

# BOROUGH OF BALDWIN

## ANNUAL BUDGET



# 2026

2026 BUDGET  
TABLE OF CONTENTS



# Table of Contents

---

OFFICIALS .....	1
FUND LISTING .....	2
BUDGET MESSAGE .....	3
GENERAL FUND REVENUE BUDGET .....	6
GENERAL FUND EXPENDITURE BUDGET .....	15
CAPITAL IMPROVEMENT FUND BUDGET.....	37
SEWER FUND BUDGET .....	40
POOL FUND BUDGET .....	44
HIGHWAY AID FUND BUDGET .....	46
ASSET FORFEITURE FUND BUDGET .....	48



## Officials

---

### Council

Patricia Boyer  
Donald Brown  
Raymond Dee  
E. John Egger  
Paul Hayhurst  
Brian Meador  
Elliot Rambo

### Mayor

David Depretis

## Staff

---

### Borough Manager

Robert T. Firek, P.E.

### Finance Officer

Caitlin Hornyak, CPA

### Code Enforcement Officer

Loran Skinkis

### Human Resources Officer & Assistant Manager

Kelly Parker

### Municipal Services Manager

Randy Lubin

### Administrative Assistant

Erin Anderson

### License, Permit, & Closing Administrator

Stephanie Matus

### Tax Collector

Gail Dobson-Mikush

### Recreation & Events Director

Dominic Shuck

### Social Service Coordinator

Samantha Yule, MSW, LCSW

### Police Chief

Anthony Cortazzo

### Deputy Chief of Police

Richard Patrus

### Police Office Manager

Lynette Mariner

### Police Dept. Administrative Assistant

April Piccolo



# Fund Listing

---

## Governmental Funds

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

### 001 – General Fund

The primary operating fund for the Borough, 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.



## 2026 Budget Message

---

Dear Members of Borough Council and Mayor Depretis;

On behalf of the Borough Administration, I am pleased to submit the 2026 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 long-term fiscal responsibility.

I am proud to report that we have balanced all Governmental Funds without the need for a tax increase. The 2026 Real Estate Tax Millage Rate will remain at 8.03 mills.

However, the Borough must implement an increase for 2026 sewer rates. The new rates will be \$16.02 per 1,000 gallons of usage and a \$21.75 monthly surcharge. In recent years, the Borough utilized reserves to offset rising sewer system costs, due in part to uncertainty surrounding the future ownership of the sewer lines. Now that it is confirmed the lines will remain the Borough's responsibility, we must plan for their long-term maintenance and operation.

The 2026 Budget Document serves as a comprehensive policy statement, operational guide, financial plan, and a vital communication tool for our community. It adheres to all applicable local and state laws and aligns fully with the Borough's Financial Policies and Procedures Manual. The balanced budget includes:

- **General Fund:** \$14,600,211
- **Capital Improvement Fund:** \$1,161,473
- **Sewer Fund:** \$7,875,150
- **Highway Aid Fund:** \$825,000
- **Swimming Pool Fund:** \$218,000
- **Asset Forfeiture Fund:** \$500

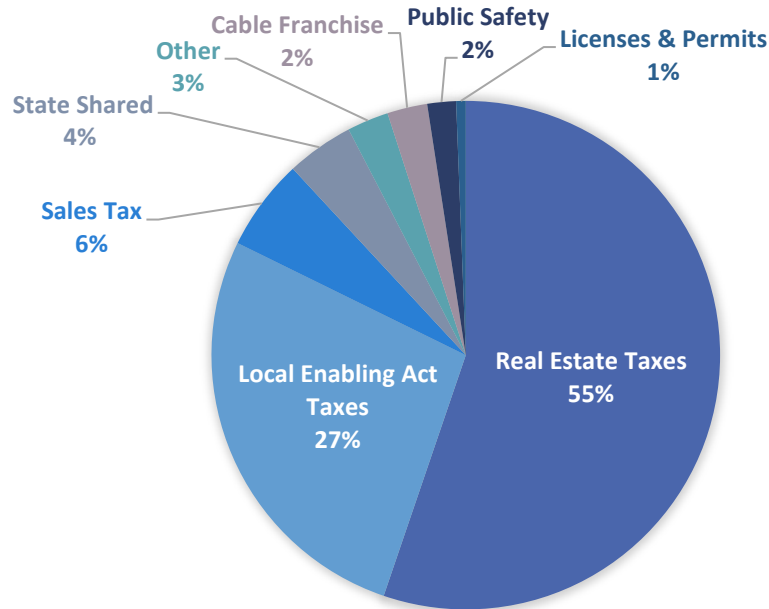
The General Fund relies primarily on Real Estate Taxes, Earned Income Taxes, and Local Services Taxes, which together account for more than 82% of total General Fund revenues. The Borough continues to benefit from stable and consistent tax revenues, enabling us to deliver services at an appropriate scale with strong fiscal management.

