

# BOROUGH OF BALDWIN

## ANNUAL BUDGET

2025



2025 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

Anthony Cortazzo

### Police Office Manager

Lynette Mariner

### Code Enforcement Officer

Loran Skinkis

### Human Resources Officer & Assistant 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, MSW, LCSW

### Police Dept. Administrative Assistant

Bishnu Khatiwada



# 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, reflecting the revenues and expenditures of all Borough operations not required by law or policy to be recorded elsewhere.

### 018 – Capital Improvement Fund

This fund accounts for disbursements related to large capital projects within the Borough, such as infrastructure improvements and facility upgrades.

### 035 – Highway Aid Fund

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

### 070- Asset Forfeiture Fund

Revenues for this fund come from the sale of assets confiscated by the Drug Enforcement Administration (DEA). These funds are restricted for use in specific police department expenses.

## Proprietary Funds

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

### 008- Sewer Fund

The Sewer Fund accounts for all revenues and expenditures related to operating the Borough’s sanitary sewer system. The primary revenue source is sewer billing, which funds sewage treatment, as well as pipe maintenance and repairs.

### 031- Pool Fund

The Pool Fund is used to account for all revenues and expenditures associated with operating the Borough’s swimming pool.



## 2025 Budget Message

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Dear Members of Borough Council and Mayor Depretis;

On behalf of the Borough Administration, I am pleased to submit the 2025 Budget to members of Borough Council, Mayor Depretis, and the residents of Baldwin Borough. This budget reflects our continued commitment to providing essential services to our residents while maintaining fiscal responsibility. I am proud to report that we have balanced all Governmental Funds without the need for a tax increase. As a result, the 2025 Real Estate Tax Millage Rate will remain at 8.03 mills. The sewage rates will remain unchanged, with the monthly surcharge at \$15.75, and the rate for sewer usage at \$13.52 per 1,000 gallons used.

The 2025 Budget Document serves as a comprehensive policy statement, operational guide, financial plan, and an important tool for communication with our residents. The proposed budget adheres to all local and state laws and is fully aligned with the Borough's Financial Policies and Procedures Manual. The balanced budget includes:

- **General Fund:** \$14,375,610
- **Capital Improvement Fund:** \$2,274,354
- **Sewer Fund:** \$8,387,254
- **Highway Aid Fund:** \$600,275
- **Swimming Pool Fund:** \$5,000
- **Asset Forfeiture Fund:** \$1,000

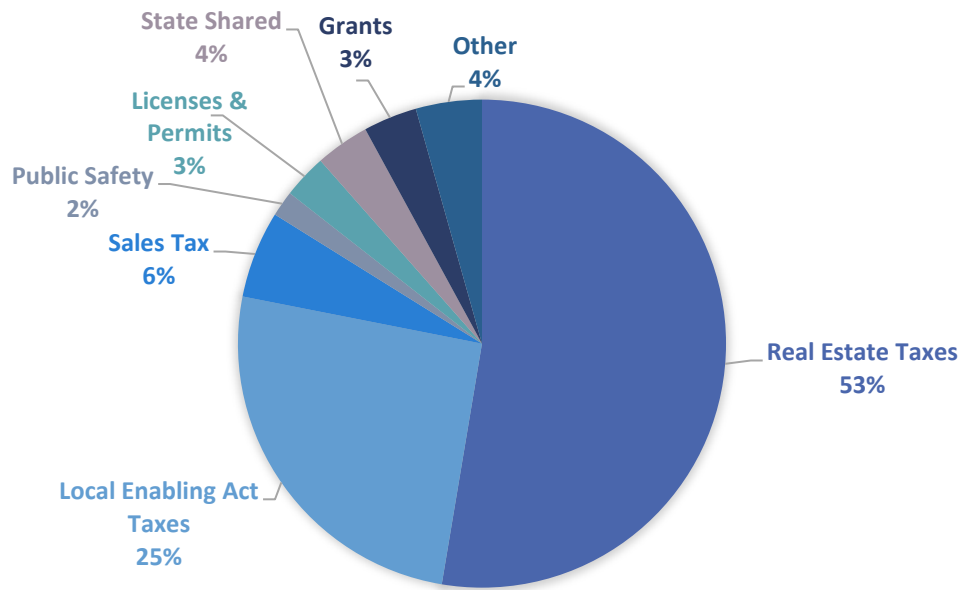
The majority of revenue for the General Fund is derived from Real Estate Taxes, Earned Income Taxes, and Local Services Taxes, which together account for over 75% of the General Fund's total income. The Borough continues to benefit from stable and consistent tax revenues, enabling us to deliver services at an appropriate scale with strong fiscal management.

While these positive trends are expected to continue, controlling operating and personnel expenses remains a significant challenge. Despite the Borough Administration's diligent efforts to manage costs, many factors that drive expenses—such as inflation, healthcare, pension obligations, and mandated services—are beyond our control. "Big ticket" items like healthcare, pensions, and solid waste and recycling continue to consume substantial portions of the General Fund Expenditures.

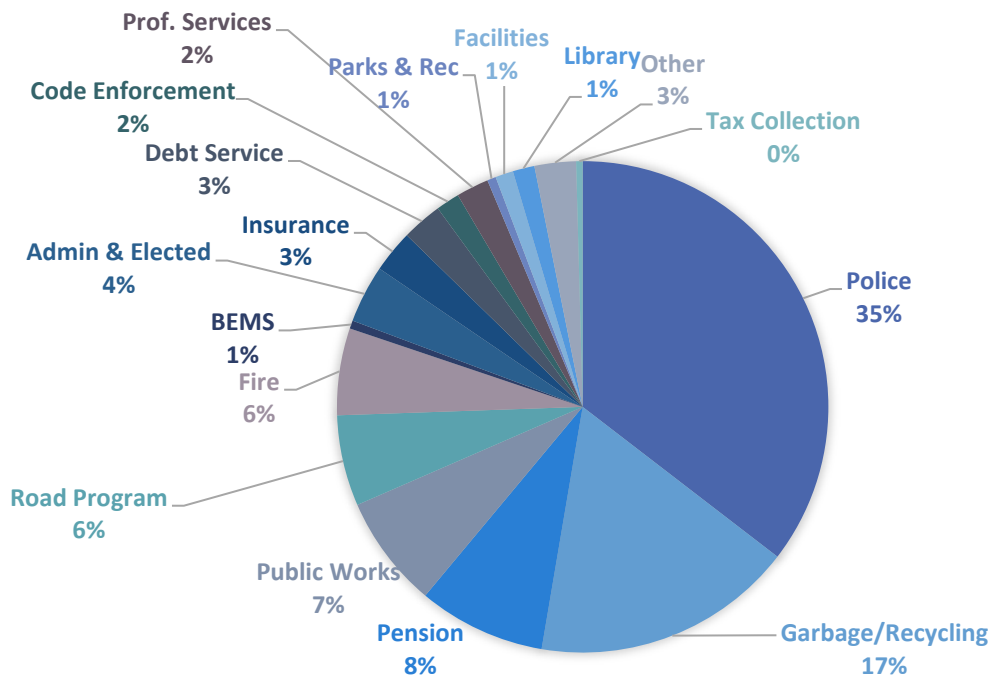
The following charts illustrate the breakdown of the General Fund's revenues and expenditures.



GENERAL FUND REVENUE BY SOURCE



GENERAL FUND EXPENDITURES BY DEPARTMENT



# 2025 BUDGET

## BUDGET MESSAGE



Ultimately, the 2025 Budget represents a responsible and thoughtful spending plan that maintains service levels for residents. It is the product of a comprehensive, transparent process led by Borough Council and open to the public. This process ensures that the Borough prioritizes the needs of the community while developing a strategy to continue delivering high-quality services. It also appropriately plans for the operation and maintenance of our assets and infrastructure.

### Basic Financial Policies

- The Borough is committed to using taxpayer dollars wisely and responsibly. Given that expenditures continue to grow at a faster rate than revenues, the administration will consistently seek ways to reduce operating costs through efficiencies and innovation.
- Any increase in tax rates will only be considered after all other avenues for cost reduction or revenue enhancement have been thoroughly explored.
- It is the Borough's policy to minimize borrowing. Capital expenditures will be funded through current funds whenever possible. Borrowing will only be considered when essential purchases cannot be covered by available funds, and any borrowing for capital projects will be repaid in full before the asset's useful life is realized.
- Fees for specialized services will be reviewed annually to ensure they adequately cover the full cost of providing those services.
- The Borough actively pursues state, federal, and private grants to support current or proposed projects and programs with funding gaps. Baldwin has successfully secured numerous grants and other funding to help offset necessary expenses.

Sincerely,

Caitlin M. Hornyak, CPA  
Finance Officer

# 2025 GENERAL FUND BUDGET

## REVENUES



## Real Estate Property Taxes

### Description

Over half of the General Fund revenue is derived from real estate taxes, commonly known as property taxes. These taxes are assessed on all commercial, industrial, residential, and other non-exempt properties within the Borough.

Each January, the Allegheny County Office of Property Assessments provides the Borough with a certified list of assessed values for each parcel. The Borough's Tax Collector, Gail Dobson-Mikush, uses these values along with the Borough's millage rate to generate annual tax bills. As of January 2024, the Borough's total taxable assessed value was certified at \$957,156,696, encompassing 8,106 parcels.

The real estate tax amount is determined by multiplying a property's assessed value, set by Allegheny County, by the Borough's millage rate, which is established annually by Borough Council. For 2025, Baldwin's millage rate is 8.03. This means a property assessed at \$100,000 would incur a Borough real estate tax bill of \$803 ( $\$100,000 \times 0.00803$ ).

Real estate taxes are billed and collected by the Borough's elected Tax Collector. Taxes are due annually by **June 1**. Property owners who pay before **March 31** are eligible for a 2% discount, while payments made after **June 1** incur a 10% late penalty.

If property taxes have not been paid within one year of the due date, the delinquent account is referred to the Borough's third-party collector, Legal Tax Services (LTS). LTS works with property owners to establish payment plans, aiming to avoid further actions such as lawsuits or sheriff sales.

