

# BOROUGH OF BALDWIN ANNUAL BUDGET

FOR YEAR  
2024



2024 BUDGET  
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# Officials

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## Council

Patricia Boyer

Erin Brown

Marianne Conley

Raymond Dee

E. John Egger

Paul Hayhurst

Elliot Rambo

## Mayor

David Depretis

# Staff

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## Borough Manager

Robert T. Firek, P.E.

## Finance Officer

Caitlin Hornyak, CPA

## Police Chief

Tony Cortazzo

## Police Office Manager

Lynette Mariner

## Building Inspector/ Code Enforcement Apprentice

Loran Skinkis

## Human Resources Officer & Public Information/Social Media Manager

Kelly Parker

## Municipal Services Manager

Randy Lubin

## Administrative Assistant

April Piccolo

## License, Permit, & Closing Administrator

Stephanie Matus

## Tax Collector

Gail Dobson-Mikush

## Recreation & Events Director

Cori Hoff

## Social Service Coordinator

Samantha Yule



# Fund Listing

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## 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.



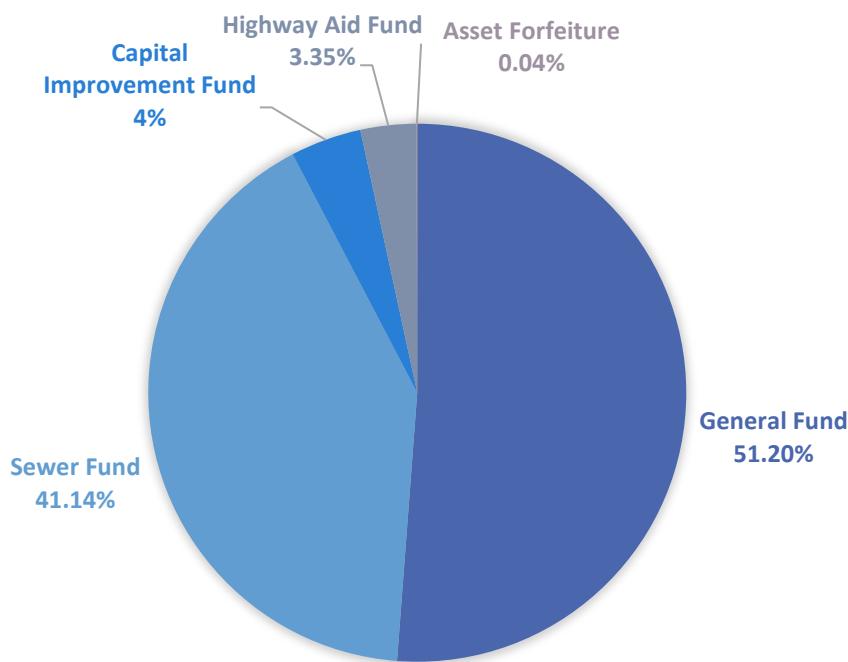
## 2024 Budget Message

Dear Members of Borough Council and Mayor Depretis;

On behalf of the Borough Administration, I am pleased to submit the 2024 Budget to members of Borough Council, Mayor Depretis, and the residents of Baldwin Borough. In order to balance the Governmental Funds, a tax increase of 1.25 mills was required. This means the 2024 Real Estate Tax Millage rate will be 8.03 mills. The decision to increase millage 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 sewage rates will remain at \$15.75 monthly surcharge and \$13.52 per 1,000 gallons used.

The 2024 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 2024 balanced budget consists of a \$14,043,222 General Fund, \$1,169,748 Capital Improvement Fund, \$11,283,859 Sewer Fund, \$919,796 Highway Aid Fund, \$300 Swimming Pool Fund, and a \$12,000 Asset Forfeiture Fund.

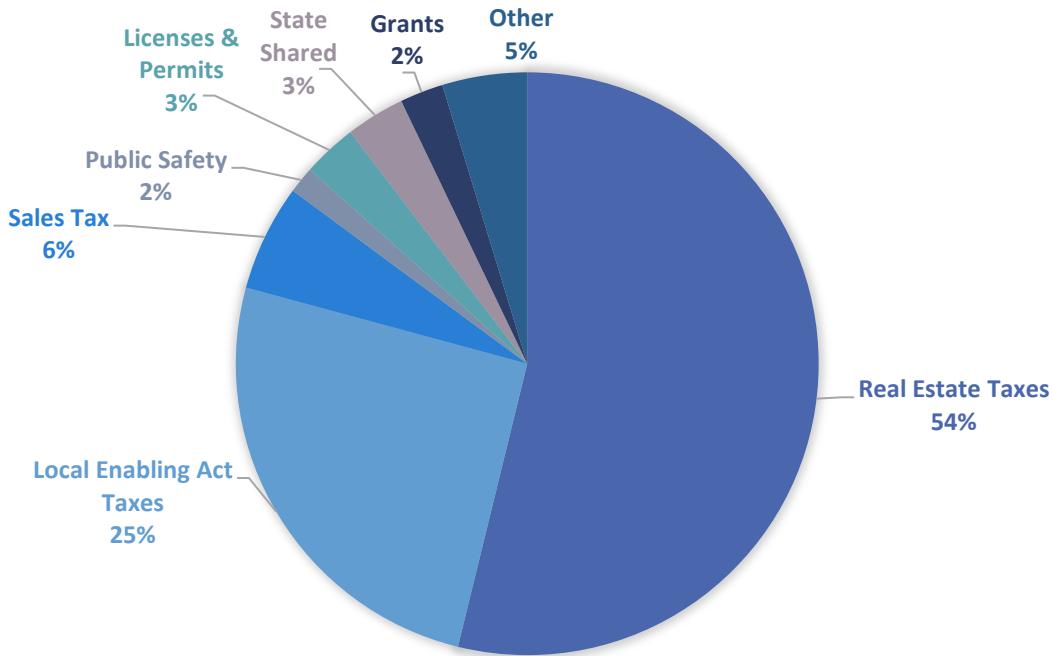
### TOTAL REVENUE/EXPENDITURES BY FUND





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 75% of General Fund revenues. The graph below shows a breakdown of the revenue sources that comprise the \$14,043,222 General Fund budget.

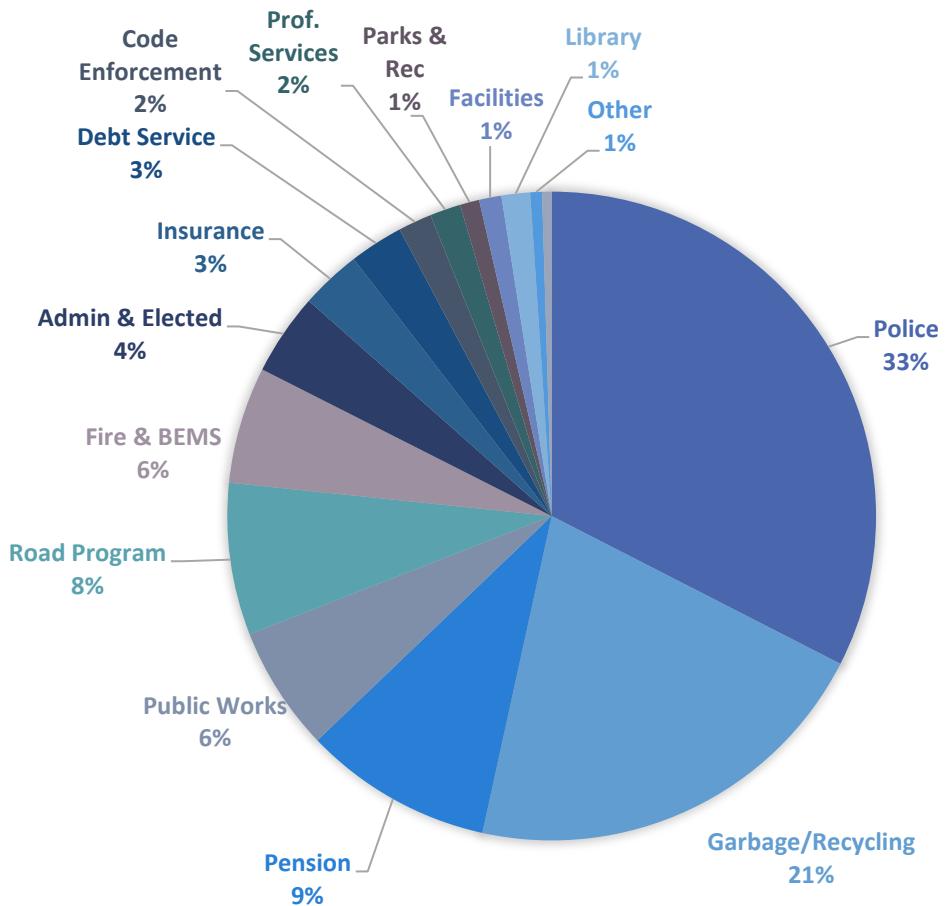
### GENERAL FUND REVENUE BY SOURCE





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, which is why a Real Estate Tax Millage increase was necessary for 2024. "Big ticket" items such as health care, pensions, and solid waste and recycling continue to consume large portions of the General Fund Expenditures, reflected in the following chart.

