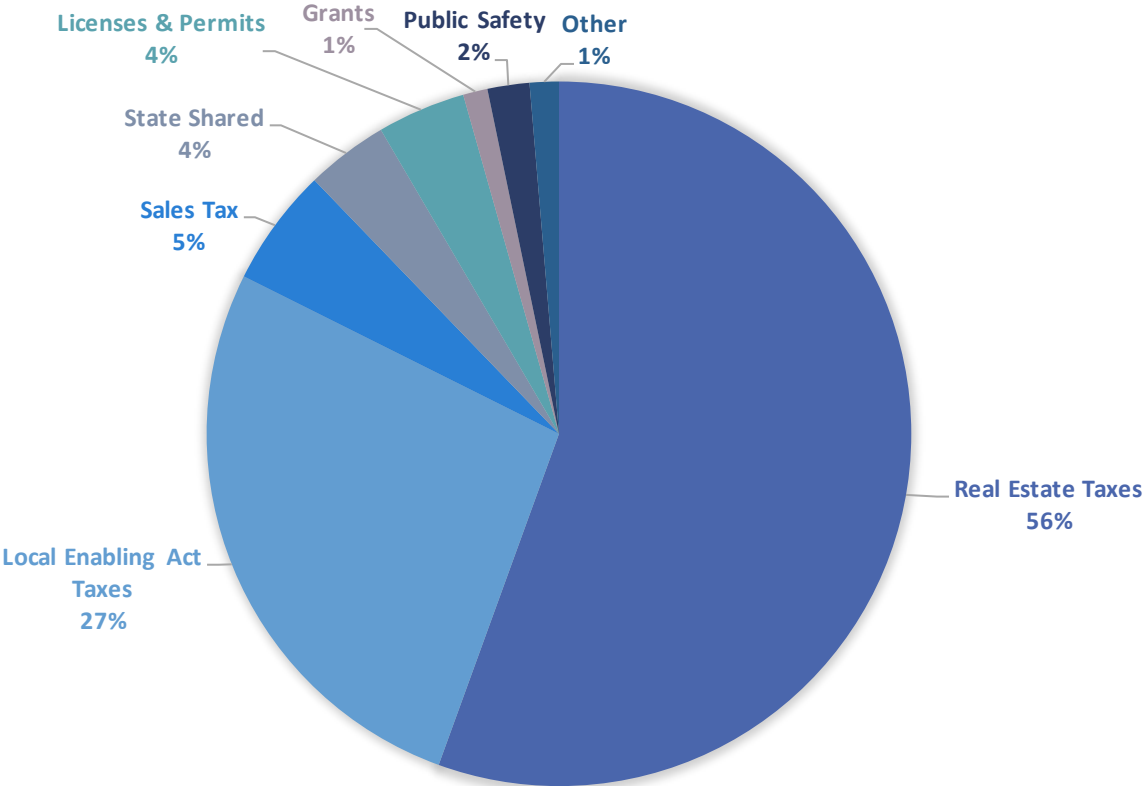


2021 BUDGET BUDGET MESSAGE



The General Fund supports the core services of the Borough including Police, Public Works (Roads and Parks), Code Enforcement, Solid Waste Collection, Recycling, as well as Administrative Services. The General Fund also supports the operating costs of our Municipal Complex, the Leland Center, Elm Leaf Park, Colewood Park and the Leland Baseball Fields. The General Fund does not support sanitary sewer services, although the Borough Administration and Public Works employees coordinate all such activity. Traditionally, the majority of revenues supporting the General Fund are Real Estate, Earned Income, and Local Services Tax Revenue. These taxes alone make up over 80% of General Fund revenues. The graph below shows a breakdown of the revenue sources that comprise the \$11,351,751 General Fund budget.

GENERAL FUND REVENUE BY SOURCE

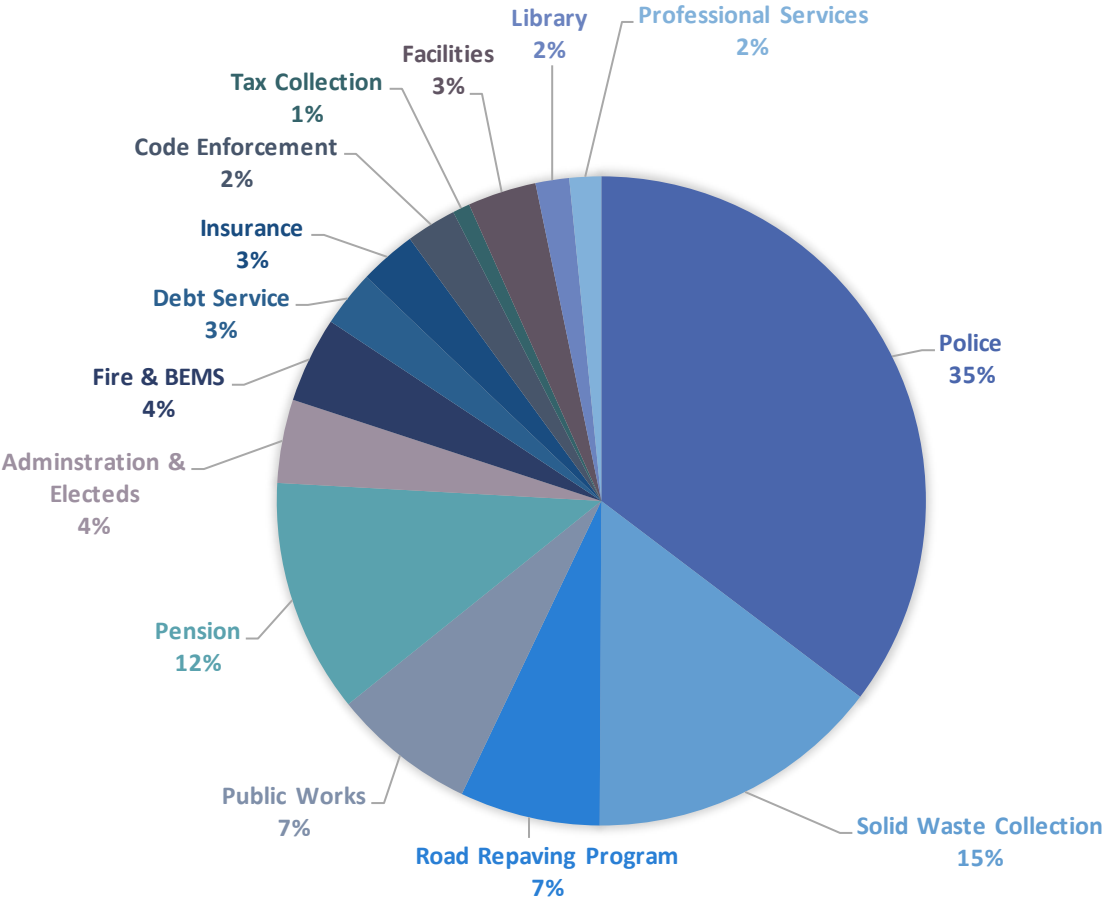


2021 BUDGET BUDGET MESSAGE



The Borough continues to benefit by stable and consistent tax revenues and provides services on an appropriate scale with strong management practices. While these positive factors are likely to continue, the containment of operating and personnel expenses are challenging to keep pace with. The Borough Administration has worked diligently to control operating expenses, however, many factors that drive costs up are outside of our control. “Big ticket” items such as health care, pensions, and even solid waste and recycling continue to consume large portions of the General Fund Expenditures, reflected in the following chart.

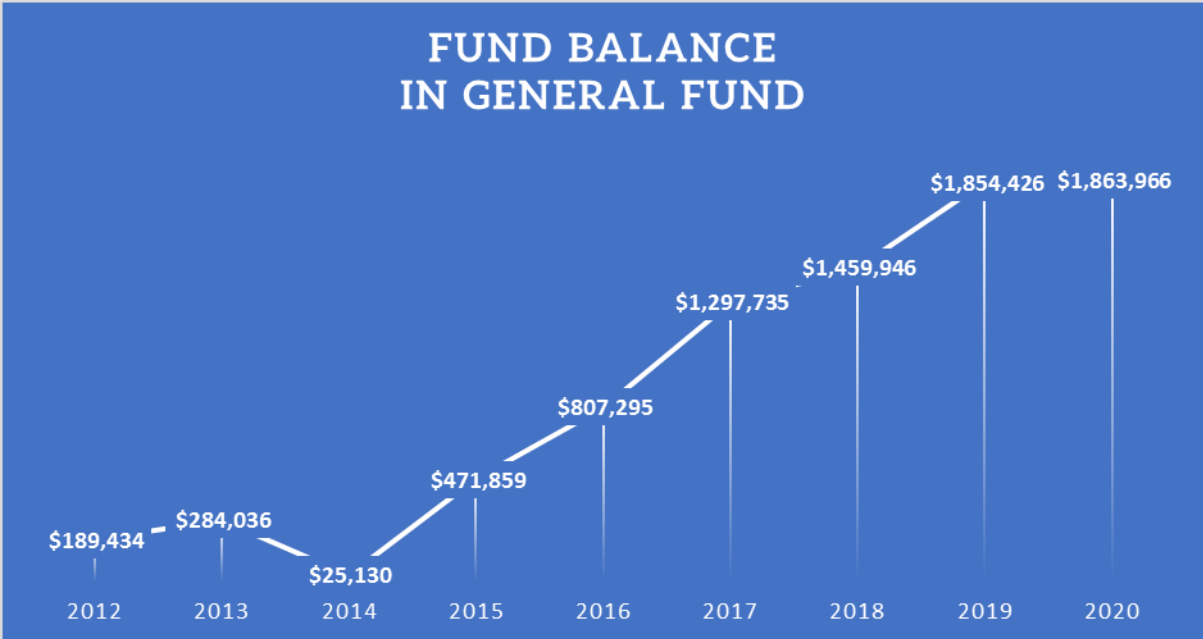
GENERAL FUND EXPENDITURES BY DEPARTMENT



2021 BUDGET BUDGET MESSAGE



The illustration below highlights the recent growth of our Fund Balance, the amount of ‘savings’ the Borough has. Several years ago, Borough Council identified the lack of a Fund Balance to be a problem area and challenged the Borough Administration to grow the Fund Balance to a target of 5-10% of General Fund Expenditures. This benchmark is recognized as a best practice for municipalities by the Government Finance Officers Association (GFOA) and the International City/County Managers Association (ICMA). Having a Fund Balance within this target range allows the Borough to cover any emergency costs that occur during the year and were therefore not budgeted for. This target has been achieved, as the current Fund Balance is over \$1M, and it is projected to stay over \$1M at 2020-year end.



2021 BUDGET BUDGET MESSAGE



Ultimately, the 2021 budget reflects a responsible and prudent spending plan that supports service levels to residents. The budget is a result of a comprehensive and transparent process which was open to the public and led by Borough Council. The process ensures the Borough prioritizes the needs of the community and produces a strategy to continue to provide services at a high level and appropriately plans for the operation and maintenance of our assets and infrastructure.

Basic Financial Policies

- The Borough will continue to use its tax dollars wisely and prudently. Recognizing that expenditures continue to grow much faster than revenues, the administration must perpetually seek to reduce operating costs through efficiencies and innovation.
- Any increase in the rates of taxation will be considered only after all other efforts to reduce costs or increase revenues have been explored.
- It is the Borough's policy to minimize borrowing. Borrowing for capital expenditures will only occur when sufficient current funds are unavailable for essential purchases. Any borrowing for capital projects will be fully repaid prior to the useful life of the capital item being realized.
- Fees are charged for specialized services and our fee schedules are reviewed annually to assure that they adequately cover the total costs for providing those services.
- State, federal, and private grants are actively sought to assist with current or proposed projects or programs that have a fund shortage. Baldwin has been very effective in securing many grants and other funds to offset necessary expenses.

Sincerely,

Caitlin M. Hornyak, CPA
Finance Officer

2021 GENERAL FUND BUDGET REVENUES



Real Estate Property Taxes

Summary

Real Estate Property Taxes 001-301.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Real Estate Taxes	\$ 6,297,446	\$ 6,227,530	\$ 6,192,530	\$ 6,305,611	1%	55.5%

Description

About half of all General Fund revenue is generated by real estate taxes, also known as property taxes. The tax is assessed on all commercial, industrial, residential, and other non-exempt properties within the Borough.

