



# BOROUGH OF BALDWIN

## 2020 BUDGET

2020 BUDGET  
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# 2020 BUDGET OFFICIALS



## Officials

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### Council

James Behers

Patricia Boyer

Marianne Conley

E. John Egger

Chad Hurka

Denise Maiden

Frank Scott

### Mayor

David Depretis

## Staff

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### Borough Manager

Robert T. Firek, P.E.

### Finance Officer

Caitlin Hornyak, CPA

### Police Chief

Tony Cortazzo

### Tax Collector

Gail Dobson Mikush

### Community Compliance Officers

Kyle Ferkett

Todd Tulowitzki

### Municipal Services Manager

Randy Lubin

### Human Resources Officer

Kelly Parker

### AP and Inspection Clerk

Stephanie Matus

### Administrative Assistant

Tammi Hagan



# Fund Listing

## 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 specific police department expenses.

## Proprietary Funds

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

### 008- Sewer Fund

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

### 031- Pool Fund

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

# 2020 BUDGET

## BUDGET MESSAGE

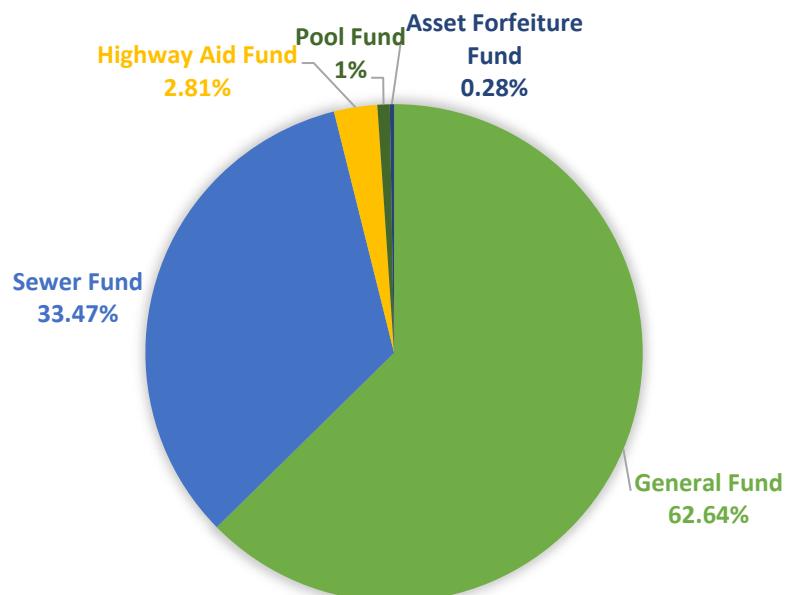


# 2020 Budget Message

Dear Members of Borough Council and Mayor Depretis;

On behalf of the Borough Administration, I am pleased to submit the 2020 Budget to members of Borough Council, Mayor Depretis, and the residents of Baldwin Borough. We were able to balance all General and Special Revenue Funds without a tax increase. This means the 2020 Real Estate Tax Millage rate will remain at 6.78 mills. To Baldwin residents, this means that for every \$100,000 of assessed value of real estate owned, a payment of \$678 is owed to the Borough. In order to balance the Sewer Fund, a sewage rate increase was required, partially due to the 7% increase in ALCOSAN rates and PHA capital projects. The new sewage rates will be a \$14.75 monthly surcharge and \$12.52 per 1,000 gallons used. The decision to increase sewage rates was analyzed and scrutinized by Borough Officials. The ultimate increase is believed to be appropriate and moderate, while supporting the core services of the Borough and meeting the needs of our residents. The 2020 Budget Document strives to serve as a policy statement, an operational guide, a financial plan, as well as a communication tool. The recommended budget complies with all local and state laws and is supported by the Borough's Financial Policies and Procedures Manual. The 2020 balanced budget consists of a \$12,766,025 General Fund, \$6,822,453 Sewer Fund, \$573,282 Highway Aid Fund, \$163,050 Swimming Pool Fund, and an Asset Forfeiture Fund of \$56,773.

### TOTAL REVENUE/EXPENDITURES BY FUND



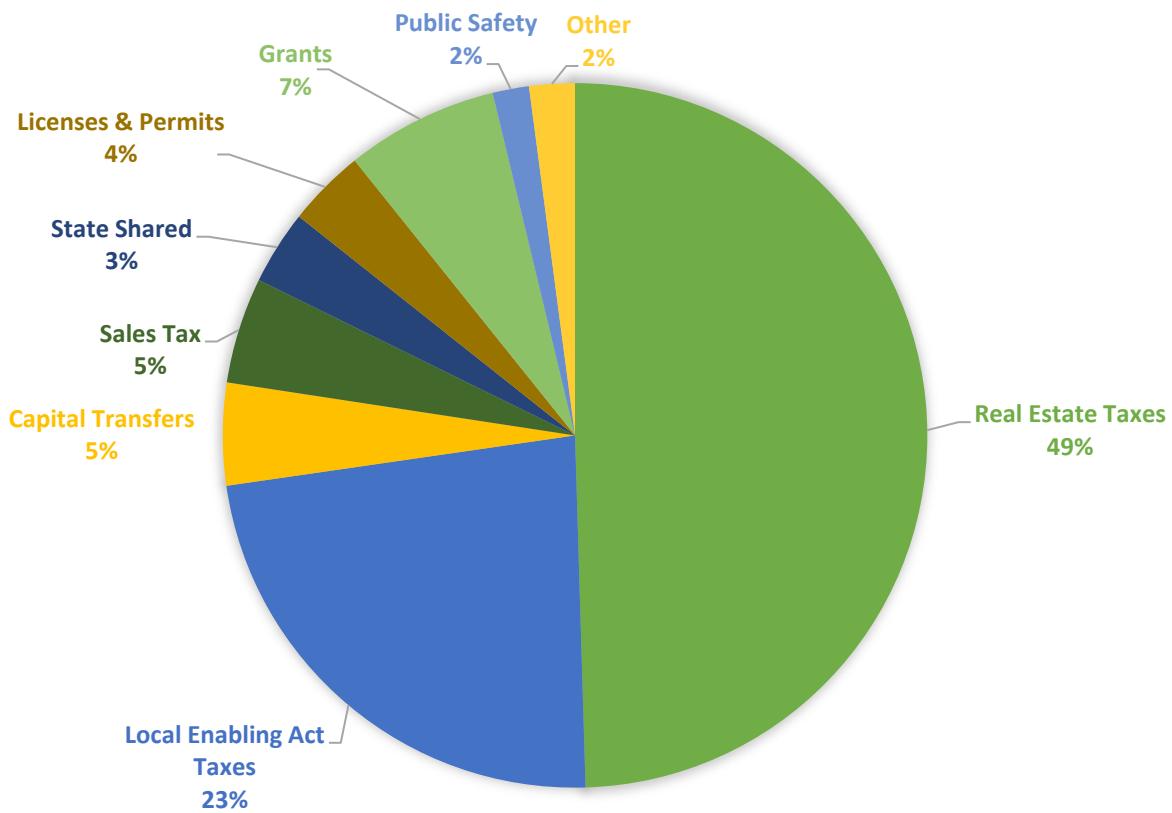
# 2020 BUDGET

## BUDGET MESSAGE



The General Fund supports the core services of the Borough, including Police, Public Works (Roads and Parks), Code Enforcement, Solid Waste Collection, Recycling, as well as Administrative Services. The General Fund also supports the operating costs of our Municipal Complex, the Leland Center, 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 70% of General Fund revenues. The graph below shows a breakdown of the revenue sources that comprise the \$12,766,025 General Fund budget.

