



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.



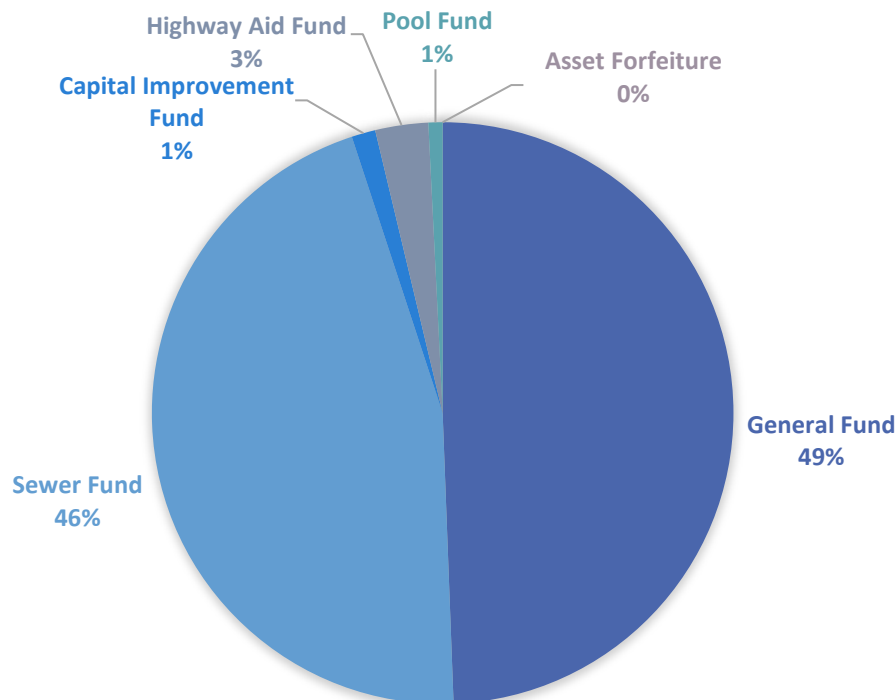
2023 Budget Message

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

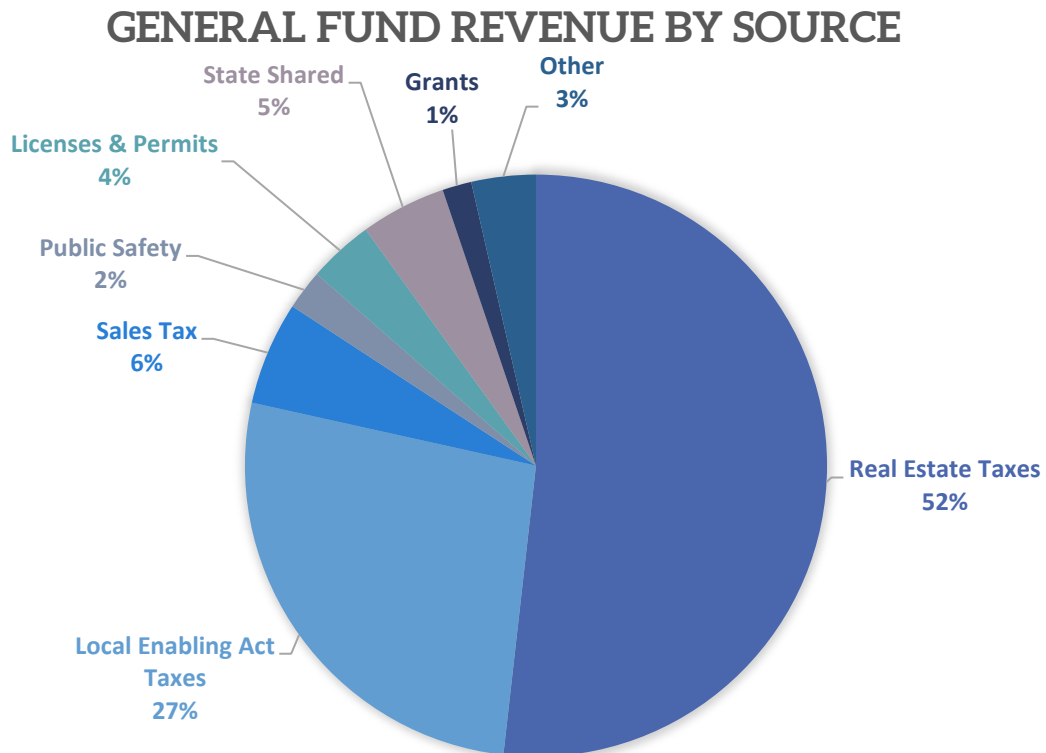


2023 BUDGET

BUDGET MESSAGE



The General Fund supports the core services of the Borough including Police, Public Works (Roads and Parks), Code Enforcement, Solid Waste Collection, Recycling, as well as Administrative Services. The General Fund also supports the operating costs of our Municipal Complex, the Leland Center, Elm Leaf Park, Colewood Park and the Leland Baseball Fields. The General Fund does not support sanitary sewer services, although the Borough Administration and Public Works employees coordinate all such activity. Traditionally, the majority of revenues supporting the General Fund are Real Estate, Earned Income, and Local Services Tax Revenue. These taxes alone make up over 80% of General Fund revenues. The graph below shows a breakdown of the revenue sources that comprise the \$12,365,537 General Fund budget.