The tax is calculated using the millage rate, set each year by Borough Council, and a property's assessed value, set by Allegheny County. In 2021, Baldwin's millage rate is 6.78, which means that a property with an assessed value of \$100,000 would have a Borough real estate tax bill of \$678 ($100,000 \times .00678$).

Real estate taxes are billed and collected by the Borough's elected Tax Collector, Gail Dobson-Mikush. Taxes are due by June 1st each year. If a property owner pays prior to March 31st, they receive a 2% discount. If a property owner pays after June 1st, they receive a 10% late penalty.

If property taxes have not been paid within one year of the due date, the delinquent account is sent to the Borough's third-party delinquent tax collector, Legal Tax Services. LTS will work with property owners to set up payment plans in order to avoid escalating to other collection methods, such as lawsuits and sheriff sales.

Each January, the Allegheny County Office of Property Assessments sends the Borough a list of the certified assessed values of each parcel. The Baldwin Tax Collector uses this data in combination with the Borough's millage rate to create the year's tax bills. The latest taxable assessed value for the Borough was certified in January 2020 at \$948,432,846 with 8,117 parcels.

Allegheny County and Baldwin Whitehall School District also collect property taxes based on rates they set each year. In 2020, the County's millage rate was 4.73 and the School District's was 21.76. The property taxes collected by these agencies are separate from those set and collected by the Borough.

Budget Detail

Real Estate Property Taxes 001-301.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1000 Current Year Levy	\$ 6,064,005	\$ 6,052,530	\$ 6,052,530	\$ 6,105,611	1%	53.8%
5000 Delinquent	233,441	175,000	140,000	200,000	14%	1.8%
Total Real Estate Taxes	\$ 6,297,446	\$ 6,227,530	\$ 6,192,530	\$ 6,305,611	1%	55.5%

2021 GENERAL FUND BUDGET REVENUES



Local Taxes

Summary

Local Enabling Act Taxes (Act 511) 001-310.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Local Enabling Act Taxes	\$ 3,119,904	\$ 2,860,000	\$ 3,045,000	\$ 3,045,000	6%	26.8%

Description

Pennsylvania state law enables local governments to levy a few other types of taxes to supplement revenue from property taxes. Baldwin collects three of these local taxes – the real estate transfer tax, the earned income tax, and the local services tax.

Real estate transfer tax is .5% of the sale price of any home sold within the Borough, and is paid at closing to the County Recorder of Deeds. The amount of revenue varies year to year, as the price and number of homes sold fluctuates. The School District also collects a .5% real estate transfer tax.

Earned Income Tax (EIT) is a .5% tax on earned income and compensation as defined by the Local Tax Enabling Act. State Act 32 designated Tax Collection Districts (TCDs) as an area outlined and designated by statute for the purpose of collecting income taxes for the political subdivisions within its borders. A Tax Collection Committee is the committee established to govern each Tax Collection District for the purpose of collecting EIT. Baldwin Borough is in the Allegheny Southwest Tax Collection Committee.

Although the rate has not increased in recent years, EIT revenue is growing a little bit each year. This means either the number of Baldwin residents who are employed is growing and/or residents are getting paid higher wages for their work. Upward trends in EIT revenue not only contribute to the Borough's financial stability, but provide a strong economic indicator that the quality of life for residents is improving as aggregate income rises. The School District also collects a .5% earned income tax.

The Local Services Tax is a \$47 tax per employee working within the municipality who receives an annual income greater than \$12,000. The School District also collects a \$5 local service tax.

Budget Detail

Local Enabling Act Taxes (Act 511) 001-310.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1000 Real Estate Transfer Tax	\$ 286,440	\$ 250,000	\$ 270,000	\$ 275,000	10%	2.4%
2000 Earned Income Tax	2,646,341	2,460,000	2,600,000	2,600,000	6%	22.9%
5000 Local Services Tax	187,123	150,000	175,000	170,000	13%	1.5%
Total Local Enabling Act Taxes	\$ 3,119,904	\$ 2,860,000	\$ 3,045,000	\$ 3,045,000	6%	26.8%

2021 GENERAL FUND BUDGET REVENUES



Licenses

Summary

Licenses 001-3**.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Licenses	\$ 455,355	\$ 454,090	\$ 454,037	\$ 461,190	2%	4.1%

Description

Baldwin requires the issuance of licenses and permits in order to conduct certain activities within the Borough. Generally, these are a means to ensure that all municipal regulations and ordinances are upheld and to protect public welfare. Fees charged for permits and licenses are intended to cover the cost of inspection, enforcement, and administration.

The following operations require fees for the appropriate license or permit:

- Junk yards
- Mechanical gambling devices
- Cable Television Franchises
- Dog or cat ownership

The main revenue source within this category is Cable Television Franchise Fees. The Borough grants non-inclusive Cable Franchise agreements to cable service vendors (currently Comcast Cable Communications and Verizon) and permits the cable providers to operate within the public right-of-ways. The Cable Television Franchise agreements are made in coordination with neighboring communities through the South Hills Area Council of Government (SHACOG).

Budget Detail

Business License and Permits 001-321.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3200 Junk Yard	\$ 240	\$ 240	\$ 240	\$ 240	0%	0.0%
7200 Mechanical Devices	56,455	62,950	62,950	62,950	0%	0.6%
8000 Cable TV Franchise	397,642	389,900	389,900	397,000	2%	3.5%
Total Business License and Permits	\$ 454,337	\$ 453,090	\$ 453,090	\$ 460,190	2%	4.1%

Health 001-365.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
5000 Pet License Fees	\$ 1,018	\$ 1,000	\$ 947	\$ 1,000	0%	0.0%
Total Health	\$ 1,018	\$ 1,000	\$ 947	\$ 1,000	0%	0.0%

2021 GENERAL FUND BUDGET REVENUES



Public Safety

Summary

Public Safety 001-3** ****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Public Safety	\$ 342,116	\$ 250,000	\$ 250,577	\$ 302,500	21%	2.6%

Description

Public Safety revenue is generated from fines collected from violators of ordinances and statutes, reimbursements for special police details, and fees for building permits.

Depending on the charge, the location of the offense, and employer of the citation/arresting officer, those who are found guilty of breaking the law are fined through the local magistrate, the County court of common pleas, or the state. Regardless of which level of government catches and prosecutes the offense, if the crime occurred in Baldwin, a portion of the fine is provided to the municipality. The amount of fines collected for violations varies from year to year, as the crime rate and enforcement fluctuates.

Baldwin Police Officers are available to work special details, such as traffic control and crowd control, as overtime to their normal patrols. The organization or company requesting the special police service is responsible for reimbursing the Borough for the officer's costs to work the detail.

Borough property owners who install personal security alarms and would like the police notified during an alarm event are responsible for paying a small fee.

Besides police activity, the Borough works to enforce the public safety of the built environment. When occupants of a property change, the residence is required to receive an occupancy permit by passing an inspection completed by the Borough code enforcement officer. Annually, commercial properties are required to have fire safety inspections in order to reduce potential fire hazards and ensure safety standards are followed (detection and evacuation). Building permits are required for any changes or additions to the non-natural elements of a property (i.e. pool, porch, new construction, etc.).

Budget Detail

Fines 001-331.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1101 Vehicle Code Violations	\$ 15,821	\$ 13,000	\$ 13,000	\$ 15,000	15%	0.1%
1103 County DUI Fines	18,807	20,000	24,000	20,000	0%	0.2%
1200 Violations of Ordinances	32,078	20,000	19,000	25,000	25%	0.2%
1300 State Police Fines	9,099	9,000	8,404	9,000	0%	0.1%
Total Fines	\$ 75,805	\$ 62,000	\$ 64,404	\$ 69,000	11%	0.6%

2021 GENERAL FUND BUDGET REVENUES



Public Safety 001-362.****		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1000	Special Police Services Reimbursements	\$ 90,666	\$ 30,000	\$ 30,000	\$ 38,000	27%	0.3%
1100	Police Reports, Fingerprinting Fees	7,800	9,000	4,000	8,000	-11%	0.1%
1300	Security Alarm Monitoring	15,630	15,500	15,000	15,000	-3%	0.1%
4000	Police Application Fees	1,250	-	1,100	-	N/A	0.0%
4100	Building Permits	83,304	50,000	40,000	65,000	30%	0.6%
4110	Occupancy & Fire Permits	46,941	70,000	83,000	85,000	21%	0.7%
0412	Vacant Property Registration	7,300	7,500	7,000	7,500	0%	0.1%
Total Public Safety		\$ 252,891	\$ 182,000	\$ 180,100	\$ 218,500	20%	1.9%

Highways and Streets 001-363.****		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1000	Curb/Street Opening Permits	\$ 13,420	\$ 6,000	\$ 6,073	\$ 15,000	150%	0.1%
Total Highways and Streets		\$ 13,420	\$ 6,000	\$ 6,073	\$ 15,000	150%	0.1%

2021 GENERAL FUND BUDGET REVENUES



Interest & Rent

Summary

Interest, Rents, and Royalties 001-34*.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Interest, Rents, and Royalties	\$ 66,040	\$ 21,071	\$ 19,735	\$ 28,650	36%	0.3%

Description

The Borough makes short term investments of cash on hand through the year and receives rebates for use of a procurement card. These investment earnings are small, but are continuing to grow after a new investment strategy was implemented in 2015.

Rental revenue is a small percentage of General Fund revenue. The Borough rents out the Elm Leaf Park pavilion for special activities and events.

An advertising company has contracted with Allegheny Port Authority to place ads in bus shelters through the County. As part of the contract, Lamar Advertising contributes a portion of ad revenue to the municipality where the bus shelters are located.

Budget Detail

Interest, Rents, and Royalties 001-34*.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
340.0000 Interest on Real Estate Taxes	\$ 2,218	\$ 1,503	\$ 1,503	\$ 1,000	-33%	0.0%
341.0000 Earnings from Temp Investments	51	55	57	50	-9%	0.0%
341.0002 Huntington P-Card Rebate	8,693	9,000	9,000	9,000	0%	0.1%
341.1000 Interest from Money Market	51,228	7,838	6,500	15,000	91%	0.1%
342.2000 Rent of Buildings	225	-	-	225	N/A	0.0%
342.5000 Park Grove Rentals	3,625	1,400	1,400	2,100	50%	0.0%
342.5500 Rent from Ads on Public Property	-	1,275	1,275	1,275	0%	0.0%
Total Interest, Rents, and Royalties	\$ 66,040	\$ 21,071	\$ 19,735	\$ 28,650	36%	0.3%

2021 GENERAL FUND BUDGET REVENUES



Intergovernmental

Summary

Intergovernmental Revenue 001-35*.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Intergovernmental Revenue	\$ 1,195,054	\$ 1,561,426	\$ 1,566,045	\$ 1,188,300	-24%	10.5%

Description

As a municipality, Baldwin has three levels of government above us – Allegheny County, the State of Pennsylvania, and the United States Federal Government. All three collect and provide revenue to local governments in exchange for and in support of municipal services.

The largest amount of intergovernmental revenue Baldwin receives is from County Sales Tax. When you purchase a product or service within Allegheny County, you pay 7% of the taxable purchase price in sales tax. Six of those seven percentage points goes to the State of Pennsylvania, while the other 1% goes to the Regional Asset District, who then distributes part of this revenue to local municipalities within the County.

The Federal government reimburses the Borough for the overtime a Baldwin Police Officer spends working on a Drug Enforcement Administration (DEA) Task Force.

The State of Pennsylvania provides a few different sources of revenue. Some state revenue is for municipal services, while others are ‘pass through’ accounts, meaning they are provided to the Borough, but must be passed on to the local Volunteer Fire Relief Association (foreign fire) and public pension accounts (foreign casualty). Under the Pension Reform Act, Act 205, the Borough receives an allocation from the State of Pennsylvania for each active full-time employee in the pension plan, sometimes referred to as State Aid. The State generates this revenue through the foreign causality insurance premium tax. The State Aid for public pensions makes up about 20-25% of the Borough’s mandatory municipal obligation contribution (MMO) to the pensions.

PennDOT provides Baldwin funds for our employees to maintain state roads during winter storm events, such as plowing and salting. Under Act 101, the State provides funding to Baldwin based on the amount of recycling we collected during the previous year. Baldwin also receives state funding for specific police activity, such as the PA Impaired Driving Grant, the Buckle-Up Grant, and the Aggressive Driving Grant.