### GENERAL FUND REVENUE BY SOURCE



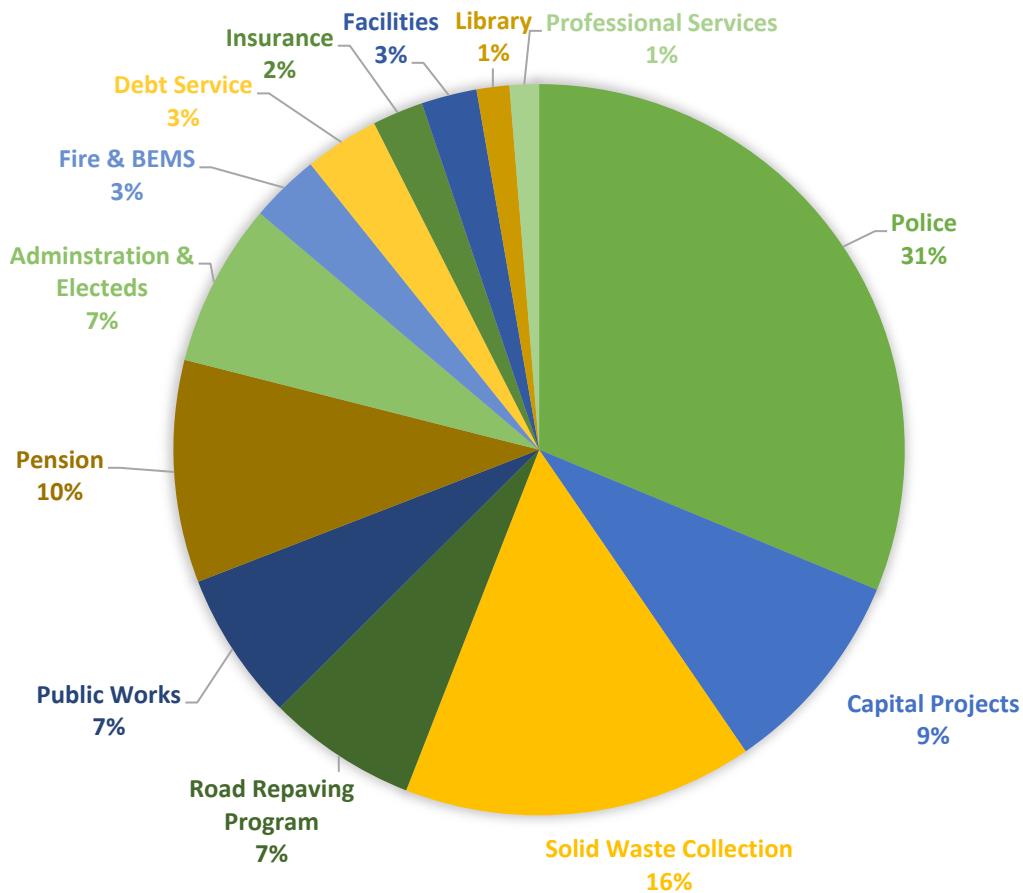
# 2020 BUDGET

## BUDGET MESSAGE



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

### GENERAL FUND EXPENDITURES BY DEPARTMENT

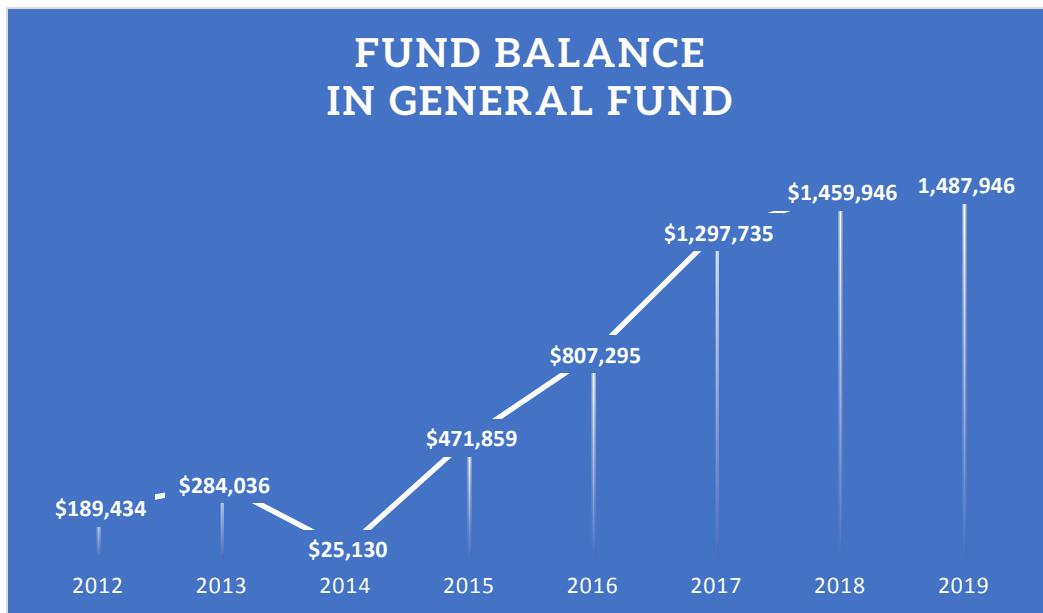


# 2020 BUDGET

## BUDGET MESSAGE



The illustration below highlights the recent growth of our Fund Balance, the amount of 'savings' the Borough has. Several years ago, Borough Council identified the lack of a Fund Balance to be a problem area and challenged the Borough Administration to grow the Fund Balance to a target of 5-10% of General Fund Expenditures. This benchmark is recognized as a best practice for municipalities by the Government Finance Officers Association (GFOA) and the International City/County Managers Association (ICMA). Having a Fund Balance within this target range allows the Borough to cover any emergency costs that occur during the year and were therefore not budgeted for. This target has been achieved, as the current Fund Balance is over \$1M, and it is projected to stay over \$1M at 2019-year end.



# 2020 BUDGET

## BUDGET MESSAGE



Ultimately, the 2020 budget reflects a responsible and prudent spending plan that supports service levels to residents. The budget is a result of a comprehensive and transparent process which was open to the public and led by Borough Council. The process 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,

A handwritten signature in black ink that reads 'Caitlin M. Hornyak'.

Caitlin M. Hornyak, CPA  
Finance Officer

# 2020 GENERAL FUND BUDGET

## REVENUES



## Real Estate Property Taxes

### Summary

Real Estate Property Taxes 001-301.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Real Estate Taxes	\$ 5,797,644	\$ 6,270,809	\$ 6,278,699	\$ 6,322,530	1%	49.5%

### Description

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

The tax is calculated using the millage rate, set each year by Borough Council, and a property's assessed value, set by Allegheny County. In 2020, Baldwin's millage rate is 6.78, which means that a property with an assessed value of \$100,000 would have a Borough real estate tax bill of \$678 ( $100,000 \times .00678$ ).

Real estate taxes are billed and collected by the Borough's elected Tax Collector, Gail Dobson-Mikush. Taxes are due by June 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 2019 at \$936,563,897 with 8,117 taxable parcels.

Allegheny County and Baldwin Whitehall School District also collect property taxes based on millage rates they set each year. In 2019, the County's millage rate was 4.73 and the School District's was 21.76. The property taxes collected by these agencies are separate from those set and collected by the Borough.

# 2020 GENERAL FUND BUDGET

## REVENUES



### Budget Detail

Real Estate Property Taxes 001-301.****		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1000	Current Year Levy	\$ 5,549,360	\$ 5,999,093	\$ 6,005,000	\$ 6,052,530	1%	47.4%
2000	Prior Year's Levy	27,918	51,716	51,716	50,000	-3%	0.4%
5000	Delinquent	220,366	220,000	221,983	220,000	0%	1.7%
Total Real Estate Taxes		\$ 5,797,644	\$ 6,270,809	\$ 6,278,699	\$ 6,322,530	1%	49.5%

# 2020 GENERAL FUND BUDGET

## REVENUES



## Local Taxes

### Summary

Local Enabling Act Taxes (Act 511) 001-310.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Local Enabling Act Taxes	\$ 2,950,670	\$ 2,850,400	\$ 3,038,100	\$ 2,960,000	4%	23.2%

### 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 2020 assumes approximately 3,192 people work within the Borough of Baldwin and make over \$12,000 a year.

# 2020 GENERAL FUND BUDGET

## REVENUES



### Budget Detail

Local Enabling Act Taxes (Act 511) 001-310.****		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1000	Real Estate Transfer Tax	\$ 253,112	\$ 220,000	\$ 265,972	\$ 250,000	14%	2.0%
2000	Earned Income Tax	2,557,204	2,490,000	2,590,000	2,560,000	3%	20.1%
5000	Local Services Tax	140,353	140,400	182,128	150,000	7%	1.2%
Total Local Enabling Act Taxes		\$ 2,950,670	\$ 2,850,400	\$ 3,038,100	\$ 2,960,000	4%	23.2%

# 2020 GENERAL FUND BUDGET

## REVENUES



## Licenses

### Summary

Licenses 001-3**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Licenses	\$ 456,579	\$ 487,695	\$ 457,713	\$ 457,695	-6%	3.6%

### 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.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3200 Junk Yard	\$ 240	\$ 240	\$ 240	\$ 240	0%	0.0%
7200 Mechanical Devices	\$ 48,825	\$ 56,455	\$ 56,455	\$ 56,455	0%	0.4%
8000 Cable TV Franchise	\$ 406,497	\$ 430,000	\$ 400,000	\$ 400,000	-7%	3.1%
<b>Total Business License and Permits</b>	<b>\$ 455,562</b>	<b>\$ 486,695</b>	<b>\$ 456,695</b>	<b>\$ 456,695</b>	<b>-6%</b>	<b>3.6%</b>

Health 001-365.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
5000 Pet License Fees	1,017	1,000	1,018	1,000	0%	0.0%
<b>Total Health</b>	<b>\$ 1,017</b>	<b>\$ 1,000</b>	<b>\$ 1,018</b>	<b>\$ 1,000</b>	<b>0%</b>	<b>0.0%</b>

# 2020 GENERAL FUND BUDGET

## REVENUES



## Public Safety

### Summary

Public Safety 001-3**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Public Safety	\$ 274,921	\$ 325,696	\$ 334,982	\$ 305,000	-6%	2.4%

### 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.).

# 2020 GENERAL FUND BUDGET

## REVENUES



### Budget Detail

Fines 001-331.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1101 <b>Vehicle Code Violations</b>	\$ 11,013	\$ 11,000	\$ 15,000	\$ 13,000	18%	0.1%
1103 <b>County DUI Fines</b>	25,045	25,000	25,000	25,000	0%	0.2%
1200 <b>Violations of Ordinances</b>	26,113	28,000	28,000	28,000	0%	0.2%
1300 <b>State Police Fines</b>	14,242	10,000	10,000	11,000	10%	0.1%
<b>Total Fines</b>	<b>\$ 76,413</b>	<b>\$ 74,000</b>	<b>\$ 78,000</b>	<b>\$ 77,000</b>	<b>4%</b>	<b>0.6%</b>

Public Safety 001-362.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1000 <b>Special Police Services Reimbursements</b>	\$ 23,678	\$ 80,000	\$ 90,666	\$ 50,000	-38%	0.4%
1100 <b>Police Reports, Fingerprinting Fees</b>	12,459	12,000	9,000	10,000	-17%	0.1%
1300 <b>Security Alarm Monitoring</b>	15,789	16,000	15,620	15,500	-3%	0.1%
4000 <b>Police Application Fees</b>	-	1,250	1,250	-	N/A	0.0%
4100 <b>Building Permits</b>	46,952	70,000	78,000	75,000	7%	0.6%
4110 <b>Occupancy &amp; Fire Permits</b>	59,550	50,000	40,000	55,000	10%	0.4%
0412 <b>Vacant Property Registration</b>	9,200	7,446	7,446	7,500	1%	0.1%
<b>Total Public Safety</b>	<b>\$ 167,627</b>	<b>\$ 236,696</b>	<b>\$ 241,982</b>	<b>\$ 213,000</b>	<b>-10%</b>	<b>1.7%</b>

Highways and Streets 001-363.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1000 <b>Curb/Street Opening Permits</b>	30,881	15,000	15,000	15,000	0%	0.1%
<b>Total Highways and Streets</b>	<b>\$ 30,881</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0%</b>	<b>0.1%</b>

# 2020 GENERAL FUND BUDGET

## REVENUES



## Interest & Rent

### Summary

Interest, Rents, and Royalties 001-34*.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Interest, Rents, and Royalties	\$ 57,955	\$ 65,343	\$ 68,398	\$ 65,155	0%	0.5%

### 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. The recent and ongoing renovations to Elm Leaf and Colewood Park have created 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*.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
340.0000 Interest on Real Estate Taxes	\$ 950	\$ 2,218	\$ 2,218	\$ 1,000	-55%	0.0%
341.0000 Earnings from Temp Investments	60	50	55	55	10%	0.0%
341.0002 Huntington P-Card Rebate	9,084	11,000	9,000	9,000	-18%	0.1%
341.1000 Interest from Money Market	42,686	45,000	52,000	50,000	11%	0.4%
342.2000 Rent of Buildings	75	375	225	225	-40%	0.0%
342.5000 Park Grove Rentals	2,550	5,425	3,625	3,600	-34%	0.0%
342.5500 Rent from Ads on Public Property	2,550	1,275	1,275	1,275	0%	0.0%
Total Interest, Rents, and Royalties	\$ 57,955	\$ 65,343	\$ 68,398	\$ 65,155	0%	0.5%

# 2020 GENERAL FUND BUDGET

## REVENUES



## Intergovernmental

### Summary

Intergovernmental Revenue 001-35*.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Intergovernmental Revenue	\$ 1,103,634	\$ 1,105,058	\$ 1,205,995	\$ 1,412,881	28%	10.3%

### 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. The Borough has also received a grant to purchase recycling bins for all residents in 2020.

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.

