

# Borough of Baldwin

## Annual Budget

### For Year 2022



**2022 BUDGET**  
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## Officials

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### Council

James Behers

Patricia Boyer

Erin Brown

Marianne Conley

Raymond Dee

E. John Egger

Denise Maiden

### Mayor

David Depretis

## Staff

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### Borough Manager

Robert T. Firek, P.E.

### Finance Officer

Caitlin Hornyak, CPA

### Police Chief

Tony Cortazzo

### Police Office Manager

Lynette Mariner

### Code Enforcement Officer

Joshua Smith

### Planning and Zoning Director/

### Code Officer

Todd Tulowitzki

### Municipal Services Manager

Randy Lubin

### Human Resources Officer &

### Public Information/Social Media Manager

Kelly Parker

### Inspection Clerk

Stephanie Matus

### Tax Collector

Gail Dobson-Mikush



# Fund Listing

## Governmental Funds

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

### 001 – General Fund

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

### 018 – Capital Improvement Fund

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

### 035 – Highway Aid Fund

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

### 070- Asset Forfeiture Fund

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

## Proprietary Funds

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

### 008- Sewer Fund

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

### 009- Stormwater Fund

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

### 031- Pool Fund

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

## 2022 BUDGET BUDGET MESSAGE

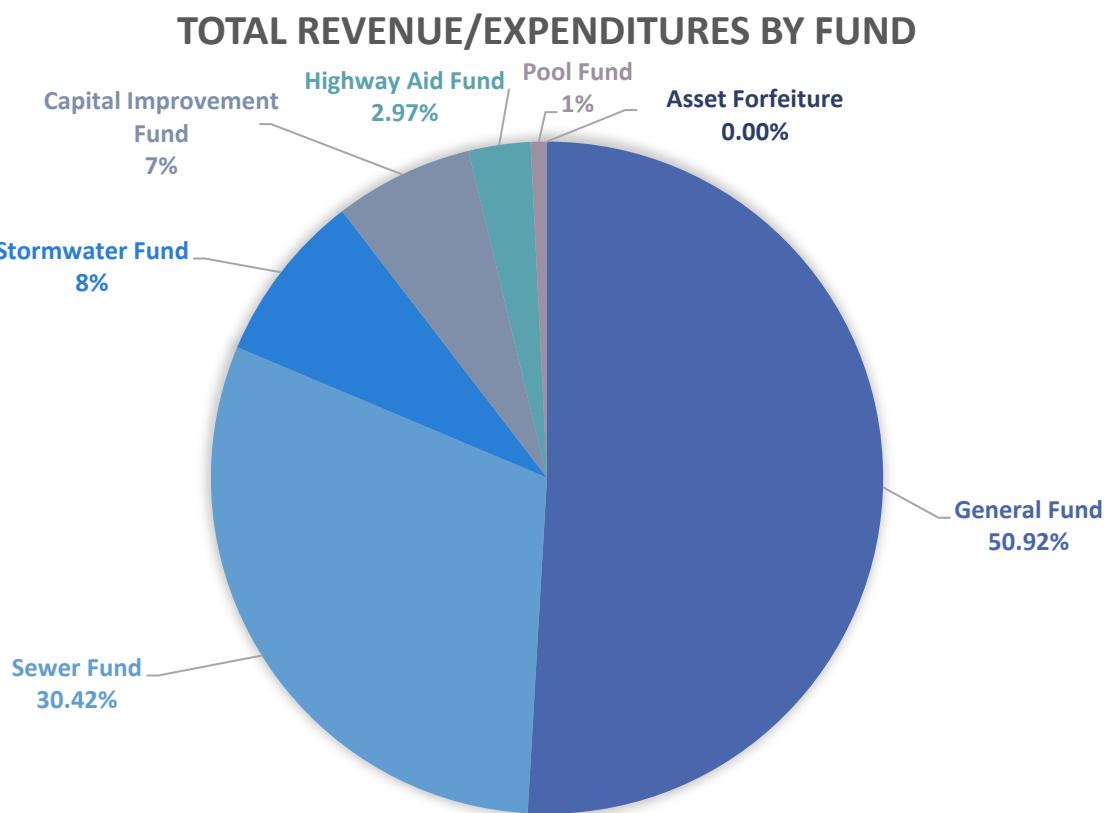


# 2022 Budget Message

Dear Members of Borough Council and Mayor Depretis;

On behalf of the Borough Administration, I am pleased to submit the 2022 Budget to members of Borough Council, Mayor Depretis, and the residents of Baldwin Borough. We were able to balance all Governmental Funds without a tax increase, which means the 2022 Real Estate Tax Millage rate will remain at 6.78 mills. We were also able to balance the Sewer Fund without a rate increase. The sewage rates will remain at a \$14.75 monthly surcharge and \$12.52 per 1,000 gallons used.

The 2022 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 2022 balanced budget consists of a \$11,808,077 General Fund, \$1,546,555 Capital Improvement Fund, \$7,055,414 Sewer Fund, \$1,908,923 Stormwater Fund, \$689,162 Highway Aid Fund, and a \$182,550 Swimming Pool Fund.

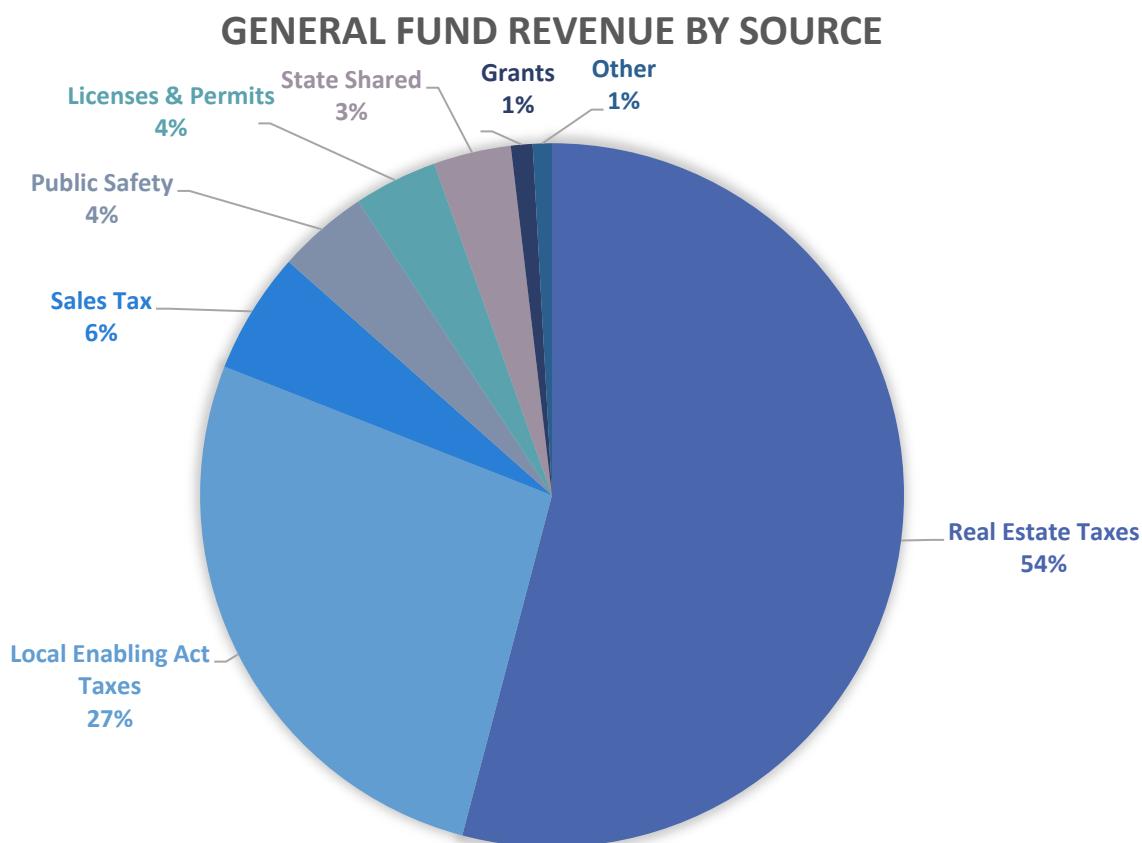


# 2022 BUDGET

## BUDGET MESSAGE



The General Fund supports the core services of the Borough including Police, Public Works (Roads and Parks), Code Enforcement, Solid Waste Collection, Recycling, as well as Administrative Services. The General Fund also supports the operating costs of our Municipal Complex, the Leland Center, Elm Leaf Park, Colewood Park and the Leland Baseball Fields. The General Fund does not support sanitary sewer services, although the Borough Administration and Public Works employees coordinate all such activity. Traditionally, the majority of revenues supporting the General Fund are Real Estate, Earned Income, and Local Services Tax Revenue. These taxes alone make up over 80% of General Fund revenues. The graph below shows a breakdown of the revenue sources that comprise the \$11,808,077 General Fund budget.