Budget Detail

Intergovernmental Revenue 001-350.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
0100 County Sales Tax (Act 77)	\$ 636,726	\$ 595,000	\$ 600,000	\$ 615,000	3%	5.4%
Total Intergovernmental Revenue	\$ 636,726	\$ 595,000	\$ 600,000	\$ 615,000	3%	5.4%

2021 GENERAL FUND BUDGET REVENUES



Federal Revenue 001-351.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
0100 Reimbursements for DEA Task Force OT	\$ 16,782	\$ 17,500	\$ 17,500	\$ 17,500	0%	0.2%
Total Federal Revenue	\$ 16,782	\$ 17,500	\$ 17,500	\$ 17,500	0%	0.2%

State Capital and Operating Revenue 001-354.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
0000 Grants from State Government	\$ 8,024	\$ 439,681	\$ 449,681	\$ -	-100%	0.0%
0300 Winter Maintenance of State Roads	11,273	11,500	11,500	11,000	-4%	0.1%
1103 PA Impaired Driving Grant	33,052	55,000	55,000	106,500	94%	0.9%
1500 Act 101 Recycling	28,519	10,000	10,000	10,000	0%	0.1%
Total State Capital and Operating Revenue	\$ 80,868	\$ 516,181	\$ 526,181	\$ 127,500	-75%	1.1%

State Shared Revenue and Entitlements 001-355.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
0100 Public Utility Realty Tax (PURTA)	\$ 9,036	\$ 9,400	\$ 9,484	\$ 9,500	1%	0.1%
0400 Alcoholic Beverage Licenses	3,800	3,800	3,200	3,800	0%	0.0%
0700 Foreign Fire Insurance Prem. Tax	93,607	100,000	94,857	95,000	-5%	0.8%
0800 State Aid for Pensions	343,073	310,000	305,278	310,000	0%	2.7%
0900 Act 13 Impact Fees	11,162	9,545	9,545	10,000	5%	0.1%
Total State Shared Revenue and Entitlements	\$ 460,678	\$ 432,745	\$ 422,364	\$ 428,300	-1%	3.8%

2021 GENERAL FUND BUDGET REVENUES



Charges for Services

Summary

Charges for Services 001-36*.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Charges for Services	\$ 14,405	\$ 422,084	\$ 203,632	\$ 7,500	-98%	0.1%

Description

When municipal services are provided which only benefit a particular resident or property owner, the cost of that service is charged directly to that individual or company rather than being funded by the general tax payer dollars. This includes services such as, zoning hearing appeals, grading permits, subdivision approvals, land development rights, and recreation program attendance.

Budget Detail

Charges for Services 001-361.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3000 Sub-division & Land Development	\$ 1,050	\$ 300	\$ -	\$ 1,000	233%	0.0%
3400 Zoning Hearing Fees	1,950	1,000	1,700	2,000	100%	0.0%
3500 Grading Permit Fees	7,782	500	-	1,000	100%	0.0%
Total Charges for Services	\$ 10,782	\$ 1,800	\$ 1,700	\$ 4,000	122%	0.0%

Culture & Recreation 001-367.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
2000 Recreation Program Fees	\$ 3,623	\$ 1,500	\$ 1,932	\$ 3,500	133%	0.0%
3000 Recreation Grants	-	418,784	200,000	-	-100%	0.0%
Total Culture & Recreation	\$ 3,623	\$ 420,284	\$ 201,932	\$ 3,500	-99%	0.0%

2021 GENERAL FUND BUDGET REVENUES



Miscellaneous

Summary

Misc Revenue 001-3**.***	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Misc Revenue	\$ 36,898	\$ 22,430	\$ 55,997	\$ 13,000	-42%	0.1%

Description

Each year the Borough receives revenue that we did not know about during the budget making process. This could be a new one-time grant, payment of an insurance claim for an unexpected issue, or a refund of expenditures made in the previous year.

One of the other sources of revenue that fluctuates from year to year is money we are paid for selling equipment and machinery we are no longer using, which is also referred to as the sale of fixed assets.

Budget Detail

Misc Revenue 001-380.***	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
0000 Misc. Revenue Receipts	\$ 458	\$ 5,005	\$ 5,126	\$ 1,000	-80%	0.0%
0300 Misc Reimbursements	36,440	10,825	10,871	10,000	-8%	0.1%
Total Misc Revenue	\$ 36,898	\$ 15,830	\$ 15,997	\$ 11,000	-31%	0.1%

Proceeds of Fixed Asset Disposition 001-391.***	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1000 Sale of Fixed Assets	\$ -	\$ 6,600	\$ 40,000	\$ 2,000	-70%	0.0%
Total Fixed Asset Disposition	\$ -	\$ 6,600	\$ 40,000	\$ 2,000	-70%	0.0%

Total General Fund Revenue

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL REVENUE	\$11,737,624	\$12,489,034	\$ 12,511,567	\$ 11,351,751	-9%

2021 GENERAL FUND BUDGET EXPENDITURES



General Government

Summary

General Government 001-400.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total General Government	\$ 47,542	\$ 47,084	\$ 42,084	\$ 48,684	3%	0.4%

Description

General Government expenditures cover the costs related to Baldwin’s elected officials. The Borough is governed by seven (7) elected Council members and a Mayor. The Mayor is elected for a 4-year term; council members are elected for 4-year overlapping terms. There are no term limits in Baldwin and all positions are at large. Borough Council takes action by adopting local laws (ordinances), resolutions, and motions at public meetings held twice a month. Baldwin Council is responsible for the adoption of the annual budget and the appointment of the Borough Manager.

The expenditures for elected officials include: Council Member’s stipends (amounts set by local charter), continuing education classes, organization memberships, and subscriptions to relevant local government materials. Newly elected officials are highly encouraged to complete courses offered through Local Government Academy that focus on the essential duties of municipal officials.

This category also includes the cost of the annual recognition dinner, an event held in appreciation of appointed officials who volunteer their time on the Borough’s boards, commissions, and committees and the volunteer firefighters who run and staff Baldwin’s three fire companies.

Budget Detail

General Government 001-400.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1050 Salaries & Wages- Elected Officials	\$ 28,875	\$ 28,875	\$ 28,875	\$ 28,875	0%	0%
1920 FICA/Medicare Employer Paid	2,208	2,209	2,209	2,209	0%	0%
4200 Dues, Subscriptions, Memberships	7,345	8,000	8,000	7,800	-3%	0%
4540 Recognition Dinner	4,569	5,000	-	4,800	-4%	0%
4600 Continuing Education	4,545	3,000	3,000	5,000	67%	0%
Total General Government	\$ 47,542	\$ 47,084	\$ 42,084	\$ 48,684	3%	0%

2021 GENERAL FUND BUDGET EXPENDITURES



Executive

Summary

Executive 001-401.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Executive	\$ 204,949	\$ 265,157	\$ 270,253	\$ 275,606	4%	2.4%

Description

The executive category includes the personnel costs of executive level administrative officials and employees, such as the Mayor, the Treasurer, the Borough Manager, the Finance Officer, the Human Resources Officer and the Director of Municipal Services. The wages of the Mayor and Treasurer are dictated by Baldwin’s charter, the same as the elected Council members. Half of the Borough Manager’s personnel expenses are reflected in this category and fund, while the other half are found in the Sewer Fund budget. All non-uniform employees are on a UPMC medical insurance plan, which has a 13.4% premium increase for this plan year.

Budget Detail

Executive 001-401.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1050 Salary of Mayor	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	0%	0.1%
1100 Salary of Treasurer	1,800	1,800	1,800	1,800	0%	0.0%
1101 Salary of Borough Manager	55,656	50,000	50,000	49,400	-1%	0.4%
1120 Salary of Accounts Payable/Payroll Clerk	11,116	-	-	-	N/A	0.0%
1130 Salary of Finance Officer	58,184	58,905	58,905	61,261	4%	0.5%
1140 Salary of Director of Municipal Services	20,748	44,917	44,917	44,559	-1%	0.4%
1160 Salary of Human Resources Officer	7,806	50,490	50,490	57,500	14%	0.5%
1920 FICA/Medicare Employer Paid	12,220	15,886	15,886	16,517	4%	0.1%
1960 Health Insurance	24,062	25,209	31,305	27,669	10%	0.2%
2310 Vehicle Fuel - Gas	1,548	2,000	1,000	1,200	-40%	0.0%
3310 Travel	112	50	50	500	900%	0.0%
4510 Vehicle Maintenance & Repair	1,268	2,200	2,200	1,500	-32%	0.0%
4600 Continuing Education	4,729	8,000	8,000	8,000	0%	0.1%
Total Executive	\$ 204,949	\$ 265,157	\$ 270,253	\$ 275,606	4%	2.4%

2021 GENERAL FUND BUDGET EXPENDITURES



Auditing & Financial Administration

Summary

Auditing Services/Financial Admin 001-402.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Auditing Services/Financial Admin	\$ 17,654	\$ 22,100	\$ 22,100	\$ 21,720	-2%	0.2%

Description

Each year, the Borough hires independent auditors to review the Borough's financial documents and procedures to provide transparency, ensure Baldwin is free of fraud, improve our credit rating, and confirm compliance with all rules of the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

The Borough outsources payroll processing to a third-party company. This provides employees with easy access to pay history and paid time off accruals, as well as a simplified internal payroll process.

Budget Detail

Auditing Services/Financial Admin 001-402.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3110 Accounting & Auditing Services	\$ 12,100	\$ 16,100	\$ 16,100	\$ 15,720	-2%	0.1%
3111 Payroll Services	5,554	6,000	6,000	6,000	0%	0.1%
Total Auditing Services/Financial Admin	\$ 17,654	\$ 22,100	\$ 22,100	\$ 21,720	-2%	0.2%

2021 GENERAL FUND BUDGET

EXPENDITURES



Tax Collection

Summary

Tax Collection 001-403.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Tax Collection	\$ 97,517	\$ 83,293	\$ 83,293	\$ 88,261	6%	0.8%

Description

Tax collection expenditures cover the costs to employ the Borough's tax collector, maintain an operational tax collection office space, and pay Legal Tax Services to collect delinquent taxes on behalf of the Borough. Since the tax collector is an elected official, their stipend is dictated by the Borough's charter. Earned income taxes are collected by a third-party agency appointed by the Allegheny County Southwest Tax Collection Committee, and the Borough pays a percentage commission based on the amount of taxes collected. Delinquent property taxes are collected by Legal Tax Services, another third-party agency, who charge 9.25% commission on all collections. The Borough's tax office is located in the municipal building at 3344 Churchview Ave, Pittsburgh, PA 15227.

Budget Detail

Tax Collection 001-403.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1050 Salary of Tax Collector	\$ 12,400	\$ 12,500	\$ 12,500	\$ 12,500	0%	0.1%
1920 FICA/Medicare Employer Paid	949	956	956	956	0%	0.0%
2100 Office Supplies	4,838	4,400	4,400	4,400	0%	0.0%
2120 Computer/Copier Supplies	250	775	775	750	-3%	0.0%
3101 Earned Income Tax Commission	36	1,200	1,200	500	-58%	0.0%
3102 General Exp/Service Fees	943	955	955	955	0%	0.0%
3103 Delinquent RET Commission	64,945	50,000	50,000	55,000	10%	0.5%
3104 Local Services Tax Commission	4,869	3,600	3,600	4,000	11%	0.0%
3170 Tax Duplicate Diskette		620	620	620	0%	0.0%
3210 Telephone	732	732	732	345	-53%	0.0%
3500 Tax Collector's Bond Premium	7,555	7,555	7,555	8,235	9%	0.1%
Total Tax Collection	\$ 97,517	\$ 83,293	\$ 83,293	\$ 88,261	6%	0.8%

2021 GENERAL FUND BUDGET EXPENDITURES



Solicitor & Legal Services

Summary

Solicitor/Legal Services 001-404.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Solicitor/Legal Services	\$ 87,809	\$ 94,000	\$ 94,286	\$ 87,900	-6%	0.8%

Description

Borough code requires that Borough Council appoints a Borough Solicitor. The Solicitor attends Council meetings and serves to advise Council and the Borough Manager on legal issues. When issues arise that are outside of the Solicitor's expertise, the services of specialized lawyers are retained, such as a labor attorney or bond counsel. A portion of the Solicitor's retainer is reflected in the Sewer Fund.