# 2020 GENERAL FUND BUDGET

## REVENUES



### Budget Detail

Intergovernmental Revenue 001-350.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
<b>0100 County Sales Tax (Act 77)</b>	600,022	565,000	625,000	620,000	10%	4.9%
<b>Total Intergovernmental Revenue</b>	<b>\$ 600,022</b>	<b>\$ 565,000</b>	<b>\$ 625,000</b>	<b>\$ 620,000</b>	<b>10%</b>	<b>4.9%</b>

Federal Revenue 001-351.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
<b>0100 Reimbursements for DEA Task Force OT</b>	21,485	17,500	17,500	17,500	0%	0.1%
<b>Total Federal Revenue</b>	<b>\$ 21,485</b>	<b>\$ 17,500</b>	<b>\$ 17,500</b>	<b>\$ 17,500</b>	<b>0%</b>	<b>0.1%</b>

State Capital and Operating Revenue 001-354.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
<b>0000 Grants from State Government</b>	-	8,024	8,024	264,681	3199%	N/A
<b>0300 Winter Maintenance of State Roads</b>	12,047	9,000	11,273	11,500	28%	0.1%
<b>1103 PA Impaired Driving Grant</b>	58,027	55,000	55,000	55,000	0%	0.4%
<b>1500 Act 101 Recycling</b>	5,985	19,176	28,519	10,000	-48%	0.1%
<b>Total State Capital and Operating Revenue</b>	<b>\$ 76,059</b>	<b>\$ 91,200</b>	<b>\$ 102,816</b>	<b>\$ 341,181</b>	<b>274%</b>	<b>2.7%</b>

State Shared Revenue and Entitlements 001-355.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
<b>0100 Public Utility Realty Tax (PURTA)</b>	\$ 9,962	\$ 9,400	\$ 9,036	\$ 9,400	0%	0.1%
<b>0400 Alcoholic Beverage Licenses</b>	-	4,700	3,800	3,800	-19%	0.0%
<b>0700 Foreign Fire Insurance Prem. Tax</b>	86,291	100,000	93,607	100,000	0%	0.8%
<b>0800 State Aid for Pensions</b>	299,801	306,096	343,073	310,000	1%	2.4%
<b>0900 Act 13 Impact Fees</b>	10,015	11,162	11,162	11,000	-1%	0.1%
<b>Total State Shared Revenue and Entitlements</b>	<b>\$ 406,069</b>	<b>\$ 431,358</b>	<b>\$ 460,679</b>	<b>\$ 434,200</b>	<b>1%</b>	<b>3.4%</b>

# 2020 GENERAL FUND BUDGET

## REVENUES



## Charges for Services

### Summary

Charges for Services 001-36*.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
<b>Total Charges for Services</b>	\$ 7,177	\$ 214,598	\$ 12,482	\$ 640,584	199%	4.7%

### Description

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

### Budget Detail

Charges for Services 001-361.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
<b>3000 Sub-division &amp; Land Development</b>	\$ 200	\$ 300	\$ 1,050	\$ 300	0%	0.0%
<b>3400 Zoning Hearing Fees</b>	\$ 5,197	\$ 5,566	\$ 2,700	\$ 3,000	-46%	0.0%
<b>3500 Grading Permit Fees</b>	\$ -	\$ 7,632	\$ 7,632	\$ 7,000	-8%	0.1%
<b>Total Charges for Services</b>	\$ 5,397	\$ 13,498	\$ 11,382	\$ 10,300	-24%	0.1%

Culture & Recreation 001-367.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
<b>2000 Recreation Program Fees</b>	\$ 1,780	\$ 1,100	\$ 1,100	\$ 1,500	36%	0.0%
<b>3000 Recreation Grants</b>	\$ -	\$ 200,000	\$ -	\$ 628,784	214%	4.9%
<b>Total Culture &amp; Recreation</b>	\$ 1,780	\$ 201,100	\$ 1,100	\$ 630,284	213%	4.9%

# 2020 GENERAL FUND BUDGET

## REVENUES



### Miscellaneous

#### Summary

Misc Revenue 001-3**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
<b>Total Misc Revenue</b>	\$ 2,026	\$ 3,070	\$ 3,792	\$ 3,050	-1%	0.0%

#### 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.

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.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
0000 Misc. Revenue Receipts	491	500	500	500	0%	0.0%
0300 Misc Reimbursements	1,535	1,570	2,292	1,550	-1%	0.0%
<b>Total Misc Revenue</b>	<b>\$ 2,026</b>	<b>\$ 2,070</b>	<b>\$ 2,792</b>	<b>\$ 2,050</b>	<b>-1%</b>	<b>0.0%</b>

Proceeds of Fixed Asset Disposition 001-391.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1000 Sale of Fixed Assets	-	1,000	1,000	1,000	0%	0.0%
<b>Total Fixed Asset Disposition</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0%</b>	<b>0.0%</b>

# 2020 GENERAL FUND BUDGET

## REVENUES



## Capital Revenue

### Summary

Capital Revenue Sources 001-3**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Inferfund Transfers	\$ 673,635	\$ 1,074,956	\$ 160,684	\$ 1,229,414	14%	8.7%

### Description

The Borough adopted a five-year 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.

Also, in 2017, the Borough was awarded a grant of \$118,784 from the State's Commonwealth Financing Authority (CFA) 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.

In 2019, the Borough was awarded another DCNR grant for Phase III of Elm Leaf Park for \$210,000.

Also, in 2019, the Borough was awarded a \$50,000 grant from the Pennsylvania Department of Community and Economic Development (DCED) for Phase III of Elm Leaf Park.

#### Bonds

The transfer from the Capital Improvement Fund is revenue generated by a 2015 bond issuance and a 2020 bond refinancing to pay for specific and much needed capital improvement projects through the Borough. The amount of revenue transferred in 2020 is in alignment with the cost estimates of the capital projects that will be completed in 2020.

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.

# 2020 GENERAL FUND BUDGET

## REVENUES



### Budget Detail

Culture & Recreation 001-367.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
2000 Recreation Program Fees	\$ 1,780	\$ 1,100	\$ 1,100	\$ 1,500	36%	0.0%
3000 Recreation Grants	-	200,000	-	628,784	214%	4.9%
<b>Total Culture &amp; Recreation</b>	<b>\$ 1,780</b>	<b>\$ 201,100</b>	<b>\$ 1,100</b>	<b>\$ 630,284</b>	<b>213%</b>	<b>4.9%</b>

Interfund Transfers 001-392.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1800 Transfer from Capital Improvement Fund	671,855	873,856	159,584	515,403	-41%	4.0%
9900 Transfer from Fund Balance	-	-	-	83,727	N/A	0.7%
<b>Total Interfund Transfers</b>	<b>\$ 671,855</b>	<b>\$ 873,856</b>	<b>\$ 159,584</b>	<b>\$ 599,130</b>	<b>-31%</b>	<b>4.7%</b>

### Total General Fund Revenue

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec
<b>TOTAL REVENUE</b>	<b>\$12,137,412</b>	<b>\$12,196,525</b>	<b>\$ 11,559,744</b>	<b>\$12,766,025</b>	<b>5%</b>

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## General Government

### Summary

General Government 001-400.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total General Government	\$ 50,106	\$ 49,534	\$ 49,584	\$ 49,584	0%	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.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1050      Salaries & Wages- Elected Officials	\$ 28,875	\$ 28,875	\$ 28,875	\$ 28,875	0%	0%
1920      FICA/Medicare Employer Paid	2,208	2,209	2,209	2,209	0%	0%
4200      Dues, Subscriptions, Memberships	7,490	7,450	7,500	7,500	1%	0%
4540      Recognition Dinner	4,367	5,000	5,000	5,000	0%	0%
4600      Continuing Education	7,165	6,000	6,000	6,000	0%	0%
Total General Government	\$ 50,106	\$ 49,534	\$ 49,584	\$ 49,584	0%	0%

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Executive

### Summary

Executive 001-401.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Executive	\$ 297,388	\$ 192,097	\$ 201,675	\$ 265,857	38%	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 Finance Officer, the Human Resources Officer and the Director of Municipal Services. The wages of the Mayor and Treasurer are dictated by Baldwin's charter, the same as the elected Council members. Half of the Borough Manager's personnel expenses are reflected in this category and fund, while the other half are found in the Sewer Fund budget. All non-uniform employees are on a UPMC medical insurance plan, which has a 3.9% premium increase for this plan year.

### Budget Detail

Executive 001-401.****	2018 Actual	2019 Budget	2019 Estimate	2020 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	59,868	55,110	55,110	50,000	-9%	0%
1120 Salary of Accounts Payable/Payroll Clerk	17,543	10,006	11,116	-	-100%	0%
1130 Salary of Finance Officer	58,769	57,750	57,750	58,905	2%	0%
1140 Salary of Director of Municipal Services	84,460	18,804	18,804	44,917	139%	0%
1150 Salaries & Wages -Other	1,325	-	-	-	N/A	0%
1160 Salary of Human Resources Officer	-	-	7,800	50,490	N/A	0%
1920 FICA/Medicare Employer Paid	17,471	11,188	11,856	15,886	42%	0%
1960 Health Insurance	41,072	21,539	21,539	25,209	17%	0%
2310 Vehicle Fuel - Gas	2,162	1,950	1,950	2,000	3%	0%
3310 Travel	415	750	750	750	0%	0%
4510 Vehicle Maintenance & Repair	2,284	2,500	2,500	2,200	-12%	0%
4600 Continuing Education	4,519	5,000	5,000	8,000	60%	0%
Total Executive	\$ 297,388	\$ 192,097	\$ 201,675	\$ 265,857	38%	2%

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Auditing & Financial Administration

### Summary

Auditing Services/Financial Admin 001-402.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Auditing Services/Financial Admin	\$ 18,634	\$ 18,100	\$ 18,100	\$ 22,100	22%	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).

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

### Budget Detail

Auditing Services/Financial Admin 001-402.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3110 Accounting & Auditing Services	\$ 12,317	\$ 12,100	\$ 12,100	\$ 16,100	33%	0%
3111 Payroll Services	6,317	6,000	6,000	6,000	0%	0%
<b>Total Auditing Services/Financial Admin</b>	<b>\$ 18,634</b>	<b>\$ 18,100</b>	<b>\$ 18,100</b>	<b>\$ 22,100</b>	<b>22%</b>	<b>0%</b>

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Tax Collection

### Summary

Tax Collection 001-403.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Tax Collection	\$ 81,375	\$ 93,207	\$ 96,007	\$ 92,018	-1%	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.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1050      Salary of Tax Collector	\$ 12,400	\$ 12,500	\$ 12,500	\$ 12,500	0%	0%
1920      FICA/Medicare Employer Paid	949	956	956	956	0%	0%
2100      Office Supplies	4,007	5,000	5,000	4,200	-16%	0%
2120      Computer/Copier Supplies	281	1,000	500	500	-50%	0%
3101      Earned Income Tax Commission	33	400	400	400	0%	0%
3102      General Exp/Service Fees	967	955	955	955	0%	0%
3103      Delinquent RET Commission	56,725	60,000	63,000	60,000	0%	0%
3104      Local Services Tax Commission	3,866	3,500	3,800	3,600	3%	0%
3170      Tax Duplicate Diskette	-	621	621	620	0%	0%
3210      Telephone	713	720	720	732	2%	0%
3500      Tax Collector's Bond Premium	1,435	7,555	7,555	7,555	0%	0%
Total Tax Collection	\$ 81,375	\$ 93,207	\$ 96,007	\$ 92,018	-1%	1%

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Solicitor & Legal Services

### Summary

Solicitor/Legal Services 001-404.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Solicitor/Legal Services	\$ 90,384	\$ 79,000	\$ 80,000	\$ 79,000	0%	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.

