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# BOROUGH OF BALDWIN 2018 BUDGET

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2018 BUDGET  
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## Officials

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### Council

James Behers  
Marianne Conley  
E. John Egger  
Chad Hurka  
Edward Moeller  
Frank Scott  
Michael Stelmasczyk

### Mayor

David Depretis

## Staff

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### Borough Manager

John M. Barrett

### Assistant Manager & Finance Officer

Molly Brennan

### Police Chief

Michael Scott

### Public Works Superintendent

Mark Stephenson

### Code Enforcement

Anthony Asciolla

### Director of Municipal Services

Robert Firek

### Tax Collector

Gail Dobson Mikush

### Engineers

Lennon, Smith, Souleret Engineering Inc.

### Solicitors

Stanley & Michael Lederman



## Fund Listing

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### General Fund

#### 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.

### Special Revenue Funds

Funds that are established to account for revenues that are legally restricted to be spent on specific expenses.

#### 035 – Highway Aid Fund

Revenues for this fund come from the State 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 police department equipment and technology.

### 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.

#### 031- Pool Fund

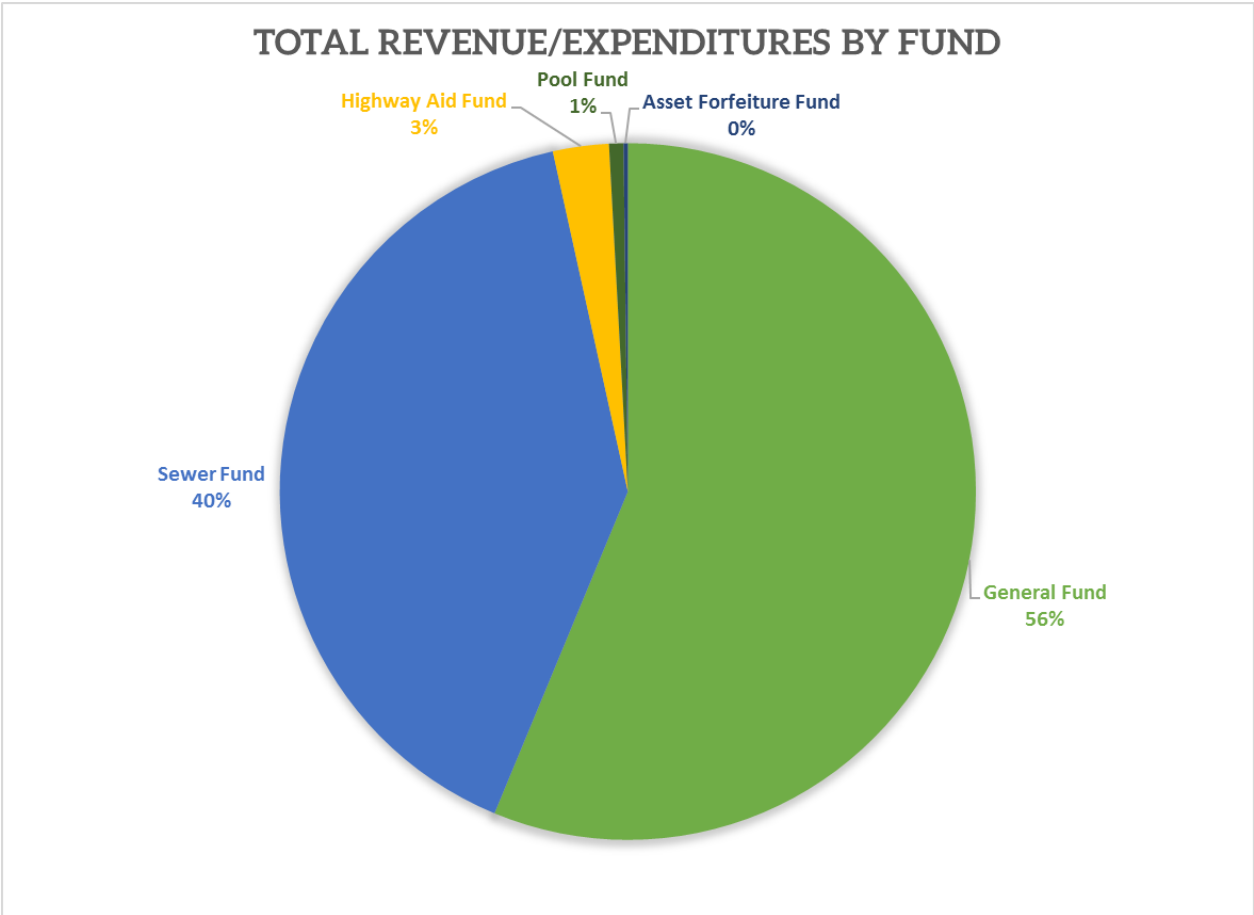
The pool fund is used to account for all revenues and expenditures associated with operating the Borough's swimming pool.



# 2018 Budget Message

Dear Members of Borough Council and Mayor Depretis;

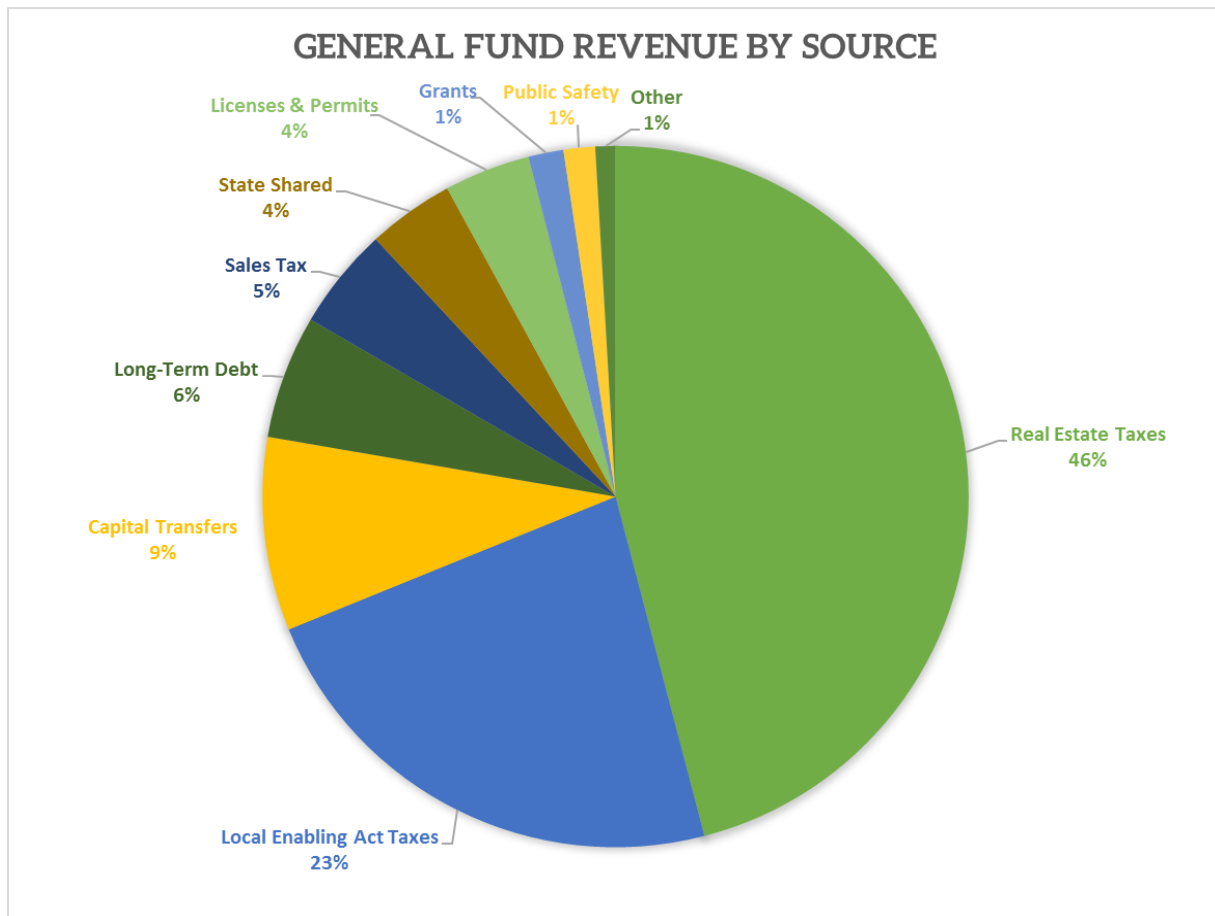
On behalf of the Borough Administration, I am pleased to submit the 2018 Budget to members of Borough Council, Mayor Depretis, and the residents of Baldwin Borough. The budget is a balanced budget in all funds, and requires no additional tax revenue. The 2018 Real Estate Tax Millage rate is 6.28 mills. To Baldwin residents, this means that for every \$100,000 of assessed value of real estate owned, a payment of \$628 is owed to the Borough. The 2018 Budget Document strives to serve as a policy statement, an operational guide, a financial plan, as well as a communications tool. The recommended budget complies with all local and state laws, and is supported by the Borough's Financial Policies and Procedures Manual. The 2018 balanced budget consists of a \$12,399,920 General Fund, \$8,877,874 Sewer Fund, \$571,971 Highway Aid Fund, \$147,651 Swimming Pool Fund, and an Asset Forfeiture Fund of \$43,500.



# 2018 BUDGET MANAGER'S MESSAGE



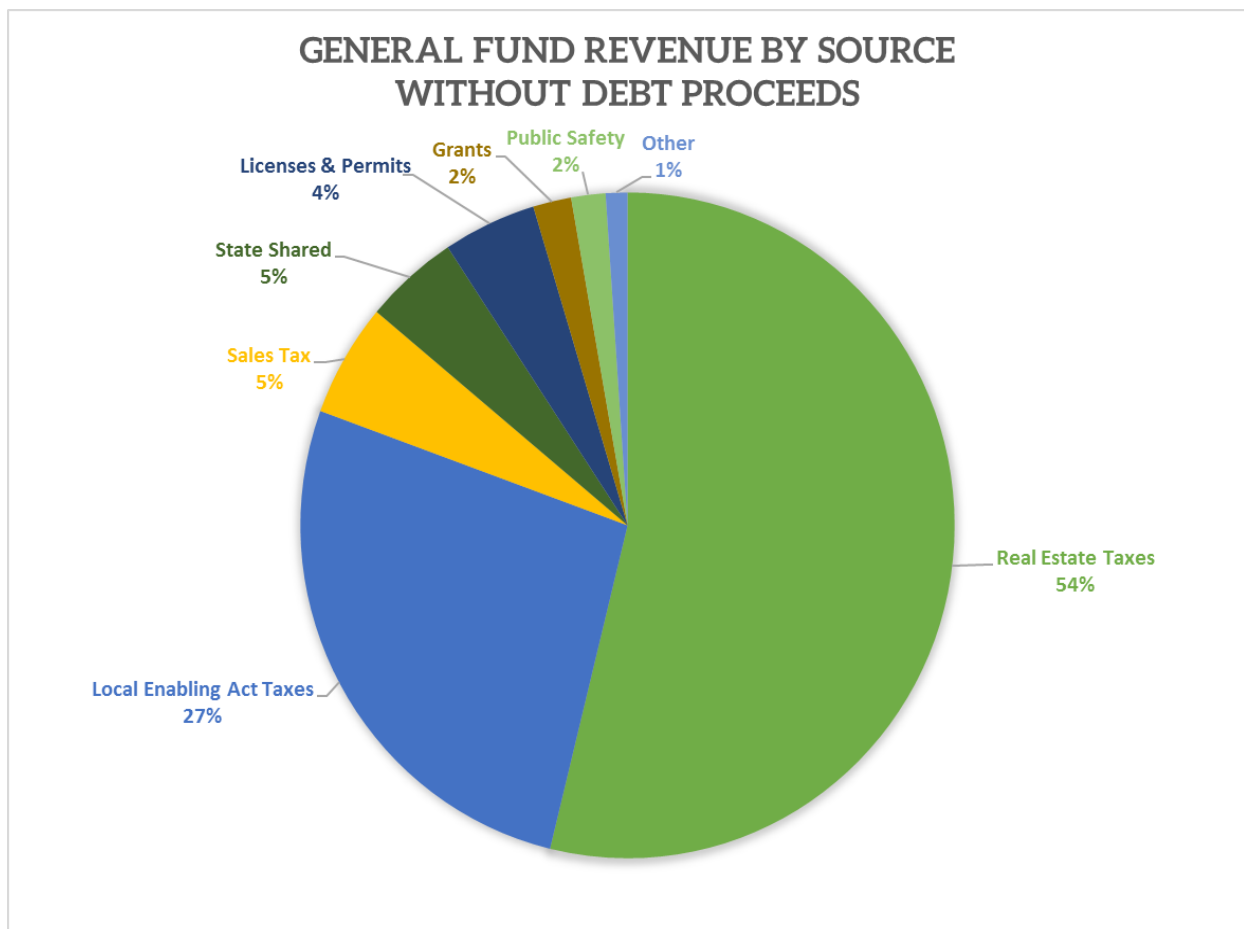
The General Fund supports the core services of the Borough, including Police, Public Works (Roads and Parks), Code Enforcement, Solid Waste Collection, Recycling, as well as Administrative Services. The General Fund also supports the operating costs of our Municipal Complex, the Leland Center, as well as 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 60% of General Fund revenues. The graph below shows a breakdown of the revenue sources that comprise the \$12,399,920 General Fund budget.