When the Borough is sued, the expenditures to cover court and settlement costs are reflected in this category.

Budget Detail

Solicitor/Legal Services 001-404.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3101 Solicitor Retainer	\$ 83,334	\$ 90,000	\$ 90,000	\$ 12,000	-87%	0.1%
3102 Solicitor's Expenses	1,173	2,000	2,000	55,900	2695%	0.5%
4100 Court Fees	3,302	2,000	2,286	20,000	900%	0.2%
Total Solicitor/Legal Services	\$ 87,809	\$ 94,000	\$ 94,286	\$ 87,900	-6%	0.8%

2021 GENERAL FUND BUDGET

EXPENDITURES



Other General Government Administration

Summary

General Government Administration 001-406.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total General Government Administration	\$ 141,459	\$ 148,932	\$ 158,912	\$ 147,313	-1%	1.3%

Description

The executive administrative employees are supported by one full-time administrative assistant. This category also includes the costs to maintain an operational administrative office presence in the Baldwin municipal complex and Baldwin's Act 77 distribution to the South Hills Area Council of Government (SHACOG). Participation in the SHACOG provides Baldwin access to multi-municipal cooperation in data collection, joint purchasing, and a credit union. If the Borough receives an increase in County supplied Sales Tax revenue, SHACOG will receive a portion of the increase.

Budget Detail

General Government Administration 001-406.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1170 Wages of Intern	\$ 4,092	\$ 440	\$ 440	\$ 4,000	809%	0.0%
1500 Salary of Admin Assistant	40,630	40,953	40,953	42,421	4%	0.4%
1920 FICA/Medicare Employer Paid	3,532	3,104	3,104	3,482	12%	0.0%
1960 Health Insurance	30,393	30,140	30,442	32,789	9%	0.3%
2100 Office Materials & Supplies	8,880	8,200	8,200	8,500	4%	0.1%
2130 Computer/Copier Supplies	928	1,000	1,000	1,000	0%	0.0%
2150 Postage	1,848	1,900	1,900	2,000	5%	0.0%
2700 Computer Hardware & Software	15,215	26,000	35,000	20,554	-21%	0.2%
2900 Service Copier	2,315	2,500	2,500	2,500	0%	0.0%
3100 General Exp/Service Fees	807	900	900	900	0%	0.0%
3210 Telephone	5,993	4,944	5,622	2,835	-43%	0.0%
3240 Wireless Phone	1,201	2,496	2,496	2,531	1%	0.0%
3250 Internet	2,643	1,854	1,854	2,800	51%	0.0%
3410 Advertising	5,566	6,000	6,000	6,000	0%	0.1%
3420 Printing	5,745	6,000	6,000	6,000	0%	0.1%
5000 SHACOG Act 77 Distribution	9,176	10,000	10,000	9,000	-10%	0.1%
7400 Machinery & Equipment	2,495	2,500	2,500	-	-100%	0.0%
Total General Government Administration	\$ 141,459	\$ 148,932	\$ 158,912	\$ 147,313	-1%	1.3%

2021 GENERAL FUND BUDGET EXPENDITURES



Engineering Services

Summary

Engineering Services 001-408.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Engineering Services	\$ 64,206	\$ 64,000	\$ 64,000	\$ 64,000	0%	0.6%

Description

The Borough contracts with a local engineering firm to provide services as Baldwin’s engineers. A representative from the engineering firm attends Council meetings, where they update officials and the public on the status of engineering related projects. The engineers complete assessments of facilities, prepare bids, and oversee construction of infrastructure.

Budget Detail

Engineering Services 001-408.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3101 Engineer's Retainer	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0%	0.0%
3102 Engineering Expenses	55,264	55,000	55,000	55,000	0%	0.5%
3130 GIS	5,942	6,000	6,000	6,000	0%	0.1%
Total Engineering Services	\$ 64,206	\$ 64,000	\$ 64,000	\$ 64,000	0%	0.6%

2021 GENERAL FUND BUDGET

EXPENDITURES



Borough Building Facilities

Summary

Borough Building Facilities 001-409.****-000	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Borough Building	\$ 128,830	\$ 154,013	\$ 155,336	\$ 159,522	4%	1.4%

Description

The Borough Building is located at 3344 Churchview Ave, Pittsburgh, PA 15227. Expenditures in this category includes the cost to employ custodians and facility expenses, such as utilities and building maintenance. Expenditures also cover the cost of electricity and maintenance at the salt storage building.

Budget Detail

Borough Building 001-409.****-000	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1150 Wages of Custodians	\$ 53,714	\$ 60,075	\$ 60,075	\$ 62,868	5%	0.6%
1860 Uniform Allowance	-	530	530	500	-6%	0.0%
1920 FICA/Medicare Employer Paid	4,084	4,506	4,506	4,715	5%	0.0%
1960 Health Insurance	10,219	18,372	16,695	20,139	10%	0.2%
2000 Materials & Supplies	7,733	7,000	7,000	7,000	0%	0.1%
3210 Telephone	979	980	980	-	-100%	0.0%
3600 Utilities	27,897	31,250	31,250	31,000	-1%	0.3%
3700 Repairs & Maintenance	16,483	25,000	28,000	30,000	20%	0.3%
4530 Industrial Appraisal	725	800	800	800	0%	0.0%
7400 Machinery & Equipment	3,956	3,000	3,000	-	-100%	0.0%
Total Borough Building	\$ 125,790	\$ 151,513	\$ 152,836	\$ 157,022	4%	1.4%

Borough Building Salt Storage 001-409.****-001	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3600 Utilities	\$ 1,265	\$ 1,500	\$ 1,500	\$ 1,500	0%	0.0%
3700 Repairs & Maintenance	1,775	1,000	1,000	1,000	0%	0.0%
Total Borough Building Salt Storage	\$ 3,040	\$ 2,500	\$ 2,500	\$ 2,500	0%	0.0%

2021 GENERAL FUND BUDGET EXPENDITURES



Leland Center Facilities

Summary

Leland Center 001-409.****_00*	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Leland Center	\$ 12,393	\$ 18,337	\$ 21,837	\$ 13,600	-27%	0.1%

Description

The Leland Center is located at 5230 Wolfe Dr., Pittsburgh, PA 15236. Expenditures in this category includes the cost to employ custodians and facility expenses, such as utilities and building maintenance. Expenditures also cover the cost of electricity and maintenance at the salt storage building.

In 2018, the Baldwin Borough Public Library moved into the top floor of the Leland Center. The Borough will continue to operate the public works facility out of the lower garage area; therefore, maintenance and utilities costs are expected to remain similar.

Budget Detail

Leland Center 001-409.****_002	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
2000 Materials & Supplies	\$ 46	\$ 50	\$ 50	\$ 50	0%	0.0%
3210 Telephone	363	237	237	-	-100%	0.0%
3600 Utilities	10,180	10,550	10,550	10,550	0%	0.1%
3700 Repairs & Maintenance	1,582	6,500	10,000	2,000	-69%	0.0%
Total Leland Center	\$ 12,171	\$ 17,337	\$ 20,837	\$ 12,600	-27%	0.1%

Leland Salt Storage 001-409.****_003	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3600 Utilities	\$ 222	\$ 1,000	\$ 1,000	\$ 1,000	0%	0.0%
Total Leland Building Salt Storage	\$ 222	\$ 1,000	\$ 1,000	\$ 1,000	0%	0.0%

2021 GENERAL FUND BUDGET EXPENDITURES



Police Department

Summary

Police 001-410.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Police	\$ 3,832,851	\$ 3,946,106	\$ 3,979,951	\$ 4,005,958	2%	35.3%

Description

Police expenditures pay for the public safety services of the Borough. They account for the salaries and benefits of the Chief of Police, Deputy Chief of Police, four Sergeants, the Juvenile Officer, the Narcotics Officer, 17 Full-Time Patrol Officers and 1 Office Manager. Police expenditures also account for the costs to operate and maintain an office space in the Borough Building, supplies, vehicles, fuel, equipment, and continuing education. These expenditures do not account for the police pension or professional liability insurance.

The majority of police department expenditures are dictated by the 2021-2025 collective bargaining agreement negotiated and signed in 2020.

Equipment

Vehicle lease payments are due for two 2020 Ford Interceptors. One new Ford Interceptor will be purchased in 2021.

Budget Detail

Police 001-410.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget	
1100	Salary of Chief	\$ 147,381	\$ 112,500	\$ 112,500	\$ 117,563	5%	1.0%
1150	Salary of Deputy Chief	-	110,000	110,000	114,950	5%	1.0%
1200	Salaries of Lieutenants	170,212	-	-	-	N/A	0.0%
1210	Salary of Juvenile Officer	7,708	-	-	51,959	N/A	0.5%
1230	Salaries of Sergeants	240,917	438,263	438,263	447,021	2%	3.9%
1240	Salaries of Patrol Officers	1,803,553	1,717,906	1,717,906	1,686,671	-2%	14.9%
1250	Salary of Office Manager	53,483	53,460	53,460	55,825	4%	0.5%
1260	Wages of Office Clerk	1,445	-	-	-	N/A	0.0%
1720	Holiday Pay	83,748	96,430	96,430	96,294	0%	0.8%
1801	Officer Overtime	127,620	85,000	85,000	86,700	2%	0.8%
1802	Special Service Overtime	61,377	18,000	30,000	35,000	94%	0.3%
1803	Training Overtime	21,146	20,000	20,000	20,000	0%	0.2%
1810	Court & Pre-Trial Hearings	33,580	30,240	30,240	32,000	6%	0.3%
1811	Magistrate Hearings	76,738	50,069	50,069	73,000	46%	0.6%
1820	DEA Task Force Overtime	10,459	17,500	17,500	17,500	0%	0.2%

2021 GENERAL FUND BUDGET

EXPENDITURES



Police 001-410.****		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1860	Uniform Allowance	49,380	27,300	27,300	25,500	-7%	0.2%
1920	FICA/Medicare Employer Paid	42,313	43,849	43,849	41,738	-5%	0.4%
1960	Health Insurance	580,562	608,608	608,608	602,321	-1%	5.3%
1980	Long Term Disability Insurance	15,975	17,298	17,672	13,626	-21%	0.1%
2100	Office Materials & Supplies	9,744	9,750	9,750	10,000	3%	0.1%
2101	K-9	8,783	4,000	4,000	-	-100%	0.0%
2102	Range	10,240	16,745	16,745	17,500	5%	0.2%
2110	Investigation Expenses	-	-	-	1,000	N/A	0.0%
2120	Mechanical Device Tags	-	-	-	500	N/A	0.0%
2130	Computer/Copier Supplies	2,478	2,500	2,500	2,500	0%	0.0%
2150	Postage	537	800	800	800	0%	0.0%
2310	Vehicle Fuel - Gas	54,850	52,500	52,500	54,000	3%	0.5%
2700	Computer Hardware/Software	16,967	60,362	75,000	50,000	-17%	0.4%
2900	Computer Service/Maintenance	10,775	20,500	20,500	-	-100%	0.0%
3000	Civil Service Commission	3,350	1,500	1,500	1,500	0%	0.0%
3110	Professional/Legal Services	1,530	27,200	27,200	5,000	-82%	0.0%
3210	Telephone	15,503	12,636	11,569	7,446	-41%	0.1%
3240	Wireless Phone	4,830	9,276	9,276	8,985	-3%	0.1%
3250	Internet	6,808	8,000	10,000	7,860	-2%	0.1%
3270	Radio Maintenance	2,981	3,000	3,000	3,000	0%	0.0%
3310	Travel & Lodging	-	86	86	2,500	2807%	0.0%
3410	Advertising	1,249	-	2,400	-	N/A	0.0%
3420	Printing	1,478	1,750	1,750	2,000	14%	0.0%
3701	Tires	3,963	4,000	4,000	5,000	25%	0.0%
3800	Vehicle Lease & Purchase	47,467	12,269	12,269	77,354	530%	0.7%
4000	Lunch Allowance	2,222	2,000	2,000	2,000	0%	0.0%
4200	Subscriptions/Dues	7,165	9,000	9,000	9,000	0%	0.1%
4500	Animal Control	2,186	140,302	140,302	63,000	-55%	0.6%
4510	Vehicle Maintenance & Repair	24,844	25,000	28,000	25,000	0%	0.2%
4600	Continuing Education	10,078	13,000	13,000	15,000	15%	0.1%
4700	Drug Testing	176	-	-	500	N/A	0.0%
4900	CALEA Certification	4,595	3,206	3,206	4,595	43%	0.0%
5000	DUI Grant	38,890	55,000	55,000	106,500	94%	0.9%
7400	Major Machinery & Equipment	3,159	2,800	2,800	3,000	7%	0.0%
7500	Minor Machinery & Equipment	3,447	2,500	3,000	2,750	10%	0.0%
7600	RING Program	4,959	-	-	-	N/A	N/A
Total Police		\$ 3,832,851	\$ 3,946,106	\$ 3,979,951	\$ 4,005,958	2%	35.3%

2021 GENERAL FUND BUDGET EXPENDITURES



Fire & Emergency Medical Services

Summary

Fire & BEMS 001-41****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Fire & BEMS	\$ 385,384	\$ 392,121	\$ 387,039	\$ 484,245	27%	4.3%

Description

Previously, the Borough contributed \$173,000 to our three volunteer fire departments, divided based on the number of structures each fire department was responsible for providing services to. For 2021, the departments requested an increase in the contribution due to reduced funding during the pandemic, and they will now be moving towards consolidating into one department.

