



Borough of Baldwin Annual Budget

For Year 2023



2023 BUDGET
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Officials

Council

E. John Egger, President

Marianne Conley, Vice-President

James Behers

Patricia Boyer

Erin Brown

Raymond Dee

Denise Maiden

Mayor

David Depretis

Staff

Borough Manager

Robert T. Firek, P.E.

Finance Officer

Caitlin Hornyak, CPA

Police Chief

Tony Cortazzo

Police Office Manager

Lynette Mariner

Code Enforcement Officer

Richard McNally

Administrative Assistant

April Piccolo

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.

031- Pool Fund

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

2023 BUDGET BUDGET MESSAGE



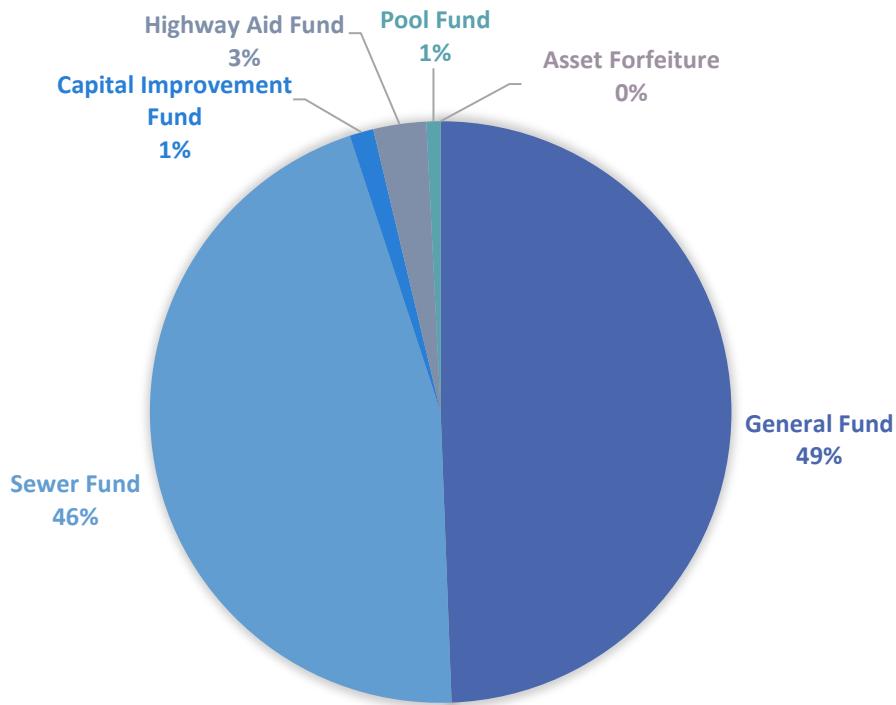
2023 Budget Message

Dear Members of Borough Council and Mayor Depretis;

On behalf of the Borough Administration, I am pleased to submit the 2023 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 2023 Real Estate Tax Millage rate will remain at 6.78 mills. In order to balance the Sewer Fund, a sewage rate increase was required, partially due to the 7% increase in ALCOSAN rates. The new sewage rates will be a \$15.75 monthly surcharge and \$13.52 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 2023 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 2023 balanced budget consists of a \$12,365,536 General Fund, \$332,308 Capital Improvement Fund, \$11,399,709 Sewer Fund, \$736,504 Highway Aid Fund, \$197,071 Swimming Pool Fund, and a \$25 Asset Forfeiture Fund.

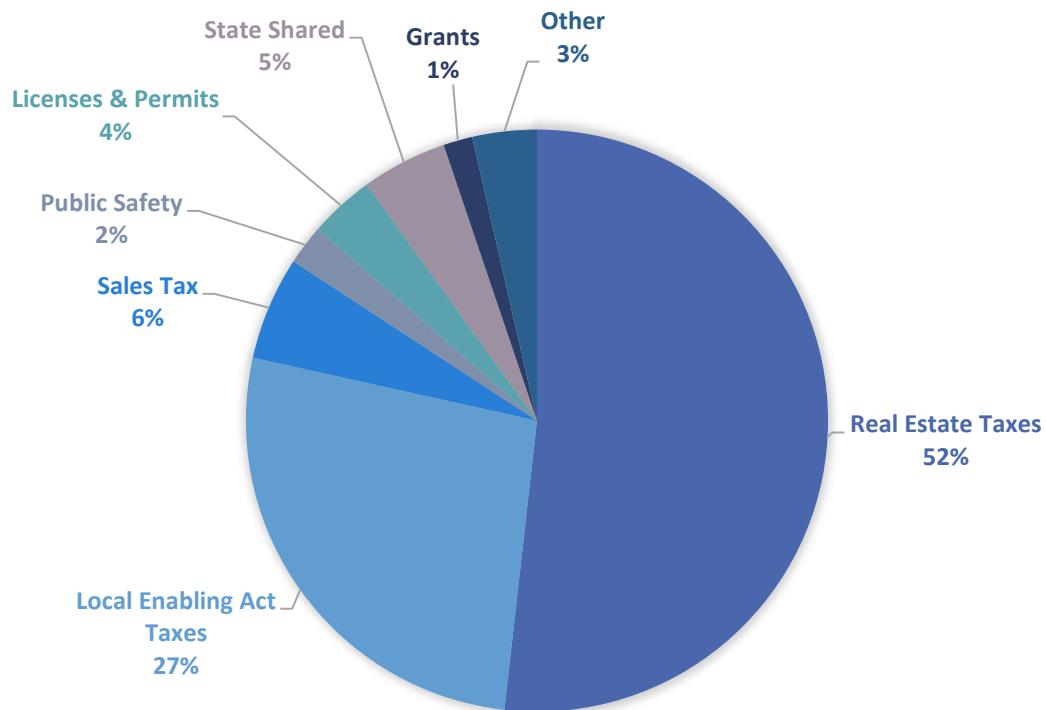
TOTAL REVENUE/EXPENDITURES BY FUND





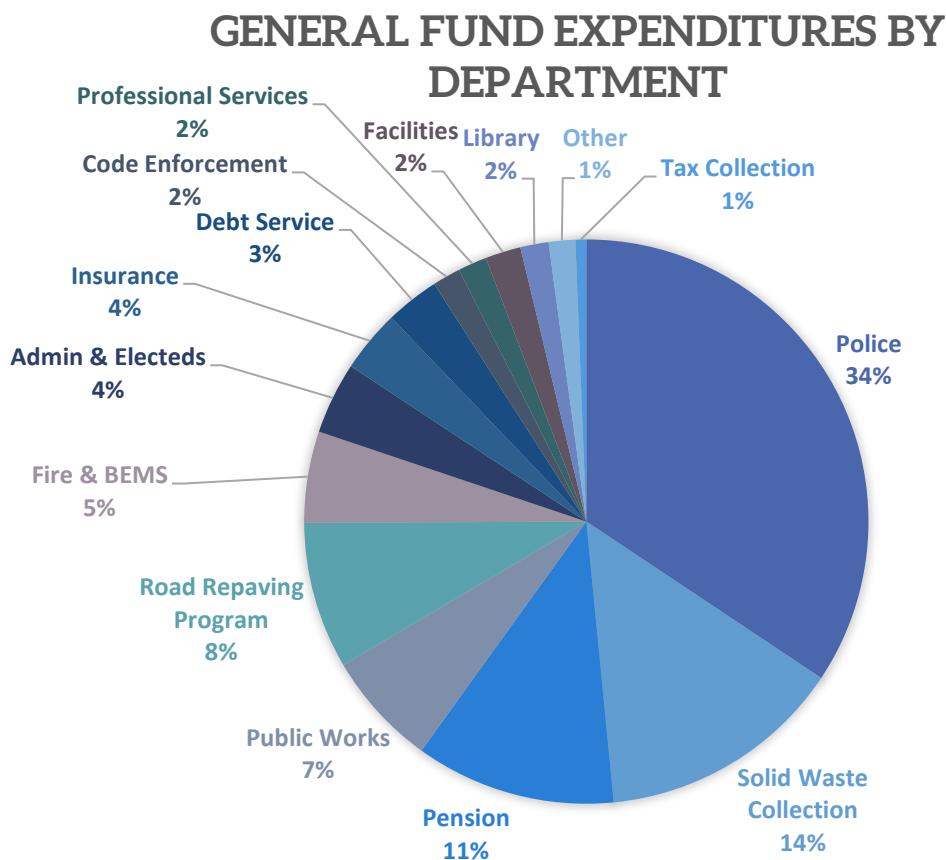
The General Fund supports the core services of the Borough including Police, Public Works (Roads and Parks), Code Enforcement, Solid Waste Collection, Recycling, as well as Administrative Services. The General Fund also supports the operating costs of our Municipal Complex, the Leland Center, Elm Leaf 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 \$12,365,537 General Fund budget.

GENERAL FUND REVENUE BY SOURCE





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.

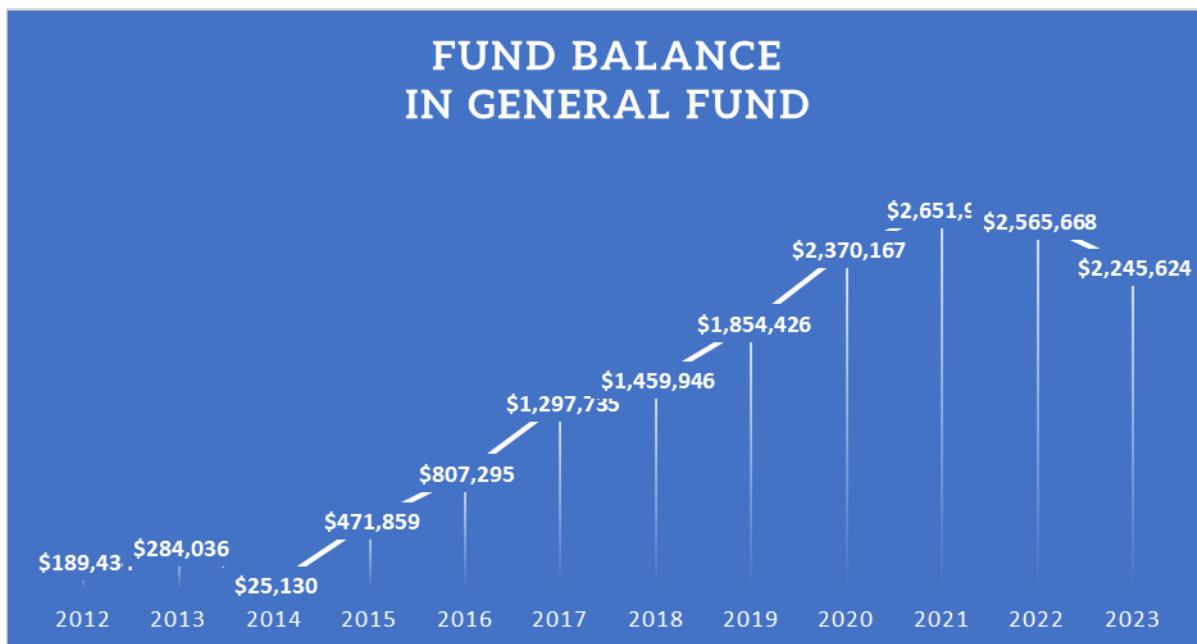


2023 BUDGET

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 2023-year end.