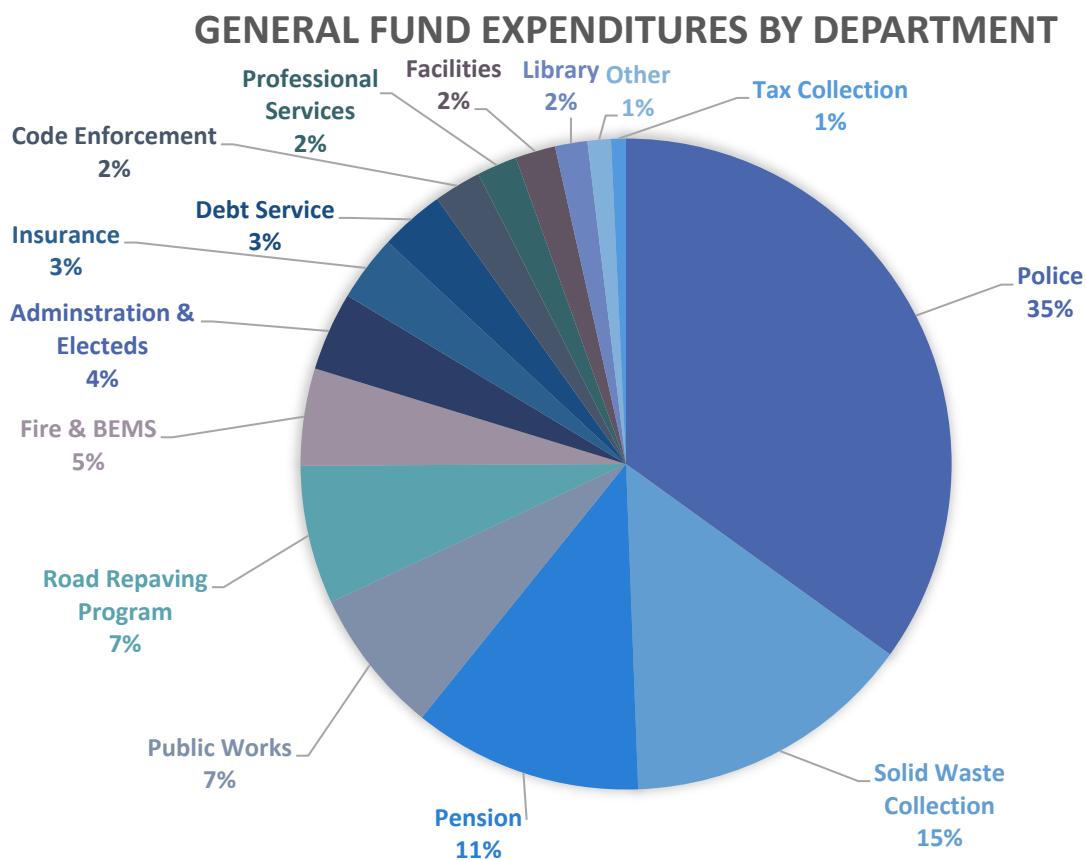


# 2022 BUDGET

## 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.

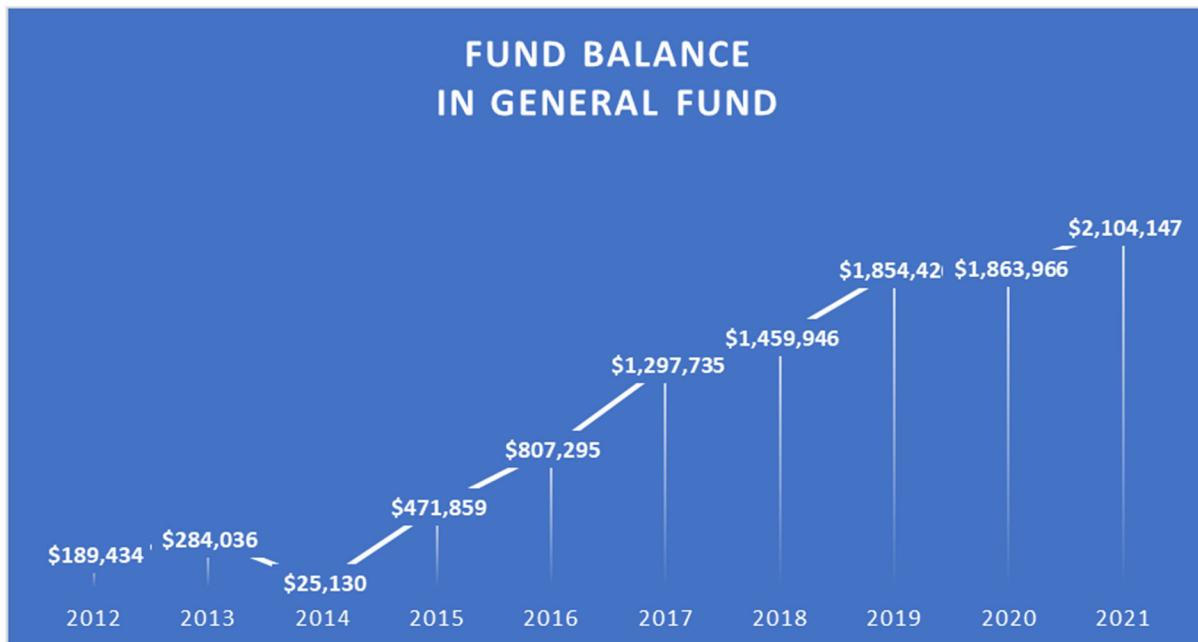


# 2022 BUDGET

## 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 \$2M, and it is projected to stay over \$2M at 2021-year end.



# 2022 BUDGET

## BUDGET MESSAGE



Ultimately, the 2022 budget reflects a responsible and prudent spending plan that supports service levels to residents. The budget is a result of a comprehensive and transparent process which was open to the public and led by Borough Council. The process ensures the Borough prioritizes the needs of the community and produces a strategy to continue to provide services at a high level and appropriately plans for the operation and maintenance of our assets and infrastructure.

### Basic Financial Policies

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

Sincerely,

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

Caitlin M. Hornyak, CPA  
Finance Officer

# 2022 GENERAL FUND BUDGET

## REVENUES



### Real Estate Property Taxes

#### Summary

Real Estate Property Taxes 001-301.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Real Estate Taxes	\$ 6,271,116	\$ 6,305,611	\$ 6,309,462	\$ 6,389,310	1%	54.1%

#### Description

Over 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 2022, 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, Legal Tax Services. LTS will work with property owners to set up payment plans in order to avoid escalating to other collection methods, such as lawsuits and sheriff sales.

Each January, the Allegheny County Office of Property Assessments sends the Borough a list of the certified assessed values of each parcel. The Baldwin Tax Collector uses this data in combination with the Borough's millage rate to create the year's tax bills. The latest taxable assessed value for the Borough was certified in January 2021 at \$953,023,946 with 8,117 parcels.

Allegheny County and Baldwin Whitehall School District also collect property taxes based on rates they set each year. In 2021, the County's millage rate was 4.73 and the School District's was 21.76. The property taxes collected by these agencies are separate from those set and collected by the Borough.

#### Budget Detail

Real Estate Property Taxes 001-301.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1000 Current Year Levy	\$ 6,127,132	\$ 6,105,611	\$ 6,134,462	\$ 6,199,310	2%	52.5%
5000 Delinquent	143,984	200,000	175,000	190,000	-5%	1.6%
Total Real Estate Taxes	\$ 6,271,116	\$ 6,305,611	\$ 6,309,462	\$ 6,389,310	1%	54.1%

# 2022 GENERAL FUND BUDGET

## REVENUES



## Local Taxes

### Summary

Local Enabling Act Taxes (Act 511) 001-310.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Local Enabling Act Taxes	\$ 3,201,564	\$ 3,045,000	\$ 3,170,000	\$ 3,170,000	4%	26.8%

### Description

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

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

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

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

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

### Budget Detail

Local Enabling Act Taxes (Act 511) 001-310.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1000 Real Estate Transfer Tax	\$ 307,319	\$ 275,000	\$ 300,000	\$ 300,000	9%	2.5%
2000 Earned Income Tax	2,719,413	2,600,000	2,700,000	2,700,000	4%	22.9%
5000 Local Services Tax	174,832	170,000	170,000	170,000	0%	1.4%
Total Local Enabling Act Taxes	\$ 3,201,564	\$ 3,045,000	\$ 3,170,000	\$ 3,170,000	4%	26.8%

# 2022 GENERAL FUND BUDGET

## REVENUES



## Licenses

### Summary

Licenses 001-3**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Licenses	\$ 452,462	\$ 456,065	\$ 436,650	\$ 444,190	-3%	3.8%

### 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.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3200 Junk Yard	\$ 240	\$ 240	\$ 240	\$ 240	0%	0.0%
7200 Mechanical Devices	62,950	57,825	57,825	62,950	9%	0.5%
8000 Cable TV Franchise	388,314	397,000	377,585	380,000	-4%	3.2%
<b>Total Business License and Permits</b>	<b>\$ 451,504</b>	<b>\$ 455,065</b>	<b>\$ 435,650</b>	<b>\$ 443,190</b>	<b>-3%</b>	<b>3.8%</b>
Health 001-365.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
5000 Pet License Fees	\$ 958	\$ 1,000	\$ 1,000	\$ 1,000	0%	0.0%
<b>Total Health</b>	<b>\$ 958</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0%</b>	<b>0.0%</b>

# 2022 GENERAL FUND BUDGET

## REVENUES



## Public Safety

### Summary

Public Safety 001-3**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Public Safety	\$ 269,338	\$ 275,500	\$ 268,155	\$ 282,100	2%	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.

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

### Budget Detail

Fines 001-331.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1101    Vehicle Code Violations	\$ 14,128	\$ 13,000	\$ 13,000	\$ 13,000	0%	0.1%
1103    County DUI Fines	28,244	20,000	20,000	20,000	0%	0.2%
1200    Violations of Ordinances	20,277	20,000	20,000	20,000	0%	0.2%
1300    State Police Fines	8,404	9,000	8,500	8,500	-6%	0.1%
<b>Total Fines</b>	<b>\$ 71,053</b>	<b>\$ 62,000</b>	<b>\$ 61,500</b>	<b>\$ 61,500</b>	<b>-1%</b>	<b>0.5%</b>

# 2022 GENERAL FUND BUDGET

## REVENUES



Public Safety 001-362.****		2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1000	Special Police Services Reimbursements	\$ 20,693	\$ 38,000	\$ 38,000	\$ 38,000	0%	0.3%
1100	Police Reports, Fingerprinting Fees	3,607	8,000	8,000	8,000	0%	0.1%
1300	Security Alarm Monitoring	14,580	15,000	14,600	14,600	-3%	0.1%
4000	Police Application Fees	1,100	-	-	1,000	N/A	0.0%
4100	Building Permits	48,722	50,000	35,000	50,000	0%	0.4%
4110	Occupancy & Fire Permits	95,710	85,000	90,000	90,000	6%	0.8%
0412	Vacant Property Registration	7,800	7,500	10,020	9,000	20%	0.1%
Total Public Safety		\$ 192,212	\$ 203,500	\$ 195,620	\$ 210,600	3%	1.8%

Highways and Streets 001-363.****		2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1000	Curb/Street Opening Permits	\$ 6,073	\$ 10,000	\$ 11,035	\$ 10,000	0%	0.1%
Total Highways and Streets		\$ 6,073	\$ 10,000	\$ 11,035	\$ 10,000	0%	0.1%

# 2022 GENERAL FUND BUDGET

## REVENUES



### Interest & Rent

#### Summary

Interest, Rents, and Royalties 001-34*.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Interest, Rents, and Royalties	\$ 23,189	\$ 16,827	\$ 16,547	\$ 17,250	3%	0.1%

#### Description

The Borough makes short term investments of cash on hand through the year and receives rebates for use of a procurement card.