## GENERAL FUND EXPENDITURES BY DEPARTMENT

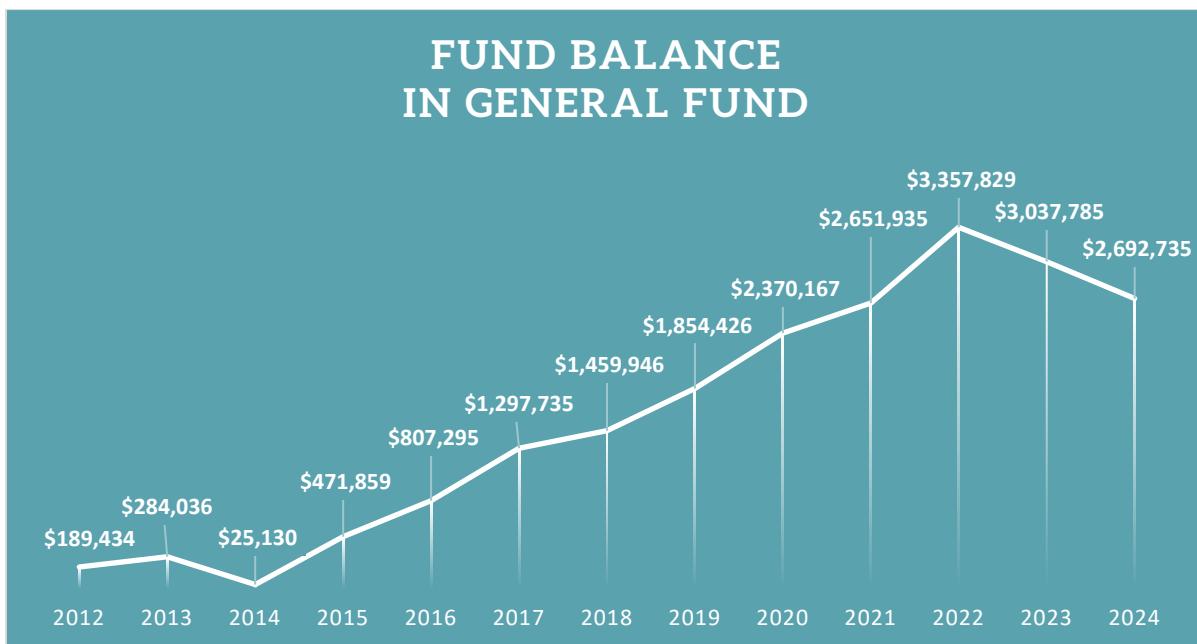


# 2024 BUDGET

## 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 2024-year end.



# 2024 BUDGET

## BUDGET MESSAGE



Ultimately, the 2024 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

# 2024 GENERAL FUND BUDGET

## REVENUES



## Real Estate Property Taxes

### Summary

Real Estate Property Taxes 001-301.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Real Estate Taxes	\$ 6,381,102	\$ 6,383,777	\$ 6,383,777	\$ 7,558,645	18%	53.8%

### 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.

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 2023 at \$952,493,096 with 8,107 parcels.

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 2024, Baldwin's millage rate is 8.03, which means that a property with an assessed value of \$100,000 would have a Borough real estate tax bill of \$803 ( $100,000 \times .00803$ ).

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

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

Allegheny County and Baldwin Whitehall School District also collect property taxes based on rates they set each year. In 2023, the County's millage rate was 4.73 and the School District's was 23.85. 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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1000 Current Year Levy	\$ 6,210,579	\$ 6,213,777	\$ 6,213,777	\$ 7,388,645	19%	52.6%
5000 Delinquent	170,523	170,000	170,000	170,000	0%	1.2%
<b>Total Real Estate Taxes</b>	<b>\$ 6,381,102</b>	<b>\$ 6,383,777</b>	<b>\$ 6,383,777</b>	<b>\$ 7,558,645</b>	<b>18%</b>	<b>53.8%</b>

# 2024 GENERAL FUND BUDGET

## REVENUES



## Local Taxes

### Summary

Local Enabling Act Taxes (Act 511) 001-310.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Local Enabling Act Taxes	\$ 3,572,722	\$ 3,420,000	\$ 3,515,000	\$ 3,565,000	4%	25.4%

### 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, 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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1000 Real Estate Transfer Tax	\$ 335,789	\$ 250,000	\$ 250,000	\$ 300,000	20%	2.1%
2000 Earned Income Tax	3,077,132	3,000,000	3,100,000	3,100,000	3%	22.1%
5000 Local Services Tax	159,801	170,000	165,000	165,000	-3%	1.2%
<b>Total Local Enabling Act Taxes</b>	<b>\$ 3,572,722</b>	<b>\$ 3,420,000</b>	<b>\$ 3,515,000</b>	<b>\$ 3,565,000</b>	<b>4%</b>	<b>25.4%</b>

# 2024 GENERAL FUND BUDGET

## REVENUES



## Licenses

### Summary

Licenses 001-3**.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Licenses	\$ 434,811	\$ 434,885	\$ 614,885	\$ 433,885	-2%	3.0%

### 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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
3200 Junk Yard	\$ 240	\$ 240	\$ 240	\$ 240	0%	0.0%
7200 Mechanical Devices	62,850	68,645	68,645	68,645	0%	0.5%
8000 Cable TV Franchise	370,849	365,000	545,000	355,000	-3%	2.5%
<b>Total Business License and Permits</b>	<b>\$ 433,939</b>	<b>\$ 433,885</b>	<b>\$ 613,885</b>	<b>\$ 423,885</b>	<b>-2%</b>	<b>3.0%</b>

Health 001-365.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
5000 Pet License Fees	\$ 872	\$ 1,000	\$ 1,000	\$ 1,000	0%	0.0%
<b>Total Health</b>	<b>\$ 872</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0%</b>	<b>0.0%</b>

# 2024 GENERAL FUND BUDGET

## REVENUES



## Public Safety

### Summary

Public Safety 001-3**.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Public Safety	\$ 281,190	\$ 327,130	\$ 318,283	\$ 277,500	-15%	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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1101    Vehicle Code Violations	\$ 12,100	\$ 12,156	\$ 14,000	\$ 12,500	3%	0.1%
1103    County DUI Fines	19,266	23,799	19,000	23,000	-3%	0.2%
1200    Violations of Ordinances	11,606	25,788	15,000	17,000	-34%	0.1%
1300    State Police Fines	7,764	7,500	6,932	7,500	0%	0.1%
<b>Total Fines</b>	<b>\$ 50,736</b>	<b>\$ 69,244</b>	<b>\$ 54,932</b>	<b>\$ 60,000</b>	<b>-13%</b>	<b>0.4%</b>

# 2024 GENERAL FUND BUDGET

## REVENUES



Public Safety 001-362.****		2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1000	Special Police Services Reimbursements	\$ 11,928	\$ 56,294	\$ 56,294	\$ 12,000	-79%	0.1%
1100	Police Reports, Fingerprinting Fees	4,754	9,880	\$ 9,880	5,500	-44%	0.0%
1300	Security Alarm Monitoring	5,765	13,500	\$ 21,226	15,000	11%	0.1%
4000	Police Application Fees	920	500	\$ 950	-	-100%	0.0%
4100	Building Permits	65,652	59,578	\$ 65,000	65,000	9%	0.5%
4110	Occupancy & Fire Permits	117,796	90,000	\$ 90,000	100,000	11%	0.7%
0412	Vacant Property Registration	14,540	10,000	\$ 10,000	10,000	0%	0.1%
Total Public Safety		\$ 221,354	\$ 239,752	\$ 253,351	\$ 207,500	-13%	1.5%
Highways and Streets 001-363.****		2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1000	Curb/Street Opening Permits	\$ 9,100	\$ 18,134	\$ 10,000	\$ 10,000	-45%	0.1%
Total Highways and Streets		\$ 9,100	\$ 18,134	\$ 10,000	\$ 10,000	-45%	0.1%

# 2024 GENERAL FUND BUDGET

## REVENUES



### Interest & Rent

#### Summary

Interest, Rents, and Royalties 001-34*.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Interest, Rents, and Royalties	\$ 46,910	\$ 113,532	\$ 162,457	\$ 168,575	48%	1.2%

#### 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*.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
340.0000 Interest on Real Estate Taxes	\$ 383	\$ 582	\$ 582	\$ 800	37%	0.0%
341.0000 Earnings from Temp Investments	623	16,500	20,500	30,000	82%	0.2%
341.0002 Huntington P-Card Rebate	13,148	12,000	12,000	13,000	8%	0.1%
341.1000 Interest from Money Market	28,381	80,000	125,000	120,000	50%	0.9%
342.2000 Rent of Buildings	-	75	-	-	-100%	0.0%
342.5000 Park Grove Rentals	3,100	3,100	3,100	3,500	13%	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	\$ 46,910	\$ 113,532	\$ 162,457	\$ 168,575	48%	1.2%

# 2024 GENERAL FUND BUDGET

## REVENUES



## Intergovernmental

### Summary

Intergovernmental Revenue 001-350.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Intergovernmental Revenue	\$ 1,636,517	\$ 1,592,241	\$ 1,822,170	\$ 1,626,868	2%	7.9%

### Description

As a municipality, Baldwin has three levels of government above us – Allegheny County, the State of Pennsylvania, and the United States Federal Government. All three collect and provide revenue to local governments in exchange for and in support of municipal services.

The largest amount of intergovernmental revenue Baldwin receives is from County Sales Tax. When you purchase a product or service within Allegheny County, you pay 7% of the taxable purchase price in sales tax. Six of those seven percentage points goes to the State of Pennsylvania, while the other 1% goes to the Regional Asset District, who then distributes part of this revenue to local municipalities within the County.