2023 BUDGET

BUDGET MESSAGE



Ultimately, the 2023 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

2023 GENERAL FUND BUDGET

REVENUES



Real Estate Property Taxes

Summary

| Real Estate Property Taxes 001-301.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|--------------|--------------|---------------|--------------|--------------|----------------------|
| Total Real Estate Taxes | \$ 6,345,585 | \$ 6,389,310 | \$ 6,389,311 | \$ 6,403,777 | 0% | 51.8% |

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 2023, Baldwin's millage rate is 6.78, which means that a property with an assessed value of \$100,000 would have a Borough real estate tax bill of \$678 ($100,000 \times .00678$).

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

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

Each January, the Allegheny County Office of Property Assessments sends the Borough a list of the certified assessed values of each parcel. The Baldwin Tax Collector uses this data in combination with the Borough's millage rate to create the year's tax bills. The latest taxable assessed value for the Borough was certified in January 2022 at \$949,604,096 with 8,110 parcels.

Allegheny County and Baldwin Whitehall School District also collect property taxes based on rates they set each year. In 2022, the County's millage rate was 4.73 and the School District's was 22.63. 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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|---------------------|---------------------|---------------------|---------------------|--------------|----------------------|
| 1000 Current Year Levy | \$ 6,155,717 | \$ 6,199,310 | \$ 6,199,311 | \$ 6,213,777 | 0% | 50.3% |
| 5000 Delinquent | 189,868 | 190,000 | 190,000 | 190,000 | 0% | 1.5% |
| Total Real Estate Taxes | \$ 6,345,585 | \$ 6,389,310 | \$ 6,389,311 | \$ 6,403,777 | 0% | 51.8% |

2023 GENERAL FUND BUDGET

REVENUES



Local Taxes

Summary

| Local Enabling Act Taxes (Act 511) 001-310.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|--------------|--------------|---------------|--------------|--------------|----------------------|
| Total Local Enabling Act Taxes | \$ 3,369,888 | \$ 3,270,001 | \$ 3,399,336 | \$ 3,300,000 | 1% | 26.7% |

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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|---------------------|---------------------|---------------------|---------------------|--------------|----------------------|
| 1000 Real Estate Transfer Tax | \$ 375,253 | \$ 300,000 | \$ 300,000 | \$ 300,000 | 0% | 2.4% |
| 2000 Earned Income Tax | 2,839,004 | 2,800,000 | 2,929,336 | 2,830,000 | 1% | 22.9% |
| 5000 Local Services Tax | 155,632 | 170,000 | 170,000 | 170,000 | 0% | 1.4% |
| Total Local Enabling Act Taxes | \$ 3,369,888 | \$ 3,270,001 | \$ 3,399,336 | \$ 3,300,000 | 1% | 26.7% |

2023 GENERAL FUND BUDGET

REVENUES



Licenses

Summary

| Licenses 001-3**.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--------------------------|----------------|----------------|------------------|----------------|-----------|----------------------|
| Total Licenses | \$ 436,660 | \$ 444,190 | \$ 444,090 | \$ 442,390 | 0% | 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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|-------------------|-------------------|-------------------|-------------------|--------------|----------------------|
| 3200 Junk Yard | \$ 240 | \$ 240 | \$ 240 | \$ 240 | 0% | 0.0% |
| 7200 Mechanical Devices | 57,825 | 62,950 | 62,850 | 66,150 | 5% | 0.5% |
| 8000 Cable TV Franchise | 377,588 | 380,000 | 380,000 | 375,000 | -1% | 3.0% |
| Total Business License and Permits | \$ 435,653 | \$ 443,190 | \$ 443,090 | \$ 441,390 | 0% | 3.6% |
| Health 001-365.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
| 5000 Pet License Fees | \$ 1,007 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% | 0.0% |
| Total Health | \$ 1,007 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0% | 0.0% |

2023 GENERAL FUND BUDGET

REVENUES



Public Safety

Summary

| Public Safety 001-3**.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total |
|-------------------------------|----------------|----------------|------------------|----------------|-----------|---------------|
| Total Public Safety | \$ 242,963 | \$ 274,500 | \$ 310,900 | \$ 273,987 | 0% | 2.2% |

Description

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

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

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

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

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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|----------------------------------|------------------|------------------|------------------|------------------|------------|----------------------|
| 1101 Vehicle Code Violations | \$ 9,692 | \$ 10,000 | \$ 10,000 | \$ 12,156 | 22% | 0.1% |
| 1103 County DUI Fines | 21,843 | 20,000 | 20,000 | 23,799 | 19% | 0.2% |
| 1200 Violations of Ordinances | 19,579 | 20,000 | 15,000 | 25,788 | 29% | 0.2% |
| 1300 State Police Fines | 7,403 | 8,500 | 8,500 | 7,500 | -12% | 0.1% |
| Total Fines | \$ 58,518 | \$ 58,500 | \$ 53,500 | \$ 69,244 | 18% | 0.6% |

2023 GENERAL FUND BUDGET

REVENUES



| Public Safety 001-362.**** | | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|-------------------------------|--|-------------|-------------|---------------|-------------|-----------|-------------------|
| 1000 | Special Police Services Reimbursements | \$ 17,172 | \$ 38,000 | \$ 38,000 | \$ 24,000 | -37% | 0.2% |
| 1100 | Police Reports, Fingerprinting Fees | 8,156 | 8,000 | 8,000 | 9,880 | 24% | 0.1% |
| 1300 | Security Alarm Monitoring | 13,563 | 10,000 | 10,000 | 12,000 | 20% | 0.1% |
| 4000 | Police Application Fees | - | 1,000 | 1,000 | - | -100% | 0.0% |
| 4100 | Building Permits | 30,690 | 50,000 | 60,779 | 59,578 | 19% | 0.5% |
| 4110 | Occupancy & Fire Permits | 92,229 | 90,000 | 116,281 | 71,151 | -21% | 0.6% |
| 0412 | Vacant Property Registration | 11,200 | 9,000 | 13,340 | 10,000 | 11% | 0.1% |
| Total Public Safety | | \$ 173,010 | \$ 206,000 | \$ 247,400 | \$ 186,609 | -9% | 1.5% |

| Highways and Streets 001-363.**** | | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--------------------------------------|-----------------------------|-------------|-------------|---------------|-------------|-----------|-------------------|
| 1000 | Curb/Street Opening Permits | \$ 11,435 | \$ 10,000 | \$ 10,000 | \$ 18,134 | 81% | 0.1% |
| Total Highways and Streets | | \$ 11,435 | \$ 10,000 | \$ 10,000 | \$ 18,134 | 81% | 0.1% |

2023 GENERAL FUND BUDGET

REVENUES



Interest & Rent

Summary

| Interest, Rents, and Royalties 001-34*.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|---------------|-------------|--------------|----------------------|
| Total Interest, Rents, and Royalties | \$ 20,639 | \$ 36,463 | \$ 58,150 | \$ 71,650 | 97% | 0.6% |

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*.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|---------------|-------------|--------------|----------------------|
| 340.0000 Interest on Real Estate Taxes | \$ 762 | \$ 383 | \$ 383 | \$ 1,000 | 161% | 0.0% |
| 341.0000 Earnings from Temp Investments | 84 | 495 | 623 | 4,200 | 748% | 0.0% |
| 341.0002 Huntington P-Card Rebate | 13,337 | 10,000 | 10,000 | 12,000 | 20% | 0.1% |
| 341.0003 Interest from ARPA Funds | 209 | 9,665 | 19,850 | 10,000 | 3% | 0.1% |
| 341.1000 Interest from Money Market | 897 | 11,470 | 23,119 | 40,000 | 249% | 0.3% |
| 342.2000 Rent of Buildings | 75 | 75 | - | 75 | 0% | 0.0% |
| 342.5000 Park Grove Rentals | 4,000 | 3,100 | 2,900 | 3,100 | 0% | 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 | \$ 20,639 | \$ 36,463 | \$ 58,150 | \$ 71,650 | 97% | 0.6% |

2023 GENERAL FUND BUDGET

REVENUES



Intergovernmental

Summary

| Intergovernmental Revenue 001-35*.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total |
|---|--------------|--------------|---------------|--------------|--------------|---------------|
| Total Intergovernmental Revenue | \$ 1,304,727 | \$ 1,417,495 | \$ 1,487,925 | \$ 1,497,989 | 6% | 12.1% |

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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------|----------------------|
| 0100 County Sales Tax (Act 77) | \$ 701,097 | \$ 700,000 | \$ 700,000 | \$ 710,000 | 1% | 5.7% |
| Total Intergovernmental Revenue | \$ 701,097 | \$ 700,000 | \$ 700,000 | \$ 710,000 | 1% | 5.7% |

2023 GENERAL FUND BUDGET

REVENUES



| Federal Capital 001-351.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------------|-------------------|-------------------|--------------|----------------------|
| 0200 ARPA Funding | \$ - | \$ 175,000 | \$ 175,000 | \$ 200,000 | 14% | 1.6% |
| Total Intergovernmental Revenue | \$ - | \$ 175,000 | \$ 175,000 | \$ 200,000 | 14% | 1.6% |

| State Capital and Operating Revenue 001-354.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------|----------------------|
| 0000 Grants from State Government | \$ 98,000 | \$ - | \$ - | \$ - | N/A | 0.0% |
| 0300 Winter Maintenance of State Roads | 13,307 | 11,000 | 13,024 | 11,929 | 8% | 0.1% |
| 1103 PA Impaired Driving Grant | 73,884 | 106,500 | 106,500 | 123,060 | 16% | 1.0% |
| 1500 Act 101 Recycling | \$ 4,730 | \$ - | \$ - | \$ - | N/A | 0.0% |
| Total State Capital and Operating Revenue | \$ 189,921 | \$ 117,500 | \$ 119,524 | \$ 134,989 | 15% | 1.1% |

| State Shared Revenue and Entitlements 001-355.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------|----------------------|
| 0100 Public Utility Realty Tax (PURTA) | \$ 10,110 | \$ 10,000 | \$ 10,125 | \$ 10,000 | 0% | 0.1% |
| 0400 Alcoholic Beverage Licenses | 600 | 3,800 | 4,800 | 3,000 | -21% | 0.0% |
| 0700 Foreign Fire Insurance Prem. Tax | 84,769 | 90,000 | 109,830 | 100,000 | 11% | 0.8% |
| 0800 State Aid for Pensions | 311,823 | 310,000 | 357,451 | 330,000 | 6% | 2.7% |
| 0900 Act 13 Impact Fees | 6,406 | 11,195 | 11,195 | 10,000 | -11% | 0.1% |
| Total State Shared Revenue and Entitlements | \$ 413,709 | \$ 424,995 | \$ 493,401 | \$ 453,000 | 7% | 3.7% |