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

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

#### Budget Detail

Interest, Rents, and Royalties 001-34*.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
340.0000 Interest on Real Estate Taxes	\$ 1,503	\$ 762	\$ 762	\$ 750	-2%	0.0%
341.0000 Earnings from Temp Investments	62	115	100	100	-13%	0.0%
341.0002 Huntington P-Card Rebate	12,414	9,000	10,000	10,000	11%	0.1%
341.0003 Interest from ARPA Funds	-	175	235	250	43%	0.0%
341.1000 Interest from Money Market	6,535	1,500	1,000	1,000	-33%	0.0%
342.2000 Rent of Buildings	-	-	75	75	N/A	0.0%
342.5000 Park Grove Rentals	1,400	4,000	3,100	3,800	-5%	0.0%
342.5500 Rent from Ads on Public Property	1,275	1,275	1,275	1,275	0%	0.0%
Total Interest, Rents, and Royalties	\$ 23,189	\$ 16,827	\$ 16,547	\$ 17,250	3%	0.1%

# 2022 GENERAL FUND BUDGET

## REVENUES



## Intergovernmental

### Summary

Intergovernmental Revenue 001-35*.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Intergovernmental Revenue	\$ 1,699,399	\$ 1,169,876	\$ 1,312,115	\$ 1,198,300	2%	10.1%

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

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

### Budget Detail

Intergovernmental Revenue 001-350.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
0100 County Sales Tax (Act 77)	\$ 659,744	\$ 615,000	\$ 660,000	\$ 660,000	7%	5.6%
Total Intergovernmental Revenue	\$ 659,744	\$ 615,000	\$ 660,000	\$ 660,000	7%	5.6%

# 2022 GENERAL FUND BUDGET

## REVENUES



Federal Revenue 001-351.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
<b>0100 Reimbursements for DEA Task Force OT</b>	\$ 16,768	\$ 12,670	\$ 12,670	\$ -	-100%	0.0%
<b>Total Federal Revenue</b>	<b>\$ 16,768</b>	<b>\$ 12,670</b>	<b>\$ 12,670</b>	<b>\$ -</b>	<b>-100%</b>	<b>0.0%</b>

State Capital and Operating Revenue 001-354.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
<b>0000 Grants from State Government</b>	\$ 549,681	\$ -	\$ 98,000	\$ -	N/A	0.0%
<b>0300 Winter Maintenance of State Roads</b>	12,362	11,000	13,307	11,000	0%	0.1%
<b>1103 PA Impaired Driving Grant</b>	38,480	106,500	106,500	106,500	0%	0.9%
<b>1500 Act 101 Recycling</b>	\$ -	\$ -	\$ 4,730	\$ -		
<b>Total State Capital and Operating Revenue</b>	<b>\$ 600,523</b>	<b>\$ 117,500</b>	<b>\$ 222,537</b>	<b>\$ 117,500</b>	<b>0%</b>	<b>1.0%</b>

State Shared Revenue and Entitlements 001-355.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
<b>0100 Public Utility Realty Tax (PURTA)</b>	\$ 9,484	\$ 9,500	\$ 10,110	\$ 10,000	5%	0.1%
<b>0400 Alcoholic Beverage Licenses</b>	3,200	3,800	3,800	3,800	0%	0.0%
<b>0700 Foreign Fire Insurance Prem. Tax</b>	94,857	95,000	84,769	90,000	-5%	0.8%
<b>0800 State Aid for Pensions</b>	305,278	310,000	311,823	310,000	0%	2.6%
<b>0900 Act 13 Impact Fees</b>	9,545	6,406	6,406	7,000	9%	0.1%
<b>Total State Shared Revenue and Entitlements</b>	<b>\$ 422,364</b>	<b>\$ 424,706</b>	<b>\$ 416,908</b>	<b>\$ 420,800</b>	<b>-1%</b>	<b>3.6%</b>

# 2022 GENERAL FUND BUDGET

## REVENUES



### Charges for Services

#### Summary

Charges for Services 001-36*.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Charges for Services	\$ 4,406	\$ 15,982	\$ 14,850	\$ 16,100	1%	0.1%

#### Description

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

#### Budget Detail

Charges for Services 001-361.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3000 Sub-division & Land Development	\$ 200	\$ 3,300	\$ 3,300	\$ 2,000	-39%	0.0%
3400 Zoning Hearing Fees	2,200	1,000	1,000	2,000	100%	0.0%
3500 Grading Permit Fees	74	100	100	100	0%	0.0%
Total Charges for Services	\$ 2,474	\$ 4,400	\$ 4,400	\$ 4,100	-7%	0.0%

Culture & Recreation 001-367.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
2000 Recreation Program Fees	\$ 1,932	\$ 3,500	\$ 2,000	\$ 2,000	-43%	0.0%
4000 Community Events Donation	-	8,082	8,450	10,000	24%	0.1%
Total Culture & Recreation	\$ 1,932	\$ 11,582	\$ 10,450	\$ 12,000	4%	0.1%

# 2022 GENERAL FUND BUDGET

## REVENUES



### Miscellaneous

#### Summary

Misc Revenue 001-3**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Misc Revenue	\$ 85,736	\$ 136,787	\$ 126,787	\$ 290,827	113%	2.5%

#### 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.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
0000 Misc. Revenue Receipts	\$ 8,817	\$ 1,000	\$ 1,000	\$ 1,000	0%	0.0%
0300 Misc Reimbursements	10,918	10,000	1,000	1,000	-90%	0.0%
Total Misc Revenue	\$ 19,735	\$ 11,000	\$ 2,000	\$ 2,000	-82%	0.0%
Proceeds of Fixed Asset Disposition 001-391.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1000 Sale of Fixed Assets	\$ 66,001	\$ 2,000	\$ 1,000	\$ 1,000	-50%	0.0%
Total Fixed Asset Disposition	\$ 66,001	\$ 2,000	\$ 1,000	\$ 1,000	-50%	0.0%
Interfund Transfers 001-392.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1800 Transfer from Capital Improvement Fund	\$ 824,016	\$ -	\$ -	\$ -	N/A	0.0%
9900 Transfer from Fund Balance	\$ -	\$ -	\$ -	\$ 227,827	N/A	379.7%
Total Interfund Transfers	\$ -	\$ -	\$ -	\$ 227,827	N/A	379.7%
Refunds of Prior Years Expenditures 001-395.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
0000 MRM Dividend	\$ -	\$ 123,787	\$ 123,787	\$ 60,000	-52%	0.5%
Total Refunds	\$ -	\$ 123,787	\$ 123,787	\$ 60,000	-52%	0.5%

## 2022 GENERAL FUND BUDGET

### REVENUES



#### Total General Fund Revenue

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUE</b>	\$12,007,210	\$11,421,648	\$11,654,566	\$11,808,077	3%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## General Government

### Summary

General Government 001-400.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total General Government	\$ 39,453	\$ 48,684	\$ 48,684	\$ 48,884	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.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1050 Salaries & Wages- Elected Officials	\$ 29,294	\$ 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	7,624	7,800	7,800	7,800	0%	0%
4540 Recognition Dinner	-	4,800	4,800	5,000	4%	0%
4600 Continuing Education	327	5,000	5,000	5,000	0%	0%
Total General Government	\$ 39,453	\$ 48,684	\$ 48,684	\$ 48,884	0%	0%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Executive

### Summary

Executive 001-401.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Executive	\$ 263,616	\$ 275,606	\$ 278,206	\$ 275,479	0%	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 5.6% premium increase for this plan year.

### Budget Detail

Executive 001-401.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1050 <b>Salary of Mayor</b>	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	0%	0%
1100 <b>Salary of Treasurer</b>	1,800	1,800	1,800	1,800	0%	0%
1101 <b>Salary of Borough Manager</b>	50,779	49,400	52,000	46,800	-5%	0%
1130 <b>Salary of Finance Officer</b>	57,073	61,261	61,261	63,252	3%	1%
1140 <b>Salary of Director of Municipal Services</b>	45,625	44,559	44,559	43,480	-2%	0%
1160 <b>Salary of Human Resources Officer</b>	49,631	57,500	57,500	59,368	3%	1%
1920 <b>FICA/Medicare Employer Paid</b>	15,160	16,517	16,517	17,013	3%	0%
1960 <b>Health Insurance</b>	31,787	27,669	27,669	28,866	4%	0%
2310 <b>Vehicle Fuel - Gas</b>	877	1,200	1,200	1,200	0%	0%
3310 <b>Travel</b>	10	500	500	500	0%	0%
4510 <b>Vehicle Maintenance &amp; Repair</b>	582	1,500	1,500	1,000	-33%	0%
4600 <b>Continuing Education</b>	4,592	8,000	8,000	6,500	-19%	0%
<b>Total Executive</b>	<b>\$ 263,616</b>	<b>\$ 275,606</b>	<b>\$ 278,206</b>	<b>\$ 275,479</b>	<b>0%</b>	<b>2%</b>

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Auditing & Financial Administration

### Summary

Auditing Services/Financial Admin 001-402.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Auditing Services/Financial Admin	\$ 21,374	\$ 28,000	\$ 28,000	\$ 32,156	15%	0%

### Description

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

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.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3110 Accounting & Auditing Services	\$ 15,500	\$ 16,000	\$ 16,000	\$ 17,700	11%	0%
3111 Payroll Services	5,874	12,000	12,000	14,456	20%	0%
Total Auditing Services/Financial Admin	\$ 21,374	\$ 28,000	\$ 28,000	\$ 32,156	15%	0%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Tax Collection

### Summary

Tax Collection 001-403.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Tax Collection	\$ 72,345	\$ 88,532	\$ 83,572	\$ 87,121	-2%	1%