In addition to Borough taxes, Allegheny County and the Baldwin-Whitehall School District also levy separate property taxes based on their respective millage rates. In 2024, the County's millage rate was 4.73, while the School District's rate was 25.0. These taxes are administered independently from the Borough's property taxes.

### Budget Detail

Real Estate Property Taxes 001-301.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1000	Current Year Levy	\$ 6,223,068	\$ 7,388,645	\$ 7,388,645	\$ 7,406,936	0%	51.5%
5000	Delinquent	157,785	170,000	170,000	160,000	-6%	1.1%
Total Real Estate Taxes		\$ 6,380,853	\$ 7,558,645	\$ 7,558,645	\$ 7,566,936	0%	52.6%



# 2025 GENERAL FUND BUDGET

## REVENUES



## Local Taxes

### Description

Under Pennsylvania state law, local governments can levy certain taxes to supplement property tax revenue. Baldwin Borough collects three such taxes: the real estate transfer tax, the earned income tax (EIT), and the local services tax (LST).

The **real estate transfer tax** is 0.5% of the sale price of any property sold within the Borough and is paid at closing to the Allegheny County Recorder of Deeds. Revenue from this tax fluctuates annually, depending on the volume and value of property sales. The Baldwin-Whitehall School District also collects a separate 0.5% real estate transfer tax.

The **earned income tax (EIT)** is a 0.5% tax on earned income and compensation, as defined by the Local Tax Enabling Act. Pennsylvania's Act 32 established Tax Collection Districts (TCDs) to streamline the collection of income taxes within designated areas. Baldwin Borough is part of the Allegheny Southwest Tax Collection Committee (TCC), which oversees EIT collection for municipalities and school districts in its jurisdiction.

While Baldwin's EIT rate has remained unchanged, revenue from the tax has shown steady growth. This suggests that either more Borough residents are entering the workforce, or wages are increasing. Rising EIT revenue not only strengthens the Borough's financial stability but also reflects improving economic conditions and quality of life for residents. The Baldwin-Whitehall School District also collects a separate 0.5% EIT.

The **local services tax (LST)** is a \$47 annual tax on individuals working within the Borough who earn more than \$12,000 per year. The Baldwin-Whitehall School District collects an additional \$5 LST.

### Budget Detail

Local Enabling Act Taxes (Act 511) 001-310.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1000	Real Estate Transfer Tax	\$ 256,887	\$ 250,000	\$ 250,000	\$ 250,000	0%	1.7%
2000	Earned Income Tax	3,310,625	3,200,000	3,200,000	3,250,000	2%	22.6%
5000	Local Services Tax	155,302	165,000	165,000	160,000	-3%	1.1%
Total Local Enabling Act Taxes		\$ 3,722,814	\$ 3,615,000	\$ 3,615,000	\$ 3,660,000	1%	25.5%

# 2025 GENERAL FUND BUDGET

## REVENUES



## Licenses

### Description

Baldwin requires licenses and permits for certain activities to ensure compliance with municipal regulations and ordinances, as well as to protect public welfare. The fees associated with these licenses and permits are designed to cover the costs of inspection, enforcement, and administrative oversight.

The following activities or operations require a license or permit, subject to an associated fee:

- Junkyards
- Mechanical gambling devices
- Cable television franchises
- Dog or cat ownership

The primary source of revenue in this category is **Cable Television Franchise Fees**. The Borough issues non-exclusive cable franchise agreements to service providers, currently Comcast Cable Communications and Verizon. These agreements allow providers to operate within public rights-of-way and are negotiated in coordination with neighboring communities through the South Hills Area Council of Governments (SHACOG).

### Budget Detail

Business License and Permits 001-321.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3200	Junk Yard	\$ 240	\$ 240	\$ 240	\$ 240	0%	0.0%
7200	Mechanical Devices	75,845	68,505	69,305	69,305	1%	0.5%
8000	Cable TV Franchise	538,629	355,000	355,000	350,000	-1%	2.4%
Total Business License and Permits		\$ 614,714	\$ 423,745	\$ 424,545	\$ 419,545	-1%	2.9%
Health 001-365.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
5000	Pet License Fees	\$ 795	\$ 1,000	\$ 1,000	\$ 800	-20%	0.0%
Total Health		\$ 795	\$ 1,000	\$ 1,000	\$ 800	-20%	0.0%

# 2025 GENERAL FUND BUDGET

## REVENUES



## Public Safety

### Description

Public Safety revenue in Baldwin Borough is derived from fines for ordinance and statute violations, reimbursements for special police details, and fees associated with building and occupancy permits.

When a crime occurs within Baldwin, a portion of the fine collected—regardless of which level of government handles enforcement and prosecution—is allocated to the Borough. Revenue from fines fluctuates annually based on changes in crime rates and enforcement activity.

Baldwin Police Officers are available to work special details, such as traffic and crowd control, outside their regular patrol duties. These assignments are provided on an overtime basis, and the requesting organization or company is responsible for reimbursing the Borough for the associated personnel costs.

In addition to police activities, the Borough enforces public safety standards related to the built environment. When a property changes occupancy, the new occupants must obtain an occupancy permit after passing an inspection conducted by the Borough's Code Enforcement Officer. Similarly, all commercial properties are required to undergo annual fire safety inspections to mitigate fire hazards and ensure compliance with safety regulations. Building permits are also required for any alterations or additions to a property's structures or non-natural features.

### Budget Detail

Fines 001-331.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1101	Vehicle Code Violations	\$ 15,619	\$ 12,500	\$ 12,500	\$ 12,500	0%	0.1%
1103	County DUI Fines	20,219	23,000	23,000	20,000	-13%	0.1%
1200	Violations of Ordinances	14,421	17,000	17,000	15,000	-12%	0.1%
1300	State Police Fines	7,643	7,500	7,500	7,500	0%	0.1%
Total Fines		\$ 57,902	\$ 60,000	\$ 60,000	\$ 55,000	-8%	0.4%

Public Safety 001-362.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1000	Special Police Services Reimbursements	\$ 51,354	\$ 217,390	\$ 245,629	\$ 50,000	-77%	0.3%
1100	Police Reports, Fingerprinting Fees	6,530	6,000	7,634	6,000	0%	0.0%
1300	Security Alarm Monitoring	21,234	15,000	15,000	15,000	0%	0.1%
4100	Building Permits	66,678	100,000	100,000	80,000	-20%	0.6%
4110	Occupancy & Fire Permits	117,645	80,000	80,000	80,000	0%	0.6%
0412	Vacant Property Registration	13,200	10,000	10,000	13,200	32%	0.1%
Total Public Safety		\$ 276,641	\$ 428,390	\$ 458,263	\$ 244,200	-43%	1.7%

Highways and Streets 001-363.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1000	Curb/Street Opening Permits	\$ 13,543	\$ 10,000	\$ 10,000	\$ 10,000	0%	0.1%
Total Highways and Streets		\$ 13,543	\$ 10,000	\$ 10,000	\$ 10,000	0%	0.1%

# 2025 GENERAL FUND BUDGET

## REVENUES



## Interest & Rent

### Description

The Borough generates additional revenue through short-term investments of available cash throughout the year and receives rebates from the use of a procurement card.

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

Additionally, the Borough benefits from advertising revenue generated through a contract between the Allegheny County Port Authority and Lamar Advertising. This agreement allows ads to be placed in bus shelters throughout the County, with a portion of the revenue shared with municipalities where the shelters are located.

### Budget Detail

Interest, Rents, and Royalties 001-34*, ****	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
340.0000 Interest on Real Estate Taxes	\$ 583	\$ 4,284	\$ 4,284	\$ 2,000	-53%	0.0%
341.0000 Earnings from Temp Investments	17,384	30,000	30,000	15,000	-50%	0.1%
341.0002 Huntington P-Card Rebate	13,469	13,000	13,000	5,000	-62%	0.0%
341.1000 Interest from Money Market	114,434	120,000	120,000	50,000	-58%	0.3%
342.5000 Park Grove Rentals	3,500	3,500	3,500	3,500	0%	0.0%
342.5500 Rent from Ads on Public Property	1,275	1,275	1,125	1,125	-12%	0.0%
<b>Total Interest, Rents, and Royalties</b>	<b>\$ 150,645</b>	<b>\$ 172,059</b>	<b>\$ 171,909</b>	<b>\$ 76,625</b>	<b>-55%</b>	<b>0.5%</b>

# 2025 GENERAL FUND BUDGET

## REVENUES



## Intergovernmental

### Description

As a municipality, Baldwin has three levels of government above us – Allegheny County, the State of Pennsylvania, and the United States Federal Government. Each of these entities collects and distributes revenue to local governments to support municipal services.

The largest source of intergovernmental revenue for Baldwin is the **County Sales Tax**. When goods or services are purchased within Allegheny County, a 7% sales tax is applied to the taxable purchase price. Of this, 6% is allocated to the State of Pennsylvania, and 1% is directed to the Regional Asset District (RAD). RAD distributes a portion of this revenue to municipalities throughout the County, including Baldwin.

The State of Pennsylvania provides several sources of revenue to the Borough. Some funds directly support municipal services, while others are designated as "pass-through" accounts. Pass-through funds are received by the Borough but must be transferred to specific recipients, such as the local Volunteer Fire Relief Association and public pension accounts.

State Aid for public pensions covers approximately 20-25% of Baldwin's Mandatory Municipal Obligation (MMO) toward its employee pension plans, reducing the financial burden on the Borough while ensuring the stability of retirement benefits for its employees.