The Borough also pays for the upkeep of the fire hydrants within the municipality. The Borough serves as a 'pass through' for state funds earmarked for fire fighters. Annually the Borough receives around \$100,000 from the state and then passes it on to the local fire relief association.

The Borough also contributes \$50,000 annually to BEMS.

Budget Detail

Fire 001-411****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3600 Fire Hydrants	\$ 68,539	\$ 68,896	\$ 68,896	\$ 68,900	0%	0.6%
5000 Contributions to Vol. Fire Companies	173,000	173,000	173,000	270,000	56%	2.4%
5001 Fireman's Relief Association	93,607	100,000	94,857	95,000	-5%	0.8%
Total Fire	\$ 335,146	\$ 341,896	\$ 336,753	\$ 433,900	27%	3.8%

BEMS 001-412****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3210 Telephone	\$ 238	\$ 225	\$ 286	\$ 345	53%	0.0%
5000 Contributions	50,000	50,000	50,000	50,000	0%	0.4%
Total BEMS	\$ 50,238	\$ 50,225	\$ 50,286	\$ 50,345	0%	0.4%

2021 GENERAL FUND BUDGET EXPENDITURES



Code Enforcement

Summary

Code Enforcement 001-413.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Code Enforcement	\$ 257,240	\$ 280,863	\$ 288,938	\$ 283,911	1%	2.5%

Description

The Code Enforcement department enforces Baldwin’s ordinances and codes related to the built environment and property maintenance. Expenditures for the department cover the salaries of two Code Enforcement Officers, 75% of the Clerk’s salary, payments for professional inspection services, and for the operations of the department (vehicle fuel, postage, office supplies, etc.). Code enforcement employees are on a UPMC medical insurance plan, along with all non-uniform employees.

Budget Detail

Code Enforcement 001-413.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1100 Salary of Code Enforcement Officer	\$ 82,944	\$ 101,877	\$ 101,877	\$ 106,624	5%	0.9%
1120 Salary of Clerk	33,481	33,808	33,808	34,991	4%	0.3%
1860 Uniform Allowance	631	600	600	600	0%	0.0%
1920 FICA/Medicare Employer Paid	8,889	10,176	10,176	10,621	4%	0.1%
1960 Health Insurance	37,971	51,210	54,444	60,381	18%	0.5%
2100 Office Supplies	2,305	2,200	2,200	2,400	9%	0.0%
2150 Postage	1,548	1,550	1,550	1,750	13%	0.0%
2310 Gas	1,116	1,200	1,200	1,000	-17%	0.0%
2700 Computer Hardware & Software	7,909	10,000	12,000	5,739	-43%	0.1%
3100 Professional Services - Court Reporter	1,545	6,000	6,000	5,000	-17%	0.0%
3170 Professional Services - Inspections	59,917	35,000	35,000	35,000	0%	0.3%
3210 Telephone	1,511	1,260	1,301	1,034	-18%	0.0%
3240 Wireless Phone	965	912	912	901	-1%	0.0%
3410 Advertising	623	2,200	5,000	1,000	-55%	0.0%
3420 Printing	208	450	450	450	0%	0.0%
3434 Codify/Zoning	1,697	8,000	8,000	3,000	-63%	0.0%
4200 Subscriptions & Memberships	460	920	920	920	0%	0.0%
4500 Removal Hazardous Structures	10,479	8,000	8,000	9,000	13%	0.1%
4510 Vehicle Maintenance & Repairs	1,592	3,500	3,500	1,500	-57%	0.0%
4600 Continuing Education	1,156	1,500	1,500	1,500	0%	0.0%
4900 Bldg Permit Fees - Dept of Labor	293	500	500	500	0%	0.0%
Total Code Enforcement	\$ 257,240	\$ 280,863	\$ 288,938	\$ 283,911	1%	2.5%

2021 GENERAL FUND BUDGET EXPENDITURES



Solid Waste Collection

Summary

Solid Waste Collection & Disposal 001-427.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Solid Waste Collection & Disposal	\$ 1,443,907	\$ 1,981,254	\$ 1,981,254	\$ 1,674,775	-15%	14.8%

Description

The Borough has a multi-year contract with Waste Management to collect solid waste at Baldwin residences on a weekly basis and recycling every other week. Each fall, Waste Management has six weeks of leaf collection. The Borough also pays for a Hazardous Waste Collection Program, which collects hazardous waste, such as TVs and chemicals, from residences on request.

Some municipalities have solid waste companies bill property owners directly for the service. Baldwin has and will continue to incorporate the cost of solid waste collection into the budget as an expenditure that is paid for with general tax revenues.

Budget Detail

Solid Waste Collection & Disposal 001-427.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
4501 Garbage Collection	\$ 1,110,304	\$ 1,231,584	\$ 1,231,584	\$ 1,256,558	2%	11.1%
4503 Recycling Collection	290,240	308,012	308,012	314,486	2%	2.8%
4504 Leaf Collection	32,603	33,688	33,688	34,359	2%	0.3%
4505 Yard Waste Disposal	10,760	68,447	68,447	69,372	1%	0.6%
4506 Toter Recycling Bins	-	339,523	339,523	-	-100%	0.0%
Total Solid Waste Collection & Disposal	\$ 1,443,907	\$ 1,981,254	\$ 1,981,254	\$ 1,674,775	-15%	14.8%

2021 GENERAL FUND BUDGET EXPENDITURES



Department of Public Works (DPW)

Summary

General Public Works 001-43*.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total General Public Works	\$ 900,158	\$ 885,129	\$ 890,697	\$ 861,965	-3%	7.6%

Description

The Borough's Public Works department includes two Foremen and two full-time maintenance crews of five. Additional seasonal help is hired during the summer months. Half of the Foremen's wages and benefit expenditures are paid for through the General Fund, with the other half coming from the Sewer Fund. The department is responsible for the upkeep of the Borough's roads, parks, snow removal, and storm & sanitary sewer system. The labor and operating costs associated with the sanitary sewer system are accounted for in the Sewer Fund.

In 2019, the Public Works Department signed a collective bargaining agreement that will cover the years 2019-2023. DPW employees are on a UPMC medical insurance plan, along with all non-uniform employees.

The Borough pays for the upkeep of traffic lights and street lights on Baldwin roads. Each year the Borough is converting a portion of Baldwin's street lights to LEDs.

While the sanitary sewer system is funded by the Sewer Fund, historically expenditures related to the Borough's storm sewer system were reflected in the General Fund. Moving forward, these expenses will be reflected in the Stormwater Fund.

Capital Purchases

Vehicle leases payments are due for the 2017 International 10-ton dump truck, the 2018 Tractor, the 2019 F-450 truck, the 2019 JCB Backhoe and half of the Vac-Con Flusher. The cost for the vehicles is shared with the Sewer Fund.

2021 GENERAL FUND BUDGET EXPENDITURES



Budget Detail

General Public Works 001-430.****		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1120	Wages of Foreman	\$ 66,195	\$ 65,624	\$ 65,624	\$ 67,496	3%	0.6%
1121	Wages of Maintenance Crew	285,909	307,575	307,575	284,508	-7%	2.5%
1150	Wages of Part Time Employees	15,006	-	-	9,600	N/A	0.1%
1800	Overtime	16,458	13,000	10,000	12,000	-8%	0.1%
1801	Snow Removal Overtime	19,931	20,000	20,000	20,000	0%	0.2%
1860	Uniform Allowance	3,055	3,750	3,750	3,750	0%	0.0%
1870	Meal Allowance	275	500	500	400	-20%	0.0%
1920	FICA/Medicare Employer Paid	29,961	32,227	32,227	29,520	-8%	0.3%
1960	Health Insurance	140,215	149,810	157,171	156,434	4%	1.4%
2200	Operating Supplies	10,063	10,000	10,000	10,000	0%	0.1%
2310	Vehicle Fuel - Gas	9,470	11,000	11,000	11,000	0%	0.1%
2320	Vehicle Fuel - Diesel	9,729	11,000	11,000	11,000	0%	0.1%
2500	Vehicle Repair & Maintenance	18,187	17,500	17,500	17,500	0%	0.2%
2600	Small Tools & Equipment	4,987	4,000	4,000	4,000	0%	0.0%
3210	Telephone	2,210	264	361	689	161%	0.0%
3240	Wireless Phone	695	2,904	2,904	2,658	-8%	0.0%
3270	Radio Maintenance Contract	1,103	1,000	1,000	1,000	0%	0.0%
3800	Vehicle Purchase & Leases	111,232	113,274	114,135	107,410	-5%	0.9%
3840	Rent of Machinery & Equipment	3,771	2,500	2,500	2,500	0%	0.0%
4400	Safety Equipment	157	1,600	1,600	1,000	-38%	0.0%
4510	Contracted Vehicle Maint. & Repair	26,147	30,000	30,000	30,000	0%	0.3%
4600	Continuing Education	2,693	900	900	1,750	94%	0.0%
4700	CDL, Drug, Alcohol Testing	170	500	750	750	50%	0.0%
7400	Major Machinery & Equipment	61,259	15,000	15,000	26,500	77%	0.0%
Total General Public Works		\$ 838,878	\$ 813,929	\$ 819,497	\$ 811,465	0%	7.2%

Traffic Control Devices 001-433.****		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
2000	Street Signs/Markings	\$ 17,938	\$ 20,000	\$ 20,000	\$ 20,000	0%	0.2%
2200	Street Light LED Conversion	165	1,000	1,000	25,000	2400%	0.2%
2500	Maint. & Repair Traffic Signals	6,683	5,200	5,200	5,500	6%	0.0%
Total Traffic Control Devices		\$ 24,786	\$ 26,200	\$ 26,200	\$ 50,500	93%	0.4%

Storm Sewer and Drains 001-436.****		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
2490	Storm Sewers & Drains	\$ 27,021	\$ 25,000	\$ 25,000	\$ -	-100%	0.0%
3130	Engineering Services: MS4	780	15,000	15,000	-	-100%	0.0%
6100	System CCTV and Cleaning	8,693	5,000	5,000	-	-100%	0.0%
Total Storm Sewer and Drains		\$ 36,494	\$ 45,000	\$ 45,000	\$ -	-100%	0.0%

2021 GENERAL FUND BUDGET EXPENDITURES



Roads & Bridges

Summary

Maintenance & Repair of Roads & Bridges 001-438.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Maintenance & Repair of Roads & Bridges	\$ 847,223	\$ 719,160	\$ 719,160	\$ 793,000	10%	7.0%

Description

Annually, the Borough hires a third-party street resurfacing contractor to repave a portion of Baldwin roads, based on their condition. The Director of Municipal Services, supported by the Borough's engineering firm, creates the request for proposals (RFP) and oversees the bidding process and completion of the work. In addition, the public works department patches and repairs roads that are not being repaved in the current year.