### Description

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

### Budget Detail

Tax Collection 001-403.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1050 Salary of Tax Collector	\$ 12,400	\$ 12,500	\$ 12,500	\$ 15,000	20%	0%
1920 FICA/Medicare Employer Paid	949	956	956	956	0%	0%
2100 Office Supplies	4,394	4,400	4,400	4,400	0%	0%
2120 Computer/Copier Supplies	775	750	750	2,100	180%	0%
3101 Earned Income Tax Commission	948	500	500	500	0%	0%
3102 General Exp/Service Fees	955	955	955	955	0%	0%
3103 Delinquent RET Commission	39,182	55,000	50,000	50,000	-9%	0%
3104 Local Services Tax Commission	4,345	4,000	4,000	4,000	0%	0%
3170 Tax Duplicate Diskette	-	620	620	620	0%	0%
3210 Telephone	842	616	616	315	-49%	0%
3500 Tax Collector's Bond Premium	7,555	8,235	8,275	8,275	0%	0%
Total Tax Collection	\$ 72,345	\$ 88,532	\$ 83,572	\$ 87,121	-2%	1%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Solicitor & Legal Services

### Summary

Solicitor/Legal Services 001-404.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Solicitor/Legal Services	\$ 78,679	\$ 87,900	\$ 77,900	\$ 75,000	-15%	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.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3101     Solicitor Retainer	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0%	0%
3102     Solicitor's Expenses	64,393	55,900	55,900	55,000	-2%	0%
4100     Court Fees	2,286	20,000	10,000	8,000	-60%	0%
Total Solicitor/Legal Services	\$ 78,679	\$ 87,900	\$ 77,900	\$ 75,000	-15%	1%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Other General Government Administration

### Summary

General Government Administration 001-406.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total General Government Administration	\$ 135,579	\$ 151,280	\$ 145,868	\$ 137,961	-9%	1.2%

### 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.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1170 Wages of Intern	\$ 440	\$ -	\$ -	\$ 2,000	N/A	0.0%
1500 Salaries of Office Clerks	\$ 41,861	\$ 42,421	\$ 37,690	\$ 41,500	-2%	0.4%
1920 FICA/Medicare Employer Paid	\$ 3,023	\$ 3,482	\$ 2,802	\$ 3,113	-11%	0.0%
1960 Health Insurance	\$ 30,648	\$ 32,789	\$ 32,789	\$ 20,000	-39%	0.2%
2100 Office Materials & Supplies	\$ 4,914	\$ 8,500	\$ 8,500	\$ 8,500	0%	0.1%
2130 Computer/Copier Supplies	\$ 294	\$ 1,000	\$ 1,000	\$ 1,000	0%	0.0%
2150 Postage	\$ 472	\$ 2,000	\$ 2,000	\$ 2,000	0%	0.0%
2700 Computer Hardware & Software	\$ 26,106	\$ 26,000	\$ 26,000	\$ 27,800	7%	0.2%
2900 Service Copier	\$ 2,117	\$ 2,500	\$ 2,500	\$ 2,500	0%	0.0%
3100 General Exp/Service Fees	\$ 502	\$ 900	\$ 900	\$ 900	0%	0.0%
3210 Telephone	\$ 6,725	\$ 5,357	\$ 5,357	\$ 3,348	-38%	0.0%
3240 Wireless Phone	\$ 2,513	\$ 2,531	\$ 2,531	\$ 1,500	-41%	0.0%
3250 Internet	\$ 2,034	\$ 2,800	\$ 2,800	\$ 2,801	0%	0.0%
3410 Advertising	\$ 6,129	\$ 6,000	\$ 6,000	\$ 6,000	0%	0.1%
3420 Printing	\$ 5,731	\$ 6,000	\$ 6,000	\$ 6,000	0%	0.1%
5000 SHACOG Act 77 Distribution	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	0%	0.1%
7400 Machinery & Equipment	\$ 2,070	\$ -	\$ -	\$ -	N/A	0.0%
Total General Government Administration	\$ 135,579	\$ 151,280	\$ 145,868	\$ 137,961	-9%	1.2%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Engineering Services

### Summary

Engineering Services 001-408.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Engineering Services	\$ 76,212	\$ 94,000	\$ 104,000	\$ 129,000	37%	1.1%

### 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.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3101      Engineer's Retainer	\$ 2,750	\$ 3,000	\$ 3,000	\$ 3,000	0%	0.0%
3102      Engineering Expenses	67,164	85,000	95,000	120,000	41%	1.0%
3130      GIS	6,298	6,000	6,000	6,000	0%	0.1%
<b>Total Engineering Services</b>	<b>\$ 76,212</b>	<b>\$ 94,000</b>	<b>\$ 104,000</b>	<b>\$ 129,000</b>	<b>37%</b>	<b>1.1%</b>

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Borough Building Facilities

### Summary

Borough Building Facilities 001-409.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Borough Building	\$ 134,760	\$ 174,137	\$ 173,968	\$ 148,601	-15%	1.3%

### 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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1150 Wages of Custodians	\$ 54,953	\$ 62,868	\$ 62,868	\$ 40,456	-36%	0.3%
1860 Uniform Allowance	-	500	331	250	-50%	0.0%
1920 FICA/Medicare Employer Paid	4,234	4,715	4,715	3,034	-36%	0.0%
1960 Health Insurance	16,840	20,139	20,139	20,445	2%	0.2%
2000 Materials & Supplies	5,123	7,000	7,000	6,000	-14%	0.1%
3210 Telephone	788	-	-	-	N/A	0.0%
3600 Utilities	20,789	31,000	31,000	31,000	0%	0.3%
3601 Stormwater Fee	-	14,650	14,650	14,650	0%	0.1%
3700 Repairs & Maintenance	29,883	30,000	30,000	30,000	0%	0.3%
4530 Industrial Appraisal	745	765	765	765	0%	0.0%
7400 Machinery & Equipment	117	-	-	-	N/A	0.0%
Total Borough Building	\$ 133,472	\$ 171,637	\$ 171,468	\$ 146,601	-15%	1.2%

Borough Building Salt Storage 001-409.****-001	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3600 Utilities	\$ 1,288	\$ 1,500	\$ 1,500	\$ 1,500	0%	0.0%
3700 Repairs & Maintenance	-	1,000	1,000	500	-50%	0.0%
Total Borough Building Salt Storage	\$ 1,288	\$ 2,500	\$ 2,500	\$ 2,000	-20%	0.0%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Leland Center Facilities

### Summary

Leland Center 001-409.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Leland Center	\$ 19,894	\$ 13,800	\$ 13,800	\$ 16,350	18%	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	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
2000 Materials & Supplies	\$ -	\$ 250	\$ 250	\$ 100	-60%	0.0%
3210 Telephone	282	-	-	-	N/A	0.0%
3600 Utilities	9,332	10,550	10,550	11,000	4%	0.1%
3700 Repairs & Maintenance	9,424	2,000	2,000	4,250	113%	0.0%
Total Leland Center	\$ 19,038	\$ 12,800	\$ 12,800	\$ 15,350	20%	0.1%

Leland Salt Storage 001-409.****-003	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3600 Utilities	\$ 856	\$ 1,000	\$ 1,000	\$ 1,000	0%	0.0%
Total Leland Building Salt Storage	\$ 856	\$ 1,000	\$ 1,000	\$ 1,000	0%	0.0%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Police Department

### Summary

Police 001-410.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Police	\$ 3,843,462	\$ 3,981,993	\$ 3,986,300	\$ 4,126,017	4%	34.9%

### Description

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

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

### Equipment

Vehicle lease payments are due for two 2020 Ford Interceptors and one 2021 Ford Interceptor. One new Ford Interceptor will be purchased in 2022.

### Budget Detail

Police 001-410.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1100 Salary of Chief	\$ 113,546	\$ 117,563	\$ 117,563	\$ 121,384	3%	1.0%
1150 Salary of Deputy Chief	105,208	114,950	114,950	118,686	3%	1.0%
1210 Salary of Juvenile Officer	-	50,602	50,602	111,821	121%	0.9%
1230 Salaries of Sergeants	449,353	447,021	447,021	455,997	2%	3.9%
1240 Salaries of Patrol Officers	1,741,014	1,624,881	1,624,881	1,658,172	2%	14.0%
1250 Salary of Office Manager	53,894	55,825	55,825	57,500	3%	0.5%
1720 Holiday Pay	82,457	88,014	88,014	100,379	14%	0.9%
1801 Officer Overtime	96,903	111,700	111,700	100,000	-10%	0.8%
1802 Special Service Overtime	28,102	35,000	35,000	35,000	0%	0.3%
1803 Training Overtime	15,541	30,000	30,000	30,000	0%	0.3%
1810 Court & Pre-Trial Hearings	16,507	16,155	16,155	17,500	8%	0.1%
1811 Magistrate Hearings	45,410	41,114	41,114	45,000	9%	0.4%
1820 DEA Task Force Overtime	25,418	4,258	4,258	-	-100%	0.0%
1860 Uniform Allowance	31,964	25,500	25,500	21,400	-16%	0.2%
1920 FICA/Medicare Employer Paid	39,845	40,499	40,499	42,173	4%	0.4%
1960 Health Insurance	521,317	657,130	657,130	656,596	0%	5.6%
1980 Long Term Disability Insurance	3,584	7,092	7,092	7,236	2%	0.1%
2100 Office Materials & Supplies	9,315	10,000	10,000	10,000	0%	0.1%
2101 K-9	3,314	-	-	-	N/A	0.0%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



Police 001-410.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
2102 Range	11,528	17,500	17,500	22,500	29%	0.2%
2110 Investigation Expense	-	1,000	1,000	500	-50%	0.0%
2120 Mechanical Device Tags	-	310	310	310	0%	0.0%
2130 Computer/Copier Supplies	2,846	2,583	2,583	2,750	6%	0.0%
2150 Postage	388	1,200	1,220	1,200	0%	0.0%
2310 Vehicle Fuel - Gas	43,429	54,000	54,000	54,000	0%	0.5%
2700 Computer Hardware/Software	80,187	58,500	58,500	53,000	-9%	0.4%
2900 Computer Service/Maintenance	12,314	-	-	-	N/A	0.0%
3000 Civil Service Commission	1,256	1,500	1,500	1,500	0%	0.0%
3110 Professional/Legal Services	23,523	10,000	10,000	10,000	0%	0.1%
3210 Telephone	13,738	13,254	13,254	11,616	-12%	0.1%
3240 Wireless Phone	9,756	11,868	11,868	10,560	-11%	0.1%
3250 Internet	10,933	7,860	11,000	11,453	46%	0.1%
3270 Radio Maintenance	2,761	3,000	3,000	3,000	0%	0.0%
3310 Travel & Lodging	86	1,000	1,500	1,500	50%	0.0%
3410 Advertising	2,401	-	-	-	N/A	0.0%
3420 Printing	903	2,000	2,000	2,000	0%	0.0%
3701 Tires	3,983	5,000	5,000	9,000	80%	0.1%
3800 Vehicle Lease & Purchase	12,269	78,769	79,416	95,689	21%	0.8%
4000 Lunch Allowance	570	1,000	1,000	1,500	50%	0.0%
4200 Subscriptions/Dues	7,780	9,000	9,000	9,000	0%	0.1%
4500 Animal Control	140,137	63,000	63,000	63,000	0%	0.5%
4510 Vehicle Maintenance & Repair	24,309	30,000	30,000	30,000	0%	0.3%
4600 Continuing Education	4,402	15,000	15,000	19,000	27%	0.2%
4700 Drug Testing	-	500	500	1,000	100%	0.0%
4900 CALEA Certification	3,250	4,595	4,595	4,595	0%	0.0%
5000 DUI Grant	42,913	106,500	106,500	106,500	0%	0.9%
7400 Major Machinery & Equipment	2,095	3,000	3,000	12,000	300%	0.1%
7500 Minor Machinery & Equipment	3,013	2,750	2,750	-	-100%	0.0%
<b>Total Police</b>	<b>\$ 3,843,462</b>	<b>\$ 3,981,993</b>	<b>\$ 3,986,300</b>	<b>\$ 4,126,017</b>	<b>4%</b>	<b>34.9%</b>