### Budget Detail

Solicitor/Legal Services 001-404.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3101 <b>Solicitor</b>	\$ 88,095	\$ 75,000	\$ 75,000	\$ 75,000	0%	1%
3102 <b>Solicitor's Expenses</b>	1,116	2,000	2,000	2,000	0%	0%
4100 <b>Other Legal Expenditures</b>	1,174	2,000	3,000	2,000	0%	0%
<b>Total Solicitor/Legal Services</b>	<b>\$ 90,384</b>	<b>\$ 79,000</b>	<b>\$ 80,000</b>	<b>\$ 79,000</b>	<b>0%</b>	<b>1%</b>

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Other General Government Administration

### Summary

General Government Administration 001-406.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total General Government Administration	\$ 149,281	\$ 147,369	\$ 147,945	\$ 145,541	-1%	1.1%

### Description

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

### Budget Detail

General Government Administration 001-406.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1170 Wages of Intern	\$ 2,195	\$ 4,037	\$ 3,984	\$ 2,200	-46%	0.0%
1500 Salaries of Office Clerks	39,034	39,987	39,987	40,953	2%	0.3%
1920 FICA/Medicare Employer Paid	3,305	3,368	3,298	3,236	-4%	0.0%
1960 Health Insurance	26,270	30,583	30,583	30,140	-1%	0.2%
2100 Office Materials & Supplies	8,406	8,000	8,600	8,200	3%	0.1%
2130 Computer/Copier Supplies	785	1,000	1,000	1,000	0%	0.0%
2150 Postage	1,943	1,800	1,870	1,900	6%	0.0%
2700 Computer Hardware & Software	26,726	22,000	22,000	20,717	-6%	0.2%
2900 Service Copier	2,735	2,000	2,000	2,500	25%	0.0%
3100 General Exp/Service Fees	568	900	900	900	0%	0.0%
3210 Telephone	7,321	5,936	5,936	4,944	-17%	0.0%
3240 Wireless Phone	720	1,433	1,433	2,496	74%	0.0%
3250 Internet	1,948	1,825	1,854	1,854	2%	0.0%
3410 Advertising	8,651	6,000	6,000	6,000	0%	0.0%
3420 Printing	7,437	6,000	6,000	6,000	0%	0.0%
5000 SHACOG Act 77 Distribution	8,271	10,000	10,000	10,000	0%	0.1%
7400 Machinery & Equipment	2,967	2,500	2,500	2,500	0%	0.0%
Total General Government Administration	\$ 149,281	\$ 147,369	\$ 147,945	\$ 145,541	-1%	1.1%

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Engineering Services

### Summary

Engineering Services 001-408.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Engineering Services	\$ 72,579	\$ 64,000	\$ 64,000	\$ 64,000	0%	0.5%

### Description

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

### Budget Detail

Engineering Services 001-408.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3101      Engineer's Retainer	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0%	0.0%
3102      Engineering Expenses	63,219	55,000	55,000	55,000	0%	0.4%
3130      GIS	6,360	6,000	6,000	6,000	0%	0.0%
<b>Total Engineering Services</b>	<b>\$ 72,579</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>	<b>0%</b>	<b>0.5%</b>

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Borough Building Facilities

### Summary

Borough Building Facilities 001-409.****-00*	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
<b>Total Borough Building</b>	\$ 161,986	\$ 142,927	\$ 148,884	\$ 157,733	10%	1.2%

### 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	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1150      Wages of Custodians	\$ 44,570	\$ 56,417	\$ 56,417	\$ 60,075	6%	0.5%
1860      Uniform Allowance	-	530	530	530	0%	0.0%
1920      FICA/Medicare Employer Paid	3,436	4,357	4,231	4,506	3%	0.0%
1960      Health Insurance	11,159	12,038	12,038	18,372	53%	0.1%
2000      Materials & Supplies	9,979	7,000	7,083	7,000	0%	0.1%
3210      Telephone	1,657	1,810	1,810	1,700	-6%	0.0%
3600      Utilities	28,654	31,250	31,250	31,250	0%	0.2%
3700      Repairs & Maintenance	59,818	20,000	25,000	25,000	25%	0.2%
4530      Industrial Appraisal	-	3,000	3,000	800	-73%	0.0%
7400      Machinery & Equipment	-	3,000	4,000	3,000	0%	0.0%
7500      Minor Machinery & Equipment	-	250	250	-	-100%	0.0%
<b>Total Borough Building</b>	\$ 159,273	\$ 139,652	\$ 145,609	\$ 152,233	9%	1.2%

Borough Building Salt Storage 001-409.****-001	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3600      Utilities	2,341	1,500	1,500	1,500	0%	0.0%
3700      Repairs & Maintenance	372	1,775	1,775	4,000	125%	0.0%
<b>Total Borough Building Salt Storage</b>	\$ 2,713	\$ 3,275	\$ 3,275	\$ 5,500	68%	0.0%

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Leland Center Facilities

### Summary

Leland Center Facilities 001-409.****-00*	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Leland Center	\$ 17,013	\$ 17,300	\$ 18,284	\$ 13,237	-23%	0.1%

### Description

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

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

### Budget Detail

Leland Center 001-409.****-002	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1150 Wages of Custodians	\$ 1,104	\$ -	\$ -	\$ -	N/A	0.0%
1920 FICA/Medicare Employer Paid	85	-	-	-	N/A	0.0%
2000 Materials & Supplies	167	50	50	50	0%	0.0%
3210 Telephone	296	300	321	237	-21%	0.0%
3600 Utilities	11,455	10,550	10,550	10,550	0%	0.1%
3700 Repairs & Maintenance	3,458	6,000	6,963	2,000	-67%	0.0%
Total Leland Center	\$ 16,565	\$ 16,900	\$ 17,884	\$ 12,837	-24%	0.1%

Leland Salt Storage 001-409.****-003	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3600 Utilities	448	400	400	400	0%	0.0%
Total Leland Building Salt Storage	\$ 448	\$ 400	\$ 400	\$ 400	0%	0.0%

# 2020 GENERAL FUND BUDGET EXPENDITURES



## Police Department

### Summary

Police 001-410.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Police	\$ 3,792,838	\$ 3,944,843	\$ 3,937,177	\$ 3,990,004	1%	31.3%

### Description

Police expenditures pay for the public safety services of the Borough. They account for the salaries and benefits of the Chief of Police, Deputy Chief of Police, four Sergeants, the Narcotics Officer, 17 Full-Time Patrol Officers and 1 Office Manager. Police expenditures also account for the costs to operate and maintain an office space in the Borough Building, 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.

### Equipment

Vehicle lease payments are due for one 2017 and one 2019 Ford Interceptor. One new Ford Interceptor will be purchased in 2020, and the cost will be split between the General Fund and the Asset Forfeiture Fund.

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



### Budget Detail

Police 001-410.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1100 Salary of Chief	\$ 112,581	\$ 146,715	\$ 146,715	\$ 112,500	-23%	0.9%
1150 Salary of Deputy Chief	-	-	-	110,000	N/A	0.9%
1200 Salaries of Lieutenants	224,339	170,213	170,213	-	-100%	0.0%
1210 Salary of Juvenile Officer	101,548	7,708	7,708	-	-100%	0.0%
1230 Salaries of Sergeants	209,679	223,458	223,458	438,263	96%	3.4%
1240 Salaries of Patrol Officers	1,711,030	1,800,366	1,800,366	1,717,906	-5%	13.5%
1250 Salary of Office Manager	50,717	52,370	52,370	53,460	2%	0.4%
1260 Wages of Office Clerk	15,410	1,445	1,445	-	-100%	0.0%
1720 Holiday Pay	95,570	96,014	96,014	96,430	0%	0.8%
1801 Officer Overtime	81,816	115,000	127,000	85,000	-26%	0.7%
1802 Special Service Overtime	16,840	60,000	62,000	35,000	-42%	0.3%
1803 Training Overtime	20,970	20,000	22,000	20,000	0%	0.2%
1810 Court & Pre-Trial Hearings	38,045	35,000	35,000	38,000	9%	0.3%
1811 Magistrate Hearings	70,897	73,000	73,000	73,000	0%	0.6%
1820 DEA Task Force Overtime	28,334	17,500	17,500	17,500	0%	0.1%
1860 Uniform Allowance	28,364	40,300	46,500	27,300	-32%	0.2%
1920 FICA/Medicare Employer Paid	43,403	55,713	44,441	43,849	-21%	0.3%
1960 Health Insurance	621,891	674,190	627,314	608,608	-10%	4.8%
1980 Long Term Disability Insurance	18,240	18,240	15,975	18,240	0%	0.1%
2100 Office Materials & Supplies	9,402	9,750	9,750	9,750	0%	0.1%
2101 K-9	8,057	9,450	9,450	4,000	-58%	0.0%
2102 Range	18,172	8,275	8,275	16,745	102%	0.1%
2130 Computer/Copier Supplies	469	2,000	2,000	2,000	0%	0.0%
2150 Postage	841	500	560	800	60%	0.0%
2310 Vehicle Fuel - Gas	55,407	52,500	55,000	52,500	0%	0.4%
2700 Computer Hardware/Software	15,123	16,750	16,750	24,876	49%	0.2%
2900 Computer Service/Maintenance	10,190	18,000	18,000	20,500	14%	0.2%
3000 Civil Service Commission	2,062	3,000	3,350	1,500	-50%	0.0%
3110 Professional/Legal Services	3,083	5,000	5,000	3,500	-30%	0.0%
3210 Telephone	24,102	16,492	16,492	12,636	-23%	0.1%
3240 Wireless Phone	6,076	5,660	5,660	9,276	64%	0.1%
3250 Internet	6,045	6,000	6,600	6,000	0%	0.0%
3270 Radio Maintenance	4,323	3,000	3,000	3,000	0%	0.0%
3310 Travel & Lodging	-	-	-	5,000	N/A	0.0%
3410 Advertising	4,432	1,250	1,250	-	-100%	0.0%
3420 Printing	1,013	1,500	1,500	1,750	17%	0.0%
3701 Tires	6,148	4,000	4,000	4,000	0%	0.0%
3800 Vehicle Lease & Purchase	25,512	49,030	69,967	48,769	-1%	0.4%
4000 Lunch Allowance	3,033	3,000	3,000	3,000	0%	0.0%
4200 Subscriptions/Dues	8,267	8,800	8,000	9,000	2%	0.1%
4500 Animal Control	2,450	1,800	2,200	153,000	8400%	1.2%
4510 Vehicle Maintenance & Repair	17,036	30,000	36,500	25,000	-17%	0.2%
4600 Continuing Education	8,180	11,000	11,000	13,000	18%	0.1%
4700 Drug Testing	454	-	-	450	N/A	0.0%
4900 CALEA Certification	4,595	4,595	4,595	4,595	0%	0.0%
5000 DUI Grant	54,562	55,000	55,000	55,000	0%	0.4%
7400 Major Machinery & Equipment	1,716	2,800	2,800	2,800	0%	0.0%
7500 Minor Machinery & Equipment	2,417	3,500	3,500	2,500	-29%	0.0%
7600 RING Program	-	4,959	4,959	-	-100%	N/A
<b>Total Police</b>	<b>\$ 3,792,838</b>	<b>\$ 3,944,843</b>	<b>\$ 3,937,177</b>	<b>\$ 3,990,004</b>	<b>1%</b>	<b>31.3%</b>