### Budget Detail

Intergovernmental Revenue 001-350.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
0100	County Sales Tax (Act 77)	\$ 919,467	\$ 830,000	\$ 830,000	\$ 830,000	0%	5.8%
Total Intergovernmental Revenue		\$ 919,467	\$ 830,000	\$ 830,000	\$ 830,000	0%	5.8%
Federal Capital 001-351.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
200	ARPA Funding	\$ 200,000	\$ 625,000	\$ 625,000	\$ 339,281	-46%	2.4%
Total Intergovernmental Revenue		\$ 200,000	\$ 625,000	\$ 625,000	\$ 339,281	-46%	2.4%
State Capital and Operating Revenue 001-354.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
0000	Grants from State Government	\$ 100,000	\$ -	\$ -	\$ -	N/A	0.0%
0300	Winter Maintenance of State Roads	13,285	13,285	13,550	13,285	0%	0.1%
1103	PA Impaired Driving Grant	93,057	124,931	124,931	128,945	3%	0.9%
1200	Municipal EV Fleet Grant	-	15,000	-	30,000	100%	0.2%
Total State Capital and Operating Revenue		\$ 206,342	\$ 153,216	\$ 138,481	\$ 172,230	12%	1.2%

# 2025 GENERAL FUND BUDGET

## REVENUES



State Shared Revenue and Entitlements 001-355.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
0100	Public Utility Realty Tax (PURTA)	\$ 9,652	\$ 10,000	\$ 10,498	\$ 10,000	0%	0.1%
0400	Alcoholic Beverage Licenses	4,400	4,400	4,400	4,400	0%	0.0%
0700	Foreign Fire Insurance Prem. Tax	110,716	100,000	112,448	110,000	10%	0.8%
0800	State Aid for Pensions	378,813	330,000	434,117	380,000	15%	2.6%
0900	Act 13 Impact Fees	14,252	8,711	8,711	10,000	15%	0.1%
Total State Shared Revenue and Entitlements		\$ 517,833	\$ 453,111	\$ 570,175	\$ 514,400	14%	3.6%

# 2025 GENERAL FUND BUDGET

## REVENUES



## Charges for Services

### Description

When municipal services are provided that directly benefit a specific resident or property owner, the cost of those services is charged to the individual or company receiving the benefit, rather than being funded through general taxpayer dollars. These services include zoning hearing appeals, grading permits, subdivision approvals, land development rights, and recreation program participation.

In addition, the Culture & Recreation category includes donations from residents and businesses that support community events. Thanks to the generosity of sponsors, the Borough can organize events such as Community Day, Fall Fest, and other holiday celebrations, fostering a sense of community and enhancing the quality of life for residents.

### Budget Detail

Charges for Services 001-361.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3000	Sub-division & Land Development	\$ -	\$ 2,000	\$ 2,000	\$ -	-100%	0.0%
3400	Zoning Hearing Fees	1,500	4,000	4,000	3,000	-25%	0.0%
3500	Grading Permit Fees	45	100	100	100	0%	0.0%
Total Charges for Services		\$ 1,545	\$ 6,100	\$ 6,100	\$ 3,100	-49%	0.0%

Culture & Recreation 001-367.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
2000	Recreation Program Fees	\$ 710	\$ 4,600	\$ 4,600	\$ 4,600	0%	0.0%
4000	Community Events Donation	25,750	3,700	3,700	3,700	0%	0.0%
Total Culture & Recreation		\$ 26,460	\$ 8,300	\$ 8,300	\$ 8,300	0%	0.1%

Electric 001-372.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
0000	EV Charging Station	\$ -	\$ 50	\$ 75	\$ 500	900%	0.0%
Total Health		\$ -	\$ 50	\$ 75	\$ 500	900%	0.0%

# 2025 GENERAL FUND BUDGET

## REVENUES



## Miscellaneous

### Description

Each year, the Borough receives unanticipated revenue that was not accounted for during the budget planning process. This may include one-time grants, insurance claim payments for unexpected incidents, or refunds for expenditures from the previous year.

Another variable source of revenue is income from the sale of fixed assets, such as equipment and machinery that the Borough no longer uses. The amount generated from these sales fluctuates annually based on the type and value of items sold.

### Budget Detail

Misc Revenue 001-380.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
0000	Misc. Revenue Receipts	\$ 69,560	\$ 5,000	\$ 5,000	\$ 5,000	0%	0.0%
0300	Misc. Reimbursements	6,977	35,000	35,000	5,000	-86%	0.0%
0400	Misc. Receipts - Insurance	7,482	17,193	27,306	-	-100%	0.0%
Total Misc Revenue		\$ 84,019	\$ 57,193	\$ 67,306	\$ 10,000	-83%	0.1%
Proceeds of Fixed Asset Disposition 001-391.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1000	Sale of Fixed Assets	\$ 43,874	\$ 25,000	\$ 25,000	\$ 40,000	60%	0.3%
Total Fixed Asset Disposition		\$ 43,874	\$ 25,000	\$ 25,000	\$ 40,000	60%	0.3%
Transfer from Fund Balance 001-392.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
9900	Transfer from Fund Balance	\$ -	\$ 319,191	\$ 211,740	\$ 394,693	24%	1315.6%
Total Inferfund Transfers		\$ -	\$ 319,191	\$ 211,740	\$ 394,693	24%	1315.6%
Refunds of Prior Years Expenditures 001-395.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
0000	MRM Dividend	\$ 23,918	\$ 46,598	\$ 46,598	\$ 30,000	-36%	0.2%
Total Refunds		\$ 23,918	\$ 46,598	\$ 46,598	\$ 30,000	-36%	0.2%

## Total General Fund Revenue

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec
<b>TOTAL REVENUE</b>	\$ 13,241,365	\$ 14,792,598	\$ 14,828,137	\$ 14,375,610	-3%



# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## General Government

### 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 four-year term, while Council members serve four-year overlapping terms. There are no term limits in Baldwin, and all positions are at-large. The Borough Council conducts its business by adopting local laws (ordinances), resolutions, and motions during public meetings held twice a month. Council is responsible for adopting the annual budget and appointing the Borough Manager.

Expenditures for elected officials include Council Member stipends (amounts set by the local charter), continuing education classes, organization memberships, and subscriptions to relevant local government materials. Newly elected officials are strongly encouraged to complete courses through the Local Government Academy, which focus on the essential duties of municipal officials.

This category also includes the cost of the annual recognition dinner, an event held to honor appointed officials who volunteer on the Borough’s boards, commissions, and committees, as well as the volunteer firefighters.

### Budget Detail

General Government 001-400.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1050	Salaries & Wages- Elected Officials	\$ 28,531	\$ 28,875	\$ 28,875	\$ 28,875	0%	0.2%
1920	FICA/Medicare Employer Paid	2,183	2,209	2,209	2,209	0%	0.0%
4200	Dues, Subscriptions, Memberships	8,385	8,865	8,865	9,500	7%	0.1%
4540	Recognition Dinner	4,840	5,000	5,000	5,000	0%	0.0%
4600	Continuing Education	8,232	5,000	5,000	8,500	70%	0.1%
Total General Government		\$ 52,171	\$ 49,949	\$ 49,949	\$ 54,084	8%	0.4%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Executive

### Description

The Executive category encompasses the personnel costs of executive-level administrative officials and employees, including the Mayor, Treasurer, Borough Manager, Finance Officer, Human Resources Officer, Events Coordinator, and Director of Municipal Services. The wages of the Mayor and Treasurer are set by Baldwin's charter.

45% of the personnel expenses for both the Borough Manager and the Director of Municipal Services are allocated to this category and fund, with the remaining portion split between the Sewer Fund and the Stormwater Authority.

### Budget Detail

Executive 001-401.****		2023 Actual	2024 Budget	2024 Estimate	2025 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	1,650	2,000	2,000	2,000	0%	0.0%
1101	Salary of Borough Manager	50,295	52,390	52,390	56,057	7%	0.4%
1130	Salary of Finance Officer	72,322	75,187	75,187	78,694	5%	0.5%
1140	Salary of Director of Municipal Services	45,368	47,255	47,255	49,767	5%	0.3%
1160	Salary of Human Resources Officer	61,443	70,000	70,000	77,407	11%	0.5%
1170	Salary of Events Coordinator	746	8,000	8,000	9,731	22%	0.1%
1920	FICA/Medicare Employer Paid	18,078	19,931	19,931	21,371	7%	0.1%
1960	Health Insurance	26,083	41,050	41,050	37,399	-9%	0.3%
2310	Vehicle Fuel - Gas	1,537	2,000	1,000	1,000	-50%	0.0%
3310	Travel	576	600	600	600	0%	0.0%
4510	Vehicle Maintenance & Repair	566	43,427	42,579	500	-99%	0.0%
4600	Continuing Education	8,199	9,000	9,000	9,000	0%	0.1%
Total Executive		\$ 292,563	\$ 376,540	\$ 374,691	\$ 349,226	-7%	2.4%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Auditing & Financial Administration

### Description

Each year, the Borough hires independent auditors to review its financial documents and procedures. This process ensures transparency, helps detect and prevent fraud, improves Baldwin's credit rating, and confirms compliance with the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

The Borough also outsources payroll processing to a third-party provider, which allows employees easy access to their pay history and paid time off accruals, while simplifying the internal payroll process for the Borough.

### Budget Detail

Auditing Services/Financial Admin 001-402.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3110	Accounting & Auditing Services	\$ 20,339	\$ 19,500	\$ 22,225	\$ 25,000	28%	0.2%
3111	Payroll Services	19,162	18,590	18,590	20,000	8%	0.1%
Total Auditing Services/Financial Admin		\$ 39,501	\$ 38,090	\$ 40,815	\$ 45,000	18%	0.3%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Tax Collection

### Description

Tax collection expenditures cover the costs associated with employing the Borough's Tax Collector and maintaining the operational tax collection office. Since the Tax Collector is an elected official, their stipend is set by the Borough's charter. The Borough's tax office is located in the municipal building at 3344 Churchview Ave, Pittsburgh, PA 15227.

Earned income taxes are collected by a third-party agency appointed by the Allegheny County Southwest Tax Collection Committee. 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, which charges a 9.25% commission on all collections.