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Fire & Emergency Medical Services

### Summary

Fire & BEMS 001-41*.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Fire & BEMS	\$ 381,343	\$ 484,307	\$ 474,076	\$ 569,215	18%	4.4%

### Description

For 2022, the departments requested an increase in the contribution due to reduced funding during the pandemic, and they will now be moving towards consolidating into one department.

The Borough also pays for the upkeep of the fire hydrants within the municipality.

The Borough serves as a 'pass through' for state funds earmarked for fire fighters. Annually the Borough receives around \$90,000 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.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3600 Fire Hydrants	\$ 63,154	\$ 68,900	\$ 68,900	\$ 68,900	0%	0.6%
5000 Contributions to Vol. Fire Companies	173,000	270,000	270,000	330,000	22%	2.8%
5001 Fireman's Relief Association	94,857	95,000	84,769	90,000	-5%	0.8%
5002 Fire Consolidation	-	-	-	30,000	N/A	0.3%
Total Fire	\$ 331,011	\$ 433,900	\$ 423,669	\$ 518,900	20%	4.4%

BEMS 001-412.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3210 Telephone	\$ 332	\$ 407	\$ 407	\$ 315	-23%	0.0%
5000 Contributions	50,000	50,000	50,000	50,000	0%	0.4%
Total BEMS	\$ 50,332	\$ 50,407	\$ 50,407	\$ 50,315	0%	0.4%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Code Enforcement

### Summary

Code Enforcement 001-413.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Code Enforcement	\$ 267,071	\$ 270,306	\$ 258,901	\$ 278,026	3%	2.4%

### Description

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

### Budget Detail

Code Enforcement 001-413.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1100 Salary of Code Enforcement Officer	\$ 96,088	\$ 101,681	\$ 101,681	\$ 123,981	22%	1.0%
1120 Salary of Clerk	34,156	34,991	34,991	36,128	3%	0.3%
1860 Uniform Allowance	25	600	802	600	0%	0.0%
1920 FICA/Medicare Employer Paid	9,033	10,250	10,250	12,008	17%	0.1%
1960 Health Insurance	55,745	54,271	54,271	54,075	0%	0.5%
2100 Office Supplies	1,913	2,400	2,400	2,400	0%	0.0%
2150 Postage	370	1,750	1,750	1,750	0%	0.0%
2310 Gas	540	1,000	1,000	1,000	0%	0.0%
2700 Computer Hardware & Software	12,484	5,739	5,739	5,812	1%	0.0%
3100 Professional Services - Court Reporter	6,416	5,000	7,500	7,000	40%	0.1%
3170 Professional Services - Inspections	32,062	30,000	15,000	15,000	-50%	0.1%
3210 Telephone	1,527	1,314	1,700	1,066	-19%	0.0%
3240 Wireless Phone	939	940	940	756	-20%	0.0%
3410 Advertising	4,782	2,500	3,000	3,500	40%	0.0%
3420 Printing	-	450	456	450	0%	0.0%
3434 Codify/Zoning	4,195	3,000	3,000	4,000	33%	0.0%
4200 Subscriptions & Memberships	-	920	920	500	-46%	0.0%
4500 Removal Hazardous Structures	2,974	9,000	9,000	5,500	-39%	0.0%
4510 Vehicle Maintenance & Repairs	3,339	2,500	2,500	500	-80%	0.0%
4600 Continuing Education	150	1,500	1,500	1,500	0%	0.0%
4900 Bldg Permit Fees - Dept of Labor	333	500	500	500	0%	0.0%
Total Code Enforcement	\$ 267,071	\$ 270,306	\$ 258,901	\$ 278,026	3%	2.4%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Solid Waste Collection

### Summary

Solid Waste Collection & Disposal 001-427.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Solid Waste Collection & Disposal	\$ 1,948,336	\$ 1,674,775	\$ 1,674,775	\$ 1,707,836	2%	14.5%

### 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.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
4501 Garbage Collection	\$ 1,230,284	\$ 1,256,558	\$ 1,256,558	\$ 1,281,532	2%	10.9%
4503 Recycling Collection	281,959	314,486	314,486	320,036	2%	2.7%
4504 Leaf Collection	28,123	34,359	34,359	35,046	2%	0.3%
4505 Yard Waste Disposal	68,447	69,372	69,372	71,222	3%	0.6%
4506 Toter Recycling Bins	339,523	-	-	-	N/A	0.0%
Total Solid Waste Collection & Disposal	\$ 1,948,336	\$ 1,674,775	\$ 1,674,775	\$ 1,707,836	2%	14.5%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Department of Public Works (DPW)

### Summary

General Public Works 001-43*.*.*.*	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total General Public Works	\$ 807,617	\$ 863,695	\$ 892,190	\$ 854,017	-1%	7.2%

### Description

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

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

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

### Capital Purchases

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

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



### Budget Detail

General Public Works 001-430.****		2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1120	Wages of Foreman	\$ 67,830	\$ 67,496	\$ 67,496	\$ 69,576	3%	0.6%
1121	Wages of Maintenance Crew	309,816	284,508	315,786	261,851	-8%	2.2%
1150	Wages of Part Time Employees	-	5,440	4,080	4,800	-12%	0.0%
1800	Overtime	3,302	12,000	12,000	13,000	8%	0.1%
1801	Snow Removal Overtime	20,000	33,000	33,000	35,000	6%	0.3%
1860	Uniform Allowance	1,738	3,750	3,750	3,000	-20%	0.0%
1870	Meal Allowance	169	400	400	400	0%	0.0%
1920	FICA/Medicare Employer Paid	29,535	29,520	32,427	28,817	-2%	0.2%
1960	Health Insurance	159,575	156,434	156,434	132,180	-16%	1.1%
2200	Operating Supplies	10,872	10,000	10,000	10,000	0%	0.1%
2310	Vehicle Fuel - Gas	9,017	11,000	11,000	11,000	0%	0.1%
2320	Vehicle Fuel - Diesel	7,560	11,000	11,000	11,000	0%	0.1%
2500	Vehicle Repair & Maintenance	11,444	17,500	20,000	20,000	14%	0.2%
2600	Small Tools & Equipment	3,820	4,000	4,170	4,000	0%	0.0%
3210	Telephone	408	2,046	2,046	707	-65%	0.0%
3240	Wireless Phone	2,657	2,658	2,658	1,620	-39%	0.0%
3270	Radio Maintenance Contract	-	1,000	1,000	1,000	0%	0.0%
3800	Vehicle Purchase & Leases	114,135	107,410	107,410	94,816	-12%	0.8%
3840	Rent of Machinery & Equipment	782	2,500	2,500	2,500	0%	0.0%
4400	Safety Equipment	723	1,000	1,000	1,000	0%	0.0%
4510	Contracted Vehicle Maint. & Repair	34,304	30,000	30,000	35,000	17%	0.3%
4600	Continuing Education	804	1,750	1,750	1,500	-14%	0.0%
4700	CDL, Drug, Alcohol Testing	-	750	750	750	0%	0.0%
7400	Major Machinery & Equipment	4,879	26,500	19,500	72,000	172%	0.0%
Total General Public Works		\$ 793,370	\$ 821,662	\$ 850,157	\$ 815,517	-1%	6.9%

Traffic Control Devices 001-433.****		2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
2000	Street Signs/Markings	\$ 9,577	\$ 20,000	\$ 20,000	\$ 27,500	38%	0.2%
2200	Street Light LED Conversion	140	16,533	16,533	7,000	-58%	0.1%
2500	Maint. & Repair Traffic Signals	4,530	5,500	5,500	4,000	-27%	0.0%
Total Traffic Control Devices		\$ 14,247	\$ 42,033	\$ 42,033	\$ 38,500	-8%	0.3%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Roads & Bridges

### Summary

Maintenance & Repair of Roads & Bridges 001-438.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Maintenance & Repair of Roads & Bridges	\$ 695,217	\$ 722,597	\$ 722,597	\$ 813,000	13%	6.9%

### Description

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

### Budget Detail

Maintenance & Repair of Roads & Bridges 001-438.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
2450 Material - Patching & Repair Roads	\$ 8,214	\$ 13,000	\$ 13,000	\$ 13,000	0%	0.1%
2503 Restoration	3,255	14,000	14,000	14,000	0%	0.1%
3130 Engineering - Resurfacing Streets	15,091	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	668,657	679,597	679,597	770,000	13%	6.5%
Total Maintenance & Repair of Roads & Bridges	\$ 695,217	\$ 722,597	\$ 722,597	\$ 813,000	13%	6.9%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Parks & Recreation

### Summary

Parks & Recreation 001-454.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Parks & Recreation	\$ 1,186,158	\$ 104,314	\$ 104,314	\$ 70,466	-32%	0.6%

### Description

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

### Budget Detail

Parks & Recreation 001-454.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
2500 Maint & Repair Supplies	\$ 3,236	\$ 6,000	\$ 6,000	\$ 6,000	0%	0.1%
3600 Utilities	15,291	18,000	18,000	18,000	0%	0.2%
3700 Maintenance & Repair	20,534	10,000	10,000	10,000	0%	0.1%
3700.001 Tree Improvements	-	-	-	5,500	N/A	0.0%
3800 Equipment Rental	2,713	3,000	3,000	600	-80%	0.0%
4500 Contracted Services	30,470	32,200	32,200	30,366	-6%	0.3%
Total Parks & Recreation	\$ 1,186,158	\$ 104,314	\$ 104,314	\$ 70,466	-32%	0.6%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Debt Service

### Summary

Debt Service 001-47*.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Debt Service	\$ 313,430	\$ 318,066	\$ 318,065	\$ 379,273	19%	3.2%

### Description

In 2017, the Borough issued a bond to fund the replacement of the McAnulty culvert and the road program expansion. In 2020, the Borough issued a bond to refund the 2015 Bonds. The cash savings from this issuance will be used for future capital projects. Debt repayments will be made bi-annually through 2035.