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Fire & Emergency Medical Services

### Summary

Fire & BEMS 001-41*.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Fire	\$ 436,931	\$ 348,225	\$ 336,871	\$ 392,121	13%	3.1%

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

### Budget Detail

Fire 001-411.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3600 Fire Hydrants	77,404	73,500	68,539	68,896	-6%	0.5%
5000 Contributions to Vol. Fire Companies	173,000	173,000	173,000	173,000	0%	1.4%
5001 Fireman's Relief Association	86,291	100,000	93,607	100,000	0%	0.8%
5002 EMA Training	-	1,500	1,500	-	-100%	0.0%
Total Fire	\$ 336,695	\$ 348,000	\$ 336,646	\$ 341,896	-2%	2.7%

BEMS 001-412.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3210 Telephone	236	225	225	225	0%	0.0%
5000 Contributions	100,000	-	-	50,000	N/A	0.4%
Total BEMS	\$ 100,236	\$ 225	\$ 225	\$ 50,225	22222%	0.4%

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Code Enforcement

### Summary

Code Enforcement 001-413.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Code Enforcement	\$ 201,331	\$ 259,520	\$ 257,623	\$ 275,260	6%	2.2%

### Description

The Code Enforcement department enforces Baldwin's ordinances and codes related to the built environment and property maintenance. Expenditures for the department cover 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.

### Budget Detail

Code Enforcement 001-413.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1100 Salary of Code Enforcement Officer	\$ 45,115	\$ 80,242	\$ 80,242	\$ 101,877	27%	0.8%
1120 Salary of Clerk	32,089	33,051	33,051	33,808	2%	0.3%
1860 Uniform Allowance	-	300	306	600	100%	0.0%
1920 FICA/Medicare Employer Paid	5,895	8,667	8,497	10,176	17%	0.1%
1960 Health Insurance	13,630	38,692	38,692	51,210	32%	0.4%
2100 Office Supplies	2,010	2,000	2,350	2,200	10%	0.0%
2150 Postage	1,058	1,500	1,570	1,550	3%	0.0%
2310 Gas	787	1,200	1,200	1,200	0%	0.0%
2700 Computer Hardware & Software	16,127	7,500	7,500	8,147	9%	0.1%
3100 Professional Services - Court Reporter	5,515	6,000	6,000	6,000	0%	0.0%
3170 Professional Services - Inspections	61,107	55,000	58,000	40,000	-27%	0.3%
3210 Telephone	1,684	1,507	1,507	1,260	-16%	0.0%
3240 Wireless Phone	714	1,051	1,051	912	-13%	0.0%
3310 Travel & Lodging	39	300	-	600	100%	0.0%
3410 Advertising	817	500	535	550	10%	0.0%
3420 Printing	269	450	450	450	0%	0.0%
3434 Codify/Zoning	2,570	2,800	2,800	2,500	-11%	0.0%
4200 Subscriptions & Memberships	140	460	460	920	100%	0.0%
4500 Removal Hazardous Structures	10,508	15,000	10,000	8,000	-47%	0.1%
4510 Vehicle Maintenance & Repairs	370	1,000	1,112	1,000	0%	0.0%
4600 Continuing Education	887	1,500	1,500	1,500	0%	0.0%
4900 Bldg Permit Fees - Dept of Labor	-	300	300	300	0%	0.0%
4910 Blight & Abandonment	-	500	500	500	0%	0.0%
Total Code Enforcement	\$ 201,331	\$ 259,520	\$ 257,623	\$ 275,260	6%	2.2%

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Planning & Zoning

### Summary

Planning & Zoning 001-414.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Planning & Zoning	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	0%	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.

### Budget Detail

Planning & Zoning 001-414.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3100 Economic Development South	-	2,500	2,500	2,500	0%	0.0%
Total Planning & Zoning	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	0%	0.0%

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Solid Waste Collection

### Summary

Solid Waste Collection & Disposal 001-427.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Solid Waste Collection & Disposal	\$ 1,400,456	\$ 1,611,446	\$ 1,611,446	\$ 1,975,988	23%	15.5%

### 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.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
<b>4501      Garbage Collection</b>	\$ 1,140,245	\$ 1,207,536	\$ 1,207,536	\$ 1,231,584	2%	9.6%
<b>4503      Recycling Collection</b>	222,453	303,387	303,387	308,012	2%	2.4%
<b>4504      Leaf Collection</b>	31,449	33,027	33,027	33,688	2%	0.3%
<b>4505      Yard Waste Disposal</b>	6,310	67,496	67,496	68,447	1%	0.5%
<b>4506      Toter Recycling Bins</b>	-	-	-	334,258	N/A	2.6%
<b>Total Solid Waste Collection &amp; Disposal</b>	<b>\$ 1,400,456</b>	<b>\$ 1,611,446</b>	<b>\$ 1,611,446</b>	<b>\$ 1,975,988</b>	<b>23%</b>	<b>15.5%</b>

# 2020 GENERAL FUND BUDGET EXPENDITURES



## Department of Public Works (DPW)

### Summary

General Public Works 001-43*.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total General Public Works	\$ 973,102	\$ 946,555	\$ 949,745	\$ 914,329	-3%	7.1%

### Description

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

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

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.

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.

### Capital Purchases

Vehicle leases payments are due for two 2015 Ford F550s, the 2017 International 10-ton dump truck, the 2018 Tractor, the 2019 F-450 truck, and half of the Vac-Con Flusher. The cost for the vehicles is shared with the Sewer Fund.

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



### Budget Detail

General Public Works 001-430.****		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1100	Salary of Superintendent	\$ 28,500	\$ -	\$ -	\$ -	N/A	0.0%
1120	Wages of Foreman	\$ 55,054	\$ 63,972	\$ 63,972	\$ 65,624	3%	0.5%
1121	Wages of Maintenance Crew	\$ 303,095	\$ 306,086	\$ 306,086	\$ 307,575	0%	2.4%
1150	Wages of Part Time Employees	\$ 11,581	\$ 13,000	\$ 14,326	\$ 8,500	-35%	0.1%
1800	Overtime	\$ 28,074	\$ 18,000	\$ 18,000	\$ 13,000	-28%	0.1%
1801	Snow Removal Overtime	\$ 37,757	\$ 30,000	\$ 30,000	\$ 35,000	17%	0.3%
1860	Uniform Allowance	\$ 3,390	\$ 3,700	\$ 3,700	\$ 3,750	1%	0.0%
1870	Meal Allowance	\$ 443	\$ 400	\$ 400	\$ 500	25%	0.0%
1920	FICA/Medicare Employer Paid	\$ 33,389	\$ 32,976	\$ 32,429	\$ 32,227	-2%	0.3%
1960	Health Insurance	\$ 117,704	\$ 145,133	\$ 145,133	\$ 149,810	3%	1.2%
2200	Operating Supplies	\$ 12,496	\$ 10,000	\$ 11,000	\$ 10,000	0%	0.1%
2310	Vehicle Fuel - Gas	\$ 4,221	\$ 7,000	\$ 8,500	\$ 11,000	57%	0.1%
2320	Vehicle Fuel - Diesel	\$ 20,111	\$ 13,000	\$ 13,000	\$ 11,000	-15%	0.1%
2500	Vehicle Repair & Maintenance	\$ 27,130	\$ 17,500	\$ 21,500	\$ 17,500	0%	0.1%
2600	Small Tools & Equipment	\$ 5,972	\$ 4,000	\$ 4,300	\$ 4,000	0%	0.0%
3000	Other Service & Charges	\$ 13	\$ 250	\$ -	\$ -	-100%	0.0%
3210	Telephone	\$ 3,723	\$ 2,149	\$ 2,166	\$ 264	-88%	0.0%
3240	Wireless Phone	\$ 2,374	\$ 1,024	\$ 1,000	\$ 2,904	184%	0.0%
3270	Radio Maintenance Contract	\$ 1,006	\$ 1,000	\$ 1,000	\$ 1,000	0%	0.0%
3800	Vehicle Purchase & Leases	\$ 75,305	\$ 112,990	\$ 112,990	\$ 113,274	0%	0.9%
3840	Rent of Machinery & Equipment	\$ 2,674	\$ 3,000	\$ 3,800	\$ 2,500	-17%	0.0%
4400	Safety Equipment	\$ 6,326	\$ 7,500	\$ 7,500	\$ 3,500	-53%	0.0%
4510	Contracted Vehicle Maint. & Repair	\$ 72,743	\$ 45,000	\$ 35,000	\$ 30,000	-33%	0.2%
4600	Continuing Education	\$ 361	\$ 2,625	\$ 2,693	\$ 1,900	-28%	0.0%
4700	CDL, Drug, Alcohol Testing	\$ 148	\$ 250	\$ 250	\$ 500	100%	0.0%
7400	Major Machinery & Equipment	\$ 49,868	\$ 25,000	\$ 25,000	\$ 15,000	-40%	0.0%
Total General Public Works		\$ 903,460	\$ 865,555	\$ 863,745	\$ 840,329	-3%	6.6%

Traffic Control Devices 001-433.****		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
2000	Street Signs/Markings	\$ 20,281	\$ 15,000	\$ 20,000	\$ 20,000	33%	0.2%
2200	Street Light LED Conversion	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0%	0.0%
2500	Maint. & Repair Traffic Signals	\$ 2,531	\$ 5,000	\$ 5,000	\$ 3,000	-40%	0.0%
Total Traffic Control Devices		\$ 22,811	\$ 21,000	\$ 26,000	\$ 24,000	14%	0.2%

Storm Sewer and Drains 001-436.****		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
2490	Storm Sewers & Drains	\$ 29,555	\$ 30,000	\$ 30,000	\$ 25,000	-17%	0.2%
3130	Engineering Services: MS4	\$ 17,276	\$ 15,000	\$ 15,000	\$ 15,000	0%	0.1%
6100	System CCTV and Cleaning	\$ -	\$ 15,000	\$ 15,000	\$ 10,000	-33%	0.1%
Total Storm Sewer and Drains		\$ 46,831	\$ 60,000	\$ 60,000	\$ 50,000	-17%	0.4%

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Roads & Bridges

### Summary

Maintenance & Repair of Roads & Bridges 001-438.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Maintenance & Repair of Roads & Bridges	\$ 1,229,320	\$ 841,000	\$ 853,485	\$ 844,000	0%	6.6%

### 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
2018	\$1,079,000.00	\$1,184,042.47	1.69
2019	\$800,000.00	\$772,744.29	2.97

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 McAnulty 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 expansion and culvert replacement. Two of the roads were delayed until 2018, moving \$454,000 of contracted work from the 2017 budget to the 2018 budget. For the 2020 road repaving contracts, the budget has gone back to the typical \$800,000. The Borough also paves a portion of the roads through the Liquid Fuels Fund.