The 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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
0100 County Sales Tax (Act 77)	\$ 837,247	\$ 800,000	\$ 830,000	\$ 830,000	4%	5.9%
Total Intergovernmental Revenue	\$ 837,247	\$ 800,000	\$ 830,000	\$ 830,000	4%	5.9%

# 2024 GENERAL FUND BUDGET

## REVENUES



Federal Capital 001-351.****		2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
0200	ARPA Funding	\$ 175,000	\$ 200,000	\$ 200,000	\$ 200,000	0%	1.4%
2000	AED Grant	-	-	100,000	-	N/A	0.0%
Total Intergovernmental Revenue		\$ 175,000	\$ 200,000	\$ 300,000	\$ 200,000	0%	1.4%
State Capital and Operating Revenue 001-354.****		2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
0000	Grants from State Government	\$ 48,000	\$ -	\$ 39,000	\$ -	N/A	0.0%
0300	Winter Maintenance of State Roads	13,024	11,929	\$ 11,929	13,285	11%	0.1%
1103	PA Impaired Driving Grant	69,844	123,060	\$ 123,060	124,931	2%	0.9%
Total State Capital and Operating Revenue		\$ 130,868	\$ 134,989	\$ 173,989	\$ 138,216	2%	1.0%
State Shared Revenue and Entitlements 001-355.****		2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
0100	Public Utility Realty Tax (PURTA)	\$ 10,126	\$ 10,000	\$ 10,000	\$ 10,000	0%	0.1%
0400	Alcoholic Beverage Licenses	4,800	3,000	\$ 4,400	4,400	47%	0.0%
0700	Foreign Fire Insurance Prem. Tax	109,830	100,000	\$ 110,716	100,000	0%	0.7%
0800	State Aid for Pensions	357,451	330,000	\$ 378,813	330,000	0%	2.3%
0900	Act 13 Impact Fees	11,195	14,252	\$ 14,252	14,252	0%	0.1%
Total State Shared Revenue and Entitlements		\$ 493,402	\$ 457,252	\$ 518,181	\$ 458,652	0%	3.3%

# 2024 GENERAL FUND BUDGET

## REVENUES



## Charges for Services

### Summary

Charges for Services 001-36*.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Charges for Services	\$ 20,966	\$ 34,435	\$ 34,450	\$ 16,700	0.1%	-51%

### 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.

Also included in culture & recreation are donations made by the public and businesses supporting community events within the Borough. Due to generous sponsors, the Borough is able to plan events such as Community Day, Fall Fest, and other holiday celebrations.

### Budget Detail

Charges for Services 001-361.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
3000 Sub-division & Land Development	\$ 2,650	\$ 2,000	\$ 2,000	\$ 2,000	0%	0.0%
3400 Zoning Hearing Fees	4,650	2,000	2,000	2,000	0%	0.0%
3500 Grading Permit Fees	93	100	100	100	0%	0.0%
Total Charges for Services	\$ 7,393	\$ 4,100	\$ 4,100	\$ 4,100	0%	0.0%

Culture & Recreation 001-367.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
2000 Recreation Program Fees	\$ 2,918	\$ 4,600	\$ 4,600	\$ 4,600	0%	0.0%
4000 Community Events Donation	10,655	25,735	25,750	8,000	-69%	0.1%
Total Culture & Recreation	\$ 13,573	\$ 30,335	\$ 30,350	\$ 12,600	-58%	0.1%

# 2024 GENERAL FUND BUDGET

## REVENUES



### Miscellaneous

#### Summary

Misc Revenue 001-3**.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Misc Revenue	\$ 65,580	\$ 152,595	\$ 60,896	\$ 405,050	165%	3.0%

#### Description

Each year the Borough receives revenue that we did not know about during the budget making process. This could be a new one-time grant, payment of an insurance claim for an unexpected issue, or a refund of expenditures made in the previous year.

One of the other sources of revenue that fluctuates from year to year is money we are paid for selling equipment and machinery we are no longer using, which is also referred to as the sale of fixed assets.

#### Budget Detail

Misc Revenue 001-380.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
0000 Misc. Revenue Receipts	\$ 9,150	\$ 10,274	\$ 12,519	\$ 5,000	-51%	0.0%
0300 Misc. Reimbursements	22,198	6,977	6,977	5,000	-28%	0.0%
0400 Misc. Receipts - Insurance	6,347	7,482	7,482	-	-100%	0.0%
Total Misc Revenue	\$ 37,695	\$ 24,733	\$ 26,978	\$ 10,000	-60%	0.1%
Proceeds of Fixed Asset Disposition 001-391.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1000 Sale of Fixed Assets	\$ -	\$ 10,000	\$ 10,000	\$ 25,000	150%	0.2%
Total Fixed Asset Disposition	\$ -	\$ 10,000	\$ 10,000	\$ 25,000	150%	0.2%
Transfer from Fund Balance 001-392.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
9900 Transfer from Fund Balance	\$ -	\$ 92,862	\$ -	\$ 345,050	272%	2.5%
Total Inferfund Transfers	\$ -	\$ 92,862	\$ -	\$ 345,050	272%	2.5%
Refunds of Prior Years Expenditures 001-395.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
0000 MRM Dividend	\$ 27,885	\$ 25,000	\$ 23,918	\$ 25,000	0%	0.2%
Total Refunds	\$ 27,885	\$ 25,000	\$ 23,918	\$ 25,000	0%	0.2%

# 2024 GENERAL FUND BUDGET

## REVENUES



### Total General Fund Revenue

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL REVENUE</b>	\$12,439,798	\$12,458,595	\$ 12,911,917	\$ 14,043,222	13%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## General Government

### Summary

General Government 001-400.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total General Government	\$ 52,554	\$ 52,606	\$ 52,606	\$ 53,584	2%	0.4%

### 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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1050 Salaries & Wages- Elected Officials	\$ 28,875	\$ 28,875	\$ 28,875	\$ 28,875	0%	0.2%
1920 FICA/Medicare Employer Paid	2,188	2,209	\$ 2,209	2,209	0%	0.0%
4200 Dues, Subscriptions, Memberships	7,479	8,990	\$ 8,990	7,500	-17%	0.1%
4540 Recognition Dinner	4,481	5,000	\$ 5,000	5,000	0%	0.0%
4600 Continuing Education	9,531	7,532	\$ 7,532	10,000	33%	0.1%
Total General Government	\$ 52,554	\$ 52,606	\$ 52,606	\$ 53,584	2%	0.4%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Executive

### Summary

Executive 001-401.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Executive	\$ 279,620	\$ 295,389	\$ 300,397	\$ 371,809	26%	2.6%

### 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.

### Budget Detail

Executive 001-401.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1050 Salary of Mayor	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	0%	0.0%
1100 Salary of Treasurer	\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000	0%	0.0%
1101 Salary of Borough Manager	\$ 48,528	\$ 50,254	\$ 50,254	\$ 52,390	4%	0.4%
1130 Salary of Finance Officer	\$ 65,557	\$ 72,122	\$ 72,122	\$ 75,187	4%	0.5%
1140 Salary of Director of Municipal Services	\$ 43,631	\$ 45,329	\$ 45,329	\$ 47,255	4%	0.3%
1160 Salary of Human Resources Officer	\$ 59,363	\$ 61,447	\$ 61,447	\$ 64,058	4%	0.5%
1170 Salary of Events Coordinator	\$ -	\$ 8,140	\$ 8,140	\$ 30,000	269%	0.2%
1920 FICA/Medicare Employer Paid	\$ 16,836	\$ 17,149	\$ 17,149	\$ 21,159	23%	0.2%
1960 Health Insurance	\$ 25,992	\$ 22,249	\$ 27,257	\$ 23,060	4%	0.2%
2310 Vehicle Fuel - Gas	\$ 2,099	\$ 1,500	\$ 1,500	\$ 2,000	33%	0.0%
3310 Travel	\$ 486	\$ 500	\$ 500	\$ 500	0%	0.0%
4510 Vehicle Maintenance & Repair	\$ 2,470	\$ 1,000	\$ 1,000	\$ 39,500	3850%	0.3%
4600 Continuing Education	\$ 7,157	\$ 8,000	\$ 8,000	\$ 9,000	13%	0.1%
Total Executive	\$ 279,620	\$ 295,389	\$ 300,397	\$ 371,809	26%	2.6%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Auditing & Financial Administration

### Summary

Auditing Services/Financial Admin 001-402.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Auditing Services/Financial Admin	\$ 40,398	\$ 33,753	\$ 36,700	\$ 38,090	13%	0.3%

### 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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
3110 Accounting & Auditing Services	\$ 21,833	\$ 18,700	\$ 18,700	\$ 19,500	4%	0.1%
3111 Payroll Services	18,565	15,053	18,000	18,590	23%	0.1%
Total Auditing Services/Financial Admin	\$ 40,398	\$ 33,753	\$ 36,700	\$ 38,090	13%	0.3%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Tax Collection

### Summary

Tax Collection 001-403.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Tax Collection	\$ 65,363	\$ 76,597	\$ 66,447	\$ 66,451	-13%	0.5%

### Description

Tax collection expenditures cover the costs to employ the Borough's tax collector and maintain an operational tax collection office space. 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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1050 Salary of Tax Collector	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0%	0.1%
1920 FICA/Medicare Employer Paid	1,148	1,148	1,148	1,148	0%	0.0%
2100 Office Supplies	4,601	4,500	4,500	4,500	0%	0.0%
2120 Computer/Copier Supplies	2,170	625	625	625	0%	0.0%
3101 Earned Income Tax Commission	-	30	30	20	-33%	0.0%
3102 General Exp/Service Fees	850	955	955	955	0%	0.0%
3103 Delinquent RET Commission	28,974	40,000	30,000	30,000	-25%	0.2%
3104 Local Services Tax Commission	4,008	5,100	4,950	4,950	-3%	0.0%
3170 Tax Duplicate Diskette	-	620	620	620	0%	0.0%
3210 Telephone	337	345	345	358	4%	0.0%
3500 Tax Collector's Bond Premium	8,275	8,275	8,275	8,275	0%	0.1%
Total Tax Collection	\$ 65,363	\$ 76,597	\$ 66,447	\$ 66,451	-13%	0.5%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Solicitor & Legal Services

### Summary

Solicitor/Legal Services 001-404.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Solicitor/Legal Services	\$ 94,929	\$ 82,000	\$ 83,255	\$ 87,000	6%	0.6%

### 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.

If the Borough is sued, the expenditures to cover court and settlement costs are reflected in this category.