### Budget Detail

Tax Collection 001-403.****		2023 Actual	2024 Budget	2024 Estimate	2025 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	4,095	5,300	5,300	5,000	-6%	0.0%
2120	Computer/Copier Supplies	275	625	625	300	-52%	0.0%
3101	Earned Income Tax Commission	4	20	20	15	-25%	0.0%
3102	General Exp/Service Fees	850	1,751	1,751	1,500	-14%	0.0%
3103	Delinquent RET Commission	19,473	30,000	30,000	25,000	-17%	0.2%
3104	Local Services Tax Commission	4,073	4,950	4,950	4,800	-3%	0.0%
3210	Telephone	347	358	358	370	3%	0.0%
3500	Tax Collector's Bond Premium	7,447	8,275	8,275	8,275	0%	0.1%
Total Tax Collection		\$ 52,712	\$ 67,427	\$ 67,427	\$ 61,408	-9%	0.4%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Solicitor & Legal Services

### Description

Borough code requires that Borough Council appoint a Borough Solicitor. The Solicitor attends Council meetings and provides legal advice to both Council and the Borough Manager on various legal matters. When specialized legal issues arise, such as labor disputes or bond matters, the Borough retains the services of specialized attorneys, 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 involved in a lawsuit, expenditures related to court costs and settlement expenses are accounted for in this category.

### Budget Detail

Solicitor/Legal Services 001-404. ****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3101	Solicitor Retainer	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0%	0.1%
3102	Solicitor's Expenses	61,312	55,000	55,000	55,000	0%	0.4%
4100	Court Fees	17,975	20,000	20,000	25,000	25%	0.2%
Total Solicitor/Legal Services		\$ 91,287	\$ 87,000	\$ 87,000	\$ 92,000	6%	0.6%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Other General Government Administration

### Description

The Borough Manager is supported by one full-time administrative assistant. This category also includes the costs to maintain an operational administrative office at the Baldwin municipal complex, as well as Baldwin's Act 77 distribution to the South Hills Area Council of Government (SHACOG).

Participation in SHACOG provides Baldwin with access to multi-municipal cooperation, including 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 that increase.

### Budget Detail

General Government Administration 001-406.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1500	Salaries of Office Clerks	46,106	47,320	47,320	49,568	5%	0.3%
1920	FICA/Medicare Employer Paid	2,793	3,620	3,620	3,792	5%	0.0%
1960	Health Insurance	24,270	22,118	22,118	22,869	3%	0.2%
2100	Office Materials & Supplies	8,826	8,500	8,500	8,500	0%	0.1%
2130	Computer/Copier Supplies	1,215	1,000	1,000	1,000	0%	0.0%
2150	Postage	1,890	1,800	1,800	1,800	0%	0.0%
2700	Computer Hardware & Software	22,144	40,000	40,000	26,000	-35%	0.2%
2900	Service Copier	3,239	2,700	2,700	2,760	2%	0.0%
3100	General Exp/Service Fees	1,945	200	200	200	0%	0.0%
3210	Telephone	4,069	3,566	3,566	3,679	3%	0.0%
3240	Wireless Phone	1,265	1,264	1,264	1,330	5%	0.0%
3250	Internet	3,302	3,239	3,239	-	-100%	0.0%
3410	Advertising	8,965	10,000	10,000	10,000	0%	0.1%
3420	Printing	6,678	5,500	5,500	6,500	18%	0.0%
5000	SHACOG Act 77 Distribution	24,031	5,000	-	5,000	0%	0%
Total General Government Administration		\$ 160,738	\$ 155,827	\$ 150,827	\$ 142,998	-8%	1.0%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Engineering Services

### Description

The Borough contracts with a local engineering firm to serve as Baldwin's official engineers. A representative from the firm attends Council meetings, where they provide updates to both officials and the public on the status of engineering-related projects. The engineers are responsible for assessing facilities, preparing bids, and overseeing the construction of infrastructure projects.

### Budget Detail

Engineering Services 001-408.***		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3101	Engineer's Retainer	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0%	0.0%
3102	Engineering Expenses	73,099	140,000	140,000	160,000	14%	1.1%
3130	GIS	8,064	8,000	8,064	8,200	3%	0.1%
Total Engineering Services		\$ 84,163	\$ 151,000	\$ 151,064	\$ 171,200	13%	1.2%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Borough Building Facilities

### Description

The Borough Building is located at 3344 Churchview Ave, Pittsburgh, PA 15227. Expenditures in this category include the costs associated with employing a custodian and managing facility expenses, such as utilities and building maintenance. Additionally, expenditures cover the cost of electricity and maintenance for the salt storage building.

### Budget Detail

Borough Building 001-409.***-000		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1150	Wages of Custodians	\$ 39,179	\$ 41,600	\$ 41,600	\$ 43,055	3%	0.3%
1860	Uniform Allowance	237	300	300	300	0%	0.0%
1920	FICA/Medicare Employer Paid	2,971	3,182	3,182	3,294	3%	0.0%
1960	Health Insurance	2,402	1,193	1,193	3,267	403%	0.0%
2000	Materials & Supplies	10,509	6,000	6,000	6,000	400%	0.2%
3600	Utilities	29,592	30,000	30,000	30,000	0%	0.2%
3601	Stormwater Fee	19,678	19,096	19,096	19,680	3%	0.1%
3700	Repairs & Maintenance	46,866	35,000	38,876	38,500	10%	0.3%
4530	Industrial Appraisal		840	840	840	0%	0.0%
Total Borough Building		\$ 151,434	\$ 137,211	\$ 141,087	\$ 144,936	6%	1.0%

Borough Building Salt Storage 001-409.***-001		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3600	Utilities	\$ 1,864	\$ 2,000	\$ 2,000	\$ 2,000	0%	0.0%
3700	Repairs & Maintenance	470	-	756	-	N/A	0.0%
Total Borough Building Salt Storage		\$ 2,334	\$ 2,000	\$ 2,756	\$ 2,000	0%	0.0%



# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Leland Center Facilities

### Description

The Leland Center is located at 5230 Wolfe Dr., Pittsburgh, PA 15236. Expenditures in this category include facility expenses such as utilities and building maintenance. Additionally, costs are allocated for electricity and maintenance of the salt storage building.

In 2018, the Baldwin Borough Public Library relocated to the top floor of the Leland Center. The Borough will continue to operate the public works facility out of the lower garage area.

### Budget Detail

Leland Center 001-409.***-002		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
2000	Materials & Supplies	\$ 781	\$ 200	\$ 306	\$ -	-100%	0.0%
3600	Utilities	10,229	11,000	11,000	10,500	-5%	0.1%
3700	Repairs & Maintenance	1,556	2,000	2,707	3,500	75%	0.0%
Total Leland Center		\$ 11,785	\$ 13,200	\$ 14,013	\$ 14,000	6%	0.1%

Leland Salt Storage 001-409.***-003		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3600	Utilities	\$ 3,154	\$ 4,000	\$ 4,000	\$ 3,500	-13%	0.0%
3700	Repairs & Maintenance	191	-	-	5,000	N/A	0.0%
Total Leland Building Salt Storage		\$ 3,345	\$ 4,000	\$ 4,000	\$ 8,500	113%	0.1%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Police Department

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### Description

Police expenditures fund the public safety services of the Borough and cover 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. These expenditures also include the costs to operate and maintain an office space in the Borough Building, as well as expenses for supplies, vehicles, fuel, equipment, and continuing education. These costs do not include the police pension or professional liability insurance.

The majority of police department expenditures are governed by the 2021-2025 collective bargaining agreement, which was negotiated and signed in 2020. Negotiations for a new agreement will take place in 2025.

Baldwin Borough is part of the South Hills Cooperative Animal Control (SHCAC) along with Mt. Lebanon, Upper St. Clair, Castle Shannon, Dormont, Greentree, Mt. Lebanon, Scott, and Whitehall.

Lease payments for five Ford Interceptors are due. The Police Department plans to purchase two Ford Explorers using funds from the American Rescue Plan Act. Additionally, a new Dodge Durango will be financed in 2025.

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



### Budget Detail

Police 001-410.***		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1100	Salary of Chief	\$ 133,437	\$ 139,053	\$ 139,053	\$ 149,288	7%	1.0%
1150	Salary of Deputy Chief	124,606	65,000	65,000	\$ 130,000	100%	0.9%
1210	Salary of Juvenile Officer	116,858	118,940	118,940	122,785	3%	0.9%
1230	Salaries of Sergeants	359,724	571,622	571,622	498,257	-13%	3.5%
1240	Salaries of Patrol Officers	1,842,826	1,746,416	1,746,416	1,897,990	9%	13.2%
1250	Salary of Office Manager	59,654	62,192	62,192	67,323	8%	0.5%
1260	Salary of Admin Assistant	9,231	41,200	41,200	43,055	5%	0.3%
1270	Salary of Social Services Director	34,856	74,675	74,675	81,817	10%	0.6%
1720	Holiday Pay	101,160	110,427	110,427	112,596	2%	0.8%
1801	Officer Overtime	117,403	110,000	110,000	110,000	0%	0.8%
1802	Special Service Overtime	62,307	155,040	182,337	50,000	-68%	0.3%
1803	Training Overtime	26,670	25,000	25,000	25,000	0%	0.2%
1810	Court & Pre-Trial Hearings	21,645	21,500	21,500	27,000	26%	0.2%
1811	Magistrate Hearings	52,933	44,500	44,500	48,000	8%	0.3%
1860	Uniform Allowance	27,680	29,000	29,000	34,000	17%	0.2%
1920	FICA/Medicare Employer Paid	54,847	47,641	47,641	48,765	2%	0.3%
1960	Health Insurance	702,852	826,868	826,868	915,749	11%	6.4%
1980	Long Term Disability Insurance	10,790	11,040	11,040	10,800	-2%	0.1%
2100	Office Materials & Supplies	11,343	13,000	13,000	13,000	0%	0.1%
2102	Range	19,461	26,500	26,500	23,000	-13%	0.2%
2105	Social Services Supplies	-	2,500	2,500	3,500	40%	0.0%
2110	Investigation Expenses	-	100	100	100	0%	0.0%
2120	Mechanical Device Tags	332	325	325	350	8%	0.0%
2130	Computer/Copier Supplies	3,098	2,750	2,750	3,586	30%	0.0%
2150	Postage	832	1,200	1,200	1,000	-17%	0.0%
2310	Vehicle Fuel - Gas	71,679	65,000	65,000	70,000	8%	0.5%
2700	Computer Hardware/Software	66,844	79,500	79,500	90,000	13%	0.6%
3000	Civil Service Commission	2,600	1,500	1,500	1,200	-20%	0.0%
3110	Professional/Legal Services	521	3,000	3,000	5,000	67%	0.0%
3210	Telephone	10,589	12,342	12,342	15,200	23%	0.1%
3240	Wireless Phone	10,332	10,819	10,819	10,631	-2%	0.1%
3250	Internet	5,083	5,208	5,208	5,328	2%	0.0%
3270	Radio Maintenance	3,423	3,500	3,500	2,500	-29%	0.0%
3310	Travel & Lodging	3,593	7,500	7,500	6,000	-20%	0.0%
3410	Advertising	8,161	1,000	1,000	2,000	100%	0.0%
3420	Printing	2,368	2,500	2,500	2,000	-20%	0.0%
3701	Tires	9,484	9,600	9,600	10,000	4%	0.1%
3800	Vehicle Lease & Purchase	78,754	82,800	82,800	184,417	123%	1.3%
4000	Lunch Allowance	1,190	2,000	2,000	3,000	50%	0.0%
4200	Subscriptions/Dues	11,926	10,500	10,500	14,000	33%	0.1%
4500	Animal Control	67,500	68,000	68,000	42,500	-38%	0.3%
4510	Vehicle Maintenance & Repair	29,831	47,000	47,000	35,000	-26%	0.2%
4600	Continuing Education	14,598	18,000	18,000	20,000	11%	0.1%
4700	Drug Testing	415	500	500	-	-100%	0.0%
4900	CALEA Certification	4,595	4,595	4,595	4,595	0%	0.0%
5000	DUI Grant	95,130	124,931	124,931	128,945	3%	0.9%
7400	Major Machinery & Equipment	14,441	25,000	25,000	25,000	0%	0.2%
7410	AED	98,919	-	-	-	N/A	0.0%
7420	Body Worn Cameras	91,542	-	-	-	N/A	0.0%
Total Police		\$ 4,598,063	\$ 4,831,284	\$ 4,858,581	\$ 5,094,276	5%	35.4%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Fire & Emergency Medical Services