# 2018 BUDGET MANAGER'S MESSAGE



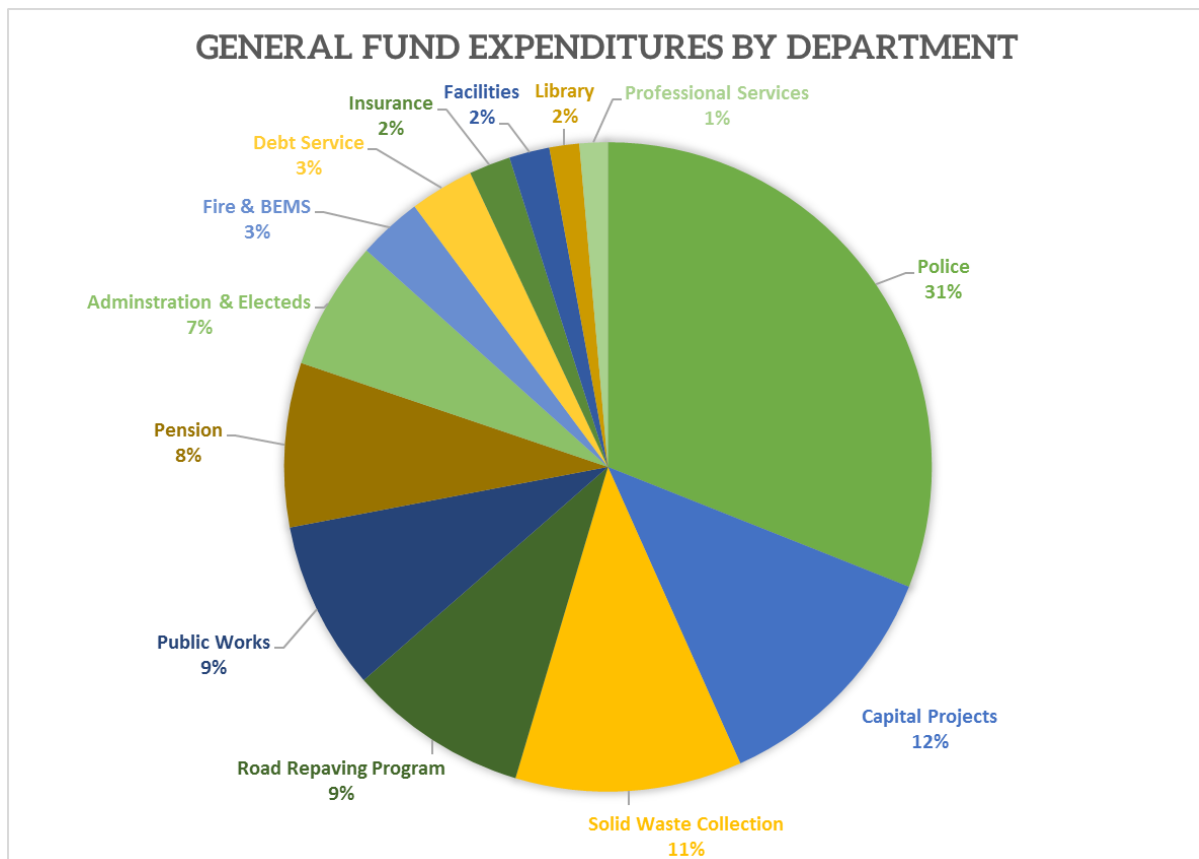
The 2018 General Fund includes revenues generated by a tax-exempt borrowing that must be repaid over time. These funds were secured by the Borough to implement our Capital Improvements Program; which this past year included improvements to the Baldwin Swimming Pool, Phase I of The Elm Leaf Park Improvement Plan, replacement of McAnulty Bridge, and the expansion of the annual Road Program. Revenue generated from borrowing are one-time sources, therefore the chart below gives a breakdown of General Fund revenue sources without the tax-exempt borrowing revenues to more accurately demonstrate how core services are supported.



# 2018 BUDGET MANAGER'S MESSAGE



The Borough continues to benefit by stable and consistent tax revenues, and provides services on an appropriate scale with strong management practices. These factors have contributed to our recent bond rating advancement to A/positive by S&P. And while these positive factors are likely to continue, the containment of operating and personnel expenses are challenging to keep pace with, and will ultimately require additional revenues to fund. 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, like health care, pensions, and even solid waste and recycling, continue to consume large portions of the General Fund Expenditures, reflected in the following chart, and in many ways represent fixed costs that continue to grow.



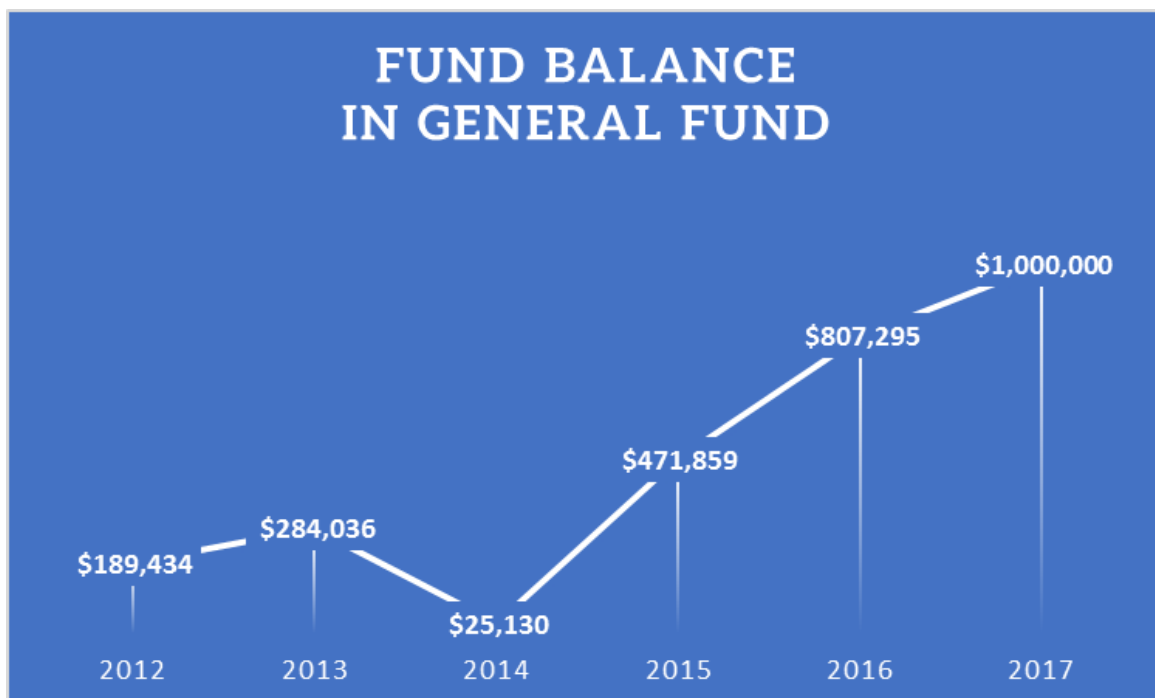


## 2018 BUDGET MANAGER'S MESSAGE



To combat these factors, the Administration has developed various strategies to help contain these expenses. This sometimes requires non-traditional efforts and creative problem solving. For example, our Solid Waste expenses exceed one million dollars annually, so even a modest increase in service costs can be difficult for the General Fund to absorb. In 2018, the Borough will seek competitive bids for the service and will use that process to try and reduce incremental increases in future service costs. Solid Waste service has been traditionally secured through a multi-municipal bid; however, the size and scale of the contract required a service provider to produce various bonds and in some instances purchase additional fleet vehicles; all of which attribute to higher costs for the service. We are hopeful that by reducing the size and scale of the contract, we will see more aggressive prices and avoid the incremental increases that stress the budget. Additionally, we have also reduced pension costs by altering the manner by which we use consultants for pension reporting. By providing more services internally, our pension costs have reduced which have allowed for the pension funds to take full advantage of market conditions.

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). This target has been achieved, as the current Fund Balance is projected to be at over \$1M at 2017 year end.



# 2018 BUDGET MANAGER'S MESSAGE



Ultimately, the 2018 budget reflects a responsible and prudent spending plan that supports and slightly expands 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 forced the Borough to prioritize the needs of the community and to produce a strategy to continue to provide services at a high level and to appropriately plan 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,

John M. Barrett  
Borough Manager

# 2018 GENERAL FUND BUDGET

## REVENUES



## Real Estate Property Taxes

### Summary

Real Estate Property Taxes 001-301.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Real Estate Taxes	\$ 5,429,392	\$ 5,686,841	\$ 5,732,841	\$ 5,698,000	-1%	46%

### 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 2018, Baldwin's millage rate is 6.28, which means that a property with an assessed value of \$100,000 would have a Borough real estate tax bill of \$628 ( $100,000 \times .00628$ ).

Real estate taxes are billed and collected by the Borough's elected Tax Collector, Gail Dobson-Mikush. Taxes are due by June 1<sup>st</sup> each year. If a property owner pays prior to March 31<sup>st</sup>, they receive a 2% discount. If a property owner pays after June 1<sup>st</sup>, 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, Jordan Tax Services. Jordan 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 and its tax-exempt status. 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 2017 at \$929,950,898 with 8,122 taxable parcels.

Allegheny County and Baldwin Whitehall School District also collect property taxes based on millage rates they set each year. In 2018, the County's millage rate is 4.73 and the School District's is 20.37. The property taxes collected by these agencies are separate from those set and collected by the Borough.

# 2018 GENERAL FUND BUDGET

## REVENUES



### Budget Detail

Real Estate Property Taxes 001-301.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1000	Current Year Levy	\$ 5,131,094	\$ 5,400,000	\$ 5,456,000	\$ 5,438,000	0%	44%
2000	Prior Year's Levy	57,900	66,841	66,841	60,000	-10%	0%
5000	Delinquent	240,398	220,000	210,000	200,000	-5%	2%
Total Real Estate Taxes		\$ 5,429,392	\$ 5,686,841	\$ 5,732,841	\$ 5,698,000	-1%	46%

# 2018 GENERAL FUND BUDGET

## REVENUES



## Local Taxes

### Summary

Local Enabling Act Taxes (Act 511) 001-310.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Local Enabling Act Taxes	\$ 2,780,350	\$ 2,870,000	\$ 2,865,000	\$ 2,835,000	-1%	23%

### 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 collected from the tax 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 (W-2 income from salaries or wages) and other forms of earned income 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 one of 63 municipalities and school districts 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 annually 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 provides 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.

Originally called the Emergency and Municipal Services 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 per person. Estimated revenue in 2018 assumes approximately 2,872 people work within the Borough of Baldwin and make over \$12,000 a year.