### Budget Detail

Solicitor/Legal Services 001-404.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
3101 <b>Solicitor Retainer</b>	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0%	0.1%
3102 <b>Solicitor's Expenses</b>	67,289	55,000	55,000	55,000	0%	0.4%
4100 <b>Court Fees</b>	15,640	15,000	16,255	20,000	33%	0.1%
<b>Total Solicitor/Legal Services</b>	<b>\$ 94,929</b>	<b>\$ 82,000</b>	<b>\$ 83,255</b>	<b>\$ 87,000</b>	<b>6%</b>	<b>0.6%</b>

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Other General Government Administration

### Summary

General Government Administration 001-406.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total General Government Administration	\$ 158,490	\$ 155,811	\$ 156,311	\$ 147,327	-5%	1.0%

### 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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1170 Wages of Intern	\$ -	\$ -	\$ -	\$ -	0%	0.0%
1500 Salaries of Office Clerks	\$ 41,021	\$ 45,500	\$ 45,500	\$ 47,320	4%	0.3%
1920 FICA/Medicare Employer Paid	\$ 3,075	\$ 3,481	\$ 3,481	\$ 3,620	4%	0.0%
1960 Health Insurance	\$ 20,515	\$ 22,612	\$ 22,612	\$ 22,118	-2%	0.2%
2100 Office Materials & Supplies	\$ 7,730	\$ 8,000	\$ 8,500	\$ 8,500	6%	0.1%
2130 Computer/Copier Supplies	\$ 354	\$ 1,000	\$ 1,000	\$ 1,000	0%	0.0%
2150 Postage	\$ 1,085	\$ 1,800	\$ 1,800	\$ 1,800	0%	0.0%
2700 Computer Hardware & Software	\$ 26,157	\$ 35,163	\$ 35,163	\$ 25,500	-27%	0.2%
2900 Service Copier	\$ 2,487	\$ 2,500	\$ 2,500	\$ 2,700	8%	0.0%
3100 General Exp/Service Fees	\$ 213	\$ 1,696	\$ 1,696	\$ 200	-88%	0.0%
3210 Telephone	\$ 3,438	\$ 3,480	\$ 3,480	\$ 3,566	2%	0.0%
3240 Wireless Phone	\$ 1,268	\$ 1,260	\$ 1,260	\$ 1,264	0%	0.0%
3250 Internet	\$ 2,377	\$ 2,819	\$ 2,819	\$ 3,239	15%	0.0%
3410 Advertising	\$ 10,578	\$ 6,000	\$ 6,000	\$ 6,000	0%	0.0%
3420 Printing	\$ 5,431	\$ 5,500	\$ 5,500	\$ 5,500	0%	0.0%
5000 SHACOG Act 77 Distribution	\$ 32,760	\$ 15,000	\$ 15,000	\$ 15,000	0%	0%
Total General Government Administration	\$ 158,490	\$ 155,811	\$ 156,311	\$ 147,327	-5%	1.0%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Engineering Services

### Summary

Engineering Services 001-408.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Engineering Services	\$ 95,192	\$ 89,500	\$ 90,000	\$ 91,000	2%	0.6%

### 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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
3101      Engineer's Retainer	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0%	0.0%
3102      Engineering Expenses	84,030	80,000	80,000	80,000	0%	0.6%
3130      GIS	8,162	6,500	7,000	8,000	23%	0.1%
Total Engineering Services	\$ 95,192	\$ 89,500	\$ 90,000	\$ 91,000	2%	0.6%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Borough Building Facilities

### Summary

Borough Building Facilities 001-409.****-000	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Borough Building Facilities	\$ 186,177	\$ 135,542	\$ 144,495	\$ 139,161	3%	1.0%

### 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1150 Wages of Custodians	\$ 35,552	\$ 38,400	\$ 38,400	\$ 41,600	8%	0.3%
1860 Uniform Allowance	144	300	\$ 300	300	0%	0.0%
1920 FICA/Medicare Employer Paid	2,699	2,880	\$ 2,880	3,182	11%	0.0%
1960 Health Insurance	10,653	2,077	\$ 3,529	1,193	-43%	0.0%
2000 Materials & Supplies	6,399	6,000	\$ 8,500	6,000	0%	0.0%
3600 Utilities	30,979	30,000	\$ 30,000	30,000	0%	0.2%
3601 Stormwater Fee	17,556	19,096	\$ 19,096	19,096	0%	0.1%
3700 Repairs & Maintenance	78,311	30,000	\$ 38,000	35,000	17%	0.2%
4530 Industrial Appraisal	1,605	790	\$ 790	790	0%	0.0%
Total Borough Building	\$ 183,899	\$ 129,542	\$ 141,495	\$ 137,161	6%	1.0%

Borough Building Salt Storage 001-409.****-001	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
3600 Utilities	\$ 2,278	\$ 2,000	\$ 2,000	\$ 2,000	0%	0.0%
3700 Repairs & Maintenance	-	4,000	1,000	-	-100%	0.0%
Total Borough Building Salt Storage	\$ 2,278	\$ 6,000	\$ 3,000	\$ 2,000	-67%	0.0%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Leland Center Facilities

### Summary

Leland Facilities 001-409.****-002	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Leland Facilities	\$ 16,003	\$ 19,300	\$ 16,900	\$ 17,100	-10%	0.1%

### 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
2000 Materials & Supplies	\$ 206	\$ 100	\$ 100	\$ 100	0%	0.0%
3600 Utilities	10,948	11,000	11,000	11,000	0%	0.1%
3700 Repairs & Maintenance	1,167	3,000	1,500	2,000	-33%	0.0%
Total Leland Center	\$ 12,115	\$ 14,100	\$ 12,600	\$ 13,100	-7%	0.1%
Leland Salt Storage 001-409.****-003	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
3600 Utilities	\$ 3,888	\$ 4,200	\$ 4,200	\$ 4,000	-5%	0.0%
3700 Repairs & Maintenance	-	1,000	100	-	-100%	0.0%
Total Leland Building Salt Storage	\$ 3,888	\$ 5,200	\$ 4,300	\$ 4,000	-23%	0.0%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Police Department

### Summary

Police 001-410.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Police	\$ 4,094,787	\$ 4,294,817	\$ 4,492,483	\$ 4,568,432	6%	32.5%

### 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, 1 Office Manager, the 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 one 2021 Ford Interceptor, one 2022 Ford Interceptor, and two 2023 Ford Interceptors. The Police Department plans to finance two additional Ford Interceptors in 2024.

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



### Budget Detail

Police 001-410.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1100 Salary of Chief	\$ 121,856	\$ 133,384	\$ 133,384	\$ 139,053	4%	1.0%
1150 Salary of Deputy Chief	119,142	122,246	\$ 122,246	\$ 127,442	4%	0.9%
1210 Salary of Juvenile Officer	115,977	114,638	\$ 114,638	118,940	4%	0.8%
1230 Salaries of Sergeants	415,561	350,073	\$ 350,073	571,622	63%	4.1%
1240 Salaries of Patrol Officers	1,688,007	1,779,925	\$ 1,779,925	1,746,416	-2%	12.4%
1250 Salary of Office Manager	57,637	59,657	\$ 59,657	62,192	4%	0.4%
1260 Salary of Admin Assistant	-	10,000	\$ 10,000	41,200	312%	0.3%
1270 Salary of Social Services Director	-	36,250	\$ 36,250	74,675	106%	0.5%
1720 Holiday Pay	84,718	116,029	\$ 116,029	110,427	-5%	0.8%
1801 Officer Overtime	110,539	90,000	\$ 90,000	90,000	0%	0.6%
1802 Special Service Overtime	8,915	46,294	\$ 50,500	10,000	-78%	0.1%
1803 Training Overtime	23,176	25,000	\$ 25,000	25,000	0%	0.2%
1810 Court & Pre-Trial Hearings	15,485	19,000	\$ 19,000	19,000	0%	0.1%
1811 Magistrate Hearings	38,844	41,500	\$ 44,000	42,000	1%	0.3%
1860 Uniform Allowance	29,510	29,800	\$ 29,800	29,000	-3%	0.2%
1920 FICA/Medicare Employer Paid	46,606	43,120	\$ 43,120	46,081	7%	0.3%
1960 Health Insurance	646,983	697,861	\$ 697,861	713,363	2%	5.1%
1980 Long Term Disability Insurance	8,990	11,040	\$ 11,040	11,040	0%	0.1%
2100 Office Materials & Supplies	9,028	11,500	\$ 11,500	13,000	13%	0.1%
2102 Range	20,147	23,500	\$ 23,500	26,500	13%	0.2%
2105 Social Services Supplies	-	-	\$ -	2,500	N/A	0.0%
2110 Investigation Expenses	100	100	\$ 100	100	0%	0.0%
2120 Mechanical Device Tags	644	325	\$ 325	325	0%	0.0%
2130 Computer/Copier Supplies	2,841	2,750	\$ 2,750	2,750	0%	0.0%
2150 Postage	244	1,200	\$ 1,200	1,200	0%	0.0%
2310 Vehicle Fuel - Gas	76,057	65,000	\$ 65,000	65,000	0%	0.5%
2700 Computer Hardware/Software	62,466	63,000	\$ 63,000	79,500	26%	0.6%
3000 Civil Service Commission	1,295	1,500	\$ 1,500	1,500	0%	0.0%
3110 Professional/Legal Services	13,437	2,000	\$ 2,000	5,000	150%	0.0%
3210 Telephone	10,920	10,388	\$ 10,388	12,342	19%	0.1%
3240 Wireless Phone	8,355	10,495	\$ 10,495	10,819	3%	0.1%
3250 Internet	6,532	5,208	\$ 5,208	5,208	0%	0.0%
3270 Radio Maintenance	2,534	3,500	\$ 3,500	3,500	0%	0.0%
3310 Travel & Lodging	1,368	2,500	\$ 2,637	7,500	200%	0.1%
3410 Advertising	3,690	6,794	\$ 7,892	3,500	-48%	0.0%
3420 Printing	1,293	2,500	\$ 2,500	2,500	0%	0.0%
3701 Tires	7,421	9,600	\$ 9,600	9,600	0%	0.1%
3800 Vehicle Lease & Purchase	149,531	78,754	\$ 78,754	61,112	-22%	0.4%
4000 Lunch Allowance	1,357	1,500	\$ 1,500	1,500	0%	0.0%
4200 Subscriptions/Dues	9,230	10,000	\$ 10,000	10,000	0%	0.1%
4500 Animal Control	61,250	67,500	\$ 67,500	68,000	1%	0.5%
4510 Vehicle Maintenance & Repair	23,548	27,500	\$ 27,500	30,000	9%	0.2%
4600 Continuing Education	18,216	16,000	\$ 16,000	18,000	13%	0.1%
4700 Drug Testing	932	232	\$ 415	500	116%	0.0%
4900 CALEA Certification	4,595	4,595	\$ 4,595	4,595	0%	0.0%
5000 DUI Grant	57,673	123,060	\$ 123,060	124,931	2%	0.9%
7400 Major Machinery & Equipment	8,138	18,000	\$ 18,000	20,000	11%	0.1%
7410 AED	-	-	\$ 98,000	-	N/A	0.0%
7420 Body Worn Cameras	-	-	\$ 91,542	-	N/A	0.0%
<b>Total Police</b>	<b>\$ 4,094,787</b>	<b>\$ 4,294,817</b>	<b>\$ 4,492,483</b>	<b>\$ 4,568,432</b>	<b>6%</b>	<b>32.5%</b>