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



### Budget Detail

Maintenance & Repair of Roads & Bridges 001-438.****		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
2450	Material - Patching & Repair Roads	\$ 13,718	\$ 13,000	\$ 13,000	\$ 13,000	0%	0.1%
2503	Restoration	14,486	12,000	13,500	15,000	25%	0.1%
2504	Repairs by Contract	5,529	-	10,985	-	0%	0.0%
3130	Engineering - Resurfacing Streets	11,545	15,000	15,000	15,000	0%	0.1%
3750	Maint & Repairs - Guide Rails	-	1,000	1,000	1,000	0%	0.0%
6100	Const Contracts - Resurfacing Streets	1,184,042	800,000	800,000	800,000	0%	6.2%
Total Maintenance & Repair of Roads & Bridges		\$ 1,229,320	\$ 841,000	\$ 853,485	\$ 844,000	0%	6.6%

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Parks & Recreation

### Summary

Parks & Recreation 001-454.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
<b>Total Parks &amp; Recreation</b>	\$ 93,699	\$ 62,500	\$ 65,594	\$ 60,200	-4%	0.5%

### 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.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
2500 <b>Maint &amp; Repair Supplies</b>	15,875	4,000	5,200	4,500	13%	0.0%
3600 <b>Utilities</b>	17,909	17,000	19,500	17,000	0%	0.1%
3700 <b>Maintenance &amp; Repair</b>	11,650	10,000	10,205	13,000	30%	0.1%
3800 <b>Equipment Rental</b>	794	1,000	1,503	700	-30%	0.0%
4500 <b>Contracted Services</b>	47,471	25,000	29,186	25,000	0%	0.2%
7400 <b>Machinery &amp; Equipment</b>	-	5,000	-	-	-100%	0.0%
7501 <b>Programming/Advertising</b>	-	500	-	-	-100%	0.0%
<b>Total Parks &amp; Recreation</b>	\$ 93,699	\$ 62,500	\$ 65,594	\$ 60,200	-4%	0.5%

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Debt Service

### Summary

Debt Service 001-471.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Debt Service	\$ 390,376	\$ 424,898	\$ 424,898	\$ 420,812	-1%	3.2%

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

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

### Budget Detail

AIM Loan Repayment 001-471.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
6000 AIM Loan	-	27,877	27,877	27,159	-24%	0.2%
Total Debt Service - Principal	\$ -	\$ 27,877	\$ 27,877	\$ 27,159		0.2%

Debt Service - Principal 001-471.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	225,701	232,928	232,928	235,154	1%	1.8%
Total Debt Service - Principal	\$ 225,701	\$ 232,928	\$ 232,928	\$ 235,154	1%	1.8%

Debt Service - Interest 001-472.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	164,675	164,093	164,093	158,499	-3%	1.2%
Total Debt Service - Interest	\$ 164,675	\$ 164,093	\$ 164,093	\$ 158,499	-3%	1.2%

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Pensions

### Summary

Employer Paid Benefits & Withholding 001-48*.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Employer Paid Benefits & Withholding	\$ 1,016,974	\$ 1,382,579	\$ 1,407,872	\$ 1,255,296	-9%	9.8%

### 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. Beginning in 2019, the Borough contributes 7% of each participant's salary to the defined contribution plan and will require participants to contribute 3% of their salary. Previously, the Borough contributed 6% and participants contributed 2%.

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*.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
481.1940    Unemployment Compensation - PSAB	\$ 13,073	\$ 13,000	\$ 13,000	\$ 13,000	0%	0.1%
483.1000    Police Pension Contribution	930,813	1,254,872	1,254,872	1,128,406	-10%	8.8%
483.3000    Non-Uniform Pension Contribution	73,088	114,707	140,000	113,890	-1%	0.9%
Total Employer Paid Benefits & Withholding	\$ 1,016,974	\$ 1,382,579	\$ 1,407,872	\$ 1,255,296	-9%	9.8%

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Insurance

### Summary

Insurance 001-486.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Insurance	\$ 282,771	\$ 285,975	\$ 282,975	\$ 286,910	0%	2.2%

### 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.

### Budget Detail

Insurance 001-486.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1501 <b>Group Life Insurance Premiums</b>	\$ 7,615	\$ 7,800	\$ 7,800	\$ 7,800	0%	0.1%
1503 <b>Employee Assistance Program</b>	-	1,250	1,250	1,250	0%	0.0%
3500 <b>Public Officials Liability Insurance</b>	11,077	11,478	11,478	10,514	-8%	0.1%
3502 <b>Police Professional Liability Insurance</b>	26,054	27,838	27,838	28,427	2%	0.2%
3504 <b>Worker's Compensation</b>	189,377	191,630	188,630	178,283	-7%	1.4%
3510 <b>Fire &amp; Auto General Liability Insurance</b>	27,620	36,305	36,305	50,960	40%	0.4%
3530 <b>Bond</b>	139	150	150	150	0%	0.0%
3550 <b>Umbrella</b>	17,374	6,008	6,008	6,010	0%	0.0%
3570 <b>Cyber Liability Insurance</b>	3,516	3,516	3,516	3,516	0%	0.0%
<b>Total Insurance</b>	<b>\$ 282,771</b>	<b>\$ 285,975</b>	<b>\$ 282,975</b>	<b>\$ 286,910</b>	<b>0%</b>	<b>2.2%</b>

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



## Other Operating Expenditures

### Summary

Other Operating Expenses 001-4**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Other Operating Expenses	\$ 277,776	\$ 298,000	\$ 267,595	\$ 286,349	-4%	2.2%

### Description

#### Library

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

#### Refunds

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

#### Interfund Transfers

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

### Budget Detail

Library 001-456.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
5000 Contribution	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	0%	1.4%
<b>Total Library</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>0%</b>	<b>1.4%</b>

Civil & Military Celebrations 001-457.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
5400 Community Events	4,951	3,000	5,595	3,000	0%	0.0%
5403 Community Day	\$ -	\$ 3,000	\$ -	\$ 5,000	67%	0.0%
<b>Total Civil &amp; Military Celebrations</b>	<b>\$ 4,951</b>	<b>\$ 6,000</b>	<b>\$ 5,595</b>	<b>\$ 8,000</b>	<b>33%</b>	<b>0.1%</b>

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



Other Financial Uses 001-49* .****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
491.0000    Refunds- Prior Year Receipts	\$ 2,530	\$ 5,000	\$ 3,000	\$ 3,000	-40%	0.0%
491.0100    Refunds- Current Year Receipts	8,634	10,000	8,000	8,000	-20%	0.1%
492.3100    Transfer to Pool Fund	76,661	92,000	66,000	82,349	-10%	0.6%
<b>Total Other Financial Uses</b>	<b>\$ 87,825</b>	<b>\$ 107,000</b>	<b>\$ 77,000</b>	<b>\$ 93,349</b>	<b>-13%</b>	<b>0.7%</b>

# 2020 GENERAL FUND BUDGET EXPENDITURES



## General Fund Capital Expenditures

### Summary

Capital Projects 001-4**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Capital Projects	\$ 1,067,842	\$ 975,534	\$ 284,629	\$ 1,173,187	20%	8.9%

### Description

During 2018 and 2019, capital projects related to the Borough's parks were the prioritized. This included improvements to Elm Leaf Park, Colewood Park, and Springdale Park. For 2020, the Borough has planned the following capital projects:

#### Facilities

The fuel tank located behind the Leland Center was closed in place during 2017. In 2020, the Borough is budgeting to remove the above ground infrastructure related to the gas tank; the pump.

#### Parks & Recreation

Phase two of the Elm Leaf Park redevelopment will be completed in 2020 with the focus on the basketball courts, parking lots, ADA accessibility, and trail connections.

Phase three of the Elm Lead Park redevelopment is currently in planning and will focus on the baseball field and surrounding area on John Romanus Drive. The project is planned to include redevelopment of the area surrounding softball field; parking lot reconfiguration; ADA parking and accessible routes to proposed facilities; developing storage building for softball equipment; adding a small playground in place of the recently removed wooden playground structure; expanding upon existing concessions building by developing a patio area with shade canopies; relocation of batting cage; new ADA accessible dugouts.

Phase four will focus on signage and trails. This phase will develop a trail system from the park into the surrounding residential area, implement shared street trail routes, install gateway signage, and install way-finding signage.

In 2020, the Borough will finish construction a restroom facility at Colewood Park with a Grant received through CITF, and Sanda Park will also undergo improvements.

At the Borough Building, the Code office will be upgraded along with restoration of the historical log cabin.