### Budget Detail

AIM Loan Repayment 001-471.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
6000 AIM Loan	\$ 27,518	\$ 27,159	\$ 27,159	\$ -	-473%	0.0%
Total Debt Service - Principal	\$ 27,518	\$ 27,159	\$ 27,159	\$ -		0.0%
Debt Service - Principal 001-471.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	\$ 165,904	\$ 82,381	\$ 157,631	\$ 250,857	205%	2.1%
Total Debt Service - Principal	\$ 165,904	\$ 82,381	\$ 157,631	\$ 250,857	205%	2.1%
Debt Service - Interest 001-472.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	\$ 120,008	\$ 208,526	\$ 133,275	\$ 128,416	-38%	1.1%
Total Debt Service - Interest	\$ 120,008	\$ 208,526	\$ 133,275	\$ 128,416	-38%	1.1%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Pensions

### Summary

Employer Paid Benefits & Withholding 001-48*.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Employer Paid Benefits & Withholding	\$ 1,273,970	\$ 1,323,172	\$ 1,323,400	\$ 1,345,521	2%	11.4%

### Description

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

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

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

### Budget Detail

Employer Paid Benefits & Withholding 001-48*.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
481.1940 Unemployment Compensation - PSAB	\$ 11,710	\$ 14,000	\$ 14,228	\$ 14,000	0%	0.1%
483.1000 Police Pension Contribution	1,128,406	1,160,331	1,160,331	1,173,424	1%	9.9%
483.3000 Non-Uniform Pension Contribution	133,854	148,841	148,841	158,097	6%	1.3%
Total Employer Paid Benefits & Withholding	\$ 1,273,970	\$ 1,323,172	\$ 1,323,400	\$ 1,345,521	2%	11.4%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Insurance

### Summary

Insurance 001-486.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Insurance	\$ 332,608	\$ 321,152	\$ 321,152	\$ 386,860	20%	3.3%

### Description

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

### Budget Detail

Insurance 001-486.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1501      Group Life Insurance Premiums	\$ 2,606	\$ 4,542	\$ 4,542	\$ 3,823	-16%	0.0%
3500      Public Officials Liability Insurance	10,903	10,514	10,514	12,261	17%	0.1%
3502      Police Professional Liability Insurance	28,431	28,427	28,427	29,997	6%	0.3%
3504      Worker's Compensation	229,814	216,220	216,220	261,298	21%	2.2%
3510      Fire & Auto General Liability Insurance	51,053	50,960	50,960	64,648	27%	0.5%
3530      Bond	139	150	150	150	0%	0.0%
3550      Umbrella	6,010	6,010	6,010	6,202	3%	0.1%
3570      Cyber Liability Insurance	3,652	4,329	4,329	8,481	96%	0.1%
Total Insurance	\$ 332,608	\$ 321,152	\$ 321,152	\$ 386,860	20%	3.3%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



## Other Operating Expenditures

### Summary

Other Operating Expenses 001-4**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
Total Other Operating Expenses	\$ 830,157	\$ 381,133	\$ 384,617	\$ 327,294	-14%	2.8%

### Description

#### Library

The Borough donates \$190,000 annually to the Baldwin Borough Public 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.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
5000 Contribution	\$ 185,000	\$ 190,000	\$ 190,000	\$ 190,000	0%	1.6%
Total Library	\$ 185,000	\$ 190,000	\$ 190,000	\$ 190,000	0%	1.6%
Civil & Military Celebrations 001-457.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
5400 Military Banners	\$ 5,670	\$ 5,745	\$ 5,745	\$ 5,745	0%	0.0%
5403 Community Events	-	11,239	11,239	18,900	68.2%	0.2%
Total Civil & Military Celebrations	\$ 5,670	\$ 16,984	\$ 16,984	\$ 24,645	45%	0.2%
Other Financial Uses 001-49*.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
491.0000 Refunds- Prior Year Receipts	\$ 772	\$ 25,000	\$ 23,006	\$ 5,000	-80%	0.0%
491.0100 Refunds- Current Year Receipts	4,180	7,000	4,627	5,000	-29%	0.0%
492.3100 Transfer to Pool Fund	20,363	142,149	150,000	102,649	-28%	0.9%
492.1800 Transfer to Capital Improvement Fund	614,172	-	-	-	N/A	0.0%
Total Other Financial Uses	\$ 639,487	\$ 174,149	\$ 177,633	\$ 112,649	-35%	1.0%

# 2022 GENERAL FUND BUDGET

## EXPENDITURES



### Total General Fund Expenditures

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUE</b>	\$12,007,210	\$11,421,648	\$11,654,566	\$11,808,077	3%
<b>TOTAL EXPENDITURES</b>	\$12,750,515	\$11,407,449	\$11,414,385	\$11,808,077	4%
<b>DIFFERENCE</b>	\$ (743,305)	\$ 14,199	\$ 240,181	\$ -	

# 2022 CAPITAL IMPROVEMENT FUND BUDGET

## REVENUES



## Capital Improvement Fund Revenue

### Summary

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 627,771	\$ 828,253	\$ 828,253	\$ 1,546,555	87%

### Description

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

In 2017, the Borough was awarded a grant of \$118,784 from the State's Commonwealth Financing Authority (CFA) Multimodal Transportation Fund to pay for a portion of Elm Leaf Park Phase III.

In 2021, the Borough was awarded a \$100,000 grant from the Allegheny County Economic Development, Community Infrastructure & Tourism Fund (CITF) and a \$210,000 grant from the State of Pennsylvania's Department of Conservation and Natural Resources (DCNR) for Phase III of the redevelopment of Elm Leaf Park.

The Borough has also applied and is waiting for a response on multiple grants for pool upgrades.

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

### Budget Detail

Revenue 018-3**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
<b>341.0000 Earnings from Temp Deposits</b>	\$ 1	\$ 50	\$ 50	\$ 50	0%	0%
<b>341.1000 Earnings from 87-06</b>	3,199	-	-	-	N/A	0%
<b>341.2000 Earnings from 2020A</b>	74	106	106	150	42%	0%
<b>341.3000 Earnings from 2021</b>	-	866	866	1,000	15%	0%
<b>341.7000 Earnings from DCNR Grant</b>	325	-	-	-	N/A	0%
<b>354.0000 State Grants</b>	10,000	150,000	150,000	489,392	226%	32%
<b>392.0001 Transfer from General Fund</b>	614,172	-	-	-	N/A	0%
<b>393.2000 Sewer Bond Proceeds</b>	-	677,231	677,231	-	-100%	0%
<b>279.0000 Transfer from Fund Balance</b>	-	-	-	1,055,963	N/A	68%
<b>Total Capital Improvement Fund Revenue</b>	\$ 627,771	\$ 828,253	\$ 828,253	\$ 1,546,555	87%	100%

# 2022 CAPITAL IMPROVEMENT FUND BUDGET

## EXPENDITURES



## Capital Improvement Fund Expenses

### Summary

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 824,016	\$ 480,764	\$ 445,764	\$ 1,546,555	222%

### Description

Phase III of the Elm Leaf Park redevelopment will focus on the baseball fields and surrounding area on John Romanus Drive.

The Borough is also planning to update the Administrative Offices in 2022.

Renovations for the Baldwin Borough Public Pool are planned to begin at the end of 2022.

### Budget Detail

Expenses 018-4**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
409.6500 Office Upgrades	-	3,491	3,491	500,000	14223%	32%
438.6100 Road Program	-	200,000	200,000	-	-100%	0%
454.6000 Elm Leaf Park Improvements	-	155,673	155,673	326,555	110%	21%
454.6300 Sand Park Improvements	-	45,000	45,000	-	-100%	0%
454.6400 McAnulty Improvements	-	25,000	25,000	-	-100%	0%
454.6500 Municipal Field	-	16,600	16,600	-	-100%	0%
454.6600 Log Cabin Restoration	-	35,000	-	35,000	0%	2%
Pool Renovations	-	-	-	685,000	N/A	44%
492.0100 Transfer to General Fund	824,016	-	-	-	N/A	0%
<b>Total Capital Improvement Fund Expenses</b>	<b>\$ 824,016</b>	<b>\$ 480,764</b>	<b>\$ 445,764</b>	<b>\$ 1,546,555</b>	<b>222%</b>	<b>100%</b>

## Total Capital Improvement Fund Budget

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 627,771	\$ 828,253	\$ 828,253	\$ 1,546,555	87%
<b>TOTAL EXPENSES</b>	<b>\$ 824,016</b>	<b>\$ 480,764</b>	<b>\$ 445,764</b>	<b>\$ 1,546,555</b>	<b>222%</b>

## 2022 SEWER FUND BUDGET

### REVENUES



## Sewer Fund Revenue

### Summary

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 6,772,334	\$ 6,260,353	\$6,590,996	\$ 7,055,414	13%

### Description

The majority of revenue in the Sewer Fund comes from sewer fees. Sewage rates will remain at \$12.52 per 1,000 gallons used and a \$14.75 monthly surcharge for 2022.