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Fire & Emergency Medical Services

### Summary

Fire & BEMS 001-41*.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Fire & BEMS	\$ 564,328	\$ 649,345	\$ 660,061	\$ 817,358	26%	5.9%

### Description

For 2024, the departments requested an increase in the contribution. 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 \$75,000 in 2024.

### Budget Detail

Fire 001-411.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
3600 Fire Hydrants	\$ 66,662	\$ 72,000	\$ 72,000	\$ 72,000	0%	0.5%
5000 Contributions to Vol. Fire Companies	337,500	422,000	422,000	570,000	35%	4.1%
5001 Fireman's Relief Association	109,830	100,000	110,716	100,000	0%	0.7%
5002 Fire Consolidation	-	-	-	-	N/A	0.0%
<b>Total Fire</b>	<b>\$ 513,991</b>	<b>\$ 594,000</b>	<b>\$ 604,716</b>	<b>\$ 742,000</b>	<b>25%</b>	<b>5.3%</b>

BEMS 001-412.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
3210 Telephone	\$ 337	\$ 345	\$ 345	\$ 358	4%	0.0%
5000 Contributions	50,000	55,000	55,000	75,000	36%	0.5%
<b>Total BEMS</b>	<b>\$ 50,337</b>	<b>\$ 55,345</b>	<b>\$ 55,345</b>	<b>\$ 75,358</b>	<b>36%</b>	<b>0.5%</b>

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Code Enforcement

### Summary

Code Enforcement 001-413.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Code Enforcement	\$ 204,264	\$ 187,717	\$ 186,995	\$ 234,300	25%	1.7%

### 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.).

### Budget Detail

Code Enforcement 001-413.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1100 Salary of Code Enforcement Officer	\$ 66,508	\$ 66,036	\$ 66,036	\$ 74,066	12%	0.5%
1120 Salary of Clerk	36,137	37,212	\$ 37,212	38,794	4%	0.3%
1860 Uniform Allowance	315	300	\$ 300	300	0%	0.0%
1920 FICA/Medicare Employer Paid	5,023	7,898	\$ 7,898	8,634	9%	0.1%
1960 Health Insurance	30,338	17,522	\$ 20,000	20,280	16%	0.1%
2100 Office Supplies	1,768	2,000	\$ 2,500	2,000	0%	0.0%
2150 Postage	648	1,200	\$ 1,200	1,200	0%	0.0%
2310 Gas	1,515	1,200	\$ 1,500	1,750	46%	0.0%
2700 Computer Hardware & Software	4,438	3,612	\$ 3,612	4,000	11%	0.0%
3100 Professional Services - Court Reporter	6,272	7,000	\$ 8,000	6,500	-7%	0.0%
3170 Professional Services - Inspections	41,816	25,000	\$ 20,000	20,000	-20%	0.1%
3210 Telephone	1,131	1,154	\$ 1,154	1,195	4%	0.0%
3240 Wireless Phone	661	546	\$ 546	546	0%	0.0%
3410 Advertising	3,561	2,500	\$ 2,500	2,500	0%	0.0%
3420 Printing	-	450	\$ 450	450	0%	0.0%
3434 Codify/Zoning	1,195	4,000	\$ 4,000	4,000	0%	0.0%
4200 Subscriptions & Memberships	160	500	\$ 500	500	0%	0.0%
4500 Removal Hazardous Structures	-	7,087	\$ 7,087	7,087	0%	0.1%
4510 Vehicle Maintenance & Repairs	1,854	1,000	\$ 1,000	39,000	3800%	0.3%
4600 Continuing Education	275	1,000	\$ 1,000	1,000	0%	0.0%
4900 Bldg Permit Fees - Dept of Labor	648	500	\$ 500	500	0%	0.0%
Total Code Enforcement	\$ 204,264	\$ 187,717	\$ 186,995	\$ 234,300	25%	1.7%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Solid Waste Collection

### Summary

Solid Waste Collection & Disposal 001-427.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Solid Waste Collection & Disposal	\$ 1,672,385	\$ 1,742,758	\$ 1,742,758	\$ 2,934,952	68%	20.9%

### Description

In June 2023, The South Hills Area Council of Governments (SHACOG) put out a joint bid for solid waste collection, removal and disposal services for its member communities. Baldwin Borough, along with many other South Hills communities, will begin a new contract with Waste Management to collect solid waste at Baldwin residences on a weekly basis and recycling every other week. As part of our new solid waste contract, residents will receive a new cart for trash disposal in 2024. Each fall, Waste Management has four 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.

Due to industry changes, the contract cost has increased over \$1 Million for 2024. 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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
4501 Garbage Collection	\$ 1,245,944	\$ 1,307,431	\$ 1,307,431	\$ 2,391,352	83%	17.0%
4503 Recycling Collection	319,574	326,511	\$ 326,511	488,910	50%	3.5%
4504 Leaf Collection	35,046	35,744	\$ 35,744	44,772	25%	0.3%
4505 Yard Waste Disposal	71,822	73,072	\$ 73,072	9,919	-86%	0.1%
Total Solid Waste Collection & Disposal	\$ 1,672,385	\$ 1,742,758	\$ 1,742,758	\$ 2,934,952	68%	20.9%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Department of Public Works (DPW)

### Summary

General Public Works 001-43*.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total General Public Works	\$ 877,574	\$ 863,168	\$ 887,526	\$ 908,707	5%	6.4%

### 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 2023, the Public Works Department signed a collective bargaining agreement that will cover the years 2024-2028.

The Borough pays for the upkeep of traffic lights and street lights on Baldwin roads.

### Capital Purchases

Vehicle lease payments are due for the 2019 Vac-Con Flusher, 2023 Plow Truck, and the 2023 Ford F-600. The cost for vehicles is shared with the Sewer Fund. In 2024, the Borough plans to finance the purchase of two new vehicles.

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



### Budget Detail

General Public Works 001-430.****		2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1120	Wages of Foreman	\$ 70,195	\$ 71,739	\$ 71,739	\$ 74,638	4%	0.5%
1121	Wages of Maintenance Crew	270,920	270,358	\$ 270,358	295,933	9%	2.1%
1150	Wages of Part Time Employees	2,904	5,600	\$ 5,824	5,600	0%	0.0%
1800	Overtime	11,694	13,000	\$ 13,000	12,500	-4%	0.1%
1801	Snow Removal Overtime	32,431	35,000	\$ 35,000	40,000	14%	0.3%
1860	Uniform Allowance	3,133	3,000	\$ 3,000	2,500	-17%	0.0%
1870	Meal Allowance	363	400	\$ 400	-	-100%	0.0%
1920	FICA/Medicare Employer Paid	26,826	30,271	\$ 30,271	32,793	8%	0.2%
1960	Health Insurance	130,384	140,184	\$ 140,184	128,040	-9%	0.9%
2200	Operating Supplies	13,282	13,200	\$ 13,200	17,200	30%	0.1%
2310	Vehicle Fuel - Gas	16,118	15,569	\$ 15,569	16,000	3%	0.1%
2320	Vehicle Fuel - Diesel	14,050	13,500	\$ 13,500	15,000	11%	0.1%
2500	Vehicle Repair & Maintenance	35,772	37,500	\$ 37,500	37,500	0%	0.3%
2600	Small Tools & Equipment	5,253	4,000	\$ 4,000	-	-100%	0.0%
3210	Telephone	1,442	1,457	\$ 1,457	1,484	2%	0.0%
3240	Wireless Phone	2,447	2,700	\$ 2,700	3,278	21%	0.0%
3270	Radio Maintenance Contract	-	1,000	\$ -	-	-100%	0.0%
3800	Vehicle Purchase & Leases	94,964	113,331	\$ 138,436	108,915	-4%	0.8%
3840	Rent of Machinery & Equipment	-	1,000	\$ 1,000	2,000	100%	0.0%
4400	Safety Equipment	826	1,000	\$ 1,000	1,000	0%	0.0%
4510	Contracted Vehicle Maint. & Repair	64,160	45,000	\$ 45,000	45,000	0%	0.3%
4600	Continuing Education	155	500	\$ 500	1,500	200%	0.0%
4700	CDL, Drug, Alcohol Testing	787	400	\$ 429	325	-19%	0.0%
7400	Major Machinery & Equipment	55,301	9,458	\$ 9,458	32,500	244%	0.2%
Total General Public Works		\$ 853,406	\$ 829,168	\$ 853,526	\$ 873,707	5%	6.2%
Traffic Control Devices 001-433.****		2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
2000	Street Signs/Markings	\$ 12,740	\$ 27,500	\$ 27,500	\$ 27,500	0%	0.2%
2500	Maint. & Repair Traffic Signals	11,428	6,500	\$ 6,500	7,500	15%	0.1%
Total Traffic Control Devices		\$ 24,168	\$ 34,000	\$ 34,000	\$ 35,000	3%	0.2%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Roads & Bridges