Even with these positive trends, managing operating and personnel costs remains challenging. Many of the factors that drive expenses, such as inflation, healthcare, pension obligations, and mandated services, are outside the Borough's control. Major cost drivers, including healthcare, pensions, and waste and recycling collection, continue to make up a significant share of General Fund expenditures.

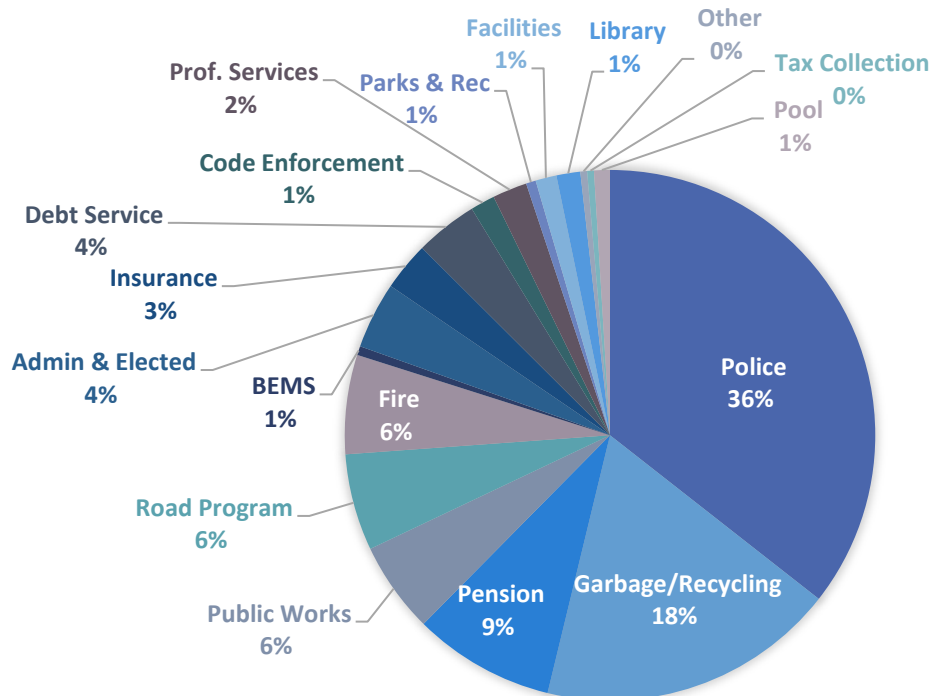
The following charts illustrate the breakdown of the General Fund's revenues and expenditures.



## GENERAL FUND REVENUE BY SOURCE



## GENERAL FUND EXPENDITURES BY DEPARTMENT





# 2026 BUDGET BUDGET MESSAGE



Ultimately, the 2026 Budget is a responsible, forward-looking financial plan that preserves service levels, supports our workforce, and maintains our infrastructure. It reflects a transparent and collaborative process led by Borough Council, with opportunities for public input and review. This process ensures that community needs remain at the forefront as we plan for Baldwin's future.