Budget Detail

Maintenance & Repair of Roads & Bridges 001-438.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
2450 Material - Patching & Repair Roads	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	0%	0.1%
2503 Restoration	13,915	15,000	15,000	14,000	-7%	0.1%
2504 Repairs by Contract	10,986	-	-	-	N/A	0.0%
3130 Engineering - Resurfacing Streets	13,970	25,000	25,000	15,000	-40%	0.1%
3750 Maint & Repairs - Guide Rails	-	1,000	1,000	1,000	0%	0.0%
6100 Const Contracts - Resurfacing Streets	795,352	665,160	665,160	750,000	13%	6.6%
Total Maintenance & Repair of Roads & Bridges	\$ 847,223	\$ 719,160	\$ 719,160	\$ 793,000	10%	7.0%

2021 GENERAL FUND BUDGET EXPENDITURES



Parks & Recreation

Summary

Parks & Recreation 001-454.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Parks & Recreation	\$ 60,141	\$ 70,000	\$ 54,600	\$ 66,200	-5%	0.6%

Description

The parks and recreation category represents expenditures for the supplies, utilities, and equipment rentals used to repair and maintain Borough parks. The largest expense in this category is for contracted repair services to mow both Borough owned properties and vacant private properties.

Budget Detail

Parks & Recreation 001-454.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
2500 Maint & Repair Supplies	\$ 514	\$ 4,500	\$ 4,500	\$ 3,000	-33%	0.0%
3600 Utilities	18,732	17,000	17,000	18,000	6%	0.2%
3700 Maintenance & Repair	10,206	18,500	2,100	10,000	-46%	0.1%
3800 Equipment Rental	1,503	2,000	3,000	3,000	50%	0.0%
4500 Contracted Services	29,186	28,000	28,000	32,200	15%	0.3%
Total Parks & Recreation	\$ 60,141	\$ 70,000	\$ 54,600	\$ 66,200	-5%	0.6%

2021 GENERAL FUND BUDGET EXPENDITURES



Debt Service

Summary

Debt Service 001-47*.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Debt Service	\$ 467,912	\$ 313,806	\$ 313,806	\$ 318,784	2%	2.8%

Description

In 2015, the Borough issued a new bond to fund capital purchases and projects, aiming to maintain annual debt service payments at levels similar to what the Borough had been paying for previous debt – around \$250,000 a year.

In order to fund the replacement of the McNulty culvert and the road program expansion, Council authorized a new borrowing in 2017. In 2018, the principal repayments began along with the bi-annual interest payments. This is a twenty-year bond.

In 2017, the Borough requested AIM funding through the Capital & Equipment Loan Program. The Borough received a loan of \$80,400 that was used to remove debris and sand bars within the Streets Run Stream in order to reduce flooding and improve public safety. Repayment for this loan began in 2019 with a three-year repayment term.

Budget Detail

AIM Loan Repayment 001-471.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
6000 AIM Loan	\$ 27,877	\$ 27,518	\$ 27,518	\$ 27,877	6%	0.2%
Total Debt Service - Principal	\$ 27,877	\$ 27,518	\$ 27,518	\$ 27,877		0.2%

Debt Service - Principal 001-471.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	\$ 232,887	\$ 165,904	\$ 165,904	\$ 82,381	-50%	0.7%
Total Debt Service - Principal	\$ 288,641	\$ 165,904	\$ 165,904	\$ 82,381	-50%	0.7%

Debt Service - Interest 001-472.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	\$ 151,394	\$ 120,384	\$ 120,384	\$ 208,526	73%	1.8%
Total Debt Service - Interest	\$ 151,394	\$ 120,384	\$ 120,384	\$ 208,526	73%	1.8%

2021 GENERAL FUND BUDGET EXPENDITURES



Pensions

Summary

Employer Paid Benefits & Withholding 001-48****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Employer Paid Benefits & Withholding	\$ 1,410,234	\$ 1,255,296	\$ 1,276,406	\$ 1,322,172	5%	11.7%

Description

The Borough has three pension accounts. A defined benefit plan for police employed under the police collective bargaining agreement, a defined benefit plan for non-uniform employees hired prior to 2011, and a defined contribution plan for non-uniform employees hired after 2011.

A defined benefit plan sets a specific level of benefits that participants will receive once retired, and the municipality is responsible for funding the plan to ensure these benefits will be paid out. A defined contribution plan is more like a 401k account with an employer contribution. The Borough's contribution level is set, and once participants vest in the plan, they will receive the Borough's contribution and interest earnings after retirement. The Borough contributes 7% of each participant's salary to the defined contribution plan and requires participants to contribute 3% of their salary.

All three pension plans are invested and managed by a professional financial management firm, currently Signature Financial. Annually, each of the defined benefit plans is studied by an actuary to report on the plans fund levels and the Borough's minimum municipal obligation (MMO). The Borough then contributes to the defined benefit plans based on the MMO.

Budget Detail

Employer Paid Benefits & Withholding 001-48****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
481.1940 Unemployment Compensation - PSAB	\$ 13,888	\$ 13,000	\$ 13,000	\$ 13,000	0%	0.1%
483.1000 Police Pension Contribution	1,254,872	1,128,406	1,128,406	1,160,331	3%	10.2%
483.3000 Non-Uniform Pension Contribution	141,474	113,890	135,000	148,841	31%	1.3%
Total Employer Paid Benefits & Withholding	\$ 1,410,234	\$ 1,255,296	\$ 1,276,406	\$ 1,322,172	5%	11.7%

2021 GENERAL FUND BUDGET EXPENDITURES



Insurance

Summary

Insurance 001-486.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Insurance	\$ 283,925	\$ 316,588	\$ 320,019	\$ 321,152	1%	2.8%

Description

To reduce the Borough's liability, we purchase multiple forms of insurance. For employees, Baldwin pays for group life insurance and worker's compensation. Expenditures also cover public official and police professional liability insurance. To protect Baldwin's assets, we purchase fire and general liability auto, bond, and umbrella insurance policies. Beginning in 2017, a new cyber liability policy was added to cover potential losses from online activity or hacking.

Budget Detail

Insurance 001-486.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1501 Group Life Insurance Premiums	\$ 5,782	\$ 8,500	\$ 8,500	\$ 4,542	-47%	0.0%
3500 Public Officials Liability Insurance	10,684	10,514	10,514	10,514	0%	0.1%
3502 Police Professional Liability Insurance	25,550	28,427	28,427	28,427	0%	0.3%
3504 Worker's Compensation	189,984	208,511	211,942	216,220	4%	1.9%
3510 Fire & Auto General Liability Insurance	45,329	50,960	50,960	50,960	0%	0.4%
3530 Bond	-	150	150	150	0%	0.0%
3550 Umbrella	6,010	6,010	6,010	6,010	0%	0.1%
3570 Cyber Liability Insurance	586	3,516	3,516	4,329	23%	0.0%
Total Insurance	\$ 283,925	\$ 316,588	\$ 320,019	\$ 321,152	1%	2.8%

2021 GENERAL FUND BUDGET EXPENDITURES



Other Operating Expenditures

Summary

Other Operating Expenses 001-4**.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Other Operating Expenses	\$ 274,779	\$ 326,110	\$ 329,110	\$ 303,444	-7%	2.7%

Description

Library

The Baldwin Borough Public Library requested an increase in the Borough donation for 2021. Due to their outstanding work within the community, the Borough agreed to increase their donation to \$190,000.

Refunds

When property owners appeal the assessed value of their property to Allegheny County and receive a reduction, the Baldwin is responsible for refunding prior real estate taxes paid at the higher value.

Interfund Transfers

The Borough's swimming pool does not generate enough revenue from pool transactions to cover the expense of its operations, so General Fund money is transferred to supplement the Swimming Pool Fund and keep the pool open.

Budget Detail

Library 001-456.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
5000 Contribution	\$ 185,000	\$ 185,000	\$ 185,000	\$ 190,000	3%	1.7%
Total Library	\$ 185,000	\$ 185,000	\$ 185,000	\$ 190,000	3%	1.7%

Civil & Military Celebrations 001-457.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
5400 Military Banners	\$ 5,595	\$ 5,745	\$ 5,745	\$ 5,745	0%	0.1%
5403 Community Day	-	-	-	5,000	N/A	0.0%
Total Civil & Military Celebrations	\$ 5,595	\$ 5,745	\$ 5,745	\$ 10,745	87%	0.1%

Other Financial Uses 001-49**.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
491.0000 Refunds- Prior Year Receipts	\$ 2,577	\$ 3,000	\$ 3,000	\$ 2,500	-17%	0.0%
491.0100 Refunds- Current Year Receipts	5,606	8,000	8,000	7,000	-13%	0.1%
492.3100 Transfer to Pool Fund	76,001	17,000	20,000	93,199	448%	0.8%
492.1800 Transfer to Capital Improvemem Fund	-	107,365	107,365	-	-100%	0.0%
Total Other Financial Uses	\$ 84,184	\$ 135,365	\$ 138,365	\$ 102,699	-24%	0.9%

2021 GENERAL FUND BUDGET
EXPENDITURES



Total General Fund Expenditures

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL REVENUE	\$ 11,737,624	\$ 12,489,034	\$ 12,511,567	\$ 11,351,751	-9%
TOTAL EXPENDITURES	\$ 11,256,377	\$ 12,489,034	\$ 12,505,687	\$ 11,342,211	-9%
DIFFERENCE	\$ 481,247	\$ (0)	\$ 5,880	\$ 9,540	

2021 CAPITAL IMPROVEMENT FUND BUDGET

REVENUES



Capital Improvement Fund Revenue

Summary

Revenue 018-3**.*	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Capital Improvement Fund Revenue	\$ 18,695	\$ 104,326	\$ 670,403	\$ 1,425,561	1266%	100%

Description

The Borough previously adopted and is in the process of updating a five-year capital improvement plan to prioritize capital purchases and projects and plan for completing and financing those projects.

In 2017, the Borough was awarded a grant of \$71,680 from the State’s Commonwealth Financing Authority (CFA) Multimodal Transportation Fund to pay for a portion of the trails and shared streets that are included in Phase IV of the redevelopment of Elm Leaf Park.

In 2019, the Borough was awarded a \$50,000 grant from the Pennsylvania Department of Community and Economic Development (DCED) and a \$200,000 grant from the State of Pennsylvania’s Department of Conservation and Natural Resources (DCNR) for Phase III of the redevelopment of Elm Leaf Park.

Bond refinancings in 2020 and 2021 have provided up front savings that can be used for additional capital project expenditures.

Budget Detail

Revenue 018-3**.*	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Deposits	\$ 1	\$ 1	\$ 1	\$ 50	4900%	0%
341.1000 Earnings from 87-06	16,742	4,000	4,000	-	-100%	0%
341.2000 Earnings from 2020A	-	-	50	2,000	N/A	0%
341.7000 Earnings from DCNR Grant	1,952	325	325	-	-100%	0%
354.0000 State Grants	-	100,000	100,000	321,680	222%	23%
392.0001 Transfer from General Fund	-	-	107,365	-	N/A	0%
392.0200 Transfer from Sewer Fund	-	-	275,854	382,797	N/A	27%
393.2000 Sewer Bond Proceeds	-	-	-	500,000	N/A	35%
279.0000 Transfer from Fund Balance	-	-	182,808	219,034	N/A	15%
Total Capital Improvement Fund Revenue	\$ 18,695	\$ 104,326	\$ 670,403	\$ 1,425,561	1266%	100%

2021 CAPITAL IMPROVEMENT FUND BUDGET

EXPENDITURES



Capital Improvement Fund Expenses

Summary

Expenses 018-4** ****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Capital Improvement Fund Expenses	\$ -	\$ 210,406	\$ 724,014	\$ 1,425,561	578%	100%

Description

Phase III of the Elm Leaf Park redevelopment will focus on the baseball fields and surrounding area on John Romanus Drive, while Phase IV will focus on signage and trails to best connect the public from one area of the park to the other.

The Borough is also planning to update a few smaller parks and the Administrative Offices in 2021.