2023 GENERAL FUND BUDGET

REVENUES



Charges for Services

Summary

| Charges for Services 001-36*.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total |
|--------------------------------------|-------------|-------------|---------------|-------------|--------------|---------------|
| Total Charges for Services | \$ 14,990 | \$ 16,305 | \$ 18,323 | \$ 18,700 | 15% | 0.2% |

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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|---------------|-------------|--------------|----------------------|
| 3000 Sub-division & Land Development | \$ 3,600 | \$ 1,000 | \$ 2,650 | \$ 2,000 | 100% | 0.0% |
| 3400 Zoning Hearing Fees | 2,000 | 2,000 | 2,000 | 2,000 | 0% | 0.0% |
| 3500 Grading Permit Fees | 46 | 100 | 100 | 100 | 0% | 0.0% |
| Total Charges for Services | \$ 5,646 | \$ 3,100 | \$ 4,750 | \$ 4,100 | 32% | 0.0% |

| Culture & Recreation 001-367.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---------------------------------------|-------------|-------------|---------------|-------------|--------------|----------------------|
| 2000 Recreation Program Fees | \$ 894 | \$ 2,550 | \$ 2,918 | \$ 4,600 | 80% | 0.0% |
| 4000 Community Events Donation | 8,450 | 10,655 | 10,655 | 10,000 | -6% | 0.1% |
| Total Culture & Recreation | \$ 9,344 | \$ 13,205 | \$ 13,573 | \$ 14,600 | 11% | 0.1% |

2023 GENERAL FUND BUDGET

REVENUES



Miscellaneous

Summary

| Misc Revenue 001-3**.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total |
|------------------------------|-------------|-------------|---------------|-------------|--------------|---------------|
| Total Misc Revenue | \$ 130,839 | \$ 150,049 | \$ 64,581 | \$ 357,044 | 138% | 2.9% |

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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|---------------|-------------|--------------|----------------------|
| 0000 Misc. Revenue Receipts | \$ 4,673 | \$ 8,000 | \$ 8,150 | \$ 1,000 | -88% | 0.0% |
| 0300 Misc Reimbursements | 2,379 | 22,000 | \$ 22,199 | 1,000 | -95% | 0.0% |
| 0400 Insurance | - | 4,897 | 6,347 | - | -100% | 0.0% |
| Total Misc Revenue | \$ 7,052 | \$ 34,897 | \$ 36,696 | \$ 2,000 | -94% | 0.0% |
| Proceeds of Fixed Asset Disposition 001-391.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
| 1000 Sale of Fixed Assets | \$ - | \$ 1,000 | \$ - | \$ 10,000 | 900% | 0.1% |
| Total Fixed Asset Disposition | \$ - | \$ 1,000 | \$ - | \$ 10,000 | 900% | 0.1% |
| Transfer from Fund Balance 001-392.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
| 9900 Transfer from Fund Balance | \$ - | \$ 86,267 | \$ - | \$ 320,044 | 271% | 1280.2% |
| Total Inferfund Transfers | \$ - | \$ 86,267 | \$ - | \$ 320,044 | 271% | 1280.2% |
| Refunds of Prior Years Expenditures 001-395.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
| 0000 MRM Dividend | \$ 123,787 | \$ 27,885 | \$ 27,885 | \$ 25,000 | -10% | 0.2% |
| Total Refunds | \$ 123,787 | \$ 27,885 | \$ 27,885 | \$ 25,000 | -10% | 0.2% |

2023 GENERAL FUND BUDGET

REVENUES



Total General Fund Revenue

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|----------------------|--------------|--------------|---------------|---------------|--------------|
| TOTAL REVENUE | \$11,866,290 | \$11,998,313 | \$ 12,172,616 | \$ 12,365,537 | 3% |

2023 GENERAL FUND BUDGET

EXPENDITURES



General Government

Summary

| General Government 001-400.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total General Government | \$ 47,003 | \$ 48,884 | \$ 53,415 | \$ 50,584 | 3% | 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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 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 | 2,209 | 2,209 | 2,209 | 2,209 | 0% | 0% |
| 4200 Dues, Subscriptions, Memberships | 7,029 | 7,800 | 7,800 | 7,500 | -4% | 0% |
| 4540 Recognition Dinner | 4,702 | 5,000 | 5,000 | 5,000 | 0% | 0% |
| 4600 Continuing Education | 4,189 | 5,000 | 9,531 | 7,000 | 40% | 0% |
| Total General Government | \$ 47,003 | \$ 48,884 | \$ 53,415 | \$ 50,584 | 3% | 0% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Executive

Summary

| Executive 001-401.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Executive | \$ 280,569 | \$ 278,355 | \$ 278,355 | \$ 309,219 | 11% | 3% |

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. 45% of the Borough Manager's and Director of MSM's personnel expenses are reflected in this category and fund, while the remainder is split with the Sewer Fund and Stormwater Authority. All non-uniform employees are on a UPMC medical insurance plan, which has an 8.7% premium increase for this plan year.

Budget Detail

| Executive 001-401.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 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 | 2,000 | 11% | 0% |
| 1101 Salary of Borough Manager | 52,461 | 46,800 | 46,800 | 50,254 | 7% | 0% |
| 1130 Salary of Finance Officer | 61,497 | 65,328 | 65,328 | 72,122 | 10% | 1% |
| 1140 Salary of Director of Municipal Services | 47,292 | 43,480 | 43,480 | 45,329 | 4% | 0% |
| 1160 Salary of Human Resources Officer | 57,721 | 59,368 | 59,368 | 61,447 | 4% | 0% |
| Salary of Events Coordinator | - | - | - | 22,500 | #DIV/0! | 0% |
| 1920 FICA/Medicare Employer Paid | 17,306 | 17,013 | 17,013 | 18,119 | 7% | 0% |
| 1960 Health Insurance | 30,470 | 28,866 | 28,866 | 22,249 | -23% | 0% |
| 2310 Vehicle Fuel - Gas | 1,139 | 2,000 | 2,000 | 1,500 | -25% | 0% |
| 3310 Travel | 306 | 500 | 500 | 500 | 0% | 0% |
| 4510 Vehicle Maintenance & Repair | 172 | 1,000 | 1,000 | 1,000 | 0% | 0% |
| 4600 Continuing Education | 4,705 | 6,500 | 6,500 | 6,500 | 0% | 0% |
| Total Executive | \$ 280,569 | \$ 278,355 | \$ 278,355 | \$ 309,219 | 11% | 3% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Auditing & Financial Administration

Summary

| Auditing Services/Financial Admin 001-402.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|---------------|-------------|-----------|-------------------|
| Total Auditing Services/Financial Admin | \$ 26,936 | \$ 32,156 | \$ 40,000 | \$ 33,753 | 5% | 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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|---------------|-------------|-----------|-------------------|
| 3110 Accounting & Auditing Services | \$ 16,401 | \$ 17,700 | \$ 22,000 | \$ 18,700 | 6% | 0% |
| 3111 Payroll Services | 10,535 | 14,456 | 18,000 | 15,053 | 4% | 0% |
| Total Auditing Services/Financial Admin | \$ 26,936 | \$ 32,156 | \$ 40,000 | \$ 33,753 | 5% | 0% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Tax Collection

Summary

| Tax Collection 001-403.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--------------------------------|-------------|-------------|---------------|-------------|-----------|-------------------|
| Total Tax Collection | \$ 69,990 | \$ 87,392 | \$ 87,584 | \$ 76,597 | -12% | 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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|------------------------------------|-------------|-------------|---------------|-------------|-----------|-------------------|
| 1050 Salary of Tax Collector | \$ 12,400 | \$ 15,000 | \$ 15,000 | \$ 15,000 | 0% | 0% |
| 1920 FICA/Medicare Employer Paid | 949 | 956 | 1,148 | 1,148 | 20% | 0% |
| 2100 Office Supplies | 4,229 | 4,601 | 4,601 | 4,500 | -2% | 0% |
| 2120 Computer/Copier Supplies | 275 | 2,170 | 2,170 | 625 | -71% | 0% |
| 3101 Earned Income Tax Commission | 5 | 500 | 500 | 30 | -94% | 0% |
| 3102 General Exp/Service Fees | 1,670 | 955 | 955 | 955 | 0% | 0% |
| 3103 Delinquent RET Commission | 37,719 | 50,000 | 50,000 | 40,000 | -20% | 0% |
| 3104 Local Services Tax Commission | 3,904 | 4,000 | 4,000 | 5,100 | 28% | 0% |
| 3170 Tax Duplicate Diskette | - | 620 | 620 | 620 | 0% | 0% |
| 3210 Telephone | 564 | 315 | 315 | 345 | 9% | 0% |
| 3500 Tax Collector's Bond Premium | 8,275 | 8,275 | 8,275 | 8,275 | 0% | 0% |
| Total Tax Collection | \$ 69,990 | \$ 87,392 | \$ 87,584 | \$ 76,597 | -12% | 1% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Solicitor & Legal Services

Summary

| Solicitor/Legal Services 001-404.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|---------------|-------------|-----------|-------------------|
| Total Solicitor/Legal Services | \$ 64,625 | \$ 79,000 | \$ 84,000 | \$ 82,000 | 4% | 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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|------------------|------------------|------------------|------------------|-----------|-------------------|
| 3101 Solicitor Retainer | \$ 8,450 | \$ 12,000 | \$ 12,000 | \$ 12,000 | 0% | 0% |
| 3102 Solicitor's Expenses | 53,526 | 55,000 | 60,000 | 55,000 | 0% | 0% |
| 4100 Court Fees | 2,650 | 12,000 | 12,000 | 15,000 | 25% | 0% |
| Total Solicitor/Legal Services | \$ 64,625 | \$ 79,000 | \$ 84,000 | \$ 82,000 | 4% | 1% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Other General Government Administration