### Description

The three independent fire companies have consolidated into a single organization. The Borough has increased its annual contribution to \$587,100 for 2025. Additionally, the Borough will reimburse the fire department for legal costs incurred during the consolidation process.

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

Additionally, the Borough serves as a 'pass-through' for state funds designated for firefighters. Annually, the Borough receives approximately \$100,000 from the state, which is then passed on to the local fire relief association.

In 2025, the Borough is increasing its annual contribution to Baldwin Emergency Medical Services (BEMS) to \$77,250.

### Budget Detail

Fire 001-411.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3600	Fire Hydrants	\$ 74,847	\$ 72,000	\$ 72,000	\$ 75,000	4%	0.5%
5000	Contributions to Vol. Fire Companies	422,000	570,000	570,000	587,100	3%	4.1%
5001	Fireman's Relief Association	110,716	100,000	100,000	110,000	10%	0.8%
5002	Fire Consolidation	-	-	-	50,000	N/A	0.3%
Total Fire		\$ 607,563	\$ 742,000	\$ 742,000	\$ 822,100	11%	5.7%
BEMS 001-412.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3210	Telephone	\$ 347	\$ 358	\$ 358	\$ -	-100%	0.0%
5000	Contributions	55,000	75,000	75,000	77,250	3%	0.5%
Total BEMS		\$ 55,347	\$ 75,358	\$ 75,358	\$ 77,250	3%	0.5%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Code Enforcement

### Description

The Code Enforcement department is responsible for enforcing Baldwin's ordinances and codes related to the built environment and property maintenance. Expenditures for the department cover the salary of the Code Enforcement Officer, 75% of the Clerk's salary, wages for one part-time building inspector, payments for professional inspection services, and operational costs for the department, including vehicle fuel, postage, office supplies, and other related expenses.

### Budget Detail

Code Enforcement 001-413.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1100	Salary of Code Enforcement Officer	\$ 68,839	\$ 74,066	\$ 74,066	\$ 75,712	2%	0.5%
1120	Salary of Clerk	37,213	38,794	38,794	40,251	4%	0.3%
1860	Uniform Allowance	234	300	300	300	0%	0.0%
1920	FICA/Medicare Employer Paid	5,222	8,634	8,634	8,871	3%	0.1%
1960	Health Insurance	21,786	20,280	20,280	21,272	5%	0.1%
2100	Office Supplies	2,982	2,000	2,000	2,000	0%	0.0%
2150	Postage	1,090	1,200	1,200	1,000	-17%	0.0%
2310	Gas	1,780	1,750	1,750	1,750	0%	0.0%
2700	Computer Hardware & Software	3,440	6,000	6,000	6,000	0%	0.0%
3100	Professional Services - Court Reporter	10,887	10,000	10,277	11,000	10%	0.1%
3170	Professional Services - Inspections	59,590	20,000	20,000	20,000	0%	0.1%
3210	Telephone	1,160	1,195	1,195	1,227	3%	0.0%
3240	Wireless Phone	545	546	546	550	1%	0.0%
3410	Advertising	3,280	3,500	3,500	4,000	14%	0.0%
3420	Printing	611	450	450	450	0%	0.0%
3434	Codify/Zoning	3,522	4,000	4,000	25,000	525%	0.2%
4200	Subscriptions & Memberships	-	500	500	500	0%	0.0%
4500	Removal Hazardous Structures	7,087	7,087	7,087	-	-100%	0.0%
4510	Vehicle Maintenance & Repairs	822	39,000	39,000	1,000	-97%	0.0%
4600	Continuing Education	587	1,000	1,470	2,100	110%	0.0%
4900	Bldg Permit Fees - Dept of Labor	333	500	500	500	0%	0.0%
Total Code Enforcement		\$ 231,010	\$ 240,802	\$ 241,549	\$ 223,484	-7%	1.6%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Solid Waste Collection

### Description

In 2023, the South Hills Area Council of Governments (SHACOG) issued a joint bid for solid waste collection services for its member communities. Baldwin Borough, along with several other South Hills municipalities, began a new contract in 2024 with Waste Management to provide weekly solid waste collection and bi-weekly recycling services. As part of the contract, residents received a new cart for trash disposal in 2024. Waste Management also provides four weeks of leaf collection each fall. Additionally, the Borough funds a Hazardous Waste Collection Program, which allows residents to request the pickup of hazardous items, such as TVs and chemicals. Unlike some municipalities, which have solid waste companies bill property owners directly, Baldwin will continue to incorporate the cost of solid waste collection into the budget, funded by general tax revenues.

### Budget Detail

Solid Waste Collection & Disposal 001-427.***		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
4501	Garbage Collection	\$ 1,263,111	\$ 2,391,352	\$ 2,391,352	\$ 1,846,463	-23%	12.8%
4503	Recycling Collection	325,432	488,910	488,910	573,082	17%	4.0%
4504	Leaf Collection	35,744	44,772	44,772	48,055	7%	0.3%
4505	Yard Waste Disposal	73,072	9,919	9,919	10,613	7%	0.1%
Total Solid Waste Collection & Disposal		\$ 1,697,359	\$ 2,934,953	\$ 2,934,953	\$ 2,478,213	-16%	17.2%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Department of Public Works (DPW)

### Description

The Borough's Public Works department is staffed by two Foremen and two full-time maintenance crews, each consisting of five employees. Half of the Foremen's wages and benefits are covered through the General Fund, with the other half funded by the Sewer Fund. The department is responsible for the upkeep of the Borough's roads, parks, snow removal, and storm & sanitary sewer systems.

In 2023, the Public Works Department signed a collective bargaining agreement that will remain in effect from 2024-2028.

The department has vehicle lease payments due for the 2023 Plow Truck and the 2023 Ford F-600. In 2025, the Borough plans to purchase a new truck using funds from the American Rescue Plan Act.

### Budget Detail

General Public Works 001-430.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1120	Wages of Foreman	\$ 71,356	\$ 74,638	\$ 74,638	\$ 77,940	4%	0.5%
1121	Wages of Maintenance Crew	269,841	295,933	295,933	291,371	-2%	2.0%
1150	Wages of Part Time Employees	5,824	5,600	5,600	6,400	14%	0.0%
1800	Overtime	7,155	12,500	12,500	8,750	-30%	0.1%
1801	Snow Removal Overtime	10,895	40,000	40,000	35,000	-13%	0.2%
1860	Uniform Allowance	2,989	2,500	2,500	2,500	0%	0.0%
1920	FICA/Medicare Employer Paid	26,536	32,793	32,793	32,089	-2%	0.2%
1960	Health Insurance	136,890	128,040	128,040	121,717	-5%	0.8%
2200	Operating Supplies	13,477	17,200	17,200	15,000	-13%	0.1%
2310	Vehicle Fuel - Gas	15,569	16,000	16,000	16,000	0%	0.1%
2320	Vehicle Fuel - Diesel	7,134	15,000	15,000	7,500	-50%	0.1%
2500	Vehicle Repair & Maint	45,933	37,500	37,500	20,000	-47%	0.1%
3210	Telephone	4,461	1,484	1,484	1,506	2%	0.0%
3240	Wireless Phone	1,463	3,278	3,278	3,731	14%	0.0%
3270	Radio Maintenance Contract	3,135	-	2,275	2,275	N/A	0.0%
3800	Vehicle Purchase & Leases	138,436	108,915	108,915	276,877	154%	1.9%
3840	Rent of Machinery & Equipment	675	2,000	2,000	1,000	-50%	0.0%
4400	Safety Equipment	20	1,000	1,000	750	-25%	0.0%
4510	Third Party Vehicle Maint. & Repair	48,868	45,000	45,000	50,000	11%	0.3%
4600	Continuing Education	275	1,500	1,500	1,750	17%	0.0%
4700	CDL, Drug, Alcohol Testing	400	325	477	1,000	208%	0.0%
7400	Major Machinery & Equipment	14,745	32,500	32,500	56,206	73%	0.4%
Total General Public Works		\$ 826,077	\$ 873,706	\$ 876,133	\$ 1,029,363	18%	7.2%
Traffic Control Devices 001-433.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
2000	Street Signs/Markings	\$ 20,424	\$ 27,500	\$ 27,500	\$ 27,500	0%	0.2%
2500	Maint. & Repair Traffic Signals	10,917	7,500	7,500	7,500	0%	0.1%
Total Traffic Control Devices		\$ 31,341	\$ 35,000	\$ 35,000	\$ 35,000	0%	0.2%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Roads & Bridges

### Description

Each year, the Borough hires a third-party street resurfacing contractor to repave a portion of Baldwin's roads, based on their condition. The Director of Municipal Services, with support from the Borough's engineering firm, is responsible for creating the request for proposals (RFP), overseeing the bidding process, and ensuring the completion of the work. In addition to the resurfacing efforts, the Public Works Department is tasked with patching and repairing roads that are not included in the repaving program for the current year.