# 2018 GENERAL FUND BUDGET

## REVENUES



### Budget Detail

Local Enabling Act Taxes (Act 511) 001-310.***		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1000	Real Estate Transfer Tax	\$ 209,873	\$ 250,000	\$ 280,000	\$ 215,000	-23%	2%
2000	Earned Income Tax	2,442,563	2,490,000	2,450,000	2,485,000	1%	20%
5000	Local Services Tax	127,915	130,000	135,000	135,000	0%	1%
Total Local Enabling Act Taxes		\$ 2,780,350	\$ 2,870,000	\$ 2,865,000	\$ 2,835,000	-1%	23%

# 2018 GENERAL FUND BUDGET

## REVENUES



## Licenses

### Summary

Licenses 001-3**.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Licenses	\$ 488,527	\$ 476,240	\$ 597,043	\$ 489,240	-18%	4%

### 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.***	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3200 Junk Yard	\$ 240	\$ 240	\$ 240	\$ 240	0%	0%
7200 Mechanical Devices	60,640	56,000	55,795	56,000	0%	0%
8000 Cable TV Franchise	427,647	420,000	541,008	432,000	-20%	3%
Total Business License and Permits	\$ 488,527	\$ 476,240	\$ 597,043	\$ 488,240	-18%	4%

Health 001-365.***	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
5000 Pet License Fees	1,159	1,000	850	1,000	18%	0%
Total Health	\$ 1,159	\$ 1,000	\$ 850	\$ 1,000	18%	0%

# 2018 GENERAL FUND BUDGET

## REVENUES



## Public Safety

### Summary

Public Safety 001-3** ****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Public Safety	\$ 285,684	\$ 250,500	\$ 259,000	\$ 248,000	-4%	2%

### 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. If officers respond to more than three false alarms at the same property, the alarm owner will also be charged a false alarm 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.).



# 2018 GENERAL FUND BUDGET

## REVENUES



### Budget Detail

Fines 001-331.***		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1101	Vehicle Code Violations	\$ 11,724	\$ 10,500	\$ 9,500	\$ 10,000	5%	0%
1103	County DUI Fines	34,289	30,000	26,400	27,500	4%	0%
1200	Violations of Ordinances	25,644	24,000	26,400	26,000	-2%	0%
1300	State Police Fines	8,072	6,000	5,500	5,500	0%	0%
Total Fines		\$ 79,728	\$ 70,500	\$ 67,800	\$ 69,000	2%	1%

Public Safety 001-362.***		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1000	Special Police Services Reimbursements	\$ 41,276	\$ 10,000	\$ 15,000	\$ 15,000	0%	0%
1100	Police Reports, Fingerprinting Fees	6,873	13,000	15,700	15,000	-4%	0%
1300	Security Alarm Monitoring	14,215	12,000	5,500	10,000	82%	0%
4100	Building Permits	60,632	60,000	70,000	50,000	-29%	0%
4110	Occupancy & Fire Permits	60,171	65,000	58,000	60,000	3%	0%
0412	Vacant Property Registration	-	-	-	6,000	-	0%
Total Public Safety		\$ 183,166	\$ 160,000	\$ 164,200	\$ 156,000	-5%	1%

Highways and Streets 001-363.***		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1000	Curb/Street Opening Permits	22,790	20,000	27,000	23,000	-15%	0%
Total Highways and Streets		\$ 22,790	\$ 20,000	\$ 27,000	\$ 23,000	-15%	0%

# 2018 GENERAL FUND BUDGET

## REVENUES



## Interest & Rent

### Summary

Interest, Rents, and Royalties 001-34*.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Interest, Rents, and Royalties	\$ 19,525	\$ 28,860	\$ 33,053	\$ 30,550	-8%	0%

### 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 some pavilions in Baldwin parks for special activities and events. In the next few years, renovations to Elm Leaf and Colewood Park will create additional pavilion/grove areas available for rent.

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*.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
340.0000 Interest on Real Estate Taxes	\$ 87	\$ 260	\$ 254	\$ 200	-21%	0%
341.0000 Earnings from Temp Investments	116	50	51	50	-2%	0%
341.0002 Huntington P-Card Rebate	9,328	12,000	10,750	11,000	2%	0%
341.1000 Interest from Money Market	6,845	14,000	19,398	16,000	-18%	0%
342.5000 Park Grove Rentals	600	-	50	750	1400%	0%
342.5500 Rent from Ads on Public Property	2,550	2,550	2,550	2,550	0%	0%
Total Interest, Rents, and Royalties	\$ 19,525	\$ 28,860	\$ 33,053	\$ 30,550	-8%	0%

# 2018 GENERAL FUND BUDGET

## REVENUES



## Intergovernmental

### Summary

Intergovernmental Revenue 001-35*.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Intergovernmental Revenue	\$ 1,058,683	\$ 1,097,000	\$ 1,062,327	\$ 1,075,300	1%	9%

### 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.

# 2018 GENERAL FUND BUDGET

## REVENUES



### Budget Detail

Intergovernmental Revenue 001-350.***		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
0100	County Sales Tax (Act 77)	553,706	550,000	560,700	565,000	1%	5%
Total Intergovernmental Revenue		\$ 553,706	\$ 550,000	\$ 560,700	\$ 565,000	1%	5%

Federal Revenue 001-351.***		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
0100	Reimbursements for DEA Task Force OT	17,548	17,500	17,500	17,500	0%	0%
Total Federal Revenue		\$ 17,548	\$ 17,500	\$ 17,500	\$ 17,500	0%	0%

State Capital and Operating Revenue 001-354.***		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
0000	State Grants for Police Work	\$ -	\$ 30,000	\$ -	\$ -	-	0%
0300	Winter Maintenance of State Roads	8,432	10,000	8,500	8,500	0%	0%
1103	PA Impaired Driving Grant	44,339	55,500	40,000	45,000	13%	0%
1500	Act 101 Recycling	8,035	8,000	8,000	8,000	0%	0%
Total State Capital and Operating Revenue		\$ 60,805	\$ 103,500	\$ 56,500	\$ 61,500	9%	0%

State Shared Revenue and Entitlements 001-355.***		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
0100	Public Utility Realty Tax (PURTA)	\$ 9,506	\$ 9,800	\$ 9,383	\$ 9,400	0%	0%
0400	Alcoholic Beverage Licenses	4,700	5,000	4,700	4,700	0%	0%
0700	Foreign Fire Insurance Prem. Tax	103,181	104,000	94,280	100,000	6%	1%
0800	State Aid for Pensions	301,851	300,000	312,001	310,000	-1%	3%
0900	Act 13 Impact Fees	7,386	7,200	7,263	7,200	-1%	0%
Total State Shared Revenue and Entitlements		\$ 426,624	\$ 426,000	\$ 427,627	\$ 431,300	1%	3%

# 2018 GENERAL FUND BUDGET

## REVENUES



## Charges for Services

### Summary

Charges for Services 001-36*.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Charges for Services	\$ 6,368	\$ 2,600	\$ 3,714	\$ 4,050	9%	0%

### 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, sub-division approvals, land development rights, and recreation program attendance.

### Budget Detail

Charges for Services 001-361.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3000 Sub-division & Land Development	\$ 1,700	\$ 400	\$ 100	\$ 400	300%	0%
3400 Zoning Hearing Fees	2,300	1,000	2,400	2,400	0%	0%
3500 Grading Permit Fees	78	200	78	100	28%	0%
Total Charges for Services	\$ 4,078	\$ 1,600	\$ 2,578	\$ 2,900	12%	0%

Culture & Recreation 001-367.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
2000 Recreation Program Fees	\$ 2,290	\$ 1,000	\$ 1,136	\$ 1,150	1%	0%
Total Culture & Recreation	\$ 2,290	\$ 1,000	\$ 1,136	\$ 1,150	1%	0%

# 2018 GENERAL FUND BUDGET

## REVENUES



## Long Term Debt Proceeds

### Summary

Proceeds of Long-Term Debt 001-393.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Proceeds of Long-Term Debt	\$ -	\$ 2,000,000	\$ 1,300,000	\$ 705,000	-46%	6%

### Description

In 2017 the Borough issued a \$2 million tax-exempt general obligation municipal bond to finance the replacement of the culvert on McAnulty and an expanded 2017 road program. Two of the roads in the 2017 road program contract are being delayed until March 2018, and therefore the \$454,000 of bond proceeds to pay for those roads is also being moved to 2018.

In addition, the bids for the culvert replacement and 2017 road program came in lower than expected. That means the remaining \$251,000 of 2017 bond proceeds are available to fund the 2018 road program and help balance the General Fund budget.

### Budget Detail

Proceeds of Long-Term Debt 001-393.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1000 General Obligation Bond	\$ -	\$ 2,000,000	\$ 1,300,000	\$ 705,000	-46%	6%
Total Proceeds of Long-Term Debt	\$ -	\$ 2,000,000	\$ 1,300,000	\$ 705,000	-46%	6%

# 2018 GENERAL FUND BUDGET

## REVENUES



## Miscellaneous

### Summary

Misc Revenue 001-3**,****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Misc Revenue	\$ 108,967	\$ 69,769	\$ 61,769	\$ 9,000	-85%	0%

### 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.

In years past, this included an annual dividend from the Worker's Compensation Trust, Municipal Risk Management. Beginning in 2018, the Borough will no longer be receiving this dividend due to our probationary status and historical high loss ratio. The Borough is taking steps, such as starting a safety committee, to improve our loss ratio and are hopeful we will be removed from probationary status within three years.

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,****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
0300 Misc Reimbursements	11,739	5,000	500	2,000	300%	0%
0400 Misc Insurance Receipts	22,905	5,000	3,000	3,000	0%	0%
Total Misc Revenue	\$ 34,644	\$ 10,000	\$ 3,500	\$ 5,000	43%	0%

Proceeds of Fixed Asset Disposition 001-391,****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1000 Sale of Fixed Assets	7,964	4,000	2,500	4,000	60%	0%
Total Fixed Asset Disposition	\$ 7,964	\$ 4,000	\$ 2,500	\$ 4,000	60%	0%

# 2018 GENERAL FUND BUDGET

## REVENUES



Refunds of Prior Year's Expenditures 001-395.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
0000	Refund of MRM Dividend	\$ 66,035	\$ 55,769	\$ 55,769	\$ -	0%	0%
1800	Refund of Prior Year Expenditures	324	-	-	-	0%	0%
Total Refunds of Prior Year's Expenditures		\$ 66,359	\$ 55,769	\$ 55,769	\$ -	0%	0%



# 2018 GENERAL FUND BUDGET

## REVENUES



## Capital Revenue

### Summary

Capital Revenue Sources 001-39*.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Capital Revenue Sources	\$ 133,122	\$ 2,072,306	\$ 1,249,518	\$ 1,305,780	5%	11%

### Description

In 2015, the Borough created and adopted a five-year (2016-2020) capital improvement plan to prioritize capital purchases and projects and plan for completing and financing those projects.

The capital plan identified four sources of revenue for capital improvements; grants, bonds (borrowing), asset forfeiture, and general fund operating revenue. Capital projects using asset forfeiture funds are reflected in the asset forfeiture fund budget.

#### Grants

In 2017, the Borough was awarded a \$200,000 grant from the State of Pennsylvania's Department of Conservation and Natural Resources (DCNR) Community Conservation Partnership Program to help pay for Phase II of the redevelopment of Elm Leaf Park, which will begin construction in 2018.

Also, in 2017, the Borough was awarded a grant of \$118,784 from the State's Department of Community and Economic Development (DCED) Multimodal Transportation Fund to pay for a portion of the trails and shared streets that will be included in Phase II of the redevelopment of Elm Leaf Park, to be constructed in 2018.

#### Bonds

The transfer from the Capital Improvement Fund is revenue generated by a 2015 bond issuance to pay for specific and much needed capital improvement projects through the Borough. The amount of revenue transferred in 2018 is in alignment with the cost estimates of the capital projects that will be completed in 2018.

In the budget this capital funding is reflected as a transfer from the Capital Improvement Fund because the revenue was originally recognized in that fund, but is now being transferred to the General Fund to pay for the capital or operating expenditures it was intended for.

In 2018, the transfers from the Capital Improvement Fund will fund phase II of Elm Leaf Park redevelopment and phase I of Colewood Park redevelopment, which are described in further detail in the expenditures section of this budget book.