# 2020 GENERAL FUND BUDGET

## EXPENDITURES



### Budget Detail

Capital Projects 001-4**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1.409.6000 Auditorium Remodel	2,190	\$ -	-	\$ -	N/A	0.0%
1.409.6001 Auditorium HVAC	21,700	-	-	-	N/A	0.0%
1.409.6300 Fuel Tank Replacement	-	13,000	11,100	14,000	8%	0.1%
1.409.6400 DPW Downstairs Office	-	15,000	15,159	-	-100%	0.0%
1.454.6000 Elm Leaf Park Improvements	500,296	592,292	84,087	854,937	44%	6.5%
1.454.6100 Colewood Park Improvements	128,207	327,000	164,446	234,250	-28%	1.8%
1.454.6200 Springdale Improvements	25,071	1,800	1,800	-	-100%	0.0%
1.454.6300 Sanda Park Improvements	-	\$ 25,000	1,800	40,000	60%	0.3%
1.454.6500 Cathell Emergency Slide Repair	390,378	\$ 1,442	6,237	-	-100%	0.0%
1.454.6600 Code Office Upgrades	-	\$ -	-	15,000	N/A	0.1%
1.454.6700 Log Cabin Restoration	-	-	-	15,000	N/A	0.1%
<b>Total Capital Projects</b>	<b>\$ 1,067,842</b>	<b>\$ 975,534</b>	<b>\$ 284,629</b>	<b>\$ 1,173,187</b>	<b>20%</b>	<b>8.9%</b>

### Total General Fund Expenditures

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec
<b>TOTAL REVENUE</b>	<b>\$ 12,137,412</b>	<b>\$ 12,196,525</b>	<b>\$ 11,559,744</b>	<b>\$ 12,766,025</b>	<b>5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,361,755</b>	<b>\$ 12,651,079</b>	<b>\$ 11,975,454</b>	<b>\$ 13,218,683</b>	<b>4%</b>
<b>DIFFERENCE</b>	<b>\$ (224,344)</b>	<b>\$ (454,554)</b>	<b>\$ (415,710)</b>	<b>\$ (452,658)</b>	

# 2020 SEWER FUND BUDGET

## REVENUES



## Sewer Fund Revenue

### Summary

Revenue 008-3**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
Total Sewer Fund Revenue	\$ 6,040,797	\$ 8,885,213	\$ 8,668,183	\$ 6,822,453	-23%	100%

### Description

The majority of revenue in the Sewer Fund comes from sewer rents and bond proceeds. Sewage rates will increase for 2020 to \$12.52 per 1,000 gallons used and a \$14.75 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). Construction began in 2018 and will be completed in 2020.

### Budget Detail

Revenue 008-3**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings From Temp Dep/Investments	\$ 48	\$ 55	\$ 60	\$ 55	0%	0%
341.0004 Interest - Money Market Account	47,324	58,000	58,000	55,000	-5%	1%
341.1000 Interest - PLGIT Investments	82,211	30,000	30,000	2,000	-93%	0%
364.1001 Sewer Rents-Current Year Billing	5,073,419	5,320,000	5,169,465	6,288,136	18%	92%
364.1002 Sewer Rent-Delinquent	109,353	110,000	50,000	100,000	-9%	1%
364.1100 Tap-In Fees	148,945	15,000	5,000	5,000	-67%	0%
364.6000 Credit From ALCOSAN	15,793	16,316	16,316	16,000	-2%	0%
364.8000 Charges-Letters & Certificates	7,475	11,500	15,000	12,000	4%	0%
364.9000 Miscellaneous	40,799	1,655	1,655	1,000	0%	0%
364.9500 Municipal Coordination	100,000	100,000	100,000	100,000	0%	1%
393.1000 Sewer Sys Repair Bond Proceeds	415,430	3,222,687	3,222,687	71,000	-98%	1%
279.0000 Unreserved Fund Balance	-	-	-	172,262	N/A	3%
Total Sewer Fund Revenue	\$ 6,040,797	\$ 8,885,213	\$ 8,668,183	\$ 6,822,453	-23%	100%

# 2020 SEWER FUND BUDGET

## EXPENSES



## Sewer Fund Expenses

### Summary

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 5,996,261	\$ 8,856,544	\$8,591,716	\$ 6,822,453	-23%

### Description

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

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

Due to Environmental Protection Agency (EPA) and the Pennsylvania Department of the Environment (DEP) Clean Water Act regulations and standards, Pittsburgh area municipalities are in a period of large infrastructure investment in order to come into compliance and reduce over flow events. While bond proceed revenue will cover most of these expenses, the Borough is responsible for repaying the bond borrowing through annual debt service payments. In 2020, the Borough will be paying principal and bi-annual interest payments for this 20-year debt.

About two-thirds of the Borough's sewage is collected and treated by ALCOSAN, with the other third going to Pleasant Hills Authority. The treatment plants bill the Borough based on the number of gallons of sewage they collect and treat and based on rates they set at their organizations. ALCOSAN raised rates 7% for 2020 and expects to raise them again in 2021. The Pleasant Hills Authority will be charging the Borough 66% more in 2020.

### Budget Detail

Sewer Administration 008-400.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3210.0000 Telephone	494	500	500	510	2%	0%
<b>Total Sewer Administration</b>	<b>\$ 494</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 510</b>	<b>2%</b>	<b>0%</b>

# 2020 SEWER FUND BUDGET

## EXPENSES



Auditing Services & Financial Administration 008-402.****		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3110	Accounting & Auditing Services	\$ 5,000	\$ 6,700	\$ 6,700	\$ 6,700	0%	0%
3900	Bank Service Charges	1,542	1,650	1,650	1,650	0%	0%
Total Auditing Services & Financial Administration		\$ 6,542	\$ 8,350	\$ 8,350	\$ 8,350	0%	0%

Solicitor/Legal Services 008-404.****		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3102	Legal Expenses	\$ 23,755	\$ 26,000	\$ 26,000	\$ 26,000	0%	0%
4100	Judgements & Damages	-	1,000	1,000	1,000	0%	0%
Total Solicitor/Legal Services		\$ 23,755	\$ 27,000	\$ 27,000	\$ 27,000	0%	0%

Other General Government Administration 008-406.****		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1120	Salaries of Full-Time Staff	\$ 76,459	\$ 67,940	\$ 67,940	\$ 105,965	56%	2%
1920	FICA/Medicare Employer Paid	5,418	5,198	5,198	7,947	53%	0%
1960	Health Insurance	12,995	12,817	14,000	30,908	141%	0%
2100	Office Supplies	286	250	253	250	0%	0%
2150	Postage	-	100	166	100	0%	0%
2700	Computer Hardware & Software	2,176	2,000	2,000	2,000	0%	0%
Total Other General Government Administration		\$ 97,334	\$ 88,305	\$ 89,557	\$ 147,170	67%	2%

Billing & Collections 008-407.****		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3000	Billing & Collections	138,041	140,000	140,000	140,000	0%	2%
3001	Other Services & Charges	\$ 63	\$ -	\$ -	\$ -	N/A	0%
Total Billing & Collections		\$ 138,104	\$ 140,000	\$ 140,000	\$ 140,000	0%	2%

# 2020 SEWER FUND BUDGET

## EXPENSES



Engineering & Construction 008-408.****.***		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3130-000	Engineering & Architectural Services	\$ 4,719	\$ 6,500	\$ 6,500	\$ 60,000	823%	1%
3130-001	Engr Exp-ACO Manhole Insp	3,595	2,500	2,500	2,500	0%	0%
3130-002	Engr Exp-ACO GIS	-	5,500	5,500	5,500	0%	0%
3130-003	Engr Exp-ACO Feasability Study	-	1,000	1,000	10,000	900%	0%
3130-004	Engr Exp-ACO O & M Plan	1,650	2,000	2,000	10,000	400%	0%
3130-005	Engr Exp-ACO Administration	1,083	1,000	1,000	10,000	900%	0%
3130-008	Engr Exp-COA CCTV	-	3,500	3,500	-	-100%	0%
3130-010	Engr Exp-COA Manhole Insp	1,567	1,000	9,880	1,000	0%	0%
3130-011	Engr Exp-COA I/I Field Investigation	-	1,000	1,000	-	-100%	0%
3130-012	Engr Exp-COA Flow Monitoring	20,521	30,000	40,000	15,000	-50%	0%
3130-015	Eng Exp-COA I/I Reduction Program	33,375	35,000	35,000	17,500	-50%	0%
3130-020	Engr Exp-Glass Run Sewer	1,232	7,262	7,262	-	-100%	0%
3130-021	Annual O & M Repairs	-	250,000	25,000	25,000	-90%	0%
3130-025	Const Exp-Glass Run Road	-	150,000	45,000	100,000	-33%	1%
3135-000	Eng Exp - COA Wet Weather Flow	34,572	5,000	5,000	5,000	0%	0%
3135-001	Const Exp- COA Wet Weather Flow	-	63,619	63,619	5,000	-92%	0%
3137-000	Eng. Exp- Gardenville/LR30	244,644	200,000	229,200	5,000	-98%	0%
3137-001	Const Exp- Gardenville/LR30	66,168	2,830,000	2,830,000	50,000	-98%	1%
3138-000	Alcosan Regionalization	-	5,000	26,000	274,800	5396%	4%
3139-000	MS-4/PRP Engineering	\$ -	\$ -	\$ -	\$ 66,000	N/A	1%
<b>Total Engineering &amp; Construction</b>		<b>\$ 413,126</b>	<b>\$ 3,599,881</b>	<b>\$3,338,961</b>	<b>\$ 662,300</b>	<b>-82%</b>	<b>10%</b>

# 2020 SEWER FUND BUDGET

## EXPENSES



Public Works 008-426.****		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1100	Salaries of Dept Head	\$ 79,012	\$ 64,076	\$ 64,076	\$ 65,358	2%	1%
1120	Salaries of Full Time Crew	299,817	311,613	311,613	317,845	2%	5%
1150	Wages - Part Time Crew	387	4,000	4,000	8,500	113%	0%
1800	Overtime	4,765	6,000	6,000	13,000	117%	0%
1860	Uniform Allowance	3,631	4,000	4,000	3,700	-8%	0%
1870	Meal Reimbursement	686	450	450	500	11%	0%
1920	FICA/Medicare Employer Paid	31,153	29,505	29,505	30,353	3%	0%
1960	Health Insurance	116,648	104,320	104,320	99,243	-5%	1%
2000	Supplies	2,300	1,500	1,500	1,500	0%	0%
2310	Vehicle Fuel -Gas	21,283	13,000	16,000	11,000	-15%	0%
2320	Vehicle Fuel-Diesel	10,166	9,000	9,000	11,000	22%	0%
2510	Vehicle Parts	6,227	5,000	5,000	-	-100%	0%
3210	Telephone	739	775	775	762	-2%	0%
3240	Wireless Phones	1,050	1,050	1,050	900	-14%	0%
3270	Radio Maintenance Contract	-	500	500	500	0%	0%
3290	PA One Calls	1,350	1,200	1,200	1,200	0%	0%
3700	Repairs & Maintenance Services	15,110	5,000	5,500	5,000	0%	0%
3800	Vehicle Leasing	83,809	26,560	26,560	65,751	148%	1%
3840	Rent of Machinery & Equipment	-	500	500	500	0%	0%
4500	Contracted Services	20,440	18,000	18,495	18,000	0%	0%
4510	Vehicle Repairs & Maintenance	12,035	5,000	5,000	10,000	100%	0%
4520	Sewage Damage Restoration	27,678	30,000	32,065	35,000	17%	1%
4540	Misc. Expenses	3,397	3,600	3,600	3,600	0%	0%
4600	Continuing Education	-	985	995	1,900	93%	0%
4700	CDL, Drug & Alcohol Testing	-	250	250	250	0%	0%
7400	Machinery and Equipment	10,398	-	-	-	0%	0%
Total Public Works		\$ 752,081	\$ 645,884	\$ 651,954	\$ 705,362	9%	10%