Summary

| General Government Administration 001-406.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|---------------|-------------|-----------|-------------------|
| Total General Government Administration | \$ 150,784 | \$ 140,038 | \$ 157,670 | \$ 149,315 | 7% | 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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|---------------|-------------|-----------|-------------------|
| 1170 Wages of Intern | \$ - | \$ - | \$ - | \$ - | 0% | 0.0% |
| 1500 Salaries of Office Clerks | 37,690 | 41,500 | 41,500 | 45,500 | 10% | 0.4% |
| 1920 FICA/Medicare Employer Paid | 3,005 | 3,113 | 3,113 | 3,481 | 12% | 0.0% |
| 1960 Health Insurance | 34,652 | 23,076 | 23,076 | 22,612 | -2% | 0.2% |
| 2100 Office Materials & Supplies | 6,291 | 8,500 | 8,500 | 8,000 | -6% | 0.1% |
| 2130 Computer/Copier Supplies | 1,106 | 1,000 | 1,000 | 1,000 | 0% | 0.0% |
| 2150 Postage | 1,819 | 2,000 | 2,000 | 1,800 | -10% | 0.0% |
| 2700 Computer Hardware & Software | 24,303 | 27,800 | 27,800 | 35,163 | 26% | 0.3% |
| 2900 Service Copier | 2,676 | 2,500 | 2,500 | 2,500 | 0% | 0.0% |
| 3100 General Exp/Service Fees | - | 900 | 900 | 200 | -78% | 0.0% |
| 3210 Telephone | 1,867 | 3,348 | 3,348 | 3,480 | 4% | 0.0% |
| 3240 Wireless Phone | 1,867 | 1,500 | 1,500 | 1,260 | -16% | 0.0% |
| 3250 Internet | 2,701 | 2,801 | 2,801 | 2,819 | 1% | 0.0% |
| 3410 Advertising | 4,609 | 7,000 | 8,632 | 6,000 | -14% | 0.0% |
| 3420 Printing | 5,428 | 6,000 | 6,000 | 5,500 | -8% | 0.0% |
| 5000 SHACOG Act 77 Distribution | 22,771 | 9,000 | 25,000 | 10,000 | 11% | 0% |
| Total General Government Administration | \$ 150,784 | \$ 140,038 | \$ 157,670 | \$ 149,315 | 7% | 1.2% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Engineering Services

Summary

| Engineering Services 001-408.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--------------------------------------|-------------|-------------|---------------|-------------|-----------|-------------------|
| Total Engineering Services | \$ 112,374 | \$ 89,000 | \$ 91,000 | \$ 89,500 | 1% | 0.7% |

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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--------------------------------------|-------------------|------------------|------------------|------------------|-----------|-------------------|
| 3101 Engineer's Retainer | \$ 3,094 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% | 0.0% |
| 3102 Engineering Expenses | 101,248 | 80,000 | 80,000 | 80,000 | 0% | 0.6% |
| 3130 GIS | 8,032 | 6,000 | 8,000 | 6,500 | 8% | 0.1% |
| Total Engineering Services | \$ 112,374 | \$ 89,000 | \$ 91,000 | \$ 89,500 | 1% | 0.7% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Borough Building Facilities

Summary

| Borough Building Facilities 001-409.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|----------------|----------------|------------------|----------------|--------------|----------------------|
| Total Borough Building Facilities | \$ 146,400 | \$ 185,196 | \$ 186,829 | \$ 148,706 | -20% | 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 | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| 1150 Wages of Custodians | \$ 55,715 | \$ 34,295 | \$ 34,680 | \$ 40,000 | 17% | 0.3% |
| 1860 Uniform Allowance | 331 | 250 | 250 | 300 | 20% | 0.0% |
| 1920 FICA/Medicare Employer Paid | 4,196 | 3,034 | 2,653 | 3,060 | 1% | 0.0% |
| 1960 Health Insurance | 17,337 | 14,571 | 14,571 | 15,000 | 3% | 0.1% |
| 2000 Materials & Supplies | 6,939 | 6,000 | 6,000 | 6,000 | 0% | 0.0% |
| 3600 Utilities | 23,913 | 31,000 | 31,000 | 30,000 | -3% | 0.2% |
| 3601 Stormwater Fee | 14,650 | 17,556 | 17,556 | 17,556 | 0% | 0.1% |
| 3700 Repairs & Maintenance | 20,530 | 75,000 | 76,629 | 30,000 | -60% | 0.2% |
| 4530 Industrial Appraisal | 765 | 790 | 790 | 790 | 0% | 0.0% |
| Total Borough Building | \$ 144,375 | \$ 182,496 | \$ 184,129 | \$ 142,706 | -22% | 1.2% |

| Borough Building Salt Storage 001-409.****-001 | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3600 Utilities | \$ 1,580 | \$ 2,200 | \$ 2,200 | \$ 2,000 | -9% | 0.0% |
| 3700 Repairs & Maintenance | 444 | 500 | 500 | 4,000 | 700% | 0.0% |
| Total Borough Building Salt Storage | \$ 2,025 | \$ 2,700 | \$ 2,700 | \$ 6,000 | 122% | 0.0% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Leland Center Facilities

Summary

| Leland Facilities 001-409.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|-----------------------------------|----------------|----------------|------------------|----------------|--------------|----------------------|
| Total Leland Facilities | \$ 17,604 | \$ 23,028 | \$ 19,656 | \$ 19,300 | -16% | 0.2% |

Description

The Leland Center is located at 5230 Wolfe Dr., Pittsburgh, PA 15236. Expenditures in this category includes 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 | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|-----------------------------------|------------------|------------------|------------------|------------------|--------------|----------------------|
| 2000 Materials & Supplies | \$ 217 | \$ 206 | \$ 206 | \$ 100 | -51% | 0.0% |
| 3600 Utilities | 9,084 | 11,000 | 11,000 | 11,000 | 0% | 0.1% |
| 3700 Repairs & Maintenance | 7,530 | 4,250 | 4,250 | 3,000 | -29% | 0.0% |
| Total Leland Center | \$ 16,613 | \$ 15,456 | \$ 15,456 | \$ 14,100 | -9% | 0.1% |

| Leland Salt Storage 001-409.****-003 | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|---------------|-----------------|------------------|-----------------|--------------|----------------------|
| 3600 Utilities | \$ 991 | \$ 7,572 | \$ 4,200 | \$ 4,200 | -45% | 0.0% |
| 3700 Repairs & Maintenance | - | - | - | 1,000 | N/A | 0.0% |
| Total Leland Building Salt Storage | \$ 991 | \$ 7,572 | \$ 4,200 | \$ 5,200 | -31% | 0.0% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Police Department

Summary

| Police 001-410.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|------------------------|--------------|--------------|------------------|--------------|--------------|----------------------|
| Total Police | \$ 3,963,035 | \$ 4,141,601 | \$ 4,178,972 | \$ 4,248,031 | 3% | 34.4% |

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, three Sergeants, the Juvenile Officer, the Narcotics Officer, 17 Full-Time Patrol Officers and 1 Office Manager. In 2023, the Police Department plans to hire a Social Services Director and an Administrative Assistant. Police expenditures also account for the costs to operate and maintain an office space in the Borough Building, supplies, vehicles, fuel, equipment, and continuing education. These expenditures do not account for the police pension or professional liability insurance.

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

Equipment

Vehicle lease payments are due for two 2020 Ford Interceptors, one 2021 Ford Interceptor, and one 2022 Ford Interceptor.

2023 GENERAL FUND BUDGET

EXPENDITURES



Budget Detail

| Police 001-410.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|---------------------|---------------------|---------------------|---------------------|--------------|----------------------|
| 1100 Salary of Chief | \$ 118,015 | \$ 121,384 | \$ 121,384 | \$ 133,384 | 10% | 1.1% |
| 1150 Salary of Deputy Chief | 112,472 | 118,686 | 118,686 | 122,246 | 3% | 1.0% |
| 1210 Salary of Juvenile Officer | 51,397 | 111,821 | 111,821 | 114,638 | 3% | 0.9% |
| 1230 Salaries of Sergeants | 454,859 | 455,997 | 455,997 | 350,073 | -23% | 2.8% |
| 1240 Salaries of Patrol Officers | 1,685,983 | 1,658,172 | 1,658,172 | 1,779,925 | 7% | 14.4% |
| 1250 Salary of Office Manager | 56,040 | 57,500 | 57,500 | 59,657 | 4% | 0.5% |
| 1260 Salary of Admin Assistant | - | - | - | 13,333 | N/A | 0.1% |
| 1270 Salary of Social Services Director | - | - | - | 35,000 | N/A | 0.3% |
| 1720 Holiday Pay | 85,484 | 100,379 | 100,379 | 116,029 | 16% | 0.9% |
| 1801 Officer Overtime | 108,541 | 100,000 | 115,000 | 90,000 | -10% | 0.7% |
| 1802 Special Service Overtime | 12,380 | 35,000 | 35,000 | 20,000 | -43% | 0.2% |
| 1803 Training Overtime | 23,039 | 30,000 | 30,000 | 25,000 | -17% | 0.2% |
| 1810 Court & Pre-Trial Hearings | 9,965 | 12,500 | 14,000 | 15,000 | 20% | 0.1% |
| 1811 Magistrate Hearings | 41,128 | 40,000 | 40,000 | 37,500 | -6% | 0.3% |
| 1820 DEA Task Force Overtime | 4,258 | - | - | - | N/A | 0.0% |
| 1860 Uniform Allowance | 32,510 | 21,400 | 27,000 | 29,800 | 39% | 0.2% |
| 1920 FICA/Medicare Employer Paid | 49,470 | 42,173 | 42,173 | 42,221 | 0% | 0.3% |
| 1960 Health Insurance | 625,291 | 656,596 | 656,596 | 697,861 | 6% | 5.6% |
| 1980 Long Term Disability Insurance | 6,969 | 7,236 | 8,070 | 7,848 | 8% | 0.1% |
| 2100 Office Materials & Supplies | 6,955 | 10,000 | 10,000 | 11,500 | 15% | 0.1% |
| 2102 Range | 20,104 | 22,500 | 22,500 | 23,500 | 4% | 0.2% |
| 2110 Investigation Expense | 260 | 500 | 500 | 100 | -80% | 0.0% |
| 2120 Mechanical Device Tags | 310 | 319 | 319 | 325 | 2% | 0.0% |
| 2130 Computer/Copier Supplies | 3,470 | 2,750 | 2,750 | 2,750 | 0% | 0.0% |
| 2150 Postage | 1,328 | 1,200 | 1,200 | 1,200 | 0% | 0.0% |
| 2310 Vehicle Fuel - Gas | 59,477 | 69,000 | 80,000 | 65,000 | -6% | 0.5% |
| 2700 Computer Hardware/Software | 53,173 | 59,301 | 59,301 | 63,000 | 6% | 0.5% |
| 3000 Civil Service Commission | 1,384 | 1,500 | 1,500 | 1,500 | 0% | 0.0% |
| 3110 Professional/Legal Services | 9,949 | 10,000 | 13,437 | 5,000 | -50% | 0.0% |
| 3210 Telephone | 14,009 | 11,616 | 11,616 | 10,388 | -11% | 0.1% |
| 3240 Wireless Phone | 11,138 | 10,560 | 10,560 | 10,495 | -1% | 0.1% |
| 3250 Internet | 11,519 | 11,453 | 11,453 | 5,208 | -55% | 0.0% |
| 3270 Radio Maintenance | - | 3,000 | 3,000 | 3,500 | 17% | 0.0% |
| 3310 Travel & Lodging | 1,323 | 1,500 | 1,500 | 2,500 | 67% | 0.0% |
| 3410 Advertising | - | 3,690 | 3,690 | 4,000 | 8% | 0.0% |
| 3420 Printing | 1,355 | 2,000 | 2,000 | 2,500 | 25% | 0.0% |
| 3701 Tires | 5,567 | 9,000 | 9,000 | 9,600 | 7% | 0.1% |
| 3800 Vehicle Lease & Purchase | 79,416 | 96,273 | 96,273 | 65,795 | -32% | 0.5% |
| 4000 Lunch Allowance | 632 | 1,500 | 1,500 | 1,500 | 0% | 0.0% |
| 4200 Subscriptions/Dues | 8,585 | 9,000 | 9,000 | 12,500 | 39% | 0.1% |
| 4500 Animal Control | 71,500 | 63,000 | 63,000 | 67,500 | 7% | 0.5% |
| 4510 Vehicle Maintenance & Repair | 25,728 | 30,000 | 30,000 | 27,500 | -8% | 0.2% |
| 4600 Continuing Education | 16,872 | 19,000 | 19,000 | 15,000 | -21% | 0.1% |
| 4700 Drug Testing | 545 | 1,000 | 1,000 | 1,000 | 0% | 0.0% |
| 4900 CALEA Certification | 4,595 | 4,595 | 4,595 | 4,595 | 0% | 0.0% |
| 5000 DUI Grant | 70,594 | 106,500 | 106,500 | 123,060 | 16% | 1.0% |
| 7400 Major Machinery & Equipment | 2,132 | 12,000 | 12,000 | 18,000 | 50% | 0.1% |
| 7500 Minor Machinery & Equipment | 3,314 | - | - | - | N/A | 0.0% |
| Total Police | \$ 3,963,035 | \$ 4,141,601 | \$ 4,178,972 | \$ 4,248,031 | 3% | 34.4% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Fire & Emergency Medical Services