### Summary

Maintenance & Repair of Roads & Bridges 001-438.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Maintenance & Repair of Roads & Bridges	\$ 663,699	\$ 1,056,110	\$ 1,056,110	\$ 1,063,500	1%	7.6%

### 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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
2450 Material - Patching & Repair Roads	\$ 15,051	\$ 21,000	\$ 21,000	\$ 21,000	0%	0.1%
2503 Restoration	14,455	14,000	\$ 14,000	14,000	0%	0.1%
3130 Engineering - Resurfacing Streets	14,402	25,000	\$ 25,000	25,000	0%	0.2%
3750 Maint & Repairs - Guide Rails	-	4,110	\$ 4,110	3,500	-15%	0.0%
6100 Const Contracts - Resurfacing Streets	619,791	992,000	\$ 992,000	1,000,000	1%	7.1%
Total Maintenance & Repair of Roads & Bridges	\$ 663,699	\$ 1,056,110	\$ 1,056,110	\$ 1,063,500	1%	7.6%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Parks & Recreation

### Summary

Parks & Recreation 001-454.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Parks & Recreation	\$ 59,324	\$ 86,008	\$ 62,500	\$ 115,000	34%	0.8%

### 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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
2500 Maint & Repair Supplies	\$ 984	\$ 12,000	\$ 12,000	\$ 12,000	0%	0.1%
3600 Utilities	18,911	20,000	\$ 20,000	20,000	0%	0.1%
3700 Maintenance & Repair	3,723	15,000	\$ 15,000	15,000	0%	0.1%
3700.001 Tree Improvements	2,778	5,000	\$ 5,000	5,000	0%	0.0%
3800 Equipment Rental	1,386	3,500	\$ 3,500	3,000	-14%	0.0%
4500 Contracted Services	31,542	30,508	\$ 7,000	60,000	97%	0.4%
Total Parks & Recreation	\$ 59,324	\$ 86,008	\$ 62,500	\$ 115,000	34%	0.8%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Debt Service

### Summary

Debt Service 001-47*.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Debt Service - Principal	\$ 379,273	\$ 380,986	\$ 380,986	\$ 377,191	0%	2.7%

### 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

Debt Service - Principal 001-471.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	\$ 250,857	\$ 260,560	\$ 260,560	\$ 265,810	2%	1.9%
Total Debt Service - Principal	\$ 250,857	\$ 260,560	\$ 260,560	\$ 265,810	2%	1.9%
Debt Service - Interest 001-472.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	\$ 128,416	\$ 120,426	\$ 120,426	\$ 111,381	-8%	0.8%
Total Debt Service - Interest	\$ 128,416	\$ 120,426	\$ 120,426	\$ 111,381	-8%	0.8%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Pensions

### Summary

Employer Paid Benefits & Withholding 001-48*.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Employer Paid Benefits & Withholding	\$ 1,346,998	\$ 1,419,949	\$ 1,418,449	\$ 1,335,043	-6%	9.5%

### 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 8% of each participant's salary to the defined contribution plan and requires participants to contribute 4% 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*.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
481.1940 Unemployment Compensation - PSAB	\$ 12,326	\$ 14,500	\$ 13,000	\$ 13,000	-10%	0.1%
483.1000 Police Pension Contribution	1,173,424	1,279,347	1,279,347	1,258,831	-2%	9.0%
483.3000 Non-Uniform Pension Contribution	156,349	121,202	121,202	58,312	-52%	0.4%
485.0000 Actuary - OPEB	4,900	4,900	4,900	4,900	0%	0.0%
Total Employer Paid Benefits & Withholding	\$ 1,346,998	\$ 1,419,949	\$ 1,418,449	\$ 1,335,043	-6%	9.5%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Insurance

### Summary

Insurance 001-486.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Insurance	\$ 424,497	\$ 442,064	\$ 442,064	\$ 423,244	-4%	3.0%

### 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.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1501 Group Life Insurance Premiums	\$ 2,546	\$ 8,635	\$ 8,635	\$ 8,489	-2%	0.1%
3500 Public Officials Liability Insurance	12,666	12,053	\$ 12,053	12,062	0%	0.1%
3502 Police Professional Liability Insurance	30,256	31,548	\$ 31,548	35,996	14%	0.3%
3504 Worker's Compensation	297,174	295,355	\$ 295,355	259,367	-12%	1.8%
3510 Fire & Auto General Liability Insurance	66,621	76,488	\$ 76,488	88,757	16%	0.6%
3550 Umbrella	6,909	10,445	\$ 10,445	11,003	5%	0.1%
3570 Cyber Liability Insurance	8,324	7,540	\$ 7,540	7,570	0%	0.1%
Total Insurance	\$ 424,497	\$ 442,064	\$ 442,064	\$ 423,244	-4%	3.0%

# 2024 GENERAL FUND BUDGET

## EXPENDITURES



## Other Operating Expenditures

### Summary

Other Operating Expenses 001-4**.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
Total Other Operating Expenses	\$ 334,105	\$ 395,173	\$ 436,211	\$ 253,974	-36%	1.8%

### 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.

### Budget Detail

Library 001-456.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
5000 Contribution	\$ 190,000	\$ 200,000	\$ 200,000	\$ 200,000	0%	1.4%
Total Library	\$ 190,000	\$ 200,000	\$ 200,000	\$ 200,000	0%	1.4%
<b>Civil &amp; Military Celebrations 001-457.****</b>						
5400 Military Banners	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
5403 Community Events	\$ 6,325	\$ 6,325	\$ 6,325	\$ 6,974	10%	0.0%
Total Civil & Military Celebrations	\$ 17,638	\$ 16,505	\$ 38,091	\$ 20,000	21%	0.1%
	\$ 23,963	\$ 22,830	\$ 44,416	\$ 26,974	18%	0.2%
Other Financial Uses 001-49*.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
491.0000 Refunds- Prior Year Receipts	\$ 14,534	\$ 30,000	\$ 30,389	\$ 18,000	-40%	0.1%
491.0100 Refunds- Current Year Receipts	\$ 8,926	\$ 10,000	\$ 15,722	\$ 9,000	-10%	0.1%
492.1800 Transfer to Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -	N/A	0.0%
492.3100 Transfer to Pool Fund	\$ 96,682	\$ 132,343	\$ 145,684	\$ -	-100%	0.0%
Total Other Financial Uses	\$ 120,142	\$ 172,343	\$ 191,795	\$ 27,000	-84%	0.2%

**2024 GENERAL FUND BUDGET**  
**EXPENDITURES**



## Total General Fund Expenditures

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL REVENUE</b>	\$12,439,798	\$ 12,458,595	\$12,911,917	\$14,043,222	13%
<b>TOTAL EXPENDITURES</b>	\$11,609,958	\$ 12,458,595	\$12,713,255	\$14,043,222	13%
<b>DIFFERENCE</b>	\$ 829,840	\$ 0	\$ 198,663	\$ -	

# 2024 CAPITAL IMPROVEMENT FUND BUDGET

## REVENUES



# Capital Improvement Fund Revenue

## Summary

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 214,577	\$ 436,365	\$ 470,269	\$ 1,169,748	168%

## Description

The Borough is in the process of updating a five-year capital improvement plan that prioritizes capital purchases and projects and plans for completing and financing those projects.

In order to fund the 2024 projects, the Borough plans to utilize ARPA funding along with state grants that have been awarded for Pool Renovations. Remaining funding comes from the proceeds of a 2021 bond refinancing.

## Budget Detail

Revenue 018-3**.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Deposits	\$ 37	\$ -	\$ -	\$ -	N/A	0%
341.3000 Interest Earnings from 2021	\$ 9,540	\$ 11,500	\$ 16,000	\$ 1,000	-91%	0%
351.0200 ARPA	-	-	-	\$ 350,000		
354.0000 State Grants	\$ 205,000	\$ 192,031	\$ 192,031	\$ 650,000	238%	56%
354.0200 Ballistic Vest Grant	-	-	-	\$ 8,547	N/A	1%
392.0100 Transfer from General Fund	-	-	-	-	N/A	0%
392.9000 Transfer from Fund Balance	-	\$ 232,834	\$ 262,238	\$ 160,201	-31%	14%
<b>Total Capital Improvement Fund Revenue</b>	<b>\$ 214,577</b>	<b>\$ 436,365</b>	<b>\$ 470,269</b>	<b>\$ 1,169,748</b>	<b>168%</b>	<b>100%</b>

# 2024 CAPITAL IMPROVEMENT FUND BUDGET

## EXPENDITURES



## Capital Improvement Fund Expenses

### Summary

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 923,979	\$ 436,365	\$ 470,269	\$ 1,169,748	168%

### Description

Renovations for the Baldwin Borough Community Pool are anticipated to be started in 2024 and completed in 2025. The Pool is over 50 years old with severe pool shell concrete cracking and deterioration. Pool water piping, drainage, and filtration systems leak in various areas, with a high loss of water daily. Renovations will address these issues while adding new features.

Deervue Park contains old equipment that is anticipated to be replaced.

New vests will replace current soft body armor for police officers under the manufacturer's suggested replacement date, as well as maintain compliance with the CBA between police officers and the Borough. Additionally, current portable radios are at the end of their useful life. Allegheny County provided agencies with up to eight new portable radios in 2022, using funds from the CARES ACT. The Borough now needs to replace the remaining 18 radios.