Budget Detail

Expenses 018-4** ****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
454.6000 Elm Leaf Park Improvements	\$ -	\$ -	\$ -	\$ 517,061	N/A	36%
454.6300 Sanda Park Improvements	-	-	-	45,000	N/A	3%
408.3130 ACO Repairs	-	-	-	200,000	N/A	14%
409.6500 Office Updgrades	-	-	-	379,500	N/A	27%
454.6600 Log Cabin Restoration	-	-	-	35,000	N/A	2%
454.6400 McAnnulty Improvements	-	-	-	25,000	N/A	2%
454.6500 Municipal Field	-	-	-	24,000	N/A	2%
438.6100 Road Program	-	-	-	200,000	N/A	14%
492.0100 Transfer to General Fund	-	210,406	724,014	-	-100%	0%
Total Capital Improvement Fund Expenses	\$ -	\$ 210,406	\$ 724,014	\$ 1,425,561	578%	100%

Total Capital Improvement Fund Budget

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL REVENUES	\$ 18,695	\$ 104,326	\$ 670,403	\$ 1,425,561	1266%
TOTAL EXPENSES	\$ -	\$ 210,406	\$ 724,014	\$ 1,425,561	578%

2021 SEWER FUND BUDGET REVENUES



Sewer Fund Revenue

Summary

Revenue 008-3** ****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
Total Sewer Fund Revenue	\$ 8,338,820	\$ 6,507,667	\$6,448,859	\$ 6,259,066	-4%	100%

Description

The majority of revenue in the Sewer Fund comes from sewer fees. Sewage rates will remain at \$12.52 per 1,000 gallons used and a \$14.75 monthly surcharge for 2021.

During 2016-2017, the Borough constructed one of the major projects, the equalization basin and sanitary sewer improvements in and around Colewood Park. Besides reducing overflow events in Baldwin, the basin will also benefit Whitehall Borough, so they are contributing \$100,000 a year over the next few years towards the work. This contribution is reflected in the budget as municipal coordination.

Budget Detail

Revenue 008-3** ****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings From Temp Dep/Investments	\$ 60	\$ 55	\$ 68	\$ 60	9%	0%
341.0004 Interest - Money Market Account	57,923	11,927	10,951	15,000	26%	0%
341.1000 Interest - PLGIT Investments	27,637	2,000	1,794	500	-75%	0%
364.1001 Sewer Rents-Current Year Billing	5,037,999	6,188,136	5,952,493	6,001,006	-3%	96%
364.1002 Sewer Rent-Delinquent	18,211	30,000	30,000	20,000	-33%	0%
364.1100 Tap-In Fees	2,620	3,000	2,000	2,000	-33%	0%
364.6000 Credit From ALCOSAN	16,316	16,549	16,549	16,000	-3%	0%
364.8000 Charges-Letters & Certificates	14,937	15,000	18,372	16,000	7%	0%
364.9000 Miscellaneous	1,655	1,395	1,395	1,000	-28%	0%
364.9500 Municipal Coordination	100,000	100,000	100,000	100,000	0%	2%
393.1000 Sewer Sys Repair Bond Proceeds	3,061,462	65,000	247,875	87,500	35%	1%
279.0000 Unreserved Fund Balance	-	74,605	67,361	-	-100%	0%
Total Sewer Fund Revenue	\$ 8,338,820	\$ 6,507,667	\$6,448,859	\$ 6,259,066	-4%	100%

2021 SEWER FUND BUDGET EXPENSES



Sewer Fund Expenses

Summary

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL EXPENSES	\$ 8,450,280	\$ 6,507,668	\$6,448,858	\$ 6,259,066	-4%

Description

Sewer expenses can be categorized into three main sub-sections: personnel, infrastructure, and wastewater treatment.

The administration and maintenance of the Borough's sanitary sewer system requires labor and materials from administrative and public works employees. Therefore, a portion of the Borough's personnel expenses are paid out of the Sewer Fund, based on the job duties of the employees.

Due to Environmental Protection Agency (EPA) and the Pennsylvania Department of the Environment (DEP) Clean Water Act regulations and standards, Pittsburgh area municipalities are in a period of large infrastructure investment in order to come into compliance and reduce over flow events. While bond proceed revenue covered most of these expenses, the Borough is responsible for repaying the bond borrowing through annual debt service payments. In 2021, the Borough will be paying principal and bi-annual interest payments for this 20-year debt.

About two-thirds of the Borough's sewage is collected and treated by ALCOSAN, with the other third going to Pleasant Hills Authority. The treatment plants bill the Borough based on the number of gallons of sewage they collect and treat and based on rates they set at their organizations. ALCOSAN raised rates 7% for 2021 and expects to raise them again in 2022. The Pleasant Hills Authority will be charging the Borough 21% more in 2021.

Budget Detail

Sewer Administration 008-400.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3210.0000 Telephone	\$ 464	\$ 510	\$ 431	\$ -	-100%	0%
Total Sewer Administration	\$ 464	\$ 510	\$ 431	\$ -	-100%	0%

Auditing Services & Financial Administration 008-402.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3110 Accounting & Auditing Services	\$ 6,318	\$ 6,700	\$ 3,769	\$ 4,000	-40%	0%
3900 Bank Service Charges	210	200	-	200	0%	0%
Total Auditing Services & Financial Administration	\$ 6,528	\$ 6,900	\$ 3,769	\$ 4,200	-39%	0%

2021 SEWER FUND BUDGET EXPENSES



Solicitor/Legal Services 008-404.****		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3102	Legal Expenses	\$ 14,335	\$ 26,000	\$ 21,311	\$ 22,000	-15%	0%
4100	Judgements & Damages	-	1,000	-	-	-100%	0%
Total Solicitor/Legal Services		\$ 14,335	\$ 27,000	\$ 21,311	\$ 22,000	-19%	0%

Other General Government Administration 008-406.****		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1120	Salaries of Full-Time Staff	\$ 64,327	\$ 105,965	\$ 105,965	\$ 105,622	0%	2%
1920	FICA/Medicare Employer Paid	5,443	7,947	7,947	7,922	0%	0%
1960	Health Insurance	13,425	30,908	30,908	21,114	-32%	0%
2100	Office Supplies	253	250	239	250	0%	0%
2150	Postage	232	100	100	150	50%	0%
2700	Computer Hardware & Software	1,999	2,000	2,000	2,000	0%	0%
Total Other General Government Administration		\$ 85,679	\$ 147,170	\$ 147,159	\$ 137,058	-7%	2%

Billing & Collections 008-407.****		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3000	Billing & Collections	\$ 127,321	\$ 130,000	\$ 110,889	\$ 130,000	0%	2%
Total Billing & Collections		\$ 127,321	\$ 130,000	\$ 110,889	\$ 130,000	0%	2%

Engineering & Construction 008-408.****_***		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3130-000	Engineering & Architectural Services	\$ 6,500	\$ 25,000	\$ 5,000	\$ 25,000	0%	0%
3130-001	Engr Exp-ACO Manhole Insp	1,278	2,500	1,000	2,500	0%	0%
3130-002	Engr Exp-ACO GIS	4,570	5,500	4,500	5,500	0%	0%
3130-004	Engr Exp-ACO O & M Plan	-	10,000	8,000	10,000	0%	0%
3130-005	Engr Exp-ACO Administration	1,605	2,500	1,000	2,500	0%	0%
3130-010	Engr Exp-COA Manhole Insp	9,880	1,000	1,000	1,000	0%	0%
3130-012	Engr Exp-COA Flow Monitoring	39,958	5,000	5,000	5,000	0%	0%
3130-015	Eng Exp-COA I/I Reduction Program	39,339	30,000	30,000	5,000	-83%	0%
3130-021	Annual O & M Repairs	-	25,000	5,000	25,000	0%	0%
3130-025	Const Exp-Glass Run Road	1,232	-	-	-	N/A	0%
3135-000	Eng Exp - COA Wet Weather Flow	4,270	5,000	5,000	2,500	-50%	0%
3135-001	Const Exp- COA Wet Weather Flow	63,619	5,000	5,000	5,000	0%	0%
3137-000	Eng. Exp- Gardenville/LR30	229,197	15,000	17,635	2,500	-83%	0%
3137-001	Const Exp- Gardenville/LR30	2,828,508	50,000	133,284	-	-100%	0%
3138-000	Alcosan Regionalization	25,784	100,000	96,957	85,000	-15%	1%
3139-000	MS-4/PRP Engineering	-	100,000	40,000	-	-100%	0%
Total Engineering & Construction		\$ 3,255,739	\$ 381,500	\$ 358,375	\$ 176,500	-54%	3%

2021 SEWER FUND BUDGET EXPENSES



Public Works 008-426.****		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1100	Salaries of Dept Head	\$ 64,302	\$ 65,358	\$ 65,358	\$ 67,496	3%	1%
1120	Salaries of Full Time Crew	300,082	317,845	317,846	287,579	-10%	5%
1150	Wages - Part Time Crew	4,000	-	-	9,600	N/A	0%
1800	Overtime	6,000	13,000	10,000	12,000	-8%	0%
1860	Uniform Allowance	3,181	3,700	3,700	3,700	0%	0%
1870	Meal Reimbursement	415	500	100	400	-20%	0%
1920	FICA/Medicare Employer Paid	30,573	30,353	30,353	28,251	-7%	0%
1960	Health Insurance	107,941	99,243	110,519	116,622	18%	2%
2000	Supplies	1,839	1,500	1,500	1,500	0%	0%
2310	Vehicle Fuel -Gas	15,917	11,000	11,000	11,000	0%	0%
2320	Vehicle Fuel-Diesel	9,000	11,000	11,000	11,000	0%	0%
2510	Vehicle Parts	2,794	-	-	-	N/A	0%
3210	Telephone	761	762	655	-	-100%	0%
3240	Wireless Phones	990	900	900	900	0%	0%
3270	Radio Maintenance Contract	1,006	500	500	500	0%	0%
3290	PA One Calls	1,186	1,200	1,200	1,200	0%	0%
3700	Repairs & Maintenance Services	6,397	5,000	5,000	5,000	0%	0%
3800	Vehicle Leasing	26,560	65,751	65,751	60,264	-8%	1%
3840	Rent of Machinery & Equipment	500	500	500	500	0%	0%
4500	Contracted Services	18,495	18,000	18,000	18,000	0%	0%
4510	Vehicle Repairs & Maintenance	1,604	10,000	10,000	10,000	0%	0%
4520	Sewage Damage Restoration	32,438	35,000	30,000	30,000	-14%	0%
4540	Misc. Expenses	3,600	4,600	4,600	4,600	0%	0%
4600	Continuing Education	995	1,900	1,000	1,500	-21%	0%
4700	CDL, Drug & Alcohol Testing	100	250	150	750	200%	0%
Total Public Works		\$ 640,676	\$ 697,862	\$ 699,632	\$ 682,362	-2%	11%
Wastewater Collection & Treatment 008-429.****		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3640	ALCOSAN Sewage Treatment	\$ 2,232,816	\$ 2,368,786	\$ 2,368,786	\$ 2,534,601	7%	40%
3641	Pleasant Hills Authority Sewage Treatment	609,510	1,008,910	1,013,277	1,219,440	21%	19%
3642	COA Civil Penalty	12,238	2,000	2,000	2,000	0%	0%
3643	Pleasant Hills EQ Basin Operation & Maint.	24,299	20,000	22,000	20,000	0%	1%
0000	PHA Digester Payment	-	302,240	302,240	-	-100%	0%
Total Wastewater Collection & Treatment		\$ 2,878,863	\$ 3,701,937	\$ 3,708,303	\$ 3,776,041	2%	60%
Public Works Road & Streets 008-436.****		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
2490	Storm Sewers & Drains	\$ 6,000	\$ 6,000	\$ -	\$ -	-100%	0%
Total Public Works Road & Streets		\$ 6,000	\$ 6,000	\$ -	\$ -	-100%	0%
Debt Service 008-471.****		2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1000	Debt Service Interest	\$ 689,068	\$ 515,417	\$ 515,417	\$ 575,194	12%	9%
2000	Debt Service Principal	652,072	549,096	549,096	267,370	-51%	4%
Total Debt Service		\$ 1,341,140	\$ 1,064,513	\$ 1,064,513	\$ 842,564	-21%	13%

2021 SEWER FUND BUDGET EXPENSES



Employer Paid Benefits & Withholding 008-48*.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
481.1940 Unemployment Compensation- PSAB	\$ 2,270	\$ 3,400	\$ 2,000	\$ 2,300	-32%	0%
483.3000 Pension Contribution	40,000	25,000	25,000	50,000	100%	1%
484.0000 Worker's Compensation	33,798	21,622	21,622	43,244	100%	1%
Total Employer Paid Benefits & Withholding	\$ 76,068	\$ 50,022	\$ 48,622	\$ 95,544	91%	2%

Insurance 008-486.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1980 Group Life Insurance	\$ 8,400	\$ 8,400	\$ -	\$ -	-100%	0%
3510 Fire, Auto & General Liability	9,067	10,000	10,000	10,000	0%	0%
Total Insurance	\$ 17,467	\$ 18,400	\$ 10,000	\$ 10,000	-46%	0%

Transfers 008-492.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
0180 Transfer to Capital Improvement Fund	\$ -	\$ 275,854	\$ 275,854	\$ 382,797	39%	6%
Total Insurance	\$ -	\$ 275,854	\$ 275,854	\$ 382,797	39%	6%

Total Sewer Fund Budget

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL REVENUES	\$ 8,338,820	\$ 6,507,667	\$6,448,859	\$ 6,259,066	-4%
TOTAL EXPENSES	\$ 8,450,280	\$ 6,507,668	\$6,448,858	\$ 6,259,066	-4%
DIFFERENCE	\$ (111,460)	\$ 1	\$ -	\$ -	

2021 STORMWATER FUND BUDGET REVENUES



Stormwater Fund Revenue

Summary

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 726,804	N/A

Description

The Stormwater Fund is newly created for 2021. Funding for operation, maintenance and improvement of the MS4 has historically been budgeted as part of the Borough's General Fund. However, as development progresses, flooding and stormwater quality concerns intensify, and federal and state regulations increase, a dedicated funding source became necessary for the required sustainability of the MS4.