# 2018 GENERAL FUND BUDGET REVENUES



## Budget Detail

Culture & Recreation 001-367.***	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3000 Recreation Grants	35,000	39,250	39,250	200,000	410%	2%
Total Culture & Recreation	\$ 35,000	\$ 39,250	\$ 39,250	\$ 200,000	410%	2%

Interfund Transfers 001-392.***	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1800 Transfer from Capital Improvement Fund	98,122	2,033,056	1,210,268	1,105,780	-9%	9%
Total Interfund Transfers	\$ 98,122	\$ 2,033,056	\$ 1,210,268	\$ 1,105,780	-9%	9%

## Total General Fund Revenue

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
TOTAL REVENUE	\$ 10,311,777	\$ 14,555,116	\$ 13,165,115	\$ 12,399,920	-6%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## General Government

### Summary

General Government 001-400.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total General Government	\$ 47,401	\$ 46,584	\$ 47,839	\$ 46,834	-2%	0%

### 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.****		2016 Actual	2017 Budget	2017 Estimate	2018 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	8,670	7,000	7,000	7,000	0%	0%
4540	Recognition Dinner	3,691	3,500	3,750	3,750	0%	0%
4600	Continuing Education	3,957	5,000	6,005	5,000	-17%	0%
Total General Government		\$ 47,401	\$ 46,584	\$ 47,839	\$ 46,834	-2%	0%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Executive

### Summary

Executive 001-401.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Executive	\$ 219,482	\$ 298,037	\$ 297,067	\$ 309,900	4%	2%

### 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 Assistant Manager, 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. Beginning in April 2017, the Borough added a new executive administrative position, the Director of Municipal Services, to provide leadership and coordination of the Borough's infrastructure projects and public works services. 2018 will be the first year the Director will work the whole calendar year. All non-uniform employees are on a UPMC medical insurance plan, which has a 10.3% premium increase for this plan year.

### Budget Detail

Executive 001-401.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1050 Salary of Mayor	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	0%	0%
1100 Salary of Treasurer	1,800	1,800	1,800	1,800	0%	0%
1101 Salary of Borough Manager	55,360	57,265	57,265	59,868	5%	0%
1120 Salary of Assistant Secretary	44,425	41,076	40,228	18,510	-54%	0%
1130 Salary of Finance Officer	56,650	62,416	62,726	66,111	5%	1%
1140 Salary of Director of Municipal Services	-	66,667	66,667	84,460	27%	1%
1920 FICA/Medicare Employer Paid	12,569	17,329	17,510	18,088	3%	0%
1960 Health Insurance	34,049	36,434	36,340	44,163	22%	0%
2310 Vehicle Fuel - Gas	546	1,600	1,891	1,950	3%	0%
3100 Professional Services - GASB	1,500	-	-	-	-	0%
3310 Travel	586	1,000	600	750	25%	0%
4510 Vehicle Maintenance & Repair	1,980	2,250	1,800	3,500	94%	0%
4600 Continuing Education	4,318	4,500	4,540	5,000	10%	0%
Total Executive	\$ 219,482	\$ 298,037	\$ 297,067	\$ 309,900	4%	2%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Auditing & Financial Administration

### Summary

Auditing Services/Financial Admin 001-402.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Auditing Services/Financial Admin	\$ 8,988	\$ 14,558	\$ 14,074	\$ 16,200	15%	0%

### 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).

In 2017, the Borough moved to outsource payroll processing to a third-party company. This move provided employees with easy access to pay history and paid time off accruals, as well as simplified the internal payroll process.

### Budget Detail

Auditing Services/Financial Admin 001-402.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3110 Accounting & Auditing Services	\$ 7,075	\$ 8,674	\$ 8,674	\$ 10,200	18%	0%
3111 Payroll Services	-	5,884	5,400	6,000	11%	0%
4600 Financial Statement Preparation	1,913	-	-	-	-	0%
Total Auditing Services/Financial Admin	\$ 8,988	\$ 14,558	\$ 14,074	\$ 16,200	15%	0%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Tax Collection

### Summary

Tax Collection 001-403.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Tax Collection	\$ 67,257	\$ 55,527	\$ 78,451	\$ 69,982	-11%	1%

### Description

Tax collection expenditures cover the costs to employ the Borough's tax collector, maintain an operational tax collection office space, and pay Jordan 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 Jordan Tax Services, another third-party agency, who charge 10% 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.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1050 Salary of Tax Collector	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	0%	0%
1920 FICA/Medicare Employer Paid	956	956	956	956	0%	0%
2100 Office Supplies	8,834	3,000	2,500	3,000	20%	0%
2120 Computer/Copier Supplies	2,214	2,500	1,620	2,500	54%	0%
3101 Earned Income Tax Commission	365	1,000	360	400	11%	0%
3102 General Exp/Service Fees	1,007	1,000	955	955	0%	0%
3103 Delinquent RET Commission	35,684	30,000	55,609	40,000	-28%	0%
3104 Local Services Tax Commission	3,630	3,200	3,305	3,400	3%	0%
3170 Tax Duplicate Diskette	1,241	621	-	621	-	0%
3210 Telephone	826	750	646	650	1%	0%
3500 Tax Collector's Bond Premium	-	-	-	5,000	-	0%
Total Tax Collection	\$ 67,257	\$ 55,527	\$ 78,451	\$ 69,982	-11%	1%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Solicitor & Legal Services

### Summary

Solicitor/Legal Services 001-404.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Solicitor/Legal Services	\$ 100,558	\$ 113,959	\$ 118,820	\$ 90,006	-24%	1%

### 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. Due to a pending court case, the Borough anticipates the possibility of needing to pay up to \$10,000 in deductible or settlement costs in 2018.

### Budget Detail

Solicitor/Legal Services 001-404.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3101 Solicitor	\$ 75,006	\$ 75,006	\$ 75,205	\$ 75,006	0%	1%
3102 Solicitor's Expenses	8,068	7,500	2,000	5,000	150%	0%
4100 Other Legal Expenditures	17,484	31,453	41,615	10,000	-76%	0%
Total Solicitor/Legal Services	\$ 100,558	\$ 113,959	\$ 118,820	\$ 90,006	-24%	1%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Other General Government Administration

### Summary

General Government Administration 001-406.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total General Government Administration	\$ 132,069	\$ 122,235	\$ 123,578	\$ 137,343	11%	1%

### Description

The executive administrative employees are supported by one full-time administrative assistant. All non-uniform employees are on a UPMC medical insurance plan, which has increased in premium by 10.3% for this plan year.

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.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1170 Wages of Intern	\$ 3,123	\$ 3,000	\$ 1,995	\$ 3,000	50%	0%
1500 Salaries of Office Clerks	49,963	37,691	37,691	38,822	3%	0%
1920 FICA/Medicare Employer Paid	4,245	3,113	3,113	3,199	3%	0%
1960 Health Insurance	18,509	13,408	15,700	24,527	56%	0%
2100 Office Materials & Supplies	6,217	6,500	6,500	6,500	0%	0%
2130 Computer/Copier Supplies	1,883	2,000	2,000	2,000	0%	0%
2150 Postage	1,852	2,000	1,900	2,000	5%	0%
2700 Computer Hardware & Software	24,289	20,000	20,000	22,000	10%	0%
2900 Service Copier	867	2,100	1,772	1,900	7%	0%
3100 General Exp/Service Fees	49	313	347	200	-42%	0%
3210 Telephone	6,391	6,160	6,632	6,650	0%	0%
3240 Wireless Phone	823	900	720	720	0%	0%
3250 Internet	1,612	1,800	1,808	1,825	1%	0%
3410 Advertising	4,535	5,000	5,900	6,000	2%	0%
3420 Printing	7,580	8,000	7,500	7,750	3%	0%
5000 SHACOG Act 77 Distribution	-	10,000	10,000	10,000	0%	0%
7400 Machinery & Equipment	131	250	-	250	-	0%
Total General Government Administration	\$ 132,069	\$ 122,235	\$ 123,578	\$ 137,343	11%	1%



# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Engineering Services

### Summary

Engineering Services 001-408.****	2015 Actual	2016 Budget	2016 Estimate	2017 Budget	% Inc/Dec	% of Total Budget
Total Engineering Services	\$ 81,212	\$ 83,500	\$ 83,000	\$ 58,500	-30%	0%

### 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. Since hiring a Director of Municipal Services in April 2017, the Borough's engineering expenditures have been significantly reduced.

### Budget Detail

Engineering Services 001-408.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3101 Engineer's Retainer	\$ 3,250	\$ 3,000	\$ 3,000	\$ 3,000	0%	0%
3102 Engineering Expenses	75,157	50,000	50,000	50,000	0%	0%
3130 GIS	-	500	-	3,000	-	0%
Total Engineering Services	\$ 78,407	\$ 53,500	\$ 53,000	\$ 56,000	6%	0%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



### Borough Building Facilities

#### Summary

Borough Building Facilities 001-409.****-.00*	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Borough Building Facilities	\$ 145,451	\$ 160,002	\$ 151,656	\$ 146,971	-3%	1%

#### 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	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1150 Wages of Custodians	\$ 48,265	\$ 55,695	\$ 55,695	\$ 57,366	3%	0%
1860 Uniform Allowance	563	530	530	530	0%	0%
1920 FICA/Medicare Employer Paid	3,771	4,261	4,260	4,388	3%	0%
1960 Health Insurance	8,027	10,756	10,366	11,336	9%	0%
2000 Materials & Supplies	6,897	7,000	6,500	7,000	8%	0%
3100 Professional Services - Design	15,387	19,500	19,267	-	-100%	0%
3210 Telephone	1,173	900	1,280	1,300	2%	0%
3310 Custodian Travel	159	-	-	-	-	0%
3600 Utilities	27,035	33,000	29,338	29,350	0%	0%
3700 Repairs & Maintenance	19,570	20,000	22,000	20,000	-9%	0%
4530 Industrial Appraisal	660	660	660	3,000	355%	0%
6700 Security System	4,302	2,000	-	-	-	0%
7400 Machinery & Equipment	500	500	-	10,000	-	0%
7500 Minor Machinery & Equipment	540	500	60	500	733%	0%
Total Borough Building	\$ 136,848	\$ 155,302	\$ 149,956	\$ 144,771	-3%	1%

Borough Building Salt Storage 001-409.****-.001	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3600 Utilities	3,645	1,700	1,700	1,700	0%	0%
3700 Repairs & Maintenance	4,958	3,000	-	500	-	0%
Total Borough Building Salt Storage	\$ 8,603	\$ 4,700	\$ 1,700	\$ 2,200	29%	0%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



### Leland Center Facilities

#### Summary

Leland Center Facilities 001-409.****-00*	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Leland Center Facilities	\$ 12,554	\$ 19,170	\$ 16,143	\$ 18,017	12%	0%

#### 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 late 2018, the Baldwin Borough Public Library is expected to move 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 to 2017 levels.

#### Budget Detail

Leland Center 001-409.****-002	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1150 Wages of Custodians	\$ 1,928	\$ 2,090	\$ 2,090	\$ 2,153	3%	0%
1920 FICA/Medicare Employer Paid	69	160	160	165	3%	0%
2000 Materials & Supplies	25	1,000	100	500	400%	0%
3210 Telephone	748	920	760	800	5%	0%
3600 Utilities	7,421	12,000	10,500	10,500	0%	0%
3700 Repairs & Maintenance	1,985	2,000	1,985	2,000	1%	0%
Total Leland Center	\$ 12,175	\$ 18,170	\$ 15,595	\$ 16,117	3%	0%

Leland Salt Storage 001-409.****-003	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3600 Utilities	367	500	250	400	60%	0%
3700 Repairs & Maintenance	12	500	298	1,500	403%	0%
Total Leland Building Salt Storage	\$ 379	\$ 1,000	\$ 548	\$ 1,900	247%	0%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Police Department

### Summary

Police 001-410.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Police	\$ 3,610,376	\$ 3,789,021	\$ 3,572,331	\$ 3,845,641	8%	31%

### Description

Police expenditures pay for the public safety services of the Borough. They account for the salaries and benefits of the Chief of Police, two Lieutenants, two Sergeants, the Juvenile Officer, the Narcotics Officer, 17 Full-Time Patrol Officers, 1 Office Manager, and one part-time Clerk. Police expenditures also account for the costs to operate and maintain an office space in the Borough Building, the K-9 unit, 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 2016-2020 collective bargaining agreement negotiated and signed in 2016.

### New in 2018

#### Personnel

A new line item has been added for a part time office clerk to work 30 hours a week at \$15 per hour, with no additional benefits. In addition, the line items for Salaries of Patrol Officers, Healthcare, and Uniform Allowance have been increased to reflect one anticipated normal retirement in February and the hiring of two new patrol officers in January.