Summary

| Fire & BEMS 001-41*.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|-----------------------------|----------------|----------------|------------------|----------------|--------------|----------------------|
| Total Fire & BEMS | \$ 476,935 | \$ 576,715 | \$ 596,555 | \$ 647,345 | 12% | 5.2% |

Description

For 2023, the departments requested an increase in the contribution due to reduced funding during the pandemic, and they will continue moving towards consolidating into one department.

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

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

The Borough increased their annual contribution to BEMS to \$55,000 in 2023.

Budget Detail

| Fire 001-411.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------|----------------------|
| 3600 Fire Hydrants | \$ 71,782 | \$ 68,900 | \$ 68,900 | \$ 72,000 | 4% | 0.6% |
| 5000 Contributions to Vol. Fire Companies | 270,000 | 337,500 | 337,500 | 420,000 | 24% | 3.4% |
| 5001 Fireman's Relief Association | 84,769 | 90,000 | 109,830 | 100,000 | 11% | 0.8% |
| 5002 Fire Consolidation | - | 30,000 | 30,000 | - | -100.0% | 0.0% |
| Total Fire | \$ 426,551 | \$ 526,400 | \$ 546,230 | \$ 592,000 | 12% | 4.8% |

| BEMS 001-412.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|----------------------|------------------|------------------|------------------|------------------|--------------|----------------------|
| 3210 Telephone | \$ 384 | \$ 315 | \$ 315 | \$ 345 | 9% | 0.0% |
| 5000 Contributions | 50,000 | 50,000 | 50,000 | 55,000 | 10% | 0.4% |
| Total BEMS | \$ 50,384 | \$ 50,315 | \$ 50,315 | \$ 55,345 | 10% | 0.4% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Code Enforcement

Summary

| Code Enforcement 001-413.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|----------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Code Enforcement | \$ 249,392 | \$ 209,520 | \$ 207,125 | \$ 198,715 | -5% | 1.6% |

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 salary of one Code Enforcement Officer, 75% of the Clerk's salary, wages for one part-time building inspector, 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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 1100 Salary of Code Enforcement Officer | \$ 115,691 | \$ 76,541 | \$ 65,245 | \$ 71,443 | -7% | 0.6% |
| 1120 Salary of Clerk | 35,176 | 36,128 | 36,128 | 37,212 | 3% | 0.3% |
| 1860 Uniform Allowance | 852 | 600 | 400 | 300 | -50% | 0.0% |
| 1920 FICA/Medicare Employer Paid | 10,813 | 8,450 | 7,755 | 8,312 | -2% | 0.1% |
| 1960 Health Insurance | 49,269 | 27,000 | 31,000 | 25,287 | -6% | 0.2% |
| 2100 Office Supplies | 1,762 | 2,400 | 2,400 | 2,000 | -17% | 0.0% |
| 2150 Postage | 1,144 | 1,750 | 1,750 | 1,200 | -31% | 0.0% |
| 2310 Gas | 1,005 | 1,600 | 1,600 | 1,200 | -25% | 0.0% |
| 2700 Computer Hardware & Software | 2,025 | 5,812 | 5,812 | 3,612 | -38% | 0.0% |
| 3100 Professional Services - Court Reporter | 8,560 | 7,000 | 7,000 | 7,000 | 0% | 0.1% |
| 3170 Professional Services - Inspections | 11,195 | 25,672 | 30,000 | 25,000 | -3% | 0.2% |
| 3210 Telephone | 1,526 | 1,066 | 1,066 | 1,154 | 8% | 0.0% |
| 3240 Wireless Phone | 973 | 756 | 756 | 546 | -28% | 0.0% |
| 3410 Advertising | 2,531 | 3,500 | 3,500 | 2,500 | -29% | 0.0% |
| 3420 Printing | 457 | 450 | 450 | 450 | 0% | 0.0% |
| 3434 Codify/Zoning | 2,660 | 1,195 | 1,195 | 2,500 | 109% | 0.0% |
| 4200 Subscriptions & Memberships | 352 | 500 | 500 | 500 | 0% | 0.0% |
| 4500 Removal Hazardous Structures | - | 7,100 | 7,100 | 5,500 | -23% | 0.0% |
| 4510 Vehicle Maintenance & Repairs | 2,169 | 500 | 1,820 | 1,000 | 100% | 0.0% |
| 4600 Continuing Education | 1,048 | 1,000 | 1,000 | 1,500 | 50% | 0.0% |
| 4900 Bldg Permit Fees - Dept of Labor | 185 | 500 | 648 | 500 | 0% | 0.0% |
| Total Code Enforcement | \$ 249,392 | \$ 209,520 | \$ 207,125 | \$ 198,715 | -5% | 1.6% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Solid Waste Collection

Summary

| Solid Waste Collection & Disposal 001-427.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|--------------|--------------|---------------|--------------|-----------|-------------------|
| Total Solid Waste Collection & Disposal | \$ 1,679,720 | \$ 1,707,836 | \$ 1,707,836 | \$ 1,742,758 | 2% | 14.1% |

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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|--------------|--------------|---------------|--------------|-----------|-------------------|
| 4501 Garbage Collection | \$ 1,303,707 | \$ 1,281,532 | \$ 1,281,532 | \$ 1,307,431 | 2% | 10.6% |
| 4503 Recycling Collection | 313,947 | 320,036 | 320,036 | 326,511 | 2% | 2.6% |
| 4504 Leaf Collection | 28,123 | 35,046 | 35,046 | 35,744 | 2% | 0.3% |
| 4505 Yard Waste Disposal | \$ 33,943 | \$ 71,222 | \$ 71,222 | \$ 73,072 | 3% | 0.6% |
| Total Solid Waste Collection & Disposal | \$ 1,679,720 | \$ 1,707,836 | \$ 1,707,836 | \$ 1,742,758 | 2% | 14.1% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Department of Public Works (DPW)

Summary

| General Public Works 001-43*.*.* | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|-------------------------------------|----------------|----------------|------------------|----------------|--------------|----------------------|
| Total General Public Works | \$860,083 | \$970,006 | \$1,004,587 | \$847,891 | -13% | 6.9% |

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.

Capital Purchases

Vehicle leases payments are due for the 2019 JCB Backhoe and half of the Vac-Con Flusher. The cost for the vehicles is shared with the Sewer Fund. In 2023, the Borough plans to purchase a new Plow Truck.

2023 GENERAL FUND BUDGET

EXPENDITURES



Budget Detail

| General Public Works 001-430.**** | | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--------------------------------------|------------------------------------|-------------|-------------|---------------|-------------|-----------|-------------------|
| 1120 | Wages of Foreman | \$ 69,401 | \$ 69,576 | \$ 69,576 | \$ 71,739 | 3% | 0.6% |
| 1121 | Wages of Maintenance Crew | 301,659 | 261,851 | 261,851 | 270,358 | 3% | 2.2% |
| 1150 | Wages of Part Time Employees | 5,440 | 4,800 | 2,904 | 5,600 | 17% | 0.0% |
| 1800 | Overtime | 6,106 | 13,000 | 13,000 | 13,000 | 0% | 0.1% |
| 1801 | Snow Removal Overtime | 31,495 | 35,000 | 35,000 | 35,000 | 0% | 0.3% |
| 1860 | Uniform Allowance | 2,959 | 3,000 | 3,133 | 3,000 | 0% | 0.0% |
| 1870 | Meal Allowance | 257 | 400 | 400 | 400 | 0% | 0.0% |
| 1920 | FICA/Medicare Employer Paid | 30,187 | 28,817 | 28,817 | 30,271 | 5% | 0.2% |
| 1960 | Health Insurance | 153,188 | 132,180 | 132,180 | 140,184 | 6% | 1.1% |
| 2200 | Operating Supplies | 11,810 | 12,000 | 12,000 | 13,200 | 10% | 0.1% |
| 2310 | Vehicle Fuel - Gas | 10,992 | 13,500 | 16,118 | 13,500 | 0% | 0.1% |
| 2320 | Vehicle Fuel - Diesel | 12,281 | 13,500 | 14,050 | 13,500 | 0% | 0.1% |
| 2500 | Vehicle Repair & Maintenance | 18,612 | 25,000 | 29,000 | 27,500 | 10% | 0.2% |
| 2600 | Small Tools & Equipment | 4,700 | 4,000 | 4,014 | 4,000 | 0% | 0.0% |
| 3210 | Telephone | 2,062 | 1,496 | 1,496 | 1,457 | -3% | 0.0% |
| 3240 | Wireless Phone | 2,371 | 1,620 | 2,356 | 2,700 | 67% | 0.0% |
| 3270 | Radio Maintenance Contract | 105 | 1,000 | 1,000 | 1,000 | 0% | 0.0% |
| 3800 | Vehicle Purchase & Leases | 107,547 | 94,816 | 94,964 | 113,331 | 20% | 0.9% |
| 3840 | Rent of Machinery & Equipment | 800 | 2,500 | 2,500 | 1,000 | -60% | 0.0% |
| 4400 | Safety Equipment | 657 | 1,000 | 1,000 | 1,000 | 0% | 0.0% |
| 4510 | Contracted Vehicle Maint. & Repair | 39,304 | 40,000 | 65,000 | 45,000 | 13% | 0.4% |
| 4600 | Continuing Education | 15 | 1,500 | 1,500 | 1,000 | -33% | 0.0% |
| 4700 | CDL, Drug, Alcohol Testing | 345 | 750 | 750 | 750 | 0% | 0.0% |
| 6600 | Elm Leaf Emergency Slide | - | 95,200 | 95,200 | - | -100% | 0.0% |
| 7400 | Major Machinery & Equipment | 4,895 | 72,000 | 72,000 | 5,400 | -93% | 0.0% |
| Total General Public Works | | \$ 817,184 | \$ 928,506 | \$ 959,808 | \$ 813,891 | -12% | 6.6% |

| Traffic Control Devices 001-433.**** | | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|---------------------------------|-------------|-------------|---------------|-------------|-----------|-------------------|
| 2000 | Street Signs/Markings | \$ 20,275 | \$ 27,500 | \$ 27,500 | \$ 27,500 | 0% | 0.2% |
| 2200 | Street Light LED Conversion | 16,533 | 7,000 | 7,000 | - | -100% | 0.0% |
| 2500 | Maint. & Repair Traffic Signals | 6,091 | 7,000 | 10,279 | 6,500 | -7% | 0.1% |
| Total Traffic Control Devices | | \$ 42,899 | \$ 41,500 | \$ 44,779 | \$ 34,000 | -18% | 0.3% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Roads & Bridges