### Budget Detail

Expenses 018-4**.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
409.6500 Office Upgrades	192,163	411,403	444,204	-	-100%	0%
409.7000 EV Charging Stations	-	-	-	30,000	N/A	3%
410.3270 Police Radios	-	-	-	61,218	N/A	5%
410.7400 Ballistic Vests	-	-	-	17,080	N/A	1%
454.5000 Park Cameras	-	11,000	11,000	-	-100%	0%
455.6000 Elm Leaf Park Improvements	731,815	1,961	3,066	-	-100%	0%
454.6400 McAnulty Park Improvements	-	-	-	-	N/A	0%
454.6700 Deervue Park Improvements	-	-	-	20,000	N/A	2%
454.6800 Log Cabin Restoration	-	12,000	12,000	12,000	0%	1%
454.7000 Pool Renovation	-	-	-	1,029,450	N/A	88%
<b>Total Capital Improvement Fund Expenses</b>	<b>\$ 923,979</b>	<b>\$ 436,365</b>	<b>\$ 470,269</b>	<b>\$ 1,169,748</b>	<b>168%</b>	<b>100%</b>

# 2024 CAPITAL IMPROVEMENT FUND BUDGET

## EXPENDITURES



### Total Capital Improvement Fund Budget

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 214,577	\$ 436,365	\$ 470,269	\$ 1,169,748	168%
<b>TOTAL EXPENSES</b>	\$ 923,979	\$ 436,365	\$ 470,269	\$ 1,169,748	168%

# 2024 SEWER FUND BUDGET

## REVENUES



## Sewer Fund Revenue

### Summary

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 6,122,213	\$ 11,307,564	\$ 8,460,777	\$ 11,283,859	0%

### Description

The majority of revenue in the Sewer Fund comes from sewer fees. Sewage rates will remain at \$13.52 per 1,000 gallons used and a \$15.75 monthly surcharge for 2024.

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. An ALCOSAN GROW Grant was also awarded to cover a portion of this project.

### Budget Detail

Revenue 008-3**.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings From Temp Dep/Investments	\$ 898	\$ 5,000	\$ -	\$ -	-100%	0.0%
341.0004 Interest - Money Market Account	24,065	65,000	\$ 95,000	95,000	46%	0.8%
354.0000 ALCOSAN Grant	-	3,400,000	\$ 998,116	3,210,156	-6%	28.4%
355.0000 ARPA Funding	-	300,000	\$ 300,000	-	-100%	0.0%
364.1001 Sewer Rents-Current Year Billing	5,928,840	6,620,000	\$ 6,620,000	6,620,000	0%	58.7%
364.1002 Sewer Rent-Delinquent	10,478	20,000	\$ 20,000	20,000	0%	0.2%
364.1100 Tap-In Fees	-	2,000	\$ -	2,000	0%	0.0%
364.6000 Credit From ALCOSAN	17,226	17,000	\$ 18,376	18,000	6%	0.2%
364.8000 Charges-Letters & Certificates	17,735	20,000	\$ 20,000	20,000	0%	0.2%
364.9000 Miscellaneous	1,512	1,500	\$ 1,262	1,500	0%	0.0%
364.9500 Municipal Coordination	121,459	540,000	\$ 388,024	607,694	13%	5.4%
279.0000 Fund Balance	-	317,064	\$ -	689,509	117%	6.1%
<b>Total Sewer Fund Revenue</b>	<b>\$ 6,122,213</b>	<b>\$ 11,307,564</b>	<b>\$ 8,460,777</b>	<b>\$ 11,283,859</b>	<b>0%</b>	<b>100.0%</b>

# 2024 SEWER FUND BUDGET

## EXPENSES



## Sewer Fund Expenses

### Summary

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 6,122,213	\$ 11,307,564	\$ 8,460,777	\$ 11,283,859	0%
<b>DIFFERENCE</b>	\$ (136,541)	\$ -	\$ 220,757	\$ -	

### 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 2024, the Borough will be paying principal and bi-annual interest payments for this 20-year debt. The Borough is also part of a multi-municipal ALCOSAN Regionalization Project that will continue in 2024.

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 2024 and expects to raise them again in 2025.

### Budget Detail

Auditing Services & Financial Administration 008-402.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
<b>3110 Accounting &amp; Auditing Services</b>	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0%	0.0%
<b>Total Auditing Services &amp; Financial Administration</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>0%</b>	<b>0.0%</b>

Solicitor/Legal Services 008-404.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
<b>3102 Legal Expenses</b>	<b>88,725</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>0%</b>	<b>0.7%</b>
<b>Total Solicitor/Legal Services</b>	<b>\$ 88,725</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>0%</b>	<b>0.7%</b>

# 2024 SEWER FUND BUDGET

## EXPENSES



Other General Government Administration 008-406.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1120 Salaries of Full-Time Staff	\$ 104,874	\$ 107,987	\$ 107,987	\$ 112,576	4%	1.0%
1920 FICA/Medicare Employer Paid	8,696	8,261	8,261	8,612	4%	0.1%
1960 Health Insurance	15,332	20,292	20,292	17,313	-15%	0.2%
<b>Total Other General Government Administration</b>	<b>\$ 128,902</b>	<b>\$ 136,540</b>	<b>\$ 136,540</b>	<b>\$ 138,501</b>	<b>1%</b>	<b>1.2%</b>
Billing & Collections 008-407.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
3000 Billing & Collections	\$ 102,628	\$ 99,300	\$ 99,300	\$ 100,000	1%	0.9%
3003 Stormwater Fee	1,140	1,240	1,240	1,240	0%	0.0%
<b>Total Billing &amp; Collections</b>	<b>\$ 103,768</b>	<b>\$ 100,540</b>	<b>\$ 100,540</b>	<b>\$ 101,240</b>	<b>1%</b>	<b>0.9%</b>
Engineering & Construction 008-408.****-***	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
3130-000 Engineering & Architectural Services	\$ 19,260	\$ 20,000	\$ 20,000	\$ 20,000	0%	0.2%
3130-004 Engr Exp-ACO O & M Plan	4,750	7,000	\$ 8,053	10,000	43%	0.1%
3130-021 Annual O&M Repairs	5,994	-	-	30,000	N/A	0.3%
3130-025 Const Exp-Glass Run Road	-	69,000	\$ -	-	-100%	0.0%
3130-026 Const Exp - Phase 2 COA O/M Repairs	31,768	250,000	\$ 350,000	300,000	20%	2.7%
3135-000 Eng Exp - COA Wet Weather Flow	5,495	5,000	\$ 5,000	5,000	0%	0.0%
3135-001 Const Exp- COA Wet Weather Flow	13,300	10,000	\$ 10,000	10,000	0%	0.1%
3138-000 Streets Run Multi-Muni Source Flow Reduction/Re	23,037	4,400,000	\$ 1,287,227	4,140,000	-6%	36.7%
3140-000 Engr- Phase 2 COA Project Coordination	2,378	5,000	\$ 7,008	5,000	0%	0.0%
3140-001 Engr- Phase 2 COA Due Diligence Eval	31,239	5,000	\$ 5,000	5,000	0%	0.0%
3140-002 Engr-Phase 2 COA Due Diligence Supplemental	5,321	3,500	\$ 3,500	3,500	0%	0.0%
3140-003 Engr- Phase 2 COA Reg. Support/Coordination	60	3,500	\$ 3,500	3,500	0%	0.0%
3140-004 Engr- Phase 2 COA Flow Monitoring (Beck's Run)	13,932	45,000	\$ 45,000	45,000	0%	0.4%
3140-005 Engr- Phase 2 COA - O&M Plan Updates	8,434	20,000	\$ 20,000	20,000	0%	0.2%
3140-006 Engr- Phase 2 COA - O&M Repair	-	50,000	\$ 50,000	50,000	0%	0.4%
3140-007 Engr- Phase 2 COA - GLS Standard Project	-	75,000	\$ 75,000	75,000	0%	0.7%
<b>Total Engineering &amp; Construction</b>	<b>\$ 164,969</b>	<b>\$ 4,968,000</b>	<b>\$ 1,889,288</b>	<b>\$ 4,722,000</b>	<b>-5%</b>	<b>41.8%</b>

# 2024 SEWER FUND BUDGET

## EXPENSES



Public Works 008-426.****		2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1100	Salaries of Dept Head	\$ 70,577	\$ 71,739	\$ 71,739	\$ 74,638	4%	0.7%
1120	Salaries of Full Time Crew	265,338	271,380	\$ 271,380	\$ 297,256	10%	2.6%
1150	Wages - Part Time Crew	2,904	-	\$ -	5,600	N/A	0.0%
1800	Overtime	8,269	9,000	\$ 9,000	12,500	39%	0.1%
1860	Uniform Allowance	2,158	3,700	\$ 3,700	2,400	-35%	0.0%
1870	Meal Reimbursement	335	400	\$ 400	-	-100%	0.0%
1920	FICA/Medicare Employer Paid	26,783	27,366	\$ 27,366	28,878	6%	0.3%
1960	Health Insurance	116,322	134,027	\$ 134,027	132,328	-1%	1.2%
2000	Supplies	1,500	1,500	\$ 1,500	1,500	0%	0.0%
2310	Vehicle Fuel -Gas	15,859	13,500	\$ 13,500	15,000	11%	0.1%
2320	Vehicle Fuel-Diesel	13,380	13,500	\$ 13,500	15,000	11%	0.1%
3240	Wireless Phones	900	900	\$ 900	1,200	33%	0.0%
3270	Radio Maintenance Contract	-	500	\$ 500	-	-100%	0.0%
3290	PA One Calls	339	1,000	\$ 1,000	1,000	0%	0.0%
3700	Repairs & Maintenance Services	7,612	7,000	\$ 7,000	-	-100%	0.0%
3800	Vehicle Leasing	60,028	33,997	\$ 33,997	33,997	0%	0.3%
3840	Rent of Machinery & Equipment	-	500	\$ -	-	-100%	0.0%
4500	Contracted Services	11,000	18,000	\$ 18,000	18,000	0%	0.2%
4510	Vehicle Repairs & Maintenance	10,066	10,000	\$ 10,000	20,000	100%	0.2%
4520	Sewage Damage Restoration	6,863	30,000	\$ 31,668	30,000	0%	0.3%
4540	Misc. Expenses	6,036	6,856	\$ 6,856	6,082	-11%	0.1%
4600	Continuing Education	130	500	\$ 500	1,500	200%	0.0%
4700	CDL, Drug & Alcohol Testing	140	100	\$ 100	325	225%	0.0%
Total Public Works		\$ 626,538	\$ 655,465	\$ 656,633	\$ 697,204	6%	6.2%