Before 2016, all overtime was recognized in a single account, making it challenging to understand what overtime work is being spent doing. Starting in 2016, police overtime was broken down into three classifications; special services, training, and overtime. Special service overtime is fully reimbursed by the company or organization requesting the special detail. Training overtime occurs when officers who work night shifts need to come in during the day to attend firearm and other trainings.

#### Equipment

Vehicle lease payments are due for one 2016 and one 2017 Ford Interceptor. Two new Ford Interceptors will be purchased in 2018, one with three-year financing and one paid in full, with the expense split between the General Fund and Asset Forfeiture Fund.

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



### Budget Detail

Police 001-410.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1100	Salary of Chief	\$ 110,065	\$ 110,367	\$ 108,967	\$ 112,574	3%	1%
1200	Salaries of Lieutenants	193,964	223,136	227,245	212,500	-6%	2%
1210	Salary of Juvenile Officer	91,852	94,588	94,588	97,425	3%	1%
1230	Salaries of Sergeants	189,718	208,078	201,000	207,858	3%	2%
1240	Salaries of Patrol Officers	1,568,336	1,686,192	1,520,000	1,673,791	10%	13%
1250	Salary of Office Manager	47,926	49,364	49,364	50,845	3%	0%
1260	Wages of Office Clerk	-	-	-	23,400	-	0%
1720	Holiday Pay	93,316	101,545	101,545	104,591	3%	1%
1800	Office Overtime	95	-	-	-	-	0%
1801	Officer Overtime	128,241	112,000	111,000	95,000	-14%	1%
1802	Special Service Overtime	26,941	10,000	13,343	15,000	12%	0%
1803	Training Overtime	8,840	5,000	4,750	20,000	321%	0%
1810	Court & Pre-Trial Hearings	37,543	40,000	31,000	35,000	13%	0%
1811	Magistrate Hearings	59,001	76,000	71,000	73,000	3%	1%
1820	DEA Task Force Overtime	18,146	17,500	17,500	17,500	0%	0%
1860	Uniform Allowance	24,031	23,750	24,100	28,000	16%	0%
1920	FICA/Medicare Employer Paid	39,547	43,722	39,000	51,291	32%	0%
1960	Health Insurance	614,760	586,043	595,876	647,896	9%	5%
1980	Long Term Disability Insurance	16,560	17,000	16,800	17,000	1%	0%
2100	Office Materials & Supplies	7,789	9,750	8,500	9,750	15%	0%
2101	K-9	10,415	8,240	8,200	8,240	0%	0%
2102	Ammunition & Range Supplies	19,629	18,000	14,000	18,000	29%	0%
2130	Computer/Copier Supplies	1,760	2,500	1,700	2,500	47%	0%
2150	Postage	1,719	2,000	1,570	1,750	11%	0%
2310	Vehicle Fuel - Gas	17,922	49,000	49,000	50,000	2%	0%
2700	Computer Hardware/Software	10,427	15,000	12,000	13,000	8%	0%
2900	Computer Service/Maintenance	5,986	6,000	10,500	10,000	-5%	0%
3000	Civil Service Commission	-	3,800	3,000	3,000	0%	0%
3110	Professional/Legal Services	60,422	50,000	35,000	40,000	14%	0%
3210	Telephone	22,235	20,000	20,550	21,000	2%	0%
3240	Wireless Phone	4,011	5,400	5,000	5,000	0%	0%
3250	Internet	5,592	5,000	5,235	5,500	5%	0%
3270	Radio Maintenance	7,792	5,000	2,000	5,000	150%	0%
3310	Travel & Lodging	867	500	-	2,000	-	0%
3420	Printing	1,129	2,000	1,500	1,500	0%	0%
3701	Tires	4,180	6,000	6,637	5,000	-25%	0%
3800	Vehicle Lease & Purchase	39,119	41,516	40,916	41,165	1%	0%
4000	Lunch Allowance	2,978	4,000	3,150	3,500	11%	0%
4200	Subscriptions/Dues	7,565	8,035	8,000	8,170	2%	0%
4500	Contracted Services - Dog Catcher	1,046	2,500	600	1,800	200%	0%
4510	Vehicle Maintenance & Repair	36,031	40,000	36,500	40,000	10%	0%
4600	Continuing Education	8,769	12,200	9,000	13,000	44%	0%
4700	Drug Testing		400	300	500	67%	0%
4900	CALEA Certification	8,415	4,595	4,595	4,595	0%	0%
5000	DUI Grant	32,142	55,500	50,000	45,000	-10%	0%
7400	Major Machinery & Equipment	19,745	4,000	4,000	2,000	-50%	0%
7500	Minor Machinery & Equipment	3,813	3,800	3,800	2,000	-47%	0%
Total Police		\$ 3,610,376	\$ 3,789,021	\$ 3,572,331	\$ 3,845,641	8%	31%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Fire & Emergency Medical Services

### Summary

Fire & BEMS 001-41****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Fire & BEMS	\$ 420,722	\$ 400,450	\$ 390,796	\$ 396,725	2%	3%

### Description

Each year the Borough contributes \$173,000 to our three volunteer fire departments. The division of the contribution is based on the number of structures each fire department is responsible for providing firefighting services to. 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.

In addition to contributing to fire safety services, the Borough contributes \$50,000 per year to Baldwin Emergency Medical Services (BEMS).

### Budget Detail

Fire 001-411****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3600 Fire Hydrants	77,287	73,200	73,300	73,500	0%	1%
4000 Gear & Equipment	16,795	-	-	-	-	0%
5000 Contributions to Vol. Fire Companies	173,000	173,000	173,000	173,000	0%	1%
5001 Fireman's Relief Association	103,181	104,000	94,280	100,000	6%	1%
Total Fire	\$ 370,263	\$ 350,200	\$ 340,580	\$ 346,500	2%	3%

BEMS 001-412****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3210 Telephone	459	250	216	225	4%	0%
5000 Contributions	50,000	50,000	50,000	50,000	0%	0%
Total BEMS	\$ 50,459	\$ 50,250	\$ 50,216	\$ 50,225	0%	0%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Code Enforcement

### Summary

Code Enforcement 001-413.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Code Enforcement	\$ 213,651	\$ 221,640	\$ 207,253	\$ 214,198	3%	2%

### 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 wages and benefits of the Code Enforcement Officer and 75% of the License, Permit, & Closing Clerk, 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. In addition, in 2018 the Borough is demolishing a blighted vacant property on Streets Run Road, the cost of which will be partially offset by a CDBG grant.

### Budget Detail

Code Enforcement 001-413.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1100 Salary of Code Enforcement Officer	\$ 54,106	\$ 55,729	\$ 55,729	\$ 57,401	3%	0%
1120 Salary of Clerk	35,462	30,411	30,411	32,022	5%	0%
1860 Uniform Allowance	114	300	190	150	-21%	0%
1920 FICA/Medicare Employer Paid	6,852	6,590	6,590	6,841	4%	0%
1960 Health Insurance	19,325	15,000	13,560	17,814	31%	0%
2100 Office Supplies	2,486	2,000	2,000	2,300	15%	0%
2150 Postage	1,667	2,500	1,993	2,000	0%	0%
2310 Gas	1,018	2,000	800	1,500	88%	0%
2700 Computer Hardware & Software	6,431	8,000	8,000	7,000	-13%	0%
3100 Professional Services - Court Reporter	-	5,500	12,000	6,500	-46%	0%
3170 Professional Services - Inspections	53,448	65,000	65,000	50,000	-23%	0%
3210 Telephone	1,987	1,500	1,534	1,600	4%	0%
3240 Wireless Phone	689	660	736	680	-8%	0%
3310 Travel & Lodging	588	400	241	400	66%	0%
3410 Advertising	2,118	1,500	500	1,000	100%	0%
3420 Printing	488	350	403	450	12%	0%
3434 Codify/Zoning	24,895	5,000	2,000	2,500	25%	0%
4200 Subscriptions & Memberships	40	300	40	140	250%	0%
4500 Removal Hazardous Structures	-	15,000	1,750	20,000	1043%	0%
4510 Vehicle Maintenance & Repairs	184	1,000	1,440	1,000	-31%	0%
4600 Continuing Education	1,451	1,500	1,000	1,500	50%	0%
4900 Bldg Permit Fees - Dept of Labor	248	400	336	400	19%	0%
4910 Blight & Abandonment	58	1,000	1,000	1,000	-	0%
Total Code Enforcement	\$ 213,651	\$ 221,640	\$ 207,253	\$ 214,198	3%	2%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Planning & Zoning

### Summary

Planning & Zoning 001-414.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Planning & Zoning	\$ 11,690	\$ 2,500	\$ 2,500	\$ 2,500	0%	0%

### Description

The Borough makes a small annual contribution to the local economic development organization, Economic Development South, to contribute to improving the local South Hills economy. In 2015, the Elm Leaf Park Master Plan was created and adopted.

### Budget Detail

Planning & Zoning 001-414.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3100 Economic Development South	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0%	0%
3102 Park Master Planning	9,190	-	-	-	-	0%
Total Planning & Zoning	\$ 11,690	\$ 2,500	\$ 2,500	\$ 2,500	0%	0%



# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Solid Waste Collection

### Summary

Solid Waste Collection & Disposal 001-427.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Solid Waste Collection & Disposal	\$ 1,184,573	\$ 1,357,673	\$ 1,364,468	\$ 1,402,716	3%	11%

### 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.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
4501 Garbage Collection	\$ 991,970	\$ 1,089,783	\$ 1,087,427	\$ 1,116,427	3%	9%
4503 Recycling Collection	176,513	217,366	216,963	222,915	3%	2%
4504 Leaf Collection	-	30,524	30,524	32,374	6%	0%
4505 Yard Waste Disposal	16,090	20,000	29,554	31,000	5%	0%
Total Solid Waste Collection & Disposal	\$ 1,184,573	\$ 1,357,673	\$ 1,364,468	\$ 1,402,716	3%	11%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Department of Public Works (DPW)

### Summary

Public Works 001-43*.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Public Works	\$ 838,997	\$ 911,516	\$ 850,556	\$ 958,631	13%	8%

### Description

The Borough's Public Works department includes a Superintendent, a Foreman, and a full-time maintenance crew of five. Additional seasonal help is hired during the summer months. Half of the Superintendent's and Foreman'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.

All full-time public works personnel are receiving a 3% wage increase from 2016 to 2017 in accordance with the collective bargaining agreement. DPW employees are on a UPMC medical insurance plan, along with all non-uniform employees, which has a 10.3% premium increase for the 2017-2018 plan year.

One of the largest expenditures of DPW operations, is the purchase of rock salt. Rock salt is purchased and reflected in the Highway Aid budget with the Liquid Fuels revenue Baldwin receives from the state.

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. In 2018, the Borough is also going to replace a large portion of the street signs and markings along Baldwin roads.

While the sanitary sewer system is funded by the Sewer Fund, any expenditures related to the Borough's storm sewer system are reflected in the General Fund. Some storm sewer system maintenance and repairs are completed by DPW employees, while some tasks are contracted out.

### Personnel

In Spring of 2018, the Superintendent will be eligible to retire. When he retires, his responsibilities will shift to the Director of Municipal Services, along with the promotion of one existing crew to working foreman. This will bring the number of foreman up to two.

### Capital Purchases

Vehicle leases payments are due for the 2015 International 10-ton dump truck, two 2015 Ford F550s, one 2015 Ford F150, and the 2017 International 10-ton dump truck. The cost for the vehicles will be shared with the Sewer Fund.

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



In 2018, the Borough will purchase a new Ford F550 one-ton truck to replace the 2008 F550 and will buy a riding tractor with mower attachments to use for roadside mowing. Roadside mowing will be removed from the landscaping contractor's scope of work for 2018 and the new mower will improve the safety and speed the DPW crew can complete their work.