Summary

| Maintenance & Repair of Roads & Bridges 001-438.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|---------------|--------------|-----------|-------------------|
| Total Maintenance & Repair of Roads & Bridges | \$ 705,207 | \$ 748,279 | \$ 749,171 | \$ 1,041,000 | 39% | 8.4% |

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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|---------------|--------------|-----------|-------------------|
| 2450 Material - Patching & Repair Roads | \$ 8,001 | \$ 13,000 | \$ 13,437 | \$ 21,000 | 62% | 0.2% |
| 2503 Restoration | 1,690 | 14,000 | 14,455 | 14,000 | 0% | 0.1% |
| 3130 Engineering - Resurfacing Streets | 13,799 | 15,000 | 15,000 | 14,000 | -7% | 0.1% |
| 3750 Maint & Repairs - Guide Rails | - | 1,000 | 1,000 | - | -100% | 0.0% |
| 6100 Const Contracts - Resurfacing Streets | 681,717 | 705,279 | 705,279 | 992,000 | 41% | 8.0% |
| Total Maintenance & Repair of Roads & Bridges | \$ 705,207 | \$ 748,279 | \$ 749,171 | \$ 1,041,000 | 39% | 8.4% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Parks & Recreation

Summary

| Parks & Recreation 001-454.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|------------------------------------|-------------|-------------|---------------|-------------|-----------|-------------------|
| Total Parks & Recreation | \$ 112,430 | \$ 70,466 | \$ 72,428 | \$ 83,508 | 19% | 0.7% |

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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|------------------------------------|-------------|-------------|---------------|-------------|-----------|-------------------|
| 2500 Maint & Repair Supplies | \$ 5,131 | \$ 6,000 | \$ 6,000 | \$ 12,000 | 100% | 0.1% |
| 3600 Utilities | 20,827 | 18,000 | 18,000 | 20,000 | 11% | 0.2% |
| 3700 Maintenance & Repair | 8,983 | 10,000 | 10,000 | 15,000 | 50% | 0.1% |
| 3700.001 Tree Improvements | - | 5,500 | 5,500 | 5,000 | -9% | 0.0% |
| 3800 Equipment Rental | 1,354 | 600 | 1,386 | 1,000 | 67% | 0.0% |
| 4500 Contracted Services | 41,021 | 30,366 | 31,542 | 30,508 | 0% | 0.2% |
| 6100 Colewood Park | 35,114 | - | - | - | N/A | 0.0% |
| Total Parks & Recreation | \$ 112,430 | \$ 70,466 | \$ 72,428 | \$ 83,508 | 19% | 0.7% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Debt Service

Summary

| Debt Service 001-471.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|------------------------------|----------------|----------------|------------------|----------------|--------------|----------------------|
| Total Debt Service | \$ 318,065 | \$ 379,273 | \$ 379,273 | \$ 380,986 | 0% | 0.0% |

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 2037.

Budget Detail

| AIM Loan Repayment 001-471.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| 6000 AIM Loan | \$ 27,159 | \$ - | \$ - | \$ - | 0% | 0.0% |
| Total Debt Service - Principal | \$ 27,159 | \$ - | \$ - | \$ - | 0% | 0.0% |

| Debt Service - Principal 001-471.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 2000 General Obligation Bond | \$ 157,631 | \$ 250,857 | \$ 250,857 | \$ 260,560 | 4% | 2.1% |
| Total Debt Service - Principal | \$ 157,631 | \$ 250,857 | \$ 250,857 | \$ 260,560 | 4% | 2.1% |

| Debt Service - Interest 001-472.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 2000 General Obligation Bond | \$ 133,275 | \$ 128,416 | \$ 128,416 | \$ 120,426 | -6% | 1.0% |
| Total Debt Service - Interest | \$ 133,275 | \$ 128,416 | \$ 128,416 | \$ 120,426 | -6% | 1.0% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Pensions

Summary

| Employer Paid Benefits & Withholding 001-48*.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|--------------|--------------|---------------|--------------|-----------|-------------------|
| Total Employer Paid Benefits & Withholding | \$ 1,328,128 | \$ 1,345,521 | \$ 1,350,421 | \$ 1,419,949 | 6% | 11.5% |

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*.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|---------------------|---------------------|---------------------|---------------------|-----------|-------------------|
| 481.1940 Unemployment Compensation - PSAB | \$ 14,229 | \$ 14,000 | \$ 14,000 | \$ 14,500 | 4% | 0.1% |
| 483.1000 Police Pension Contribution | 1,160,331 | 1,173,424 | 1,173,424 | 1,279,347 | 9% | 10.3% |
| 483.3000 Non-Uniform Pension Contribution | 148,768 | 158,097 | 158,097 | 121,202 | -23% | 1.0% |
| 485.0000 Actuary - OPEB | 4,800 | - | 4,900 | 4,900 | N/A | 0.0% |
| Total Employer Paid Benefits & Withholding | \$ 1,328,128 | \$ 1,345,521 | \$ 1,350,421 | \$ 1,419,949 | 6% | 11.5% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Insurance

Summary

| Insurance 001-486.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Insurance | \$ 339,821 | \$ 386,860 | \$ 418,411 | \$ 442,064 | 14% | 3.6% |

Description

To reduce the Borough's liability, we purchase multiple forms of insurance. For employees, Baldwin pays for group life insurance, short-term disability, 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. The cyber liability policy covers potential losses from online activity or hacking.

Budget Detail

| Insurance 001-486.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|-------------------|-------------------|-------------------|-------------------|--------------|----------------------|
| 1501 Group Life Insurance Premiums | \$ 4,967 | \$ 3,823 | \$ 3,823 | \$ 8,635 | 126% | 0.1% |
| 3500 Public Officials Liability Insurance | 11,227 | 12,261 | 12,261 | 12,053 | -2% | 0.1% |
| 3502 Police Professional Liability Insurance | 28,710 | 29,997 | 29,997 | 31,548 | 5% | 0.3% |
| 3504 Worker's Compensation | 230,148 | 261,298 | 292,999 | 295,355 | 13% | 2.4% |
| 3510 Fire & Auto General Liability Insurance | 53,706 | 64,648 | 64,648 | 76,488 | 18% | 0.6% |
| 3530 Bond | - | 150 | - | - | -100% | 0.0% |
| 3550 Umbrella | 6,042 | 6,202 | 6,202 | 10,445 | 68% | 0.1% |
| 3570 Cyber Liability Insurance | 5,021 | 8,481 | 8,481 | 7,540 | -11% | 0.1% |
| Total Insurance | \$ 339,821 | \$ 386,860 | \$ 418,411 | \$ 442,064 | 14% | 3.6% |

2023 GENERAL FUND BUDGET

EXPENDITURES



Other Operating Expenditures

Summary

| Other Operating Expenses 001-4**.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|----------------|----------------|------------------|----------------|--------------|----------------------|
| Total Library | \$ 572,719 | \$ 499,187 | \$ 487,028 | \$ 354,315 | -29% | 2.9% |

Description

Library

The Borough donates \$200,000 annually to the Baldwin Borough Public Library. This was increased from \$190,000 beginning in 2023.

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.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 5000 Contribution | \$ 190,000 | \$ 190,000 | \$ 190,000 | \$ 200,000 | 5% | 1.6% |
| Total Library | \$ 190,000 | \$ 190,000 | \$ 190,000 | \$ 200,000 | 5% | 1.6% |
| Civil & Military Celebrations 001-457.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
| 5400 Military Banners | \$ 5,595 | \$ 5,745 | \$ 5,745 | \$ 5,745 | 0% | 0.0% |
| 5403 Community Events | 10,432 | 18,900 | 18,900 | 18,500 | -2% | 0.1% |
| Total Civil & Military Celebrations | \$ 16,027 | \$ 24,645 | \$ 24,645 | \$ 24,245 | -2% | 0.2% |
| Other Financial Uses 001-49*.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
| 491.0000 Refunds- Prior Year Receipts | \$ 23,980 | \$ 5,000 | \$ 14,327 | \$ 5,000 | 0% | 0.0% |
| 491.0100 Refunds- Current Year Receipts | 7,319 | 5,000 | 8,056 | 5,000 | 0% | 0.0% |
| 492.0800 Transfer to Sewer Fund | 87,334 | - | - | - | N/A | N/A |
| 492.3100 Transfer to Pool Fund | 143,060 | 99,542 | 75,000 | 120,070 | 21% | 1.0% |
| 492.1800 Transfer to Capital Improvement Fund | 104,998 | 175,000 | 175,000 | - | -100.0% | 0.0% |
| Total Other Financial Uses | \$ 366,692 | \$ 284,542 | \$ 272,383 | \$ 130,070 | -54% | 1.1% |

2023 GENERAL FUND BUDGET
EXPENDITURES



Total General Fund Expenditures

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|---------------------------|--------------|--------------|---------------|--------------|-----------|
| TOTAL REVENUE | \$11,866,290 | \$11,998,313 | \$12,172,616 | \$12,365,537 | 3% |
| TOTAL EXPENDITURES | \$11,521,821 | \$11,998,313 | \$12,150,306 | \$12,365,536 | 3% |
| DIFFERENCE | \$ 344,469 | \$ (0) | \$ 22,309 | \$ 0 | |

2023 CAPITAL IMPROVEMENT FUND BUDGET

REVENUES



Capital Improvement Fund Revenue

Summary

| | 2020 Actual | 2021 Budget | 2021 Estimate | 2022 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|--------------|-----------|
| TOTAL REVENUES | \$ 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.

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

Budget Detail

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

2023 CAPITAL IMPROVEMENT FUND BUDGET EXPENDITURES



Capital Improvement Fund Expenses

Summary

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

Description

Renovations for the Baldwin Borough Municipal Building are anticipated to be completed in 2023.

The Borough also plans to add a Camera System to the parks.