Lennon, Smith, Souleret Engineering, Inc. conducted a Stormwater Management Fee Study to develop an equitable, fair, and reasonable MS4 user fee system that promotes that users and beneficiaries, of the Borough's MS4 pay a proportionate share of the costs of administration, operation, maintenance, repair, replacement and improvement of the MS4.

Budget Detail

Revenue	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
009-3** ****						
341.0000 Earnings From Temp Dep/Investments	\$ -	\$ -	\$ -	\$ 100	N/A	0%
378.9000 Fees-Current Year Billing	-	-	-	726,704	N/A	100%
Total Stormwater Fund Revenue	\$ -	\$ -	\$ -	\$ 726,804	N/A	100%

2021 STORMWATER FUND BUDGET EXPENSES



Stormwater Fund Expenses

Summary

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 348,813	N/A

Description

The Stormwater Fund will be used in 2021 to fund expenses associated with stormwater management infrastructure improvements and compliance with the Borough's regulatory requirements imposed by the MS4 NPDES Permit issued to the Borough by PADEP.

Administration of the Borough MS4 and provision of the stormwater utility service to its users requires effort of many Borough departments and staff members, including the Borough Manager, Director of Municipal Services, Department of Public Works and administrative/billing/clerical staff.

Budget Detail

Solicitor/Legal Services 009-404.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
3102.000 Solicitor's Expenses	\$ -	\$ -	\$ -	\$ 4,100	N/A	1%
Total Solicitor Expenses	\$ -	\$ -	\$ -	\$ 4,100	N/A	1%

Other General Government Administration 009-406.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1101.000 Salary of Borough Manager	\$ -	\$ -	\$ -	\$ 5,200	N/A	1%
1140.000 Salary of Director of Municipal Services	-	-	-	4,690	N/A	1%
1920.000 FICA/Medicare Employer Paid	-	-	-	742	N/A	0%
Total Other General Government Administration	\$ -	\$ -	\$ -	\$ 10,632	N/A	3%

Engineering 009-408.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1000.000 Engineering - MS4	\$ -	\$ -	\$ -	\$ 15,000	N/A	4%
2000.000 Engineering - PRP	-	-	-	150,000	N/A	43%
Total Engineering Expenses	\$ -	\$ -	\$ -	\$ 165,000	N/A	47%

2021 STORMWATER FUND BUDGET EXPENSES



Code Enforcement 009-413.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1100.000 Salary of Code Enforcement Officer	\$ -	\$ -	\$ -	\$ 5,612	N/A	2%
1920.000 FICA/Medicare Employer Paid	-	-	-	421	N/A	0%
Total Engineering Expenses	\$ -	\$ -	\$ -	\$ 6,033	N/A	2%

Public Works 009-426.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
1121.000 Wages of Maintenance Crew	\$ -	\$ -	\$ -	\$ 62,556	N/A	18%
1920.000 FICA/Medicare Employer Paid	-	-	-	4,692	N/A	1%
Total Public Works Expenses	\$ -	\$ -	\$ -	\$ 67,248	N/A	19%

Storm Sewer and Drains 009-436.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
2490.000 Storm Sewers & Drains	\$ -	\$ -	\$ -	\$ 25,000	N/A	7%
6100.000 System CCTV and Cleaning	-	-	-	20,800	N/A	6%
Total Storm Sewers and Drains Expenses	\$ -	\$ -	\$ -	\$ 45,800	N/A	13%

Maintenance & Repair of Roads & Bridges 009-438.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
6100.000 Road Program	\$ -	\$ -	\$ -	\$ 50,000	N/A	14%
Total Road Expenses	\$ -	\$ -	\$ -	\$ 50,000	N/A	14%

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 726,804	N/A
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ 348,813	N/A

2021 POOL FUND BUDGET REVENUES



Pool Fund Revenue

Summary

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL REVENUES	\$ 159,149	\$ 17,001	\$ 20,001	\$ 178,450	950%

Description

The majority of revenue in the Pool Fund comes from charges for using the pool and funds transferred from the General Fund.

Due to COVID-19 restrictions and related pool construction delays, the Borough Swimming Pool remained closed during 2020. The Borough is hopeful to reopen in 2021 and has budgeted accordingly.

Budget Detail

Revenue 031-3** ****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Dep/Investments	\$ 1	\$ 1	\$ 1	\$ 1	0%	0%
367.1100 Pool Passes & Tags	31,000	-	-	32,000	N/A	18%
367.1110 Daily Admissions	35,517	-	-	36,000	N/A	20%
367.1120 Private Pool Parties	5,250	-	-	5,250	N/A	3%
367.1300 Concession Stand	11,380	-	-	12,000	N/A	7%
392.0100 Transfer from General Fund	76,001	17,000	20,000	93,199	448%	52%
Total Pool Fund Revenue	\$ 159,149	\$ 17,001	\$ 20,001	\$ 178,450	950%	100%

2021 POOL FUND BUDGET EXPENSES



Pool Fund Expenses

Summary

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL EXPENSES	\$ 159,415	\$ 17,000	\$ 17,000	\$ 178,450	950%

Description

The pool is operated and managed by a third-party professional pool management company. The Borough pays the company to staff and operate the pool from the end of May through the beginning of September each year.

During 2020, many renovations took place around the Pool Area. The access drive to the pool was renovated to include ADA parking, the parking lot was reconfigured, basketball courts were reconstructed, new walls and fences were built, a deck hockey court was added, and a walkway was added. Expenses for these projects are shown in the Capital Improvement Fund.

Budget Detail

Expenses 031-4** ****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
452.1100 Pool Management Fee	\$ 82,250	\$ -	\$ -	\$ 90,000	N/A	50%
452.2200 Operating Supplies	6,289	900	900	6,300	600%	4%
452.2220 Chemicals	6,529	-	-	7,000	N/A	4%
452.2290 Refreshment Stand	7,055	-	-	7,100	N/A	4%
452.3210 Telephone	238	250	250	250	0%	0%
452.3610 Utilities- Electricity	10,119	3,400	3,400	10,200	200%	6%
452.3620 Utilities- Gas	7,686	450	450	7,600	1589%	4%
452.3660 Utilities- Water	21,299	1,500	1,500	25,000	1567%	14%
452.3700 Repairs & Maintenance Services	17,950	10,500	10,500	20,000	90%	11%
452.7400 Machinery & Equipment	-	-	-	5,000	N/A	3%
Total Pool Fund Expenses	\$ 159,415	\$ 17,000	\$ 17,000	\$ 178,450	950%	100%

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL REVENUES	\$ 159,149	\$ 17,001	\$ 20,001	\$ 178,450	950%
TOTAL EXPENSES	\$ 159,415	\$ 17,000	\$ 17,000	\$ 178,450	950%

2021 HIGHWAY AID FUND BUDGET REVENUES



Highway Aid Fund Revenue

Summary

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL REVENUES	\$ 601,186	\$ 580,588	\$ 580,338	\$ 516,193	-11%

Description

Revenue in the Highway Aid Fund comes from the annual liquid fuels state funding and the earnings from short-term investments of those funds. The State of Pennsylvania collects a tax on diesel, gasoline, and other liquid fuels sold in the state. They then distribute that tax revenue to local governments based on the number of miles of roads within the Borough or Township.

Budget Detail

Revenue 035-3**,****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Deposits/Investments	\$ 7,853	\$ 2,900	\$ 2,650	\$ 2,500	-14%	0%
354.0000 State Motor License Fund Grants	593,333	577,688	577,688	513,693	-11%	100%
Total Highway Aid Fund Revenue	\$ 601,186	\$ 580,588	\$ 580,338	\$ 516,193	-11%	100%

2021 HIGHWAY AID FUND BUDGET EXPENSES



Highway Aid Fund Expenses

Summary

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL EXPENSES	\$ 513,715	\$ 573,282	\$ 573,282	\$ 516,193	-10%

Description

Highway Aid expenses are restricted to purchases and projects that fall within the State’s list of appropriate uses for liquid fuels monies. In the past, the funding has been spent on purchasing rock salt and street light electricity. Due to mild winters in recent years, the Borough has spent less on rock salt which allows even more of the state funds to be contributed towards the Borough’s road repaving program.

Budget Detail

Expenses 035-4** ****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
432.2450 Highway Supplies - Rock Salt	\$ 209,503	\$ 228,282	\$ 228,282	\$ 167,467	-27%	32%
434.3610 Street Light Electricity	172,971	175,000	175,000	178,726	2%	35%
438.6100 Constr Contracts - Road Paving	131,241	170,000	170,000	170,000	0%	33%
Total Highway Aid Fund Expenses	\$ 513,715	\$ 573,282	\$ 573,282	\$ 516,193	-10%	100%

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL REVENUES	\$ 601,186	\$ 580,588	\$ 580,338	\$ 516,193	-11%
TOTAL EXPENSES	\$ 513,715	\$ 573,282	\$ 573,282	\$ 516,193	-10%

2021 ASSET FORFEITURE FUND BUDGET REVENUES



Asset Forfeiture Fund Revenue

Summary

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL REVENUES	\$ 112,709	\$ 135,598	\$ 135,598	\$ 27,233	-80%

Description

Revenue in the Asset Forfeiture Fund comes from money generated by the sales of assets the Drug Enforcement Administration (DEA) confiscates. Baldwin receives a percentage of each asset confiscated relating to cases the Baldwin Police Officer works on.

Budget Detail

Revenue 070-3** ****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Deposits	\$ 12	\$ 10	\$ 10	\$ 10	0%	0%
351.1400 Federal Forfeiture Revenue	76,257	89,383	89,383	-	-100%	0%
380.0300 Miscellaneous Receipt	36,440	-	-	-	N/A	0%
392.9900 Transfer from Fund Balance	-	46,205	46,205	27,223	-41%	100%
Total Asset Forfeiture Fund Revenue	\$ 112,709	\$ 135,598	\$ 135,598	\$ 27,233	-80%	100%

2021 ASSET FORFEITURE FUND BUDGET EXPENSES



Asset Forfeiture Fund Expenses

Summary

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL EXPENSES	\$ 88,887	\$ 135,598	\$ 135,598	\$ 27,233	-80%

Description

The federal government has rules about what Asset Forfeiture funds can be used to purchase. In accordance with those guidelines, the funds will be spent on the final financing payment for body cameras in 2021.

Budget Detail

Expenses 070-410.****	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec	% of Total Budget
2100 Office Supplies	\$ 370	\$ 638	\$ 638	\$ -	-100%	0%
2102 Supplies	-	630	630	-	-100%	0%
2600 Small Tools/Minor Equipment	-	4,910	4,910	-	-100%	0%
2700 Computer Software & Hardware	-	2,862	2,862	-	-100%	0%
3800 Vehicle Lease & Purchase	-	92,285	92,285	-	-100%	0%
7400 Minor Machinery & Equipment	88,517	34,273	34,273	27,233	-21%	100%
Total Asset Forfeiture Fund Expenses	\$ 88,887	\$ 135,598	\$ 135,598	\$ 27,233	-80%	100%

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Inc/Dec
TOTAL REVENUES	\$ 112,709	\$ 135,598	\$ 135,598	\$ 27,233	-80%
TOTAL EXPENSES	\$ 88,887	\$ 135,598	\$ 135,598	\$ 27,233	-80%