### Budget Detail

General Public Works 001-430.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1100	Salary of Superintendent	\$ 36,150	\$ 37,235	\$ 37,235	\$ 28,500	-23%	0%
1120	Wages of Foreman	29,334	30,182	30,182	62,175	106%	1%
1121	Wages of Maintenance Crew	271,023	287,754	289,000	297,670	3%	2%
1150	Wages of Part Time Employees	12,558	13,000	12,334	13,000	5%	0%
1800	Overtime	16,830	14,750	11,000	11,000	0%	0%
1801	Snow Removal Overtime	32,690	42,904	16,700	35,000	110%	0%
1860	Uniform Allowance	2,120	2,000	2,367	2,000	-16%	0%
1870	Meal Allowance	260	400	331	400	21%	0%
1920	FICA/Medicare Employer Paid	30,369	32,518	30,328	34,222	13%	0%
1960	Health Insurance	120,966	116,880	116,880	133,214	14%	1%
2200	Operating Supplies	8,077	7,500	7,300	7,500	3%	0%
2310	Vehicle Fuel - Gas	13,090	18,000	10,543	12,500	19%	0%
2320	Vehicle Fuel - Diesel	4,506	10,000	10,405	10,000	-4%	0%
2500	Vehicle Repair & Maintenance	26,361	25,000	25,000	22,500	-10%	0%
2600	Small Tools & Equipment	4,875	4,000	3,800	4,000	5%	0%
3000	Other Service & Charges	5,630	200	-	200	-	0%
3210	Telephone	6,223	4,000	3,575	4,000	12%	0%
3240	Wireless Phone	2,095	2,000	2,322	2,500	8%	0%
3270	Radio Maintenance Contract	825	2,000	-	1,000	-	0%
3800	Vehicle Purchase & Leases	71,660	80,000	81,401	80,000	-2%	1%
3840	Rent of Machinery & Equipment	62	500	150	5,000	3233%	0%
4400	Safety Equipment	1,456	2,000	2,473	7,500	203%	0%
4510	Contracted Vehicle Maint. & Repair	33,267	30,000	45,000	35,000	-22%	0%
4600	Continuing Education	-	2,500	2,425	2,000	-18%	0%
4700	CDL, Drug, Alcohol Testing	418	250	200	250	25%	0%
7400	Major Machinery & Equipment	5,381	7,600	7,600	50,000	558%	0%
Total General Public Works		\$ 736,223	\$ 773,173	\$ 748,551	\$ 861,131	15%	7%

Winter Maintenance 001-432.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
2460	Highway Supplies - Rock Salt	1,000	-	-	-	-	0%
Total Winter Maintenance		\$ 1,000	\$ -	\$ -	\$ -	-	0%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



Traffic Control Devices 001-433.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
2000	Street Signs/Markings	\$ 12,078	\$ 10,000	\$ 10,000	\$ 20,000	100%	0%
2200	Street Light LED Conversion	4,711	2,943	2,943	4,500	53%	0%
2500	Maint. & Repair Traffic Signals	8,670	5,000	7,700	8,000	4%	0%
Total Traffic Control Devices		\$ 25,459	\$ 17,943	\$ 20,643	\$ 32,500	57%	0%

Storm Sewer and Drains 001-436.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
2490	Storm Sewers & Drains	\$ 15,390	\$ 15,000	\$ 8,093	\$ 25,000	209%	0%
3130	Engineering Services: MS4	-	35,400	22,400	25,000	12%	0%
6100	System CCTV and Cleaning	60,925	50,000	50,869	15,000	-71%	0%
6200	Storm Sewer System Repairs	-	20,000	-	-	-	0%
Total Storm Sewer and Drains		\$ 76,315	\$ 120,400	\$ 81,362	\$ 65,000	-20%	1%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Roads & Bridges

### Summary

Maintenance & Repair of Roads & Bridges 001-438.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Maintenance & Repair of Roads & Bridges	\$ 695,483	\$ 2,387,920	\$ 1,838,139	\$ 1,114,500	-39%	9%

### Description

Annually, the Borough hires a third-party street resurfacing contractor to repave a portion of Baldwin roads, based on their condition. Beginning in 2018, the Director of Municipal Services, supported by the Borough's engineering firm will create the request for proposals (RFP), oversee 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.

The following table shows the budget amount for road repaving contracts, the amount spent per year, and the number of miles paved.

Year	Budgeted Amount	Amount Spent	Miles
2011	\$ 500,000.00	\$ 414,578.63	0.77
2012	\$ 750,000.00	\$ 735,414.83	1.97
2013	\$ 800,000.00	\$ 748,602.19	1.89
2014	\$ 800,000.00	\$ 600,587.35	1.75
2015	\$ 800,000.00	\$ 746,241.32	1.21
2016	\$ 800,000.00	\$ 692,536.52	1.49
2017	\$2,166,920.00	\$1,678,849.10	3.85

In the table above, you can see the 2017 road program was much larger than in previous years. This was due to the replacement of the McNulty culvert and the need to repave around Colewood Park after the equalization basin and sanitary sewer projects were completed. A \$2 million municipal bond was issued in 2017 to fund the 2017 road program expansion and culvert replacement. A rainy summer prevented the contractor from repaving all of the roads included in the 2017 contract during the 2017 calendar year. Therefore, two of the roads have been delayed until March of 2018, moving \$454,000 of contracted work from the 2017 budget to the 2018 budget. That will bring the 2018 budget for road repaving contracts up from the typical \$800,000 to \$1,254,000.

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



Starting in 2016, a portion of the construction costs incurred to repave the roads was paid for through the Highway Aid Fund. In 2018, the Borough anticipates funding \$175,000 in road construction through the Highway Fund and the remaining \$1,079,000 from the General Fund.

### Budget Detail

Maintenance & Repair of Roads & Bridges 001-438. ****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
2450	Material - Patching & Repair Roads	\$ 14,130	\$ 13,000	\$ 11,000	\$ 13,000	18%	0%
2503	Restoration	6,290	4,000	6,500	6,500	0%	0%
2504	Repairs by Contract	-	-	88,650	-	-100%	0%
2510	Maint & Repairs - Unimproved Roads	-	500	-	-	-	0%
3130	Engineering - Resurfacing Streets	77,732	200,000	50,000	15,000	-70%	0%
3750	Maint & Repairs - Guide Rails	-	3,500	3,140	1,000	-68%	0%
6100	Const Contracts - Resurfacing Streets	597,331	2,166,920	1,678,849	1,079,000	-36%	9%
Total Maintenance & Repair of Roads & Bridges		\$ 695,483	\$ 2,387,920	\$ 1,838,139	\$ 1,114,500	-39%	9%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Parks & Recreation

### Summary

Parks & Recreation 001-454.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Parks & Recreation	\$ 101,481	\$ 98,100	\$ 89,933	\$ 84,600	-6%	1%

### 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.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
2500 Maint & Repair Supplies	3,670	4,000	4,885	4,000	-18%	0%
3000 Services & Charges	-	100	-	100	-	0%
3600 Utilities	18,371	20,000	15,000	18,000	20%	0%
3700 Maintenance & Repair	6,460	19,000	21,348	10,000	-53%	0%
3800 Equipment Rental	7,216	8,000	3,000	-	-100%	0%
4500 Contracted Services	53,875	45,000	45,700	47,000	3%	0%
7400 Machinery & Equipment	1,360	1,000	-	5,000	-	0%
7500 Recreation Programming	10,000	-	-	-	-	0%
7501 Programming/Advertising	530	1,000	-	500	-	0%
Total Parks & Recreation	\$ 101,481	\$ 98,100	\$ 89,933	\$ 84,600	-6%	1%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Debt Service

### Summary

Debt Service 001-47****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
<b>Total Debt Service</b>	\$ 250,254	\$ 288,028	\$ 283,255	\$ 396,115	40%	3%

### 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. During the first year of the new debt, the Borough only had to pay interest. 2018 will mark the beginning of the principal repayment along with the bi-annual interest payments. This is a twenty-year bond.

### Budget Detail

Debt Service - Principal 001-471****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
<b>2000 General Obligation Bond</b>	\$ 145,000	\$ 151,802	\$ 145,000	\$ 225,548	56%	2%
<b>Total Debt Service - Principal</b>	\$ 145,000	\$ 151,802	\$ 145,000	\$ 225,548	56%	2%

Debt Service - Interest 001-472****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
<b>2000 General Obligation Bond</b>	\$ 105,254	\$ 136,226	\$ 138,255	\$ 170,567	23%	1%
<b>Total Debt Service - Interest</b>	\$ 105,254	\$ 136,226	\$ 138,255	\$ 170,567	23%	1%



# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Pensions

### Summary

Employer Paid Benefits & Withholding 001-48****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Employer Paid Benefits & Withholding	\$ 919,340	\$ 1,092,219	\$ 1,084,308	\$ 1,013,864	-6%	8%

### 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 6% of each participant's salary to the defined contribution plan and requires participants to contribute 2% 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****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
481.1940 Unemployment Compensation - PSAB	\$ 11,468	\$ 12,200	\$ 10,500	\$ 11,000	5%	0%
483.1000 Police Pension Contribution	847,269	993,321	993,321	930,813	-6%	8%
482.3000 Non-Uniform Pension Contribution	60,604	86,698	80,487	72,051	-10%	1%
Total Employer Paid Benefits & Withholding	\$ 919,340	\$ 1,092,219	\$ 1,084,308	\$ 1,013,864	-6%	8%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Insurance

### Summary

Insurance 001-486.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Insurance	\$ 288,961	\$ 316,021	\$ 308,595	\$ 256,904	-17%	2%

### Description

To reduce the Borough's liability, we purchase multiple forms of insurance. For employees, Baldwin pays for group life insurance, worker's compensation, and an employee assistance program. 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.

Before the 2017-2018 plan year renewal began, the Borough looked to the insurance market to make sure Baldwin was getting the best deal, while maintaining the same level of coverage. By shopping around, both the premiums and potential deductibles went down from the 2016-2017 plan year, a 17% savings overall.

### Budget Detail

Insurance 001-486.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1501 Group Life Insurance Premiums	\$ 7,302	\$ 8,500	\$ 6,926	\$ 7,000	1%	0%
1502 Hospitalization Insurance	4,242	-	-	-	-	0%
1503 Employee Assistance Program	1,207	2,000	1,207	2,000	66%	0%
3500 Public Officials Liability Insurance	10,501	10,082	10,543	10,796	2%	0%
3502 Police Professional Liability Insurance	22,400	24,387	24,719	26,182	6%	0%
3504 Worker's Compensation	140,242	176,775	180,621	161,389	-11%	1%
3510 Fire & Auto General Liability Insurance	41,581	26,994	26,570	25,156	-5%	0%
3530 Bond	139	200	-	200	-	0%
3550 Umbrella	57,229	63,703	54,731	20,801	-62%	0%
3570 Cyber Liability Insurance	3,379	3,380	3,278	3,380	3%	0%
487.1000 Other Group Ins Benefits	740	-	-	-	-	0%
Total Insurance	\$ 288,961	\$ 316,021	\$ 308,595	\$ 256,904	-17%	2%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## Other Operating Expenditures

### Summary

Other Operating Expenses 001-4** ****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Other Operating Expenses	\$ 412,080	\$ 309,578	\$ 441,221	\$ 299,000	-32%	2%

### Description

#### Library

Baldwin contributes \$185,000 annually to the Baldwin Borough library.

#### Civil & Military Celebrations

Each August, Baldwin's Community Day is held in the parking lot and open areas of the municipal building complex in North Baldwin.

#### 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.

Prior to 2014, the General Fund borrowed cash from the Sewer Fund, but failed to pay back the Sewer Fund in full. Since then, the Borough has been chipping away at this interfund loan repayment.

### Budget Detail

Library 001-456.***	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
5000 Contribution	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	0%	1%
Total Library	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	0%	1%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



Civil & Military Celebrations 001-457.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
5400	Community Events	370	6,300	6,018	3,000	-50%	0%
5403	Community Day	\$ -	\$ -	\$ 5,951	\$ 6,000	1%	0%
7200	Borough Signage	9,250	1,000	-	-	-	0%
Total Civil & Military Celebrations		\$ 9,620	\$ 7,300	\$ 11,969	\$ 9,000	-25%	0%

Other Financial Uses 001-49*.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
491.0000	Refunds- Prior Year Receipts	\$ 869	\$ 10,000	\$ 7,000	\$ 10,000	43%	0%
491.0100	Refunds- Current Year Receipts	9,668	10,000	8,000	10,000	25%	0%
492.1800	Transfer to Capital Fund	35,000	-	-	-	-	0%
492.3100	Transfer to Pool Fund	85,101	97,278	92,000	85,000	-8%	1%
Total Other Financial Uses		\$ 130,638	\$ 117,278	\$ 107,000	\$ 105,000	-2%	1%

Interfund Loan Repayment 001-230.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
0080	Due to Sewer Fund	\$ 86,823	\$ -	\$ 137,252	\$ -	-100%	0%
Total Debt Service - Interest		\$ 86,823	\$ -	\$ 137,252	\$ -	-100%	0%

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



## General Fund Capital Expenditures

### Summary

Capital Projects 001-4** ****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
Total Capital Projects	\$ 276,824	\$ 2,225,223	\$ 1,599,477	\$ 1,523,211	-5%	12%

### Description

Many capital projects were completed in 2017, including the remodel of the Borough Building Auditorium, replacement of all of the Borough Building's HVAC pipes, the transfer of Leland Center to the Baldwin Borough Public Library, and the first phase of Elm Leaf Park redevelopment. For 2018, the Borough has planned the following capital projects:

#### Facilities

The fuel tanks located behind the Borough Building and Leland Center were closed in place during 2017. In 2018, the Borough is budgeting to removed the above ground infrastructure related to the gas tanks; the pumps.