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 Sanda 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% |
| Total Capital Improvement Fund Expenses | \$ 824,016 | \$ 480,764 | \$ 445,764 | \$ 1,546,555 | 222% | 100% |

Total Capital Improvement Fund Budget

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

2023 SEWER FUND BUDGET

REVENUES



Sewer Fund Revenue

Summary

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|-----------------------|--------------|--------------|---------------|--------------|-----------|
| TOTAL REVENUES | \$ 6,449,307 | \$ 7,256,980 | \$7,222,732 | \$11,399,709 | 57% |

Description

The majority of revenue in the Sewer Fund comes from sewer fees. Sewage rates will increase from \$12.52 to \$13.52 per 1,000 gallons used and increase from a \$14.75 to a \$15.75 monthly surcharge for 2023.

In 2021, the Borough entered into a Memorandum of Understanding with Brentwood Borough, Pittsburgh Water and Sewer Authority, West Mifflin Sanitary Sewer Municipal Authority, and Whitehall Borough to share costs incurred for the ALCOSAN Regionalization Project. These payments are shown in the budget under Municipal Coordination.

Budget Detail

| Revenue 008-3**.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|---------------------|---------------------|--------------------|---------------------|------------|-------------------|
| 341.0000 Earnings From Temp Dep/Investments | \$ 88 | \$ 812 | \$ 898 | \$ 5,000 | 516% | 0% |
| 341.0004 Interest - Money Market Account | 1,044 | 6,989 | 23,183 | 25,000 | 258% | 0% |
| 341.1000 Interest - PLGIT Investments | 9 | - | - | - | N/A | 0% |
| 354.0000 ALCOSAN Grant | - | - | - | 3,400,000 | N/A | 30% |
| 355.0000 ARPA Funding | - | - | - | 300,000 | N/A | 3% |
| 364.1001 Sewer Rents-Current Year Billing | 6,058,989 | 6,300,000 | 6,300,000 | 6,620,000 | 5% | 58% |
| 364.1002 Sewer Rent-Delinquent | 20,140 | 20,000 | 10,000 | 20,000 | 0% | 0% |
| 364.1100 Tap-In Fees | - | 2,000 | - | 2,000 | 0% | 0% |
| 364.6000 Credit From ALCOSAN | 17,042 | 17,226 | 17,226 | 17,000 | -1% | 0% |
| 364.8000 Charges-Letters & Certificates | 20,060 | 18,800 | 18,800 | 20,000 | 6% | 0% |
| 364.9000 Miscellaneous | 5,412 | 1,512 | 1,512 | 1,500 | -1% | 0% |
| 364.9500 Municipal Coordination | 231,023 | 325,000 | 325,000 | 540,000 | 66% | 5% |
| 393.1000 Sewer Sys Repair Bond Proceeds | 95,499 | - | - | - | N/A | 0% |
| 279.0000 Unreserved Fund Balance | - | 564,641 | 526,113 | 449,209 | -20% | 4% |
| Total Sewer Fund Revenue | \$ 6,449,307 | \$ 7,256,980 | \$7,222,732 | \$11,399,709 | 57% | 100% |

2023 SEWER FUND BUDGET

EXPENSES



Sewer Fund Expenses

Summary

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|-----------------------|--------------|--------------|---------------|--------------|-----------|
| TOTAL EXPENSES | \$ 6,029,350 | \$ 7,256,980 | \$7,222,732 | \$11,399,709 | 57% |

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 2023, 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 2023 and expects to raise them again in 2024.

Budget Detail

| Auditing Services & Financial Administration 008-402.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|---------------|-------------|-----------|-------------------|
|--|-------------|-------------|---------------|-------------|-----------|-------------------|

| | | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------|-----------|
| 3110 Accounting & Auditing Services | \$ 4,850 | \$ 4,000 | \$ 4,000 | \$ 4,000 | 0% | 0% |
| 3900 Bank Service Charges | \$ 200 | \$ - | \$ - | \$ - | N/A | 0% |
| Total Auditing Services & Financial Administration | \$ 5,050 | \$ 4,000 | \$ 4,000 | \$ 4,000 | 0% | 0% |

| Solicitor/Legal Services 008-404.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|---------------|-------------|-----------|-------------------|
|--|-------------|-------------|---------------|-------------|-----------|-------------------|

| | | | | | | |
|---------------------------------------|-----------------|------------------|------------------|------------------|------------|-----------|
| 3102 Legal Expenses | 5,885 | 47,884 | 80,134 | 80,000 | 67% | 1% |
| Total Solicitor/Legal Services | \$ 5,885 | \$ 47,884 | \$ 80,134 | \$ 80,000 | 67% | 1% |

2023 SEWER FUND BUDGET

EXPENSES



| Other General Government Administration 008-406.**** | | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|---|-------------|--------------|---------------|--------------|-----------|-------------------|
| 1120 | Salaries of Full-Time Staff | \$ 110,263 | \$ 102,294 | \$ 102,294 | \$ 107,987 | 6% | 1% |
| 1920 | FICA/Medicare Employer Paid | 8,442 | 7,672 | 7,672 | 8,261 | 8% | 0% |
| 1960 | Health Insurance | 18,152 | 16,783 | 16,783 | 20,292 | 21% | 0% |
| 2100 | Office Supplies | 99 | 250 | - | - | -100% | 0% |
| 2150 | Postage | 150 | 150 | - | - | -100% | 0% |
| 2700 | Computer Hardware & Software | 2,000 | 2,000 | - | - | -100% | 0% |
| Total Other General Government Administration | | \$ 139,106 | \$ 129,149 | \$ 126,749 | \$ 136,540 | 6% | 1% |
| Billing & Collections 008-407.**** | | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
| 3000 | Billing & Collections | \$ 104,710 | \$ 105,000 | \$ 94,500 | \$ 99,300 | -5% | 1% |
| 3003 | Stormwater Fee | 950 | 1,140 | 1,140 | 1,140 | 0% | 0% |
| Total Billing & Collections | | \$ 105,660 | \$ 106,140 | \$ 95,640 | \$ 100,440 | -5% | 1% |
| Engineering & Construction 008-408.****_*** | | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
| 3130-000 | Engineering & Architectural Services | \$ 13,500 | \$ 20,000 | \$ 20,000 | \$ 20,000 | 0% | 0% |
| 3130-004 | Engr Exp-ACO O & M Plan | 20,796 | 4,374 | 4,750 | 5,000 | 14% | 0% |
| 3130-021 | Annual O & M Repairs | 1,467 | 5,000 | 5,000 | - | -100% | 0% |
| 3130-025 | Const Exp-Glass Run Road | 89,678 | 68,783 | - | 69,000 | 0% | 1% |
| 3130-026 | Const Exp - Phase 2 COA O/M Repairs | - | 345,408 | 345,408 | 365,000 | 6% | 3% |
| 3135-000 | Eng Exp - COA Wet Weather Flow | 10,075 | 10,000 | 10,000 | 5,000 | -50% | 0% |
| 3135-001 | Const Exp- COA Wet Weather Flow Streets Run Multi-Muni Source Flow | - | 2,500 | 2,500 | 10,000 | 300% | 0% |
| | | 239,852 | 500,000 | 500,000 | 4,400,000 | | |
| 3138-000 | Reduction/Regionalization (ALCOSAN REG) | | | | | 780% | 39% |
| 3140-000 | Engr- Phase 2 COA Project Coordination | - | 4,500 | 4,500 | 5,000 | 11% | 0% |
| 3140-001 | Engr- Phase 2 COA Due Diligence Eval | - | 10,000 | 31,179 | 5,000 | -50% | 0% |
| 3140-002 | Engr-Phase 2 COA Due Diligence Supplemental | - | 3,500 | 4,986 | 3,500 | 0% | 0% |
| 3140-003 | Engr- Phase 2 COA Reg. Support/Coordination | - | 3,400 | 3,400 | 3,500 | 3% | 0% |
| 3140-004 | Engr- Phase 2 COA Flow Monitoring (Beck's Run) | - | 10,000 | 11,817 | 20,000 | 100% | 0% |
| 3140-005 | Engr- Phase 2 COA - O&M Plan Updates | - | 20,000 | 20,000 | 20,000 | 0% | 0% |
| 3140-006 | Engr- Phase 2 COA - O&M Repair | - | 50,000 | 50,000 | 50,000 | 0% | 0% |
| 3140-007 | Engr- Phase 2 COA - GLS Standard Project | - | - | - | 75,000 | N/A | 1% |
| Total Engineering & Construction | | \$ 375,367 | \$ 1,057,465 | \$ 1,013,540 | \$ 5,056,000 | 378% | 44% |

2023 SEWER FUND BUDGET

EXPENSES



| Public Works 008-426.**** | | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|------------------------------|--------------------------------|-------------|-------------|---------------|-------------|-----------|-------------------|
| 1100 | Salaries of Dept Head | \$ 70,287 | \$ 69,576 | \$ 69,576 | \$ 71,739 | 3% | 1% |
| 1120 | Salaries of Full Time Crew | 320,994 | 262,828 | 262,828 | 271,380 | 3% | 2% |
| 1150 | Wages - Part Time Crew | 4,080 | 4,800 | 2,904 | 5,600 | 17% | 0% |
| 1800 | Overtime | 8,597 | 12,000 | 12,000 | 9,000 | -25% | 0% |
| 1860 | Uniform Allowance | 2,309 | 3,700 | 2,000 | 3,700 | 0% | 0% |
| 1870 | Meal Reimbursement | 266 | 400 | 400 | 400 | 0% | 0% |
| 1920 | FICA/Medicare Employer Paid | 30,702 | 26,190 | 26,190 | 27,366 | 4% | 0% |
| 1960 | Health Insurance | 121,593 | 121,015 | 121,015 | 134,027 | 11% | 1% |
| 2000 | Supplies | 1,768 | 1,500 | 1,500 | 1,500 | 0% | 0% |
| 2310 | Vehicle Fuel -Gas | 14,700 | 13,500 | 15,000 | 13,500 | 0% | 0% |
| 2320 | Vehicle Fuel-Diesel | 12,490 | 13,500 | 13,500 | 13,500 | 0% | 0% |
| 3210 | Telephone | 282 | - | - | - | N/A | 0% |
| 3240 | Wireless Phones | 900 | 900 | 900 | 900 | 0% | 0% |
| 3270 | Radio Maintenance Contract | - | 500 | 500 | 500 | 0% | 0% |
| 3290 | PA One Calls | 698 | 1,200 | 1,200 | 1,000 | -17% | 0% |
| 3700 | Repairs & Maintenance Services | 5,741 | 8,000 | 8,000 | 7,000 | -13% | 0% |
| 3800 | Vehicle Leasing | 60,264 | 60,028 | 60,028 | 33,997 | -43% | 0% |
| 3840 | Rent of Machinery & Equipment | - | 500 | 500 | 500 | 0% | 0% |
| 4500 | Contracted Services | 19,705 | 18,000 | 18,000 | 18,000 | 0% | 0% |
| 4510 | Vehicle Repairs & Maintenance | 10,000 | 10,000 | 10,000 | 10,000 | 0% | 0% |
| 4520 | Sewage Damage Restoration | 16,908 | 30,000 | 15,000 | 30,000 | 0% | 0% |
| 4540 | Misc. Expenses | 5,047 | 6,800 | 6,036 | 5,500 | -19% | 0% |
| 4600 | Continuing Education | 295 | 500 | 200 | 500 | 0% | 0% |
| 4700 | CDL, Drug & Alcohol Testing | 70 | 140 | 140 | 100 | -29% | 0% |
| Total Public Works | | \$ 707,696 | \$ 665,577 | \$ 647,417 | \$ 659,709 | -1% | 6% |