## 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,

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

Caitlin M. Hornyak, CPA  
Finance Officer

# 2026 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 2025, the Borough's total taxable assessed value was certified at \$956,656,996, encompassing 8,101 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 2026, 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 2025, the County's millage rate was 6.43, 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1000	Current Year Levy	\$ 7,365,979	\$ 7,406,936	\$ 7,406,936	\$ 7,410,263	0%	50.8%
5000	Delinquent	189,051	160,000	160,000	170,000	6%	1.2%
Total Real Estate Taxes		\$ 7,555,031	\$ 7,566,936	\$ 7,566,936	\$ 7,580,263	0%	51.9%



# 2026 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1000	Real Estate Transfer Tax	\$ 312,982	\$ 250,000	\$ 250,000	\$ 300,000	20%	2.1%
2000	Earned Income Tax	3,251,139	3,250,000	3,250,000	3,250,000	0%	22.3%
5000	Local Services Tax	168,562	160,000	160,000	160,000	0%	1.1%
Total Local Enabling Act Taxes		\$ 3,732,683	\$ 3,660,000	\$ 3,660,000	\$ 3,710,000	1%	25.4%

# 2026 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3200	Junk Yard	\$ 240	\$ 240	\$ 240	\$ 240	0%	0.0%
7200	Mechanical Devices	69,305	69,305	69,305	70,000	1%	0.5%
8000	Cable TV Franchise	334,788	350,000	350,000	350,000	0%	2.4%
Total Business License and Permits		\$ 404,333	\$ 419,545	\$ 419,545	\$ 420,240	0%	2.9%
Health 001-365.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
5000	Pet License Fees	\$ 585	\$ 500	\$ 638	\$ 500	0%	0.0%
Total Health		\$ 585	\$ 500	\$ 638	\$ 500	0%	0.0%

# 2026 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1101	Vehicle Code Violations	\$ 11,288	\$ 12,500	\$ 12,500	\$ 12,500	0%	0.1%
1103	County DUI Fines	16,171	15,000	15,000	15,000	0%	0.1%
1200	Violations of Ordinances	15,297	15,000	15,000	15,000	0%	0.1%
1300	State Police Fines	7,436	7,500	7,500	7,500	0%	0.1%
Total Fines		\$ 50,191	\$ 50,000	\$ 50,000	\$ 50,000	0%	0.3%
Public Safety 001-362.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1000	Special Police Services Reimbursements	\$ 265,257	\$ 50,000	\$ 50,610	\$ 50,000	0%	0.3%
1100	Police Reports, Fingerprinting Fees	9,694	6,000	6,000	10,000	67%	0.1%
1300	Security Alarm Monitoring	13,395	31,442	31,672	15,000	-52%	0.1%
4100	Building Permits	109,765	90,000	90,000	80,000	-11%	0.5%
4110	Occupancy & Fire Permits	89,580	80,000	80,000	80,000	0%	0.5%
0412	Vacant Property Registration	15,200	13,200	13,200	15,000	14%	0.1%
Total Public Safety		\$ 502,891	\$ 270,642	\$ 271,482	\$ 250,000	-8%	1.7%
Highways and Streets 001-363.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1000	Curb/Street Opening Permits	\$ 3,600	\$ 10,000	\$ 10,000	\$ 10,000	0%	0.1%
Total Highways and Streets		\$ 3,600	\$ 10,000	\$ 10,000	\$ 10,000	0%	0.1%

# 2026 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*, ****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
340.0000 Interest on Real Estate Taxes	\$ 4,284	\$ 4,880	\$ 4,880	\$ 2,000	-59%	0.0%
341.0000 Earnings from Temp Investments	21,026	25,000	25,000	20,000	-20%	0.1%
341.0002 Huntington P-Card Rebate	10,922	5,000	5,000	5,000	0%	0.0%
341.1000 Interest from Money Market	126,826	80,000	100,000	60,000	-25%	0.4%
342.5000 Park Grove Rentals	4,000	3,500	3,800	4,000	14%	0.0%
342.5500 Rent from Ads on Public Property	1,125	1,125	1,125	1,125	0%	0.0%
<b>Total Interest, Rents, and Royalties</b>	<b>\$ 168,183</b>	<b>\$ 119,505</b>	<b>\$ 139,805</b>	<b>\$ 92,125</b>	<b>-23%</b>	<b>0.6%</b>

# 2026 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.****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
0100 County Sales Tax (Act 77)	\$ 830,829	\$ 800,000	\$ 800,000	\$ 800,000	0%	5.5%
Total Intergovernmental Revenue	\$ 830,829	\$ 800,000	\$ 800,000	\$ 800,000	0%	5.5%