#### Parks & Recreation

The majority of phase one of the Elm Leaf Park redevelopment was completed in 2017, but a few of the projects items will be wrapped up in Spring, meaning final payments will be made in 2018 on this contract.

Phase two of the Elm Leaf Park redevelopment will focus on the ball fields, parking lots, ADA accessibility, and trail connections. With two state grant awards secured, the Borough will move forward to bid phase two in Spring or Summer of 2018 and begin construction in late Summer 2018.

Over the last couple of years, Colewood Park has been torn up to in order to construct sanitary sewer improvements that were decreed by the consent agreement with the PA Department of Environmental Protection. Now that the sewer projects are complete, the soccer fields and park amenities need to be redeveloped. In 2018, that redevelopment will include preparing the fields, installing a new playground, and paving new parking areas.

Further details regarding all 2018 capital projects can be found in the 2016-2020 Capital Improvement Plan.

# 2018 GENERAL FUND BUDGET

## EXPENDITURES



### Budget Detail

Capital Projects 001-4** ****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
409.6000 Auditorium Remodel	24,643	\$ 232,860	242,637	\$ -	-100%	0%
409.6001 Auditorium HVAC	-	120,000	125,000	-	-100%	0%
409.6002 Capital Improvements	-	4,800	4,800	-	-100%	0%
409.6003 HVAC Pipe Replacement	102,015	113,342	114,495	-	-100%	0%
409.6100 DPW Office Remodel	28,610	5,000	4,326	-	-100%	0%
409.6300 Fuel Tank Replacement	-	2,625	1,376	15,000	990%	0%
409.6400 DPW Downstairs Office/Restroom	28,610	-	15,000	-	-100%	0%
409.6000-002 Leland Roof	10,043	\$ 300,000	300,000	-	-100%	0%
409.6100-002 Leland Fuel Tank Replacement	-	2,625	1,251	15,000	1099%	0%
436.6000 Outdoor Storage Yard	8,275	\$ -	-	-	-	0%
454.6000 Elm Leaf Park Improvements	56,878	\$ 1,043,971	730,592	1,173,211	61%	9%
454.6100 Colewood Park Improvements	17,751	400,000	60,000	320,000	433%	3%
<b>Total Capital Projects</b>	<b>\$ 276,824</b>	<b>\$ 2,225,223</b>	<b>\$ 1,599,477</b>	<b>\$ 1,523,211</b>	<b>-5%</b>	<b>12%</b>

## Total General Fund Expenditures

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
<b>TOTAL REVENUE</b>	\$ 10,311,777	\$ 14,555,116	\$ 13,165,115	\$ 12,399,920	-6%
<b>TOTAL EXPENDITURES</b>	\$ 10,036,598	\$ 14,283,461	\$ 12,933,461	\$ 12,399,856	-4%
<b>DIFFERENCE</b>	\$ 275,179	\$ 271,655	\$ 231,654	\$ 64	

# 2018 SEWER FUND BUDGET

## REVENUES



## Sewer Fund Revenue

### Summary

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 7,351,279	\$ 12,137,050	\$ 10,706,132	\$ 8,877,874	-17%

### Description

The majority of revenue in the Sewer Fund comes from sewer rents and bond proceeds. Sewage rates will remain at the same level in 2018 as there were in 2017, at \$11.52 per 1,000 gallons used and a \$6.75 monthly surcharge.

In 2011 and 2012, the Borough issued bonds to finance large scale sanitary sewer infrastructure projects. 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.

In 2017, the Borough issued \$2.5 million in new long-term debt to finance the required repairs to the Gardenville area sanitary sewer system. This repair is required in order to comply with the Borough's consent order agreement with the PA Department of the Environment (DEP) and will be constructed in 2018.

### Budget Detail

Revenue 008-3**, ****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings From Temp Dep/Investments	\$ 61	\$ 50	\$ 68	\$ 65	-4%	0%
341.0004 Interest - Money Market Account	7,657	12,500	19,730	13,000	-34%	0%
341.1000 Interest - PLGIT Investments	51,761	46,000	48,253	18,976	-61%	0%
364.1001 Sewer Rents-Current Year Billing	5,192,103	5,290,000	5,300,000	5,300,000	0%	60%
364.1002 Sewer Rent-Delinquent	176,538	80,000	95,000	110,000	16%	1%
364.1100 Tap-In Fees	(2,000)	2,000	4,205	2,000	-52%	0%
364.6000 Credit From ALCOSAN	14,507	14,500	14,390	14,500	1%	0%
364.8000 Charges-Letters & Certificates	13,440	12,000	12,500	12,500	0%	0%
364.9000 Miscellaneous	607	-	347	-	-100%	0%
364.9500 Municipal Coordination	100,000	100,000	100,000	100,000	0%	1%
380.0400 Misc Insurance Receipts	16,153	-	-	-	-	0%
393.1000 Sewer Sys Repair Bond Proceeds	1,780,453	6,580,000	5,111,639	3,232,500	-37%	36%
279.0000 Unreserved Fund Balance	-	-	-	74,333	-	1%
<b>Total Sewer Fund Revenue</b>	<b>\$ 7,351,279</b>	<b>\$ 12,137,050</b>	<b>\$ 10,706,132</b>	<b>\$ 8,877,874</b>	<b>-17%</b>	<b>100%</b>

# 2018 SEWER FUND BUDGET EXPENSES



## Sewer Fund Expenses

### Summary

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 6,404,253	\$ 11,967,285	\$ 10,298,289	\$ 8,877,874	-14%

### 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. 38% of 2018 Sewer Fund expenses are projected to be spent on the engineering and construction of these infrastructure projects. While bond proceed revenue will cover most of these expenses, the Borough is responsible for repaying the bond borrowing through annual debt service payments. With the addition of the \$2.5 million 2017 bond, debt service will go up in 2018 to begin repayment on the principal and bi-annual interest 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. Since 2013, ALCOSAN has raised their rates by 17% in 2014 and 11% in 2015, 2016, and 2017. ALCOSAN recently announced that they are raising rates an additional 7.5% for 2018, followed by 7% in 2019, 2020, and 2021. Between 2017 and 2018, Pleasant Hills Authority is raising their rates from the Borough by 18%.



# 2018 SEWER FUND BUDGET

## EXPENSES



### Budget Detail

Sewer Administration 008-400.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3210 Telephone	\$ 333	\$ 500	\$ 480	\$ 500	4%	0%
4600 Refunds	8,680	3,000	-	-	-	0%
<b>Total Sewer Administration</b>	<b>\$ 9,013</b>	<b>\$ 3,500</b>	<b>\$ 480</b>	<b>\$ 500</b>	<b>4%</b>	<b>0%</b>

Auditing Services & Financial Administration 008-402.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3110 Accounting & Auditing Services	\$ 8,700	\$ 6,698	\$ 6,698	\$ 7,200	7%	0%
3900 Bank Service Charges	5,544	1,000	3,270	1,000	-69%	0%
<b>Total Auditing Services &amp; Financial Administration</b>	<b>\$ 14,244</b>	<b>\$ 7,698</b>	<b>\$ 9,968</b>	<b>\$ 8,200</b>	<b>-18%</b>	<b>0%</b>

Solicitor/Legal Services 008-404.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3102 Legal Expenses	\$ 26,501	\$ 26,320	\$ 26,146	\$ 25,500	-2%	0%
4100 Judgements & Damages	1,199	2,500	-	2,000	-	0%
<b>Total Solicitor/Legal Services</b>	<b>\$ 27,700</b>	<b>\$ 28,820</b>	<b>\$ 26,146</b>	<b>\$ 27,500</b>	<b>5%</b>	<b>0%</b>

Other General Government Administration 008-406.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1120 Salaries of Full-Time Staff	\$ 72,277	\$ 67,402	\$ 67,402	\$ 70,542	5%	1%
1920 FICA/Medicare Employer Paid	5,557	5,156	5,200	5,356	3%	0%
1960 Health Insurance	16,552	11,758	11,682	13,246	13%	0%
2100 Office Supplies	210	300	300	300	0%	0%
2150 Postage	137	150	150	150	0%	0%
2700 Computer Hardware & Software	2,450	2,500	2,500	2,600	4%	0%
<b>Total Other General Government Administration</b>	<b>\$ 97,182</b>	<b>\$ 87,266</b>	<b>\$ 87,234</b>	<b>\$ 92,194</b>	<b>6%</b>	<b>1%</b>

Billing & Collections 008-407.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3000 Billing & Collections	\$ 126,597	\$ 150,000	\$ 132,000	\$ 140,000	6%	2%
<b>Total Billing &amp; Collections</b>	<b>\$ 126,597</b>	<b>\$ 150,000</b>	<b>\$ 132,000</b>	<b>\$ 140,000</b>	<b>6%</b>	<b>2%</b>

# 2018 SEWER FUND BUDGET

## EXPENSES



Engineering & Construction 008-408.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3130-000 Engineering & Architectural Services	\$ 8,486	\$ 6,250	\$ 3,500	\$ 5,000	43%	0%
3130-001 Engr Exp-ACO Manhole Insp	4,071	2,500	3,100	3,500	13%	0%
3130-002 Engr Exp-ACO GIS	1,031	5,000	4,000	5,500	38%	0%
3130-003 Engr Exp-ACO Feasibility Study	26,408	30,000	-	1,000	-	0%
3130-004 Engr Exp-ACO O & M Plan	1,828	2,000	-	1,000	-	0%
3130-005 Engr Exp-ACO Administration	1,168	7,500	2,159	2,500	16%	0%
3130-008 Engr Exp-COA CCTV	-	12,000	6,630	7,000	-	0%
3130-010 Engr Exp-COA Manhole Insp	3,878	2,500	-	1,000	-	0%
3130-011 Engr Exp-COA I/I Field Investigation	-	2,000	285	1,000	-	0%
3130-012 Engr Exp-COA Flow Monitoring	18,476	40,000	30,000	30,000	0%	0%
3130-015 Eng Exp-COA I/I Reduction Program	41,479	50,000	52,880	15,000	-72%	0%
3130-020 Engr Exp-Glass Run Sewer	26,018	30,000	53,523	1,500	-97%	0%
3130-021 Annual O & M Repairs	-	250,000	72,762	250,000	-	3%
3130-025 Const Exp-Glass Run Road	-	150,000	-	150,000	-	2%
3135-000 Eng Exp - COA Wet Weather Flow	325,588	325,000	295,000	10,000	-97%	0%
3135-001 Const Exp- COA Wet Weather Flow	862,846	5,749,861	4,680,909	-	-100%	0%
3137-000 Eng. Exp- Gardenville/LR30	43,502	150,000	95,000	200,000	111%	2%
3137-001 Const Exp- Gardenville/LR30	-	-	-	2,700,000	-	30%
<b>Total Engineering &amp; Construction</b>	<b>\$ 1,364,778</b>	<b>\$ 6,814,611</b>	<b>\$ 5,299,748</b>	<b>\$ 3,384,000</b>	<b>-36%</b>	<b>38%</b>