Wastewater Collection & Treatment 008-429.****		2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
3640	ALCOSAN Sewage Treatment	\$ 2,603,897	\$ 2,871,969	\$ 2,871,969	\$ 3,073,007	7%	27.2%
3641	Pleasant Hills Authority Sewage Treatment	1,103,940	1,092,193	1,092,193	1,077,764	-1%	9.6%
3643	Pleasant Hills EQ Basin Operation & Maint.	33,390	30,000	40,000	40,000	33%	0.4%
Total Wastewater Collection & Treatment		\$ 3,741,227	\$ 3,994,162	\$ 4,004,162	\$ 4,190,771	5%	37.1%

Debt Service 008-471.****		2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
1000	Debt Service Interest	\$ 543,580	\$ 498,261	\$ 498,261	\$ 468,656	-6%	4.2%
2000	Debt Service Principal	784,143	814,440	814,440	839,190	3%	7.4%
Total Debt Service		\$ 1,327,723	\$ 1,312,701	\$ 1,312,701	\$ 1,307,846	0%	11.6%

Employer Paid Benefits & Withholding 008-48*.****		2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
481.1940	Unemployment Compensation- PSAB	\$ 1,710	\$ 1,710	\$ 1,710	\$ 1,710	0%	0.0%
483.3000	Pension Contribution	40,000	20,000	20,000	10,000	-50%	0.1%
484.0000	Worker's Compensation	21,194	24,446	24,446	20,586	-16%	0.2%
Total Employer Paid Benefits & Withholding		\$ 62,904	\$ 46,156	\$ 46,156	\$ 32,296	-30%	0.3%

# 2024 SEWER FUND BUDGET

## EXPENSES



Insurance 008-486.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
<b>3510 Fire, Auto &amp; General Liability</b>	10,000	10,000	10,000	10,000	0%	0.1%
<b>Total Insurance</b>	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0%	0.1%

## Total Sewer Fund Budget

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 6,122,213	\$ 11,307,564	\$ 8,460,777	\$ 11,283,859	0%
<b>TOTAL EXPENSES</b>	\$ 6,258,754	\$ 11,307,564	\$ 8,240,020	\$ 11,283,859	0%
<b>DIFFERENCE</b>	\$ (136,541)	\$ -	\$ 220,757	\$ -	

# 2024 POOL FUND BUDGET

## REVENUES



## Pool Fund Revenue

### Summary

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 170,374	\$ 188,844	\$ 198,254	\$ 300	-100%

### Description

The pool is anticipated to be closed during the 2024 season in order to complete renovations.

### Budget Detail

Revenue 031-3** ****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Dep/Investments	\$ 17	\$ 1	\$ 1	\$ -	-100%	0%
367.1100 Pool Passes & Tags	29,278	20,000	\$ 17,548	-	-100%	0%
367.1110 Daily Admissions	32,181	25,000	\$ 25,140	-	-100%	0%
367.1120 Private Pool Parties	-	1,500	\$ 1,150	-	-100%	0%
367.1300 Concession Stand	12,216	10,000	\$ 8,731	-	-100%	0%
279.0000 Fund Balance	-	-	\$ -	300	N/A	0%
392.0100 Transfer from General Fund	96,682	132,343	\$ 145,684	-	-100%	0%
<b>Total Pool Fund Revenue</b>	<b>\$ 170,374</b>	<b>\$ 188,844</b>	<b>\$ 198,254</b>	<b>\$ 300</b>	<b>-100%</b>	<b>0%</b>

# 2024 POOL FUND BUDGET

## EXPENSES



## Pool Fund Expenses

### Summary

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 161,888	\$ 188,844	\$ 198,254	\$ 300	-100%

### Description

Since the pool is anticipated to be closed during the 2024 season, minimal utility expenses are anticipated. Renovation expense will be reflected in the Capital Improvement Fund.

### Budget Detail

Expenses 031-4**.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
452.1100 Pool Management Fee	\$ 98,000	\$ 100,000	\$ 102,000	\$ -	-100%	0%
452.2200 Operating Supplies	5,732	4,000	\$ 1,961	-	-100%	0%
452.2220 Chemicals	8,834	10,835	\$ 10,995	-	-100%	0%
452.2290 Refreshment Stand	6,403	7,000	\$ 6,032	-	-100%	0%
452.3210 Telephone	503	571	\$ 571	-	-100%	0%
452.3610 Utilities- Electricity	7,380	10,000	\$ 7,500	100	-99%	0%
452.3620 Utilities- Gas	7,092	5,000	\$ 5,000	100	-98%	0%
452.3660 Utilities- Water	22,766	30,000	\$ 42,505	100	-100%	0%
452.3700 Repairs & Maintenance Services	5,178	15,000	\$ 15,000	-	-100%	0%
452.7400 Machinery & Equipment	-	6,438	\$ 6,690	-	-100%	0%
<b>Total Pool Fund Expenses</b>	<b>\$ 161,888</b>	<b>\$ 188,844</b>	<b>\$ 198,254</b>	<b>\$ 300</b>	<b>-100%</b>	<b>0%</b>

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	<b>\$ 170,374</b>	<b>\$ 188,844</b>	<b>\$ 198,254</b>	<b>\$ 300</b>	<b>-100%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 161,888</b>	<b>\$ 188,844</b>	<b>\$ 198,254</b>	<b>\$ 300</b>	<b>-100%</b>

# 2024 HIGHWAY AID FUND BUDGET

## REVENUES



## Highway Aid Fund Revenue

### Summary

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 584,607	\$ 736,504	\$ 616,730	\$ 919,796	25%

### 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**.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Deposits/Investments	\$ 11,260	\$ 25,000	\$ 33,015	\$ 30,000	20%	3%
354.0000 State Motor License Fund Grants	566,356	583,715	583,715	574,180	-2%	62%
279.0000 Unreserved Fund Balance	6,991	127,789	-	315,616	147%	34%
<b>Total Highway Aid Fund Revenue</b>	<b>\$ 584,607</b>	<b>\$ 736,504</b>	<b>\$ 616,730</b>	<b>\$ 919,796</b>	<b>25%</b>	<b>100%</b>

# 2024 HIGHWAY AID FUND BUDGET

## EXPENSES



## Highway Aid Fund Expenses

### Summary

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 584,607	\$ 736,504	\$ 578,788	\$ 919,796	25%

### 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. In order to reduce the strain on the General Fund, Borough Officials have decided to also use liquid fuels monies to repair the Borough Salt Storage Facility in 2024.

### Detail

Expenses 035-4**.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
409.3700 Borough Salt Storage Repairs	\$ -	\$ -	\$ -	\$ 250,000	N/A	27%
432.2450 Highway Supplies - Rock Salt	\$ 194,134	\$ 351,504	\$ 193,788	\$ 284,796	+19%	31%
434.3610 Street Light Electricity	190,472	185,000	185,000	185,000	0%	20%
438.6100 Constr Contracts - Road Paving	200,000	200,000	200,000	200,000	0%	22%
<b>Total Highway Aid Fund Expenses</b>	<b>\$ 584,607</b>	<b>\$ 736,504</b>	<b>\$ 578,788</b>	<b>\$ 919,796</b>	<b>25%</b>	<b>100%</b>

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 584,607	\$ 736,504	\$ 616,730	\$ 919,796	25%
<b>TOTAL EXPENSES</b>	<b>\$ 584,607</b>	<b>\$ 736,504</b>	<b>\$ 578,788</b>	<b>\$ 919,796</b>	<b>25%</b>

# 2024 ASSET FORFEITURE FUND BUDGET

## REVENUES



### Asset Forfeiture Fund Revenue

#### Summary

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 59,002	\$ 12,918	\$ 12,918	\$ 12,000	-7%

#### 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**.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
<b>341.0000 Earnings from Temp Deposits</b>	\$ 43	\$ -	\$ -	\$ -	N/A	0%
<b>351.1400 Federal Forfeiture Revenue</b>	\$ 58,959	\$ 12,918	\$ 12,918	\$ -	-100%	0%
<b>392.9900 Transfer from Fund Balance</b>	\$ -	\$ -	\$ -	\$ 12,000	N/A	100%
<b>Total Asset Forfeiture Fund Revenue</b>	<b>\$ 59,002</b>	<b>\$ 12,918</b>	<b>\$ 12,918</b>	<b>\$ 12,000</b>	<b>-7%</b>	<b>100%</b>

# 2024 ASSET FORFEITURE FUND BUDGET

## EXPENSES



## Asset Forfeiture Fund Expenses

### Summary

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL EXPENSES</b>	\$ 4,112	\$ -	\$ -	\$ 12,000	N/A

### Description

The federal government has rules about what Asset Forfeiture funds can be used to purchase. In 2024, the police department plans to participate in a multi-municipal purchase of a License Plate Reader.

### Budget Detail

Expenses 070-410.****	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec	% of Total Budget
7300 LPR System	-	-	-	12,000	N/A	100%
1860 Uniforms	4,112	-	-	-	N/A	0%
<b>Total Asset Forfeiture Fund Expenses</b>	<b>\$ 4,112</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>N/A</b>	<b>100%</b>

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 59,002	\$ 12,918	\$ 12,918	\$ 12,000	-7%
<b>TOTAL EXPENSES</b>	<b>\$ 4,112</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>N/A</b>