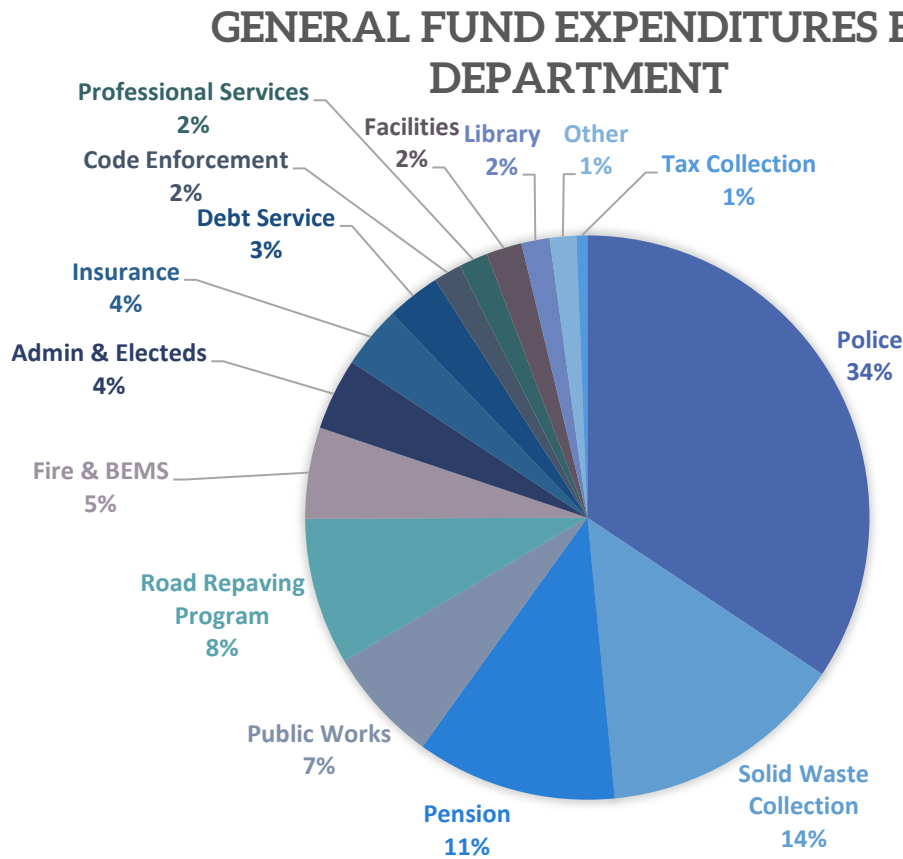


2023 BUDGET

BUDGET MESSAGE



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

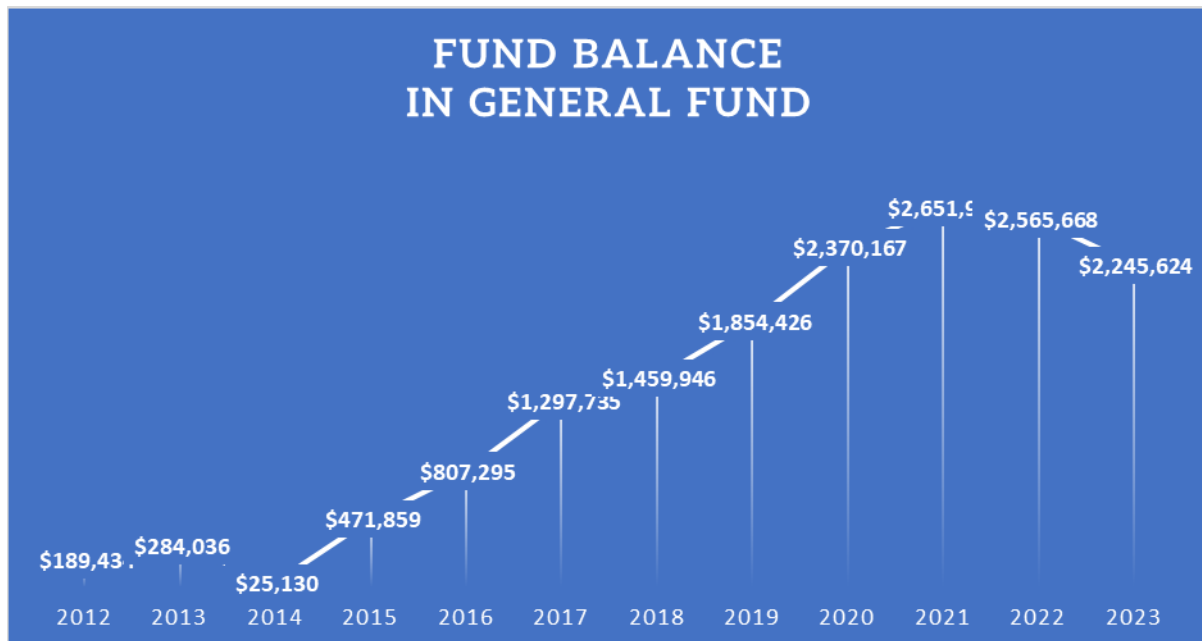


2023 BUDGET

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,

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 001-47*.****	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 Improvemnet 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 McAnnulty 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	-	2,500	2,500	10,000	300%	0%
	Streets Run Multi-Muni Source Flow	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	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	% Inc/Dec	% of Total Budget
031-3**.*						
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	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	% Inc/Dec	% of Total Budget
035-3**, ****						
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%