Federal Capital 001-351.****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
200 ARPA Funding	\$ 625,000	\$ 349,391	\$ 349,391	\$ -	-100%	0.0%
Total Intergovernmental Revenue	\$ 625,000	\$ 349,391	\$ 349,391	\$ -	-100%	0.0%

State Capital and Operating Revenue 001-354.****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
0000 Grants from State Government	\$ -	\$ -	\$ 25,000	\$ -		
0300 Winter Maintenance of State Roads	13,550	13,285	13,285	13,550	2%	0.1%
1103 PA Impaired Driving Grant	87,967	128,945	128,945	131,550	2%	0.9%
1200 Municipal EV Fleet Grant	-	15,000	15,000	-	-100%	0.0%
1500 Act 101 Recycling	-	13,063	13,063	5,000	-62%	0.0%
Total State Capital and Operating Revenue	\$ 101,517	\$ 170,293	\$ 195,293	\$ 150,100	-12%	1.0%

# 2026 GENERAL FUND BUDGET

## REVENUES



State Shared Revenue and Entitlements 001-355.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
0100	Public Utility Realty Tax (PURTA)	\$ 10,498	\$ 10,000	\$ 11,290	\$ 10,500	5%	0.1%
0400	Alcoholic Beverage Licenses	4,400	4,400	4,700	4,400	0%	0.0%
0700	Foreign Fire Insurance Prem. Tax	112,448	110,000	120,750	115,000	5%	0.8%
0800	State Aid for Pensions	434,117	380,000	459,931	450,000	18%	3.1%
0900	Act 13 Impact Fees	8,711	7,802	7,802	7,500	-4%	0.1%
Total State Shared Revenue and Entitlements		\$ 570,175	\$ 512,202	\$ 604,473	\$ 587,400	15%	4.0%

# 2026 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.

### Budget Detail

Charges for Services 001-361.****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3400 Zoning Hearing Fees	4,000	3,000	3,000	3,000	0%	0.0%
3500 Grading Permit Fees	-	100	100	100	0%	0.0%
<b>Total Charges for Services</b>	<b>\$ 4,000</b>	<b>\$ 3,100</b>	<b>\$ 3,100</b>	<b>\$ 3,100</b>	<b>0%</b>	<b>0.0%</b>
Culture & Recreation 001-367.****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
2000 Recreation Program Fees	\$ 2,550	\$ 5,530	\$ 10,270	\$ 10,270	86%	0.1%
4000 Community Events Donation	3,700	3,700	3,700	2,000	-46%	0.0%
<b>Total Culture &amp; Recreation</b>	<b>\$ 6,250</b>	<b>\$ 9,230</b>	<b>\$ 13,970</b>	<b>\$ 12,270</b>	<b>33%</b>	<b>0.1%</b>
Electric 001-372.****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
0000 EV Charging Station	\$ 102	\$ 1,000	\$ 1,000	\$ 1,000	0%	0.0%
<b>Total Health</b>	<b>\$ 102</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0%</b>	<b>0.0%</b>



# 2026 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
0000	Misc. Revenue Receipts	\$ 2,547	\$ 5,000	\$ 5,000	\$ 5,000	0%	0.0%
0300	Misc. Reimbursements	33,727	5,000	5,000	-	-100%	0.0%
0400	Misc. Receipts - Insurance	27,306	2,268	2,268	-	-100%	0.0%
Total Misc Revenue		\$ 63,580	\$ 12,268	\$ 12,268	\$ 5,000	-59%	0.0%
Proceeds of Fixed Asset Disposition 001-391.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1000	Sale of Fixed Assets	\$ -	\$ 40,000	\$ 43,351	\$ 7,000	-83%	0.0%
Total Fixed Asset Disposition		\$ -	\$ 40,000	\$ 43,351	\$ 7,000	-83%	0.0%
Transfer from Fund Balance 001-392.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
9900	Transfer from Fund Balance	\$ -	\$ 4,999	\$ -	\$ 876,213	17428%	1947.1%
Total Inferfund Transfers		\$ -	\$ 4,999	\$ -	\$ 876,213	17428%	1947.1%
Refunds of Prior Years Expenditures 001-395.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
0000	MRM Dividend	\$ 46,598	\$ 66,995	\$ 66,995	\$ 45,000	-33%	0.3%
Total Refunds		\$ 46,598	\$ 66,995	\$ 66,995	\$ 45,000	-33%	0.3%