Wastewater Collection & Treatment 008-429.****		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
3640	ALCOSAN Sewage Treatment	\$ 2,150,912	\$ 2,242,006	\$ 2,242,006	\$ 2,368,786	6%	35%
3641	Pleasant Hills Authority Sewage Treatment	881,635	609,411	609,511	1,008,910	66%	15%
3642	COA Civil Penalty	24,000	15,000	15,000	2,000	-87%	0%
3643	Pleasant Hills EQ Basin Operation & Maint.	39,733	20,000	23,500	20,000	0%	1%
0000	PHA Digester Payment	-	-	-	302,240	N/A	4%
Total Wastewater Collection & Treatment		\$ 3,096,280	\$ 2,886,417	\$ 2,890,017	\$ 3,701,937	28%	54%

Public Works Road & Streets 008-436.****		2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
2490	Storm Sewers & Drains	\$ 5,120	\$ 6,000	\$ 6,000	\$ 6,000	0%	0%
Total Public Works Road & Streets		\$ 5,120	\$ 6,000	\$ 6,000	\$ 6,000	0%	0%

# 2020 SEWER FUND BUDGET

## EXPENSES



Debt Service 008-471.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1000 <b>Debt Service Interest</b>	\$ 728,139	\$ 690,335	\$ 690,335	\$ 675,521	-2%	10%
2000 <b>Debt Service Principal</b>	640,200	652,072	652,072	664,846	2%	10%
<b>Total Debt Service</b>	<b>\$ 1,368,339</b>	<b>\$ 1,342,407</b>	<b>\$ 1,342,407</b>	<b>\$ 1,340,367</b>	<b>0%</b>	<b>20%</b>

Employer Paid Benefits & Withholding 008-48*.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
481.1940 <b>Unemployment Compensation- PSAB</b>	\$ 2,251	\$ 3,400	\$ 3,400	\$ 3,400	0%	0%
483.3000 <b>Pension Contribution</b>	45,000	55,000	40,000	25,000	-55%	0%
484.0000 <b>Worker's Compensation</b>	30,915	35,000	35,170	36,657	5%	1%
<b>Total Employer Paid Benefits &amp; Withholding</b>	<b>\$ 78,166</b>	<b>\$ 93,400</b>	<b>\$ 78,570</b>	<b>\$ 65,057</b>	<b>-30%</b>	<b>1%</b>

Insurance 008-486.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
1980 <b>Group Life Insurance</b>	8,400	8,400	8,400	8,400	0%	0%
3510 <b>Fire, Auto &amp; General Liability</b>	8,520	10,000	10,000	10,000	0%	0%
<b>Total Insurance</b>	<b>\$ 16,920</b>	<b>\$ 18,400</b>	<b>\$ 18,400</b>	<b>\$ 18,400</b>	<b>0%</b>	<b>0%</b>

## Total Sewer Fund Budget

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	<b>\$ 6,040,797</b>	<b>\$ 8,885,213</b>	<b>\$ 8,668,183</b>	<b>\$ 6,822,453</b>	<b>-23%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 5,996,261</b>	<b>\$ 8,856,544</b>	<b>\$ 8,591,716</b>	<b>\$ 6,822,453</b>	<b>-23%</b>
<b>DIFFERENCE</b>	<b>\$ 44,536</b>	<b>\$ 28,669</b>	<b>\$ 76,467</b>	<b>\$ 0</b>	

# 2020 POOL FUND BUDGET

## REVENUES



## Pool Fund Revenue

### Summary

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 154,500	\$ 160,985	\$ 160,223	\$ 163,050	1%

### 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 2020, season pass rates and daily admission rates will stay the same.

### Budget Detail

Revenue 031-3**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Dep/Investments	\$ 1	\$ 1	\$ 1	\$ 1	0%	0%
367.1100 Pool Passes & Tags	31,184	31,500	31,000	31,500	0%	19%
367.1110 Daily Admissions	29,055	33,000	35,517	33,000	0%	20%
367.1120 Private Pool Parties	4,426	5,000	5,250	5,000	0%	3%
367.1300 Concession Stand	11,340	11,000	11,380	11,200	2%	7%
392.0100 Transfer from General Fund	76,661	80,484	66,000	82,349	2%	51%
392.0100 Transfer from Fund Balance	1,833	-	11,075	-	N/A	0%
<b>Total Pool Fund Revenue</b>	<b>\$ 154,500</b>	<b>\$ 160,985</b>	<b>\$ 160,223</b>	<b>\$ 163,050</b>	<b>1%</b>	<b>100%</b>

# 2020 POOL FUND BUDGET

## EXPENSES



## Pool Fund Expenses

### Summary

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 154,500	\$ 160,985	\$ 160,223	\$ 163,050	1%

### Description

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

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**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
<b>452.1100 Pool Management Fee</b>	\$ 87,129	\$ 82,250	\$ 82,250	\$ 94,000	14%	58%
<b>452.2200 Operating Supplies</b>	1,620	5,700	6,289	2,000	-65%	1%
<b>452.2220 Chemicals</b>	9,550	7,500	6,529	7,500	0%	5%
<b>452.2290 Refreshment Stand</b>	6,095	5,500	7,055	6,000	9%	4%
<b>452.3210 Telephone</b>	236	235	200	250	6%	0%
<b>452.3610 Utilities- Electricity</b>	6,771	9,300	10,200	9,300	0%	6%
<b>452.3620 Utilities- Gas</b>	1,963	3,000	7,700	3,000	0%	2%
<b>452.3660 Utilities- Water</b>	30,498	30,000	22,000	25,000	-17%	15%
<b>452.3700 Repairs &amp; Maintenance Services</b>	10,638	17,500	18,000	15,000	-14%	9%
<b>452.7400 Machinery &amp; Equipment</b>	-	-	-	1,000	N/A	1%
<b>Total Pool Fund Expenses</b>	\$ 154,500	\$ 160,985	\$ 160,223	\$ 163,050	1%	100%

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 154,500	\$ 160,985	\$ 160,223	\$ 163,050	1%
<b>TOTAL EXPENSES</b>	\$ 154,500	\$ 160,985	\$ 160,223	\$ 163,050	1%

# 2020 HIGHWAY AID FUND BUDGET

## EXPENSES



## Highway Aid Fund Revenue

### Summary

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 585,201	\$ 598,333	\$ 601,005	\$ 573,282	-4%

### Description

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

### Budget Detail

Revenue 035-3**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
341.0000      Earnings from Temp Deposits/Investments	\$ 5,436	\$ 5,000	\$ 7,672	\$ 7,000	40%	1%
354.0000      State Motor License Fund Grants	579,764	593,333	593,333	566,282	-5%	99%
<b>Total Highway Aid Fund Revenue</b>	<b>\$ 585,201</b>	<b>\$ 598,333</b>	<b>\$ 601,005</b>	<b>\$ 573,282</b>	<b>-4%</b>	<b>100%</b>

# 2020 HIGHWAY AID FUND BUDGET

## EXPENSES



## Highway Aid Fund Expenses

### Summary

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 579,173	\$ 581,302	\$ 581,302	\$ 573,282	-1%

### Description

Highway Aid expenses are restricted to purchases and projects that fall within the State's list of appropriate uses for liquid fuels monies. In the past, the funding has been spent on purchasing rock salt and street light electricity. Due to mild 2015-2017 winters, the Borough has spent less on rock salt which allows even more of the state funds to be contributed towards the Borough's road repaving program.

### Budget Detail

Expenses 035-4**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
432.2450 Highway Supplies - Rock Salt	\$ 284,504	\$ 236,302	\$ 236,302	\$ 228,282	-3%	40%
434.3610 Street Light Electricity	177,620	175,000	175,000	175,000	0%	31%
438.6100 Constr Contracts - Road Paving	117,049	170,000	170,000	170,000	0%	30%
<b>Total Highway Aid Fund Expenses</b>	<b>\$ 579,173</b>	<b>\$ 581,302</b>	<b>\$ 581,302</b>	<b>\$ 573,282</b>	<b>-1%</b>	<b>100%</b>

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	<b>\$ 579,173</b>	<b>\$ 581,302</b>	<b>\$ 581,302</b>	<b>\$ 573,282</b>	<b>-1%</b>

# 2020 ASSET FORFEITURE FUND BUDGET

## REVENUES



### Asset Forfeiture Fund Revenue

#### Summary

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 88,165	\$ 83,325	\$ 83,325	\$ 56,773	-32%

#### 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**.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
<b>341.0000 Earnings from Temp Deposits</b>	\$ 8	\$ 10	\$ 10	\$ 8	-20%	0%
<b>351.1400 Federal Forfeiture Revenue</b>	88,157	40,654	40,654	5,000	-88%	9%
<b>380.0300 Miscellaneous Receipt</b>	-	10,000	10,000	-	-100%	0%
<b>392.9900 Transfer from Fund Balance</b>	-	32,661	32,661	51,765	58%	91%
<b>Total Asset Forfeiture Fund Revenue</b>	<b>\$ 88,165</b>	<b>\$ 83,325</b>	<b>\$ 83,325</b>	<b>\$ 56,773</b>	<b>-32%</b>	<b>100%</b>

# 2020 ASSET FORFEITURE FUND BUDGET

## EXPENSES



## Asset Forfeiture Fund Expenses

### Summary

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ -	\$ 83,325	\$ 83,325	\$ 56,773	-32%

### 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 supplies and a vehicle in 2020.

The funding for a new Ford Interceptor vehicle will come from the Asset Forfeiture fund. Additionally, the Asset Forfeiture Fund will be used to cover the cost of new tasers and the related training.

### Budget Detail

Expenses 070-410.****	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec	% of Total Budget
2102      Supplies	\$ -	\$ 9,725	\$ 9,725	\$ -	-100%	0%
3800      Vehicle Lease & Purchase	\$ -	\$ 39,602	\$ 39,602	\$ 22,500	-43%	40%
7400      Machinery & Equipment	\$ -	\$ 33,998	\$ 33,998	\$ 34,273	1%	60%
<b>Total Asset Forfeiture Fund Expenses</b>	<b>\$ -</b>	<b>\$ 83,325</b>	<b>\$ 83,325</b>	<b>\$ 56,773</b>	<b>-32%</b>	<b>100%</b>

	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 88,165	\$ 83,325	\$ 83,325	\$ 56,773	-32%
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ 83,325</b>	<b>\$ 83,325</b>	<b>\$ 56,773</b>	<b>-32%</b>