### Budget Detail

Maintenance & Repair of Roads & Bridges 001-438.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
2450	Material - Patching & Repair Roads	\$ 14,526	\$ 21,000	\$ 21,000	\$ 17,500	-17%	0.1%
2503	Restoration	13,586	14,000	14,000	14,000	0%	0.1%
3130	Engineering - Resurfacing Streets	26,287	25,000	25,000	25,000	0%	0.2%
3750	Maint & Repairs - Guide Rails	4,110	3,500	3,500	3,500	0%	0.0%
6100	Const Contracts - Resurfacing Streets	961,107	1,000,000	1,000,000	800,000	-20%	5.6%
Total Maintenance & Repair of Roads & Bridges		\$ 1,019,616	\$ 1,063,500	\$ 1,063,500	\$ 860,000	-19%	6.0%



# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Parks & Recreation

### Description

The parks and recreation category encompasses expenditures for supplies, utilities, and equipment rentals required to repair and maintain the Borough's parks. The Borough contracts with a third party to mow both Borough-owned properties and vacant private properties.

Below is a list of the Borough's parks:

#### Colewood Park

5270 Colewood Drive  
Pittsburgh, PA 15236

#### McAnnulty Park

5200 Meadowcrest Rd  
Pittsburgh, PA 15227

#### Deervue Park

3955 Deervue Drive  
Pittsburgh, PA 15227

#### Sanda Park

Sanda Dr  
Pittsburgh, PA 15227

#### Elm Leaf Park

1 Elm Leaf Dr  
Pittsburgh, PA 15227

#### Springdale Park

5200 Springdale Drive  
Pittsburgh, PA 15236

#### Leland Fields

Wolfe Drive  
Pittsburgh, PA 15227

### Budget Detail

Parks & Recreation 001-454. ****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
2500	Maint & Repair Supplies	\$ 2,357	\$ 12,000	\$ 12,000	\$ 10,000	-17%	0.1%
3600	Utilities	23,351	20,000	20,000	23,500	18%	0.2%
3700	Maintenance & Repair	14,470	15,000	15,000	15,000	0%	0.1%
3700.001	Tree Improvements	2,090	5,000	5,000	2,000	-60%	0.0%
3800	Equipment Rental	3,593	3,000	3,505	2,000	-33%	0.0%
4500	Contracted Services	6,427	7,000	3,000	3,000	-57%	0.0%
Total Parks & Recreation		\$ 52,288	\$ 62,000	\$ 58,505	\$ 55,500	-10%	0.4%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Debt Service

### Description

In 2017, the Borough issued a bond to fund the replacement of the McAnulty culvert and the expansion of the road program. In 2020, the Borough issued another bond to refund the 2015 Bonds, resulting in cash savings that were allocated for capital projects. Debt repayments will be made bi-annually through 2037.

### Budget Detail

Debt Service - Principal 001-471.***	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	\$ 260,560	\$ 265,810	\$ 265,810	\$ 280,763	6%	2.0%
Total Debt Service - Principal	\$ 260,560	\$ 265,810	\$ 265,810	\$ 280,763	6%	2.0%

Debt Service - Interest 001-472.***	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	\$ 120,294	\$ 111,381	\$ 111,381	\$ 101,980	-8%	0.7%
Total Debt Service - Interest	\$ 120,294	\$ 111,381	\$ 111,381	\$ 101,980	-8%	0.7%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Pensions

### Description

The Borough administers three pension accounts:

1. A defined benefit plan for police officers employed under the police collective bargaining agreement.
  2. A defined benefit plan for non-uniform employees hired prior to 2011.
  3. A defined contribution plan for non-uniform employees hired after 2011.
- Defined Benefit Plan: This plan specifies the level of benefits participants will receive upon retirement, with the Borough responsible for funding the plan to ensure these benefits are paid out.
  - Defined Contribution Plan: Similar to a 401(k), this plan includes an employer contribution, where the Borough contributes 8% of each participant's salary. Participants must also contribute 4% of their salary. After vesting, participants will receive the Borough's contribution and any interest earnings upon retirement.

All three pension plans are managed and invested by a professional financial management firm. Annually, each of the defined benefit plans is evaluated by an actuary, who reports on the fund levels and calculates the minimum municipal obligation (MMO). The Borough then makes contributions to the defined benefit plans based on the MMO.

### Budget Detail

Employer Paid Benefits & Withholding 001-48*, ****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
481.1940	Unemployment Compensation - PSAB	\$ 12,463	\$ 13,000	\$ 13,000	\$ 13,000	0%	0.1%
483.1000	Police Pension Contribution	1,279,347	1,258,831	1,258,831	1,093,309	-13%	7.6%
483.3000	Non-Uniform Pension Contribution	127,928	58,312	65,489	94,298	62%	0.7%
485.0000	Actuary - OPEB	-	5,200	5,200	5,200	0%	0.0%
Total Employer Paid Benefits & Withholding		\$ 1,419,738	\$ 1,335,343	\$ 1,342,520	\$ 1,205,807	-10%	8.4%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Insurance

### Description

To reduce the Borough's liability, Baldwin invests in various forms of insurance. For employees, the Borough provides group life insurance, short-term disability, and worker's compensation coverage. Additionally, Baldwin maintains public official liability insurance and police professional liability insurance. To safeguard the Borough's assets, Baldwin purchases fire insurance, general liability insurance, auto insurance, bond insurance, and umbrella insurance policies. Finally, the Borough also carries cyber liability insurance to protect against financial losses resulting from cyberattacks, online fraud, or data breaches.

### Budget Detail

Insurance 001-486.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1501	Group Life Insurance Premiums	\$ 8,386	\$ 8,489	\$ 8,489	\$ 8,500	0%	0.1%
3500	Public Officials Liability Insurance	12,055	12,062	\$ 12,062	12,887	7%	0.1%
3502	Police Professional Liability Insurance	32,289	35,996	\$ 35,996	39,733	10%	0.3%
3504	Worker's Compensation	281,612	259,367	\$ 259,367	228,973	-12%	1.6%
3510	Fire & Auto General Liability Insurance	79,279	88,757	\$ 88,757	93,087	5%	0.6%
3550	Umbrella	10,538	11,003	\$ 11,003	11,186	2%	0.1%
3570	Cyber Liability Insurance	7,545	7,570	\$ 7,570	7,570	0%	0.1%
Total Insurance		\$ 431,704	\$ 423,244	\$ 423,244	\$ 401,936	-5%	2.8%

# 2025 GENERAL FUND BUDGET

## EXPENDITURES



## Other Operating Expenditures

### Description

#### Library

In 2025, the Borough is increasing its annual contribution to Baldwin Borough Public Library to \$206,000.

#### Refunds

When property owners appeal the assessed value of their property to Allegheny County and successfully receive a reduction, Baldwin is responsible for refunding the real estate taxes that were previously paid based on the higher assessment value.

### Budget Detail

Library 001-456.***		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
5000	Contribution	\$ 200,000	\$ 200,000	\$ 200,000	\$ 206,000	3%	1.4%
Total Library		\$ 200,000	\$ 200,000	\$ 200,000	\$ 206,000	3%	1.4%

Civil & Military Celebrations 001-457.***		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
5400	Military Banners	\$ 7,248	\$ 6,974	\$ 6,974	\$ 7,000	0%	0.0%
5403	Community Events	38,482	20,000	20,000	20,000	0%	0.1%
Total Civil & Military Celebrations		\$ 45,730	\$ 26,974	\$ 26,974	\$ 27,000	0%	0.2%

Other Financial Uses 001-49*.***		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
491.0000	Refunds- Prior Year Receipts	\$ 30,567	\$ 30,000	\$ 30,000	\$ 30,000	0%	0.2%
491.0100	Refunds- Current Year Receipts	18,128	9,000	9,000	24,000	167%	0.2%
492.1800	Transfer to Capital Improvement Fund	175,000	450,000	450,000	332,588	-26%	2.3%
492.3100	Transfer to Pool Fund	136,763	-	-	5,000	N/A	0.0%
Total Other Financial Uses		\$ 360,458	\$ 489,000	\$ 489,000	\$ 391,588	-20%	2.7%

## Total General Fund Budget

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec
<b>TOTAL REVENUE</b>	\$ 13,241,365	\$ 14,792,598	\$ 14,828,137	\$ 14,375,610	-3%
<b>TOTAL EXPENDITURES</b>	\$ 12,899,181	\$ 14,792,599	\$ 14,828,137	\$ 14,375,610	-3%
<b>DIFFERENCE</b>	\$ 342,184	\$ (1)	\$ (0)	\$ (0)	

# 2025 CAPITAL IMPROVEMENT FUND BUDGET

## REVENUES



## Capital Improvement Fund Revenue

### Description

The Borough has updated its five-year capital improvement plan, which prioritizes capital purchases and projects, along with strategies for completing and financing them.

To fund the 2025 projects, the Borough plans to utilize state grants and transfers from the General Fund.