Public Works 008-426.****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1100 Salaries of Dept Head	\$ 65,447	\$ 67,800	\$ 67,800	\$ 90,720	34%	1%
1120 Salaries of Full Time Crew	336,439	352,476	340,000	289,664	-15%	3%
1150 Wages - Part Time Crew	11,866	13,000	4,148	12,000	189%	0%
1800 Overtime	4,531	6,228	3,000	4,000	33%	0%
1860 Uniform Allowance	2,245	2,000	2,400	2,500	4%	0%
1870 Meal Reimbursement	212	300	424	400	-6%	0%
1920 FICA/Medicare Employer Paid	31,481	33,593	32,315	30,323	-6%	0%
1960 Health Insurance	114,044	100,000	92,000	111,253	21%	1%
2000 Supplies	377	1,500	1,000	1,500	50%	0%
2310 Vehicle Fuel -Gas	12,095	10,000	7,290	12,500	71%	0%
2320 Vehicle Fuel-Diesel	5,998	10,000	9,445	10,000	6%	0%
2510 Vehicle Parts	7,304	6,000	5,860	6,000	2%	0%
3210 Telephone	297	1,000	664	750	13%	0%
3240 Wireless Phones	450	750	900	900	0%	0%
3270 Radio Maintenance Contract	-	2,000	-	500	-	0%
3290 PA One Calls	1,117	1,000	1,021	1,200	18%	0%
3700 Repairs & Maintenance Services	9,904	11,000	15,321	11,000	-28%	0%
3800 Vehicle Leasing	90,105	80,000	63,430	80,000	26%	1%
3840 Rent of Machinery & Equipment	-	500	-	500	-	0%
4500 Contracted Services	31,571	35,000	20,500	30,000	46%	0%
4510 Vehicle Repairs & Maintenance	14,748	15,000	8,865	15,000	69%	0%
4520 Sewage Damage Restoration	-	40,000	58,573	5,000	-91%	0%
4540 Misc. Expenses	29,436	1,000	648	500	-23%	0%
4600 Continuing Education	-	2,500	975	2,000	105%	0%
4700 CDL, Drug & Alcohol Testing	-	250	100	250	150%	0%
<b>Total Public Works</b>	<b>\$ 769,664</b>	<b>\$ 792,897</b>	<b>\$ 736,679</b>	<b>\$ 718,460</b>	<b>-2%</b>	<b>8%</b>

# 2018 SEWER FUND BUDGET EXPENSES



Wastewater Collection & Treatment 008-429.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
3640	ALCOSAN Sewage Treatment	\$ 1,846,260	\$ 2,016,737	\$ 1,945,775	\$ 2,133,538	10%	24%
3641	Pleasant Hills Authority Sewage Treatment	917,899	733,129	734,904	867,345	18%	10%
3642	COA Civil Penalty	4,000	12,000	10,000	12,000	20%	0%
3643	Pleasant Hills EQ Basin Operation & Maint.	-	-	-	29,610	-	0%
Total Wastewater Collection & Treatment		\$ 2,768,159	\$ 2,761,866	\$ 2,690,679	\$ 3,042,493	13%	34%

Public Works Road & Streets 008-436.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
2490	Storm Sewers & Drains	\$ 5,150	\$ 8,000	\$ 5,000	\$ 6,000	20%	0%
Total Public Works Road & Streets		\$ 5,150	\$ 8,000	\$ 5,000	\$ 6,000	20%	0%

Debt Service 008-471.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1000	Debt Service Interest	\$ 637,064	\$ 671,145	\$ 673,381	\$ 705,127	5%	8%
2000	Debt Service Principal	410,000	520,000	520,000	639,452	23%	7%
Total Debt Service		\$ 1,047,064	\$ 1,191,145	\$ 1,193,381	\$ 1,344,579	13%	15%

Employer Paid Benefits & Withholding 008-48*.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
481.1940	Unemployment Compensation- PSAB	\$ 2,148	\$ 2,900	\$ 3,392	\$ 3,400	0%	0%
483.3000	Pension Contribution	67,110	50,000	50,000	45,000	-10%	1%
484.0000	Worker's Compensation	84,449	45,082	45,082	43,548	-3%	0%
Total Employer Paid Benefits & Withholding		\$ 153,707	\$ 97,982	\$ 98,474	\$ 91,948	-7%	1%

Insurance 008-486.****		2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
1503	Employee Assistance Program	\$ -	\$ 2,000	\$ -	\$ 2,000	-	0%
1980	Group Life Insurance	11,000	11,500	8,500	10,000	18%	0%
3510	Fire, Auto & General Liability	9,997	10,000	10,000	10,000	0%	0%
Total Insurance		\$ 20,997	\$ 23,500	\$ 18,500	\$ 22,000	-19%	0%

# 2018 SEWER FUND BUDGET EXPENSES



## Total Sewer Fund Budget

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 7,351,279	\$ 12,137,050	\$ 10,706,132	\$ 8,877,874	-17%
<b>TOTAL EXPENSES</b>	\$ 6,404,253	\$ 11,967,285	\$ 10,298,289	\$ 8,877,874	-14%
<b>DIFFERENCE</b>	\$ 947,026	\$ 169,765	\$ 407,843	\$ (0)	

# 2018 POOL FUND BUDGET

## REVENUES



## Pool Fund Revenue

### Summary

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 590,833	\$ 408,775	\$ 407,864	\$ 147,651	-64%

### Description

The majority of revenue in the Pool Fund comes from charges for using the pool and funds transferred from the General Fund. During 2016 and 2017, the pool facilities have been greatly improved after extensive renovations. In 2018, season pass rates will increase by \$5 per individual pass and \$15 per family pass. Daily admission rates will stay the same. New revenue from season passes will allow the pool to operate with a little less reliance on the General Fund.

### Budget Detail

Revenue 031-3**.*	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Dep/Investments	\$ 3	\$ 3	\$ 1	\$ 1	-15%	0%
367.1100 Pool Passes & Tags	24,640	25,000	25,422	28,000	10%	19%
367.1110 Daily Admissions	21,802	19,000	20,167	20,000	-1%	14%
367.1120 Private Pool Parties	2,625	3,000	3,750	3,250	-13%	2%
367.1130 Swimming Lessons	904	550	950	900	-5%	1%
367.1300 Concession Stand	-	7,000	10,367	10,500	1%	7%
392.0100 Transfer from General Fund	85,101	97,278	92,000	85,000	-8%	58%
392.0200 Transfer from Capital Improvement Fund	455,758	256,944	255,207	-	-100%	0%
<b>Total Pool Fund Revenue</b>	<b>\$ 590,833</b>	<b>\$ 408,775</b>	<b>\$ 407,864</b>	<b>\$ 147,651</b>	<b>-64%</b>	<b>100%</b>

# 2018 POOL FUND BUDGET

## EXPENSES



## Pool Fund Expenses

### Summary

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 595,091	\$ 408,774	\$ 411,164	\$ 147,515	-64%

### Description

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

In 2016 the pool building phase one remodel was completed, which focused on amenities inside the building, including new restrooms, lockers, and entry area. Phase two, completed in 2017, focused on the amenities and look of the exterior of the building, including canopy shade structures and signage.

### Budget Detail

Expenses 031-4**.*	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
452.1100 Pool Management Fee	\$ 74,037	\$ 86,430	\$ 86,829	\$ 87,000	0%	59%
452.2200 Operating Supplies	4,290	5,200	2,117	4,500	113%	3%
452.2220 Chemicals	10,391	10,000	6,410	7,500	17%	5%
452.2290 Refreshment Stand	-	5,000	4,207	4,800	14%	3%
452.3130 Professional Services: Architecture & Design	39,516	16,000	15,297	-	-100%	0%
452.3210 Telephone	1,163	200	214	215	0%	0%
452.3610 Utilities- Electricity	7,936	9,000	9,200	9,300	1%	6%
452.3620 Utilities- Gas	1,204	1,250	2,900	3,000	3%	2%
452.3660 Utilities- Water	13,627	20,000	20,000	22,000	10%	15%
452.3700 Repairs & Maintenance Services	30,770	14,000	17,916	8,500	-53%	6%
452.4600 Misc	-	50	-	100	-	0%
452.4602 Refunds	-	100	-	100	-	0%
452.7400 Machinery & Equipment	533	500	-	500	-	0%
461.6700 Security Equipment	-	100	-	-	-	0%
461.7200 Roof Replacement	16,938	-	-	-	-	0%
461.7201 Building Remodel	394,688	240,944	246,074	-	-100%	0%
<b>Total Pool Fund Expenses</b>	\$ 595,091	\$ 408,774	\$ 411,164	\$ 147,515	-64%	100%

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 590,833	\$ 408,775	\$ 407,864	\$ 147,651	-64%
<b>TOTAL EXPENSES</b>	\$ 595,091	\$ 408,774	\$ 411,164	\$ 147,515	-64%

# 2018 HIGHWAY AID FUND BUDGET

## REVENUES



## Highway Aid Fund Revenue

### Summary

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 529,089	\$ 555,063	\$ 555,413	\$ 571,971	3%

### 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.

Beginning in 2017, the Borough has been investing Highway Aid cash on hand into low risk investment options that provide significantly more interest earnings than previous years.

### Budget Detail

Revenue 035-3**,****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
<b>341.0000</b> Earnings from Temp Deposits/Investments	\$ 57	\$ 1,800	\$ 2,150	\$ 2,000	-7%	0%
<b>354.0000</b> State Motor License Fund Grants	529,032	553,263	553,263	569,971	3%	100%
<b>Total Highway Aid Fund Revenue</b>	\$ 529,089	\$ 555,063	\$ 555,413	\$ 571,971	3%	100%

# 2018 HIGHWAY AID FUND BUDGET

## EXPENSES



## Highway Aid Fund Expenses

### Summary

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 489,237	\$ 555,000	\$ 546,000	\$ 570,000	4%

### 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. In 2016, the amount of state funding has increased, while the price of rock salt has slightly decreased, leaving about \$100,000 to fund the repaving of roads. Due to mild 2015-2017 winters, the Borough has spent less on rock salt and is beginning 2018 with full salt storage facilities. Therefore, even more of the state funds will be available to contribute towards the Borough's 2018 road repaving program.

### Budget Detail

Expenses 035-4**.*	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
432.2450 Highway Supplies - Rock Salt	\$ 216,844	\$ 200,000	\$ 170,000	\$ 215,000	26%	38%
434.3610 Street Light Electricity	173,188	180,000	176,000	180,000	2%	32%
438.6100 Constr Contracts - Road Paving	99,205	175,000	200,000	175,000	-13%	31%
<b>Total Highway Aid Fund Expenses</b>	\$ 489,237	\$ 555,000	\$ 546,000	\$ 570,000	4%	100%

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 529,089	\$ 555,063	\$ 555,413	\$ 571,971	3%
<b>TOTAL EXPENSES</b>	\$ 489,237	\$ 555,000	\$ 546,000	\$ 570,000	4%



# 2018 ASSET FORFEITURE FUND BUDGET

## REVENUES



## Asset Forfeiture Fund Revenue

### Summary

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 43,583	\$ 106,625	\$ 61,716	\$ 43,500	-30%

### 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**,****	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Deposits/Investments	\$ 12	\$ 10	\$ 7	\$ 5	-29%	0%
351.1400 Federal Forfeiture Revenue	19,480	30,000	24,261	19,450	-20%	45%
392.9900 Transfer from Fund Balance	24,091	76,615	37,448	24,045	-36%	55%
<b>Total Asset Forfeiture Fund Revenue</b>	<b>\$ 43,583</b>	<b>\$ 106,625</b>	<b>\$ 61,716</b>	<b>\$ 43,500</b>	<b>-30%</b>	<b>100%</b>

# 2018 ASSET FORFEITURE FUND BUDGET

## EXPENSES



## Asset Forfeiture Fund Expenses

### Summary

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 43,583	\$ 106,625	\$ 57,000	\$ 43,500	-24%

### 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 police equipment and machinery in 2018.

The funding for half of a new Ford Interceptor vehicle will come from the Asset Forfeiture fund, in addition to paying for the purchase of a new mobile license plate reader.

### Budget Detail

Expenses 070-410.***	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec	% of Total Budget
2102 Supplies	\$ 2,419	\$ 6,625	\$ 200	\$ 2,500	1150%	6%
2600 Small Tools & Minor Equipment	5,350	-	-	-	-	-
3800 Vehicle Lease & Purchase	19,765	40,000	39,602	21,000	-47%	48%
7400 Machinery & Equipment	16,049	60,000	17,198	20,000	16%	46%
<b>Total Asset Forfeiture Fund Expenses</b>	\$ 43,583	\$ 106,625	\$ 57,000	\$ 43,500	-24%	100%

	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 43,583	\$ 106,625	\$ 61,716	\$ 43,500	-30%
<b>TOTAL EXPENSES</b>	\$ 43,583	\$ 106,625	\$ 57,000	\$ 43,500	-24%