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

### Budget Detail

Revenue 008-3**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings From Temp Dep/Investments	\$ 62	\$ 83	\$ 100	\$ 100	21%	0%
341.0004 Interest - Money Market Account	10,740	3,000	1,100	2,000	-33%	0%
364.1001 Sewer Rents-Current Year Billing	6,360,935	6,001,006	6,200,000	6,300,000	5%	89%
364.1002 Sewer Rent-Delinquent	16,341	20,000	20,000	20,000	0%	0%
364.1100 Tap-In Fees	2,000	2,000	2,000	2,000	0%	0%
364.6000 Credit From ALCOSAN	16,549	17,042	17,042	15,000	-12%	0%
364.8000 Charges-Letters & Certificates	18,827	16,000	18,810	18,800	18%	0%
364.9000 Miscellaneous	1,395	5,212	5,412	2,000	-62%	0%
364.9500 Municipal Coordination	100,000	100,000	231,023	100,000	0%	1%
393.1000 Sewer Sys Repair Bond Proceeds	243,699	96,000	95,499	-	-100%	0%
279.0000 Unreserved Fund Balance	-	-	-	595,514	N/A	8%
<b>Total Sewer Fund Revenue</b>	<b>\$ 6,772,334</b>	<b>\$ 6,260,353</b>	<b>\$6,590,996</b>	<b>\$ 7,055,414</b>	<b>13%</b>	<b>100%</b>

# 2022 SEWER FUND BUDGET

## EXPENSES



## Sewer Fund Expenses

### Summary

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 6,394,706	\$ 6,256,843	\$6,079,596	\$ 7,055,414	13%

### Description

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

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

Due to Environmental Protection Agency (EPA) and the Pennsylvania Department of the Environment (DEP) Clean Water Act regulations and standards, Pittsburgh area municipalities are in a period of large infrastructure investment in order to come into compliance and reduce over flow events. While bond proceed revenue covered most of these expenses, the Borough is responsible for repaying the bond borrowing through annual debt service payments. In 2022, 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 2022 and expects to raise them again in 2023.

### Budget Detail

Auditing Services & Financial Administration 008-402.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3110 Accounting & Auditing Services	\$ 3,769	\$ 4,000	\$ 4,850	\$ 4,000	0%	0%
3900 Bank Service Charges	-	200	173	-	-100%	0%
<b>Total Auditing Services &amp; Financial Administration</b>	<b>\$ 3,769</b>	<b>\$ 4,200</b>	<b>\$ 5,024</b>	<b>\$ 4,000</b>	<b>-5%</b>	<b>0%</b>
Solicitor/Legal Services 008-404.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3102 Legal Expenses	21,311	22,000	22,000	20,000	-9%	0%
<b>Total Solicitor/Legal Services</b>	<b>\$ 21,311</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>\$ 20,000</b>	<b>-9%</b>	<b>0%</b>

# 2022 SEWER FUND BUDGET

## EXPENSES



Other General Government Administration 008-406.****		2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1120	Salaries of Full-Time Staff	\$ 105,682	\$ 105,622	\$ 110,567	\$ 102,294	-3%	1%
1920	FICA/Medicare Employer Paid	8,130	7,922	7,922	7,672	-3%	0%
1960	Health Insurance	25,253	21,114	21,114	16,783	-21%	0%
2100	Office Supplies	240	250	250	250	0%	0%
2150	Postage	100	150	150	150	0%	0%
2700	Computer Hardware & Software	2,000	2,000	2,000	2,000	0%	0%
Total Other General Government Administration		\$ 141,405	\$ 137,058	\$ 142,003	\$ 129,149	-6%	2%
Billing & Collections 008-407.****		2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3000	Billing & Collections	\$ 103,525	\$ 130,000	\$ 116,584	\$ 118,000	-9%	2%
3003	Stormwater Fee	-	950	950	1,140	20%	0%
Total Billing & Collections		\$ 103,525	\$ 130,950	\$ 117,534	\$ 119,140	-9%	2%
Engineering & Construction 008-408.****-***		2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3130-000	Engineering & Architectural Services	\$ 2,008	\$ 25,000	\$ 10,000	\$ 10,000	-60%	0%
3130-004	Engr Exp-ACO O & M Plan	12,362	20,000	20,255	-	-100%	0%
3130-021	Annual O & M Repairs	-	25,000	5,000	5,000	-80%	0%
3130-025	Const Exp-Glass Run Road	-	89,677	89,677	68,783	-23%	1%
3130-026	Const Exp - Phase 2 COA O/M Repairs	-	200,000	-	200,000	0%	3%
3135-000	Eng Exp - COA Wet Weather Flow	3,802	2,500	5,000	2,500	0%	0%
3135-001	Const Exp- COA Wet Weather Flow Streets Run Multi-Muni Source Flow	1,145	-	-	2,500	N/A	0%
		-	204,417	230,000	500,000		
3138-000	Reduction/Regionalization (ALCOSAN REG)	47,054	-	-	-	145%	7%
3139-000	MS-4/PRP Engineering	-	-	-	-	N/A	0%
3140-000	Engr- Phase 2 COA Project Coordination	-	-	-	4,500	N/A	0%
3140-001	Engr- Phase 2 COA Due Diligence Eval	-	-	-	3,500	N/A	0%
3140-002	Engr-Phase 2 COA Due Diligence Supplemental	-	-	-	3,500	N/A	0%
3140-003	Engr- Phase 2 COA Reg. Support/Coordination	-	-	-	3,400	N/A	0%
3140-004	Engr- Phase 2 COA Flow Monitoring (Beck's Run)	-	-	-	10,000	N/A	0%
3140-005	Engr- Phase 2 COA - O&M Plan Updates	-	-	-	20,000	N/A	0%
3140-006	Engr- Phase 2 COA - O&M Repair	-	-	-	50,000	N/A	1%
Total Engineering & Construction		\$ 250,661	\$ 566,594	\$ 359,932	\$ 883,683	56%	13%

# 2022 SEWER FUND BUDGET

## EXPENSES



Public Works 008-426.****		2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1100	Salaries of Dept Head	\$ 65,348	\$ 67,496	\$ 67,496	\$ 69,576	3%	1%
1120	Salaries of Full Time Crew	314,682	287,579	318,857	262,828	-9%	4%
1150	Wages - Part Time Crew	-	5,440	4,080	4,800	-12%	0%
1800	Overtime	5,479	12,000	12,000	12,000	0%	0%
1860	Uniform Allowance	3,673	3,700	3,700	3,700	0%	0%
1870	Meal Reimbursement	139	400	400	200	-50%	0%
1920	FICA/Medicare Employer Paid	27,663	28,251	30,182	26,190	-7%	0%
1960	Health Insurance	11,486	116,622	116,622	121,015	4%	2%
2000	Supplies	1,733	1,500	1,500	1,500	0%	0%
2310	Vehicle Fuel -Gas	5,896	11,000	11,000	11,000	0%	0%
2320	Vehicle Fuel-Diesel	9,263	11,000	11,000	11,000	0%	0%
3210	Telephone	795	-	282	-	N/A	0%
3240	Wireless Phones	900	900	900	900	0%	0%
3270	Radio Maintenance Contract	158	500	500	500	0%	0%
3290	PA One Calls	1,075	1,200	1,200	1,200	0%	0%
3700	Repairs & Maintenance Services	4,543	5,000	5,000	5,000	0%	0%
3800	Vehicle Leasing	5,603	60,264	60,264	60,028	0%	1%
3840	Rent of Machinery & Equipment	-	500	500	500	0%	0%
4500	Contracted Services	14,600	18,000	18,000	18,000	0%	0%
4510	Vehicle Repairs & Maintenance	4,494	10,000	10,000	10,000	0%	0%
4520	Sewage Damage Restoration	24,852	25,000	20,000	25,000	0%	0%
4540	Misc. Expenses	4,403	4,600	6,792	6,800	48%	0%
4600	Continuing Education	860	800	800	800	0%	0%
4700	CDL, Drug & Alcohol Testing	147	140	140	140	0%	0%
Total Public Works		\$ 507,792	\$ 671,892	\$ 701,216	\$ 652,677	-3%	9%

Wastewater Collection & Treatment 008-429.****		2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3640	ALCOSAN Sewage Treatment	\$ 2,435,436	\$ 2,534,601	\$ 2,534,601	\$ 2,684,083	6%	38%
3641	Pleasant Hills Authority Sewage Treatment	1,015,732	1,219,440	1,219,440	1,155,198	-5%	16%
3642	COA Civil Penalty	-	2,000	-	-	-100%	0%
3643	Pleasant Hills EQ Basin Operation & Maint.	22,299	20,000	30,000	25,000	25%	1%
0000	PHA Digester Payment	302,240	-	-	-	N/A	0%
Total Wastewater Collection & Treatment		\$ 3,775,707	\$ 3,776,041	\$ 3,784,041	\$ 3,864,281	2%	55%

Debt Service 008-471.****		2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1000	Debt Service Interest	\$ 984,435	\$ 575,194	\$ 515,523	\$ 525,147	-9%	7%
2000	Debt Service Principal	549,096	267,370	327,370	784,143	193%	11%
Total Debt Service		\$ 1,533,531	\$ 842,564	\$ 842,892	\$ 1,309,290	55%	19%

Employer Paid Benefits & Withholding 008-48*.****		2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
481.1940	Unemployment Compensation- PSAB	\$ 1,710	\$ 2,300	\$ 1,710	\$ 2,000	-13%	0%
483.3000	Pension Contribution	25,000	50,000	50,000	40,000	-20%	1%
484.0000	Worker's Compensation	19,701	43,244	43,244	21,194	-51%	0%
Total Employer Paid Benefits & Withholding		\$ 46,411	\$ 95,544	\$ 94,954	\$ 63,194	-34%	1%

# 2022 SEWER FUND BUDGET

## EXPENSES



Insurance 008-486.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
3510 Fire, Auto & General Liability	10,071	10,000	10,000	10,000	0%	0%
<b>Total Insurance</b>	<b>\$ 10,071</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>0%</b>	<b>0%</b>

## Total Sewer Fund Budget

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	<b>\$ 6,772,334</b>	<b>\$ 6,260,353</b>	<b>\$ 6,590,996</b>	<b>\$ 7,055,414</b>	<b>13%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 6,394,706</b>	<b>\$ 6,256,843</b>	<b>\$ 6,079,596</b>	<b>\$ 7,055,414</b>	<b>13%</b>
<b>DIFFERENCE</b>	<b>\$ 377,628</b>	<b>\$ 3,510</b>	<b>\$ 511,400</b>	<b>\$ -</b>	

# 2022 STORMWATER FUND BUDGET

## REVENUES



### Stormwater Fund Revenue

#### Summary

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ -	\$ 600,010	\$ 703,197	\$ 1,908,923	218%

#### Description

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

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

#### Budget Detail

Revenue 009-3**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
341.0000    Earnings From Temp Dep/Investments	\$ -	\$ 10	\$ 10	\$ 50	400%	0%
378.9000    Fees-Current Year Billing	-	600,000	703,187	972,000	62%	51%
354.0000    Grants	-	-	-	450,000	N/A	24%
ARPA Funds	-	-	-	486,873	N/A	26%
<b>Total Stormwater Fund Revenue</b>	<b>\$ -</b>	<b>\$ 600,010</b>	<b>\$ 703,197</b>	<b>\$ 1,908,923</b>	<b>218%</b>	<b>100%</b>

# 2022 STORMWATER FUND BUDGET

## EXPENSES



## Stormwater Fund Expenses

### Summary

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ -	\$ 502,046	\$ 339,233	\$ 1,908,923	280%

### Description

The Stormwater Fund will be used in 2022 to fund expenses associated with stormwater management infrastructure improvements and compliance with the Borough's regulatory requirements imposed by the MS4 NPDES Permit issued to the Borough by PADEP.