The following grants have been awarded:

- GTRP/CFA – Pool Renovation: \$50,000
- CFA – LSA – Pool Renovation: \$600,000
- GEDTF RAAC – Pool Renovation: \$50,000

The following grants have been applied for and are awaiting awards:

- GEDTF (County) – Municipal Building Public Safety Improvements
- GEDTF (County) – McAnulty Park Improvements
- CDBG (via SHACOG) – Municipal Building ADA Sidewalk Improvements

### Budget Detail

Revenue 018-3** ****	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
341.3000 Interest Earnings from 2021	16,327	343	343	-	-100%	0%
354.0000 State Grants	192,031	100,000	-	1,546,000	1446%	68%
354.0200 Ballistic Vest Grant	-	8,547	8,547	-	-100%	0%
392.0100 Transfer from General Fund	175,000	450,000	450,000	332,588	-26%	15%
392.9000 Transfer from Fund Balance	-	98,493	-	395,766	302%	17%
<b>Total Capital Improvement Fund Revenue</b>	<b>\$ 383,358</b>	<b>\$ 657,383</b>	<b>\$ 458,890</b>	<b>\$ 2,274,354</b>	<b>246%</b>	<b>100%</b>

# 2025 CAPITAL IMPROVEMENT FUND BUDGET

## EXPENDITURES



## Capital Improvement Fund Expenses

### Description

A review with the DPW management team shows that both salt sheds, each over 40 years old, are in need of repairs due to damage caused by salt's corrosive effects and extreme temperature swings. The Borough has secured a grant covering the full cost of repairs for the Municipal Salt Building.

The Municipal Building ADA Sidewalk Improvement project includes the installation of three ADA-compliant ramps at the Turnaround Circle, Administrative Entrance, and Police Entrance. Additionally, the project involves replacing curbs and sidewalks at the front of the building

The Borough has applied for a grant to install a security fence around the police department. This project will enhance resident safety by addressing the high risk of pedestrian accidents in the parking lot, which is frequently used by walkers and accessed by officers, sometimes during emergencies. Additionally, the fence will improve officer safety by mitigating vulnerabilities posed by the building's open exterior design.

If the grants applied for are secured, McAnnulty Park will be upgraded to better serve residents.

Renovations for the Baldwin Borough Community Pool are expected to be completed in 2025. The pool, now over 50 years old, has significant issues, including severe concrete cracking in the shell and deterioration of critical infrastructure. Leaks in the pool's water piping, drainage, and filtration systems result in substantial daily water loss. The planned renovations will address these deficiencies while incorporating new features to enhance the facility

### Budget Detail

Expenses 018-4** ****	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
409.5000 Municipal Salt Storage	-	-	-	250,000	N/A	11%
409.6500 Office Upgrades	449,763	-	160,678	-	N/A	0%
409.6600 ADA Sidewalks	-	-	-	51,500	N/A	2%
409.7000 EV Charging Stations	-	34,547	34,547	-	-100%	0%
409.8000 Security Fence	-	-	-	237,000	N/A	10%
410.3270 Police Radios	-	61,218	55,652	-	-100%	0%
410.7400 Ballistic Vests	-	17,618	17,618	-	-100%	0%
454.5000 Park Cameras	7,777	-	-	-	N/A	0%
454.6400 McAnnulty Park Improvements	-	-	-	334,000	N/A	15%
454.6700 Deervue Park Improvements	-	20,000	16,624	-	-100%	0%
454.6800 Log Cabin Restoration	8,700	12,000	21,300	9,000	-25%	0%
454.7000 Pool Renovation	-	62,000	107,146	1,392,854	2147%	61%
<b>Total Capital Improvement Fund Expenses</b>	<b>\$ 16,477</b>	<b>\$ 207,383</b>	<b>\$ 252,887</b>	<b>\$ 2,274,354</b>	<b>997%</b>	<b>100%</b>

# 2025 CAPITAL IMPROVEMENT FUND BUDGET

## EXPENDITURES



### Total Capital Improvement Fund Budget

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 383,358	\$ 657,383	\$ 458,890	\$ 2,274,354	246%
<b>TOTAL EXPENSES</b>	\$ 16,477	\$ 207,383	\$ 252,887	\$ 2,274,354	997%



# 2025 SEWER FUND BUDGET

## REVENUES



## Sewer Fund Revenue

### Description

The majority of revenue in the Sewer Fund is generated from sewer fees. For 2025, the sewage rate will remain at \$13.52 per 1,000 gallons of water used, along with a \$15.75 monthly surcharge. To avoid raising rates in 2025, the Borough plans to use a substantial portion of the unreserved fund balance to cover anticipated expenses.

### Budget Detail

Revenue 008-3**,****	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
341.0004 Interest - Money Market Account	\$ 97,950	\$ 95,000	\$ 62,000	\$ 40,000	-58%	0.5%
354.0000 ALCOSAN Grant	267,442	3,419,514	3,237,641	-	-100%	0.0%
355.0000 ARPA	300,000	-	-	-	N/A	0.0%
364.1001 Sewer Rents-Current Year Billing	6,308,888	6,620,000	6,355,200	6,348,347	-4%	75.7%
364.1002 Sewer Rent-Delinquent	23,684	20,000	10,000	15,000	-25%	0.2%
364.1100 Tap-In Fees	-	40,000	40,000	2,000	-95%	0.0%
364.6000 Credit From ALCOSAN	18,376	17,678	17,678	17,000	-4%	0.2%
364.8000 Charges-Letters & Certificates	17,965	20,000	20,000	20,000	0%	0.2%
364.9000 Miscellaneous	1,262	1,125	1,125	1,200	7%	0.0%
364.9500 Municipal Coordination	600,693	637,348	726,284	-	-100%	0.0%
279.0000 Fund Balance	186,471	472,462	643,558	1,943,707	311%	23.2%
Total Sewer Fund Revenue	\$ 7,822,731	\$ 11,343,127	\$ 11,113,486	\$ 8,387,254	-26%	100.0%

# 2025 SEWER FUND BUDGET

## EXPENSES



## Sewer Fund Expenses

### Description

Sewer expenses in the Borough can be categorized into three main areas: personnel, infrastructure, and wastewater treatment.

The administration and maintenance of the Borough's sanitary sewer system involve both labor and materials from administrative and public works staff. As such, a portion of the Borough's personnel expenses is allocated to the Sewer Fund, based on the specific job duties of the employees involved in sewer operations.

In compliance with Environmental Protection Agency (EPA) and Pennsylvania Department of Environmental Protection (DEP) Clean Water Act regulations, municipalities in the Pittsburgh area, including Baldwin, are undergoing significant infrastructure investments to reduce overflow events and meet regulatory standards.

Approximately two-thirds of the Borough's sewage is collected and treated by ALCOSAN, while the remaining third is handled by the Pleasant Hills Authority. The treatment plants bill the Borough based on the volume of sewage they treat and the rates they set. For 2025, ALCOSAN has raised its rates by 7% and expects another increase in 2026. Similarly, the Pleasant Hills Authority has raised its budget requirement for Baldwin by 25% in 2025.

### Budget Detail

Auditing Services & Financial Administration 008-402.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3110	Accounting & Auditing Services	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0%	0.0%
Total Auditing Services & Financial Administration		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0%	0.0%
Solicitor/Legal Services 008-404.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3102	Legal Expenses	\$ 58,875	\$ 10,000	\$ 6,794	\$ 5,000	-50%	0.1%
Total Solicitor/Legal Services		\$ 58,875	\$ 10,000	\$ 6,794	\$ 5,000	-50%	0.1%
Other General Government Administration 008-406.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1120	Salaries of Full-Time Staff	\$ 107,901	\$ 112,576	\$ 112,576	\$ 119,241	6%	1.4%
1920	FICA/Medicare Employer Paid	9,031	8,612	8,612	9,122	6%	0.1%
1960	Health Insurance	18,778	17,313	17,313	18,046	4%	0.2%
Total Other General Government Administration		\$ 135,710	\$ 138,501	\$ 138,501	\$ 146,408	6%	1.7%
Billing & Collections 008-407.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3000	Billing & Collections	\$ 107,197	\$ 100,000	\$ 100,000	\$ 100,000	0%	1.2%
3003	Stormwater Fee	1,240	1,240	1,240	1,240	0%	0.0%
Total Billing & Collections		\$ 108,437	\$ 101,240	\$ 101,240	\$ 101,240	0%	1.2%