| Wastewater Collection & Treatment 008-429.**** | | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|--|--------------|--------------|---------------|--------------|-----------|-------------------|
| 3640 | ALCOSAN Sewage Treatment | \$ 2,500,366 | \$ 2,684,083 | \$ 2,684,083 | \$ 2,871,969 | 7% | 25% |
| 3641 | Pleasant Hills Authority Sewage Treatment | 1,166,529 | 1,155,198 | 1,155,198 | 1,092,193 | -5% | 10% |
| 3643 | Pleasant Hills EQ Basin Operation & Maint. | 33,966 | 25,000 | 31,452 | 30,000 | 20% | 0% |
| Total Wastewater Collection & Treatment | | \$ 3,700,862 | \$ 3,864,281 | \$ 3,870,733 | \$ 3,994,162 | 3% | 35% |

| Debt Service 008-471.**** | | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|------------------------------|------------------------|-------------|--------------|---------------|--------------|-----------|-------------------|
| 1000 | Debt Service Interest | \$ 561,242 | \$ 525,147 | \$ 527,472 | \$ 498,261 | -5% | 4% |
| 2000 | Debt Service Principal | 327,370 | 784,143 | 784,143 | 814,440 | 4% | 7% |
| Total Debt Service | | \$ 888,611 | \$ 1,309,290 | \$ 1,311,615 | \$ 1,312,701 | 0% | 12% |

| Employer Paid Benefits & Withholding 008-48*.**** | | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|---------------------------------|-------------|-------------|---------------|-------------|-----------|-------------------|
| 481.1940 | Unemployment Compensation- PSAB | \$ 1,710 | \$ 2,000 | \$ 1,710 | \$ 1,710 | -15% | 0% |
| 483.3000 | Pension Contribution | 50,000 | 40,000 | 40,000 | 20,000 | -50% | 0% |
| 484.0000 | Worker's Compensation | 39,403 | 21,194 | 21,194 | 24,446 | 15% | 0% |
| Total Employer Paid Benefits & Withholding | | \$ 91,113 | \$ 63,194 | \$ 62,904 | \$ 46,156 | -27% | 0% |

2023 SEWER FUND BUDGET

EXPENSES



| Insurance 008-486.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|-------------------------------------|------------------|------------------|------------------|------------------|-----------|-------------------|
| 3510 Fire, Auto & General Liability | 10,000 | 10,000 | 10,000 | 10,000 | 0% | 0% |
| Total Insurance | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0% | 0% |

Total Sewer Fund Budget

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|-----------------------|---------------------|---------------------|--------------------|---------------------|------------|
| TOTAL REVENUES | \$ 6,449,307 | \$ 7,256,980 | \$7,222,732 | \$11,399,709 | 57% |
| TOTAL EXPENSES | \$ 6,029,350 | \$ 7,256,980 | \$7,222,732 | \$11,399,709 | 57% |
| DIFFERENCE | \$ 419,957 | \$ 0 | \$ - | \$ 0 | |

2023 POOL FUND BUDGET

REVENUES



Pool Fund Revenue

Summary

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL REVENUES | \$ 222,500 | \$ 171,550 | \$ 148,688 | \$ 197,071 | 15% |

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**.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------------|-------------------|-------------------|-------------------|------------|-------------------|
| 341.0000 Earnings from Temp Dep/Investments | \$ 1 | \$ 8 | \$ 12 | \$ 1 | -88% | 0% |
| 367.1100 Pool Passes & Tags | 37,253 | 30,000 | 29,278 | 35,000 | 17% | 18% |
| 367.1110 Daily Admissions | 29,886 | 30,000 | 32,181 | 30,000 | 0% | 15% |
| 367.1120 Private Pool Parties | - | - | - | - | #DIV/0! | 0% |
| 367.1300 Concession Stand | 12,300 | 12,000 | 12,216 | 12,000 | 0% | 6% |
| 392.0100 Transfer from General Fund | 143,060 | 99,542 | 75,000 | 120,070 | 21% | 61% |
| Total Pool Fund Revenue | \$ 222,500 | \$ 171,550 | \$ 148,688 | \$ 197,071 | 15% | 100% |

2023 POOL FUND BUDGET

EXPENSES



Pool Fund Expenses

Summary

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL EXPENSES | \$ 218,659 | \$ 171,550 | \$ 171,043 | \$ 197,071 | 15% |

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**.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------------|-------------------|-------------------|-------------------|------------|-------------------|
| 452.1100 Pool Management Fee | \$ 81,800 | \$ 98,000 | \$ 98,000 | \$ 100,000 | 2% | 51% |
| 452.2200 Operating Supplies | 1,283 | 5,000 | 5,732 | 4,000 | -20% | 2% |
| 452.2220 Chemicals | 8,488 | 9,000 | 8,834 | 8,500 | -6% | 4% |
| 452.2290 Refreshment Stand | 6,561 | 7,000 | 6,403 | 7,000 | 0% | 4% |
| 452.3210 Telephone | 383 | 550 | 550 | 571 | 4% | 0% |
| 452.3610 Utilities- Electricity | 5,495 | 10,000 | 10,000 | 10,000 | 0% | 5% |
| 452.3620 Utilities- Gas | 3,601 | 5,000 | 6,346 | 5,000 | 0% | 3% |
| 452.3660 Utilities- Water | 37,137 | 30,000 | 30,000 | 30,000 | 0% | 15% |
| 452.3700 Repairs & Maintenance Services | 73,160 | 7,000 | 5,178 | 20,000 | 186% | 10% |
| 452.7400 Machinery & Equipment | 750 | - | - | 12,000 | #DIV/0! | 6% |
| Total Pool Fund Expenses | \$ 218,659 | \$ 171,550 | \$ 171,043 | \$ 197,071 | 15% | 100% |

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|-----------------------|-------------------|-------------------|-------------------|-------------------|------------|
| TOTAL REVENUES | \$ 222,500 | \$ 171,550 | \$ 148,688 | \$ 197,071 | 15% |
| TOTAL EXPENSES | \$ 218,659 | \$ 171,550 | \$ 171,043 | \$ 197,071 | 15% |

2023 HIGHWAY AID FUND BUDGET

REVENUES



Highway Aid Fund Revenue

Summary

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL REVENUES | \$ 540,646 | \$ 723,167 | \$ 689,162 | \$ 736,504 | 2% |

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**.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|--|-------------------|-------------------|-------------------|-------------------|-----------|-------------------|
| 341.0000 Earnings from Temp Deposits/Investments | \$ 283 | \$ 2,500 | \$ 11,244 | \$ 10,000 | 300% | 1% |
| 354.0000 State Motor License Fund Grants | 540,363 | 566,356 | 566,356 | 572,028 | 1% | 78% |
| 279.0000 Unreserved Fund Balance | - | 154,311 | 111,562 | 154,476 | 0% | 21% |
| Total Highway Aid Fund Revenue | \$ 540,646 | \$ 723,167 | \$ 689,162 | \$ 736,504 | 2% | 100% |

2023 HIGHWAY AID FUND BUDGET

EXPENSES



Highway Aid Fund Expenses

Summary

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL EXPENSES | \$ 554,543 | \$ 689,162 | \$ 689,162 | \$ 736,504 | 7% |

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**.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|-------------------|-------------------|-------------------|-------------------|-----------|-------------------|
| 432.2450 Highway Supplies - Rock Salt | \$ 238,730 | \$ 309,162 | \$ 309,162 | \$ 351,504 | 14% | 48% |
| 434.3610 Street Light Electricity | 185,606 | 180,000 | 180,000 | 185,000 | 3% | 25% |
| 438.6100 Constr Contracts - Road Paving | 130,207 | 200,000 | 200,000 | 200,000 | 0% | 27% |
| Total Highway Aid Fund Expenses | \$ 554,543 | \$ 689,162 | \$ 689,162 | \$ 736,504 | 7% | 100% |

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-----------|
| TOTAL REVENUES | \$ 540,646 | \$ 723,167 | \$ 689,162 | \$ 736,504 | 2% |
| TOTAL EXPENSES | \$ 554,543 | \$ 689,162 | \$ 689,162 | \$ 736,504 | 7% |

2023 ASSET FORFEITURE FUND BUDGET

REVENUES



Asset Forfeiture Fund Revenue

Summary

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL REVENUES | \$ 49,588 | \$ 47,249 | \$ 57,482 | \$ 25 | -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**.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|------------------|------------------|------------------|--------------|--------------|-------------------|
| 341.0000 Earnings from Temp Deposits | \$ 6 | \$ 7 | \$ 22 | \$ 25 | 257% | 100% |
| 351.1400 Federal Forfeiture Revenue | 6,525 | 47,242 | 57,460 | - | -100% | 0% |
| 392.9900 Transfer from Fund Balance | 43,058 | - | - | - | 0% | 0% |
| Total Asset Forfeiture Fund Revenue | \$ 49,588 | \$ 47,249 | \$ 57,482 | \$ 25 | -100% | 100% |

2023 ASSET FORFEITURE FUND BUDGET

EXPENSES



Asset Forfeiture Fund Expenses

Summary

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL EXPENSES | \$ 49,588 | \$ - | \$ 4,112 | \$ - | 0% |

Description

The federal government has rules about what Asset Forfeiture funds can be used to purchase. There are currently no planned uses for 2023.

Budget Detail

| Expenses 070-410.**** | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec | % of Total Budget |
|---|------------------|-------------|-----------------|-------------|-----------|-------------------|
| 1860 Uniform | \$ 22,195 | \$ - | \$ 4,112 | \$ - | 0% | 0% |
| 2102 Supplies | 161 | - | - | - | 0% | 0% |
| 7400 Machinery & Equipment | 27,233 | - | - | - | 0% | 0% |
| Total Asset Forfeiture Fund Expenses | \$ 49,588 | \$ - | \$ 4,112 | \$ - | 0% | 0% |

| | 2021 Actual | 2022 Budget | 2022 Estimate | 2023 Budget | % Inc/Dec |
|-----------------------|------------------|-------------|-----------------|-------------|-----------|
| TOTAL REVENUES | \$ 49,588 | \$ 47,249 | \$ 57,482 | \$ 25 | -100% |
| TOTAL EXPENSES | \$ 49,588 | \$ - | \$ 4,112 | \$ - | 0% |