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

### Budget Detail

Expenses 009-4**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
404.3102   Solicitor's Expense	\$ -	\$ 4,100	\$ 1,000	\$ -	-100%	0%
406.1101   Salary of Borough Manager	-	5,200	-	10,400	100%	1%
406.1140   Salary of MSM	-	4,690	-	9,662	106%	1%
406.1920   FICA/Medicare Employer	-	742	-	1,505	103%	0%
407.3000   Stormwater Collection Fees	-	7,000	7,000	14,000	100%	1%
408.1000   Engineering - MS4; Routine Annual Costs	-	15,000	15,000	17,500	17%	1%
408.2000   Engineering - PRP	-	150,000	100,000	100,000	-33%	5%
408.2000.001 Construction - PRP	-	-	-	1,517,000	N/A	79%
413.1100   Salary of Code Officer	-	5,612	-	-	-100%	0%
413.1920   FICA/Medicare Employer	-	421	-	-	-100%	0%
426.1121   Wages of Maintenance Crew	-	62,556	-	129,168	106%	7%
426.1920   FICA/Medicare Employer	-	4,692	-	9,688	106%	1%
426.4500   Contracted Services	-	146,233	146,233	-	-100%	0%
436.2490   Storm Sewers & Drains	-	25,000	20,000	25,000	0%	1%
436.6100   System CCTV and Cleaning	-	20,800	-	25,000	20%	1%
438.9100   Road Program	-	50,000	50,000	50,000	0%	3%
<b>Total Stormwater Fund Expenses</b>	<b>\$ -</b>	<b>\$ 502,046</b>	<b>\$ 339,233</b>	<b>\$ 1,908,923</b>	<b>2.802287</b>	<b>100%</b>

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ -	\$ 600,010	\$ 703,197	\$ 1,908,923	218%
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ 502,046</b>	<b>\$ 339,233</b>	<b>\$ 1,908,923</b>	<b>280%</b>

# 2022 POOL FUND BUDGET

## REVENUES



### Pool Fund Revenue

#### Summary

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 20,363	\$ 234,650	\$ 229,440	\$ 182,550	-22%

#### Description

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

#### Budget Detail

Revenue 031-3**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Dep/Investments	\$ -	\$ 1	\$ 1	\$ 1	0%	0%
367.1100 Pool Passes & Tags	-	42,500	37,253	37,000	-13%	20%
367.1110 Daily Admissions	-	36,000	29,886	30,000	-17%	16%
367.1120 Private Pool Parties	-	-	-	900	N/A	0%
367.1300 Concession Stand	-	14,000	12,300	12,000	-14%	7%
392.0100 Transfer from General Fund	20,363	142,149	150,000	102,649	-28%	56%
<b>Total Pool Fund Revenue</b>	<b>\$ 20,363</b>	<b>\$ 234,650</b>	<b>\$ 229,440</b>	<b>\$ 182,550</b>	<b>-22%</b>	<b>100%</b>

# 2022 POOL FUND BUDGET

## EXPENSES



## Pool Fund Expenses

### Summary

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 19,039	\$ 234,650	\$ 214,585	\$ 182,550	-22%

### 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.

### Budget Detail

Expenses 031-4**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
452.1100 Pool Management Fee	\$ -	\$ 88,000	\$ 81,800	\$ 98,000	11%	54%
452.2200 Operating Supplies	\$ 900	\$ 6,000	\$ 1,283	\$ 3,000	-50%	2%
452.2220 Chemicals	\$ -	\$ 8,500	\$ 8,487	\$ 8,500	0%	5%
452.2290 Refreshment Stand	\$ -	\$ 8,000	\$ 6,561	\$ 7,000	-13%	4%
452.3210 Telephone	\$ 237	\$ 350	\$ 201	\$ 550	57%	0%
452.3610 Utilities- Electricity	\$ 2,623	\$ 10,200	\$ 4,103	\$ 10,000	-2%	5%
452.3620 Utilities- Gas	\$ 394	\$ 7,600	\$ 3,097	\$ 5,000	-34%	3%
452.3660 Utilities- Water	\$ 4,468	\$ 30,000	\$ 35,303	\$ 30,000	0%	16%
452.3700 Repairs & Maintenance Services	\$ 10,417	\$ 75,000	\$ 73,160	\$ 20,000	-73%	11%
452.7400 Machinery & Equipment	\$ -	\$ 1,000	\$ 590	\$ 500	-50%	0%
<b>Total Pool Fund Expenses</b>	<b>\$ 19,039</b>	<b>\$ 234,650</b>	<b>\$ 214,585</b>	<b>\$ 182,550</b>	<b>-22%</b>	<b>100%</b>

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	<b>\$ 20,363</b>	<b>\$ 234,650</b>	<b>\$ 229,440</b>	<b>\$ 182,550</b>	<b>-22%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 19,039</b>	<b>\$ 234,650</b>	<b>\$ 214,585</b>	<b>\$ 182,550</b>	<b>-22%</b>

## 2022 HIGHWAY AID FUND BUDGET

### REVENUES



## Highway Aid Fund Revenue

### Summary

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 580,317	\$ 542,863	\$ 542,863	\$ 689,162	27%

### 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**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Deposits/Investments	\$ 2,629	\$ 2,500	\$ 2,500	\$ 2,500	0%	0%
354.0000 State Motor License Fund Grants	577,688	540,363	540,363	532,351	-1%	77%
279.0000 Unreserved Fund Balance	-	-	-	154,311	N/A	22%
<b>Total Highway Aid Fund Revenue</b>	<b>\$ 580,317</b>	<b>\$ 542,863</b>	<b>\$ 542,863</b>	<b>\$ 689,162</b>	<b>27%</b>	<b>100%</b>

# 2022 HIGHWAY AID FUND BUDGET

## EXPENSES



## Highway Aid Fund Expenses

### Summary

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 316,668	\$ 592,663	\$ 592,663	\$ 689,162	16%

### Description

Highway Aid expenses are restricted to purchases and projects that fall within the State's list of appropriate uses for liquid fuels monies. The funding is currently being used to purchase rock salt, street light electricity and a portion of the road paving program.

### Detail

Expenses 035-4**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
432.2450 Highway Supplies - Rock Salt	\$ 89,109	\$ 230,000	\$ 230,000	\$ 309,162	34%	45%
434.3610 Street Light Electricity	183,309	178,726	178,726	180,000	1%	26%
438.6100 Constr Contracts - Road Paving	44,250	183,937	183,937	200,000	9%	29%
<b>Total Highway Aid Fund Expenses</b>	<b>\$ 316,668</b>	<b>\$ 592,663</b>	<b>\$ 592,663</b>	<b>\$ 689,162</b>	<b>16%</b>	<b>100%</b>

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 580,317	\$ 542,863	\$ 542,863	\$ 689,162	27%
<b>TOTAL EXPENSES</b>	<b>\$ 316,668</b>	<b>\$ 592,663</b>	<b>\$ 592,663</b>	<b>\$ 689,162</b>	<b>16%</b>

# 2022 ASSET FORFEITURE FUND BUDGET

## REVENUES



## Asset Forfeiture Fund Revenue

### Summary

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 89,394	\$ 32,456	\$ 32,456	\$ 5	-100%

### 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 retired Baldwin Police Officer worked on.

### Budget Detail

Revenue 070-3**.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Deposits	\$ 11	\$ 8	\$ 8	\$ 5	-38%	100%
351.1400 Federal Forfeiture Revenue	89,383	1,503	1,503	-	-100%	0%
392.9900 Transfer from Fund Balance	-	30,945	30,945	-	-100%	0%
<b>Total Asset Forfeiture Fund Revenue</b>	<b>\$ 89,394</b>	<b>\$ 32,456</b>	<b>\$ 32,456</b>	<b>\$ 5</b>	<b>-100%</b>	<b>100%</b>

# 2022 ASSET FORFEITURE FUND BUDGET

## EXPENSES



## Asset Forfeiture Fund Expenses

### Summary

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 132,765	\$ 32,456	\$ 32,456	\$ -	-100%

### Description

The federal government has rules about what Asset Forfeiture funds can be used to purchase. There are currently no planned uses for 2022.

### Budget Detail

Expenses 070-410.****	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec	% of Total Budget
1860 Uniform	\$ 397	\$ 5,062	\$ 5,062	\$ -	-100%	N/A
2100 Office Supplies	\$ 1,274	\$ -	\$ -	\$ -	N/A	N/A
2102 Supplies	652	161	161	-	-100%	N/A
2600 Small Tools/Minor Equipment	8,062	-	-	-	N/A	N/A
2700 Computer Software & Hardware	2,862	-	-	-	N/A	N/A
3800 Vehicle Lease & Purchase	92,285	-	-	-	N/A	N/A
7400 Minor Machinery & Equipment	27,233	27,233	27,233	-	-100%	N/A
<b>Total Asset Forfeiture Fund Expenses</b>	<b>\$ 132,765</b>	<b>\$ 32,456</b>	<b>\$ 32,456</b>	<b>\$ -</b>	<b>-100%</b>	<b>N/A</b>

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	<b>\$ 89,394</b>	<b>\$ 32,456</b>	<b>\$ 32,456</b>	<b>\$ 5</b>	<b>-100%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 132,765</b>	<b>\$ 32,456</b>	<b>\$ 32,456</b>	<b>\$ -</b>	<b>-100%</b>