# 2025 SEWER FUND BUDGET

## EXPENSES



Engineering & Construction 008-408.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3130-000	Engineering & Architectural Services	\$ 3,160	\$ 5,000	\$ -	\$ 2,500	-50%	0.0%
3130-004	Engr Exp-ACO O & M Plan	8,248	-	-	-	N/A	0.0%
3130-021	Annual O&M Repairs	-	5,000	-	2,500	-50%	0.0%
3130-026	Const Exp - Phase 2 COA O/M Repairs	360,200	200,000	45,000	300,000	50%	3.6%
3135-000	Eng Exp - COA Wet Weather Flow	203	5,000	500	2,500	-50%	0.0%
3135-001	Const Exp- COA Wet Weather Flow	-	5,000	-	2,500	-50%	0.0%
3138-000	Streets Run Multi-Muni Source Flow Reduction/Re	1,231,436	4,410,000	4,410,000	-	-100%	0.0%
3140-000	Engr- Phase 2 COA Project Coordination	9,018	7,500	8,500	7,500	0%	0.1%
3140-003	Engr- Phase 2 COA Reg. Support/Coordination	945	1,500	-	2,500	67%	0.0%
3140-004	Engr- Phase 2 COA Flow Monitoring (Beck's Run)	1,508	45,000	35,000	45,000	0%	0.5%
3140-005	Engr- Phase 2 COA - O&M Plan Updates	-	20,000	15,000	15,000	-25%	0.2%
3140-006	Engr- Phase 2 COA - O&M Repair	-	50,000	-	10,000	-80%	0.1%
3140-007	Engr- Phase 2 COA - GLS Standard Project	5,328	75,000	143,138	90,000	20%	1.1%
3141-000	Elm Leaf Trunk Sewer	-	30,000	15,000	30,000	0%	0.4%
3142-000	GLS Standard Project Construction	-	-	-	950,000	N/A	11.3%
Total Engineering & Construction		\$ 1,620,046	\$ 4,859,000	\$ 4,672,138	\$ 1,460,000	-70%	17.4%
Public Works 008-426.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1100	Salaries of Dept Head	\$ 71,759	\$ 74,638	\$ 74,638	\$ 77,940	4%	0.9%
1120	Salaries of Full Time Crew	270,239	297,256	297,256	\$ 291,015	-2%	3.5%
1150	Wages - Part Time Crew	-	-	-	6,400	N/A	0.1%
1800	Overtime	6,139	9,000	5,000	8,750	-3%	0.1%
1860	Uniform Allowance	3,374	2,400	2,400	2,500	4%	0.0%
1920	FICA/Medicare Employer Paid	26,672	28,878	28,878	29,384	0%	0.4%
1960	Health Insurance	139,829	132,328	132,328	123,867	-564%	1.5%
2000	Supplies	1,583	1,500	1,000	1,500	0%	0.0%
2310	Vehicle Fuel -Gas	15,144	15,000	15,000	15,000	0%	0.2%
2320	Vehicle Fuel-Diesel	9,159	15,000	15,000	15,000	0%	0.2%
3240	Wireless Phones	900	1,200	1,200	1,200	0%	0.0%
3290	PA One Calls	875	800	800	800	0%	0.0%
3800	Vehicle Leasing	33,997	33,997	33,997	-	-189%	0.0%
4500	Contracted Services	22,040	18,000	18,000	18,000	0%	0.2%
4510	Vehicle Repairs & Maintenance	10,856	20,000	15,938	20,000	0%	0.2%
4520	Sewage Damage Restoration	31,668	30,000	663	30,000	0%	0.4%
4540	Misc. Expenses	7,435	7,365	7,365	7,435	5%	0.1%
4600	Continuing Education	80	1,500	-	1,750	77%	0.0%
4700	CDL, Drug & Alcohol Testing	124	325	124	1,000	0%	0.0%
Total Public Works		\$ 651,873	\$ 689,187	\$ 649,586	\$ 651,541	-5%	7.8%
Wastewater Collection & Treatment 008-429.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3640	ALCOSAN Sewage Treatment	\$ 2,803,927	\$ 3,073,007	\$ 3,073,007	\$ 3,288,117	7%	39.2%
3641	Pleasant Hills Authority Sewage Treatment	1,027,628	1,077,764	1,077,764	1,349,605	25%	16.1%
3643	Pleasant Hills EQ Basin Operation & Maint.	42,245	40,000	40,000	40,000	0%	0.5%
Total Wastewater Collection & Treatment		\$ 3,873,800	\$ 4,190,771	\$ 4,190,771	\$ 4,677,722	12%	55.8%
Debt Service 008-471.****		2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
1000	Debt Service Interest	\$ 499,394	\$ 468,656	\$ 468,685	\$ 437,958	-7%	5.2%
2000	Debt Service Principal	814,440	839,190	839,190	874,237	4%	10.4%
Total Debt Service		\$ 1,313,834	\$ 1,307,846	\$ 1,307,875	\$ 1,312,195	0%	15.6%

# 2025 SEWER FUND BUDGET EXPENSES



Employer Paid Benefits & Withholding 008-48****	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
481.1940 Unemployment Compensation- PSAB	\$ 1,710	\$ 1,995	\$ 1,995	\$ 1,995	0%	0.0%
483.3000 Pension Contribution	20,000	10,000	10,000	5,000	-50%	0.1%
484.0000 Worker's Compensation	24,446	20,586	20,586	17,153	-17%	0.2%
<b>Total Employer Paid Benefits &amp; Withholding</b>	<b>\$ 46,156</b>	<b>\$ 32,581</b>	<b>\$ 32,581</b>	<b>\$ 24,148</b>	<b>-26%</b>	<b>0.3%</b>

Insurance 008-486****	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
3510 Fire, Auto & General Liability	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	-50%	0.1%
<b>Total Insurance</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 5,000</b>	<b>-50%</b>	<b>0.1%</b>

## Total Sewer Fund Budget

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 7,822,731	\$ 11,343,127	\$ 11,113,486	\$ 8,387,254	-26%
<b>TOTAL EXPENSES</b>	\$ 7,822,731	\$ 11,343,126	\$ 11,113,486	\$ 8,387,254	-26%
<b>DIFFERENCE</b>	\$ 0	\$ 0	\$ -	\$ -	

# 2025 POOL FUND BUDGET

## REVENUES



## Pool Fund Revenue

### Description

The pool is expected to be closed during the 2025 season for renovations.

### Budget Detail

Revenue 031-3**.*	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
367.1100 Pool Passes & Tags	\$ 17,548	\$ -	\$ -	\$ -	N/A	0%
367.1110 Daily Admissions	25,140	-	-	-	N/A	0%
367.1120 Private Pool Parties	1,150	-	-	-	N/A	0%
367.1300 Concession Stand	8,732	-	-	-	N/A	0%
279.0000 Fund Balance	7,454	5,313	5,113	-	-100%	0%
392.0100 Transfer from General Fund	136,763	-	-	5,000	N/A	100%
Total Pool Fund Revenue	\$ 196,787	\$ 5,313	\$ 5,113	\$ 5,000	-6%	100%

# 2025 POOL FUND BUDGET

## EXPENSES



## Pool Fund Expenses

### Description

Minimal utility expenses are anticipated for that year. The costs associated with the renovation will be reflected in the Capital Improvement Fund.

### Budget Detail

Expenses 031-4**.*	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
452.1100 Pool Management Fee	\$ 102,000	\$ -	\$ -	\$ -	N/A	0%
452.2200 Operating Supplies	2,403	-	-	-	N/A	0%
452.2220 Chemicals	10,995	-	-	-	N/A	0%
452.2290 Refreshment Stand	6,032	-	-	-	N/A	0%
452.3210 Telephone	654	113	113	-	-100%	0%
452.3610 Utilities- Electricity	7,488	3,500	3,000	3,000	-14%	60%
452.3620 Utilities- Gas	3,276	500	500	500	0%	10%
452.3660 Utilities- Water	42,935	1,200	1,500	1,500	25%	30%
452.3700 Repairs & Maintenance Services	14,555	-	-	-	N/A	0%
452.7400 Machinery & Equipment	6,449	-	-	-	N/A	0%
<b>Total Pool Fund Expenses</b>	<b>\$ 196,787</b>	<b>\$ 5,313</b>	<b>\$ 5,113</b>	<b>\$ 5,000</b>	<b>-6%</b>	<b>100%</b>

## Total Pool Fund Budget

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 196,787	\$ 5,313	\$ 5,113	\$ 5,000	-6%
<b>TOTAL EXPENSES</b>	\$ 196,787	\$ 5,313	\$ 5,113	\$ 5,000	-6%

# 2025 HIGHWAY AID FUND BUDGET

## REVENUES



## Highway Aid Fund Revenue

### 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 within the state, distributing the revenue to local governments based on the number of miles of roads maintained within each municipality.

### Budget Detail

Revenue 035-3**, ****	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Deposits/Investments	\$ 35,708	\$ 35,000	\$ 41,000	\$ 35,000	0%	6%
354.0000 State Motor License Fund Grants	583,715	579,897	579,897	560,943	-3%	93%
279.0000 Unreserved Fund Balance	-	54,899	48,899	4,332	-92%	1%
Total Highway Aid Fund Revenue	\$ 619,423	\$ 669,796	\$ 669,796	\$ 600,275	-10%	100%

# 2025 HIGHWAY AID FUND BUDGET EXPENSES



## Highway Aid Fund Expenses

### Description

Highway Aid expenditures are strictly limited to purchases and projects that align with the State's approved uses for liquid fuels funding. Currently, Baldwin utilizes this funding to cover the cost of rock salt for winter road maintenance, electricity for streetlights, and a portion of the annual road paving program.

### Detail

Expenses 035-4**,****	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
432.2450 Highway Supplies - Rock Salt	\$ 193,919	284,796	\$ 284,796	\$ 215,275	-24%	36%
434.3610 Street Light Electricity	172,548	185,000	185,000	185,000	0%	31%
438.6100 Constr Contracts - Road Paving	173,502	200,000	200,000	200,000	0%	33%
Total Highway Aid Fund Expenses	\$ 539,969	\$ 669,796	\$ 669,796	\$ 600,275	-10%	100%

## Total Highway Aid Fund Budget

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec
TOTAL REVENUES	\$ 619,423	\$ 669,796	\$ 669,796	\$ 600,275	-10%
TOTAL EXPENSES	\$ 539,969	\$ 669,796	\$ 669,796	\$ 600,275	-10%



# 2025 ASSET FORFEITURE FUND BUDGET

## REVENUES



## Asset Forfeiture Fund Revenue

### Description

Revenue in the Asset Forfeiture Fund is derived from the sale of assets confiscated by the Drug Enforcement Administration (DEA). Baldwin receives a percentage of proceeds from assets related to cases that involved a retired Baldwin Police Officer.

### Budget Detail

Revenue 070-3**,****	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
351.1400 Federal Forfeiture Revenue	\$ 18,273	\$ 2,268	\$ 2,268	\$ -	-100%	0%
392.9900 Transfer from Fund Balance	-	9,732	6,514	1,000	-90%	100%
<b>Total Asset Forfeiture Fund Revenue</b>	<b>\$ 18,273</b>	<b>\$ 12,000</b>	<b>\$ 8,783</b>	<b>\$ 1,000</b>	<b>-92%</b>	<b>100%</b>

# 2025 ASSET FORFEITURE FUND BUDGET

## EXPENSES



## Asset Forfeiture Fund Expenses

### Description

The use of Asset Forfeiture funds is governed by federal regulations, which restrict spending to specific purposes. In 2025, the Baldwin Police Department plans to use these funds for a minor supply purchase in compliance with these guidelines.

### Budget Detail

Expenses 070-410.****	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec	% of Total Budget
2100 Supplies	\$ -	\$ -	\$ 1,500	\$ 1,000	N/A	100%
7301 LPR System	\$ -	\$ 12,000	\$ 7,283	\$ -	-100%	0%
<b>Total Asset Forfeiture Fund Expenses</b>	\$ -	\$ 12,000	\$ 8,783	\$ 1,000	-92%	100%

## Total Asset Forfeiture Fund Budget

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 18,273	\$ 12,000	\$ 8,783	\$ 1,000	-92%
<b>TOTAL EXPENSES</b>	\$ -	\$ 12,000	\$ 8,783	\$ 1,000	-92%