## Total General Fund Revenue

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec
<b>TOTAL REVENUE</b>	\$14,665,547	\$14,066,606	\$ 14,208,247	\$ 14,600,211	4%

# 2026 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 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	2,209	2,209	2,209	2,209	0%	0.0%
4200	Dues, Subscriptions, Memberships	8,865	9,500	9,500	9,500	0%	0.1%
4540	Recognition Dinner	4,477	5,000	5,000	5,000	0%	0.0%
4600	Continuing Education	4,873	8,500	8,500	8,500	0%	0.1%
Total General Government		\$ 49,299	\$ 54,084	\$ 54,084	\$ 54,084	0%	0.4%

# 2026 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 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	52,655	56,057	56,057	58,149	4%	0.4%
1130	Salary of Finance Officer	75,286	78,694	78,694	81,251	3%	0.6%
1140	Salary of Director of Municipal Services	48,927	49,767	49,767	51,385	3%	0.4%
1160	Salary of Human Resources Officer	63,303	77,407	77,407	81,277	5%	0.6%
1170	Salary of Events Coordinator	5,444	9,731	9,731	25,000	157%	0.2%
1920	FICA/Medicare Employer Paid	18,881	21,371	21,371	23,314	9%	0.2%
1960	Health Insurance	38,688	42,140	42,140	47,595	13%	0.3%
2310	Vehicle Fuel - Gas	1,010	1,000	1,000	1,000	0%	0.0%
3310	Travel	601	750	750	750	0%	0.0%
4510	Vehicle Maintenance & Repair	42,579	3,276	3,276	1,000	-69%	0.0%
4600	Continuing Education	6,884	9,000	9,000	9,000	0%	0.1%
Total Executive		\$ 361,757	\$ 356,893	\$ 356,893	\$ 387,421	9%	2.7%

# 2026 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3110	Accounting & Auditing Services	\$ 23,661	\$ 43,421	\$ 46,875	\$ 26,250	-40%	0.2%
3111	Payroll Services	20,740	20,000	20,000	23,000	15%	0.2%
Total Auditing Services/Financial Admin		\$ 44,401	\$ 63,421	\$ 66,875	\$ 49,250	-22%	0.3%

# 2026 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 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	5,253	5,000	5,000	4,500	-10%	0.0%
2120	Computer/Copier Supplies	300	820	820	820	0%	0.0%
3101	Earned Income Tax Commission	5	15	15	15	0%	0.0%
3102	General Exp/Service Fees	1,948	1,500	1,500	1,500	0%	0.0%
3103	Delinquent RET Commission	24,388	25,000	25,000	25,000	0%	0.2%
3104	Local Services Tax Commission	4,223	4,800	4,800	4,500	-6%	0.0%
3210	Telephone	399	370	370	370	0%	0.0%
3500	Tax Collector's Bond Premium	7,447	8,275	8,275	7,447	-10%	0.1%
Total Tax Collection		\$ 60,110	\$ 61,928	\$ 61,928	\$ 60,300	-3%	0.4%

# 2026 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. ****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3101	Solicitor Retainer	\$ 11,500	\$ 12,000	\$ 12,000	\$ 12,000	0%	0.1%
3102	Solicitor's Expenses	43,882	55,000	55,000	55,000	0%	0.4%
4100	Other Legal Expenditures	20,246	25,000	25,000	12,000	-52%	0.1%
Total Solicitor/Legal Services		\$ 75,627	\$ 92,000	\$ 92,000	\$ 79,000	-14%	0.5%

# 2026 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1500	Salaries of Office Clerks	47,789	50,998	50,998	48,269	-5%	0.3%
1920	FICA/Medicare Employer Paid	2,577	3,901	3,901	3,693	-5%	0.0%
1960	Health Insurance	23,858	13,877	13,877	8,413	-39%	0.1%
2100	Office Materials & Supplies	8,776	8,500	8,500	8,500	0%	0.1%
2130	Computer/Copier Supplies	557	1,000	1,000	1,000	0%	0.0%
2150	Postage	1,268	1,800	1,800	1,800	0%	0.0%
2700	Computer Hardware & Software	37,091	36,000	36,000	35,000	-3%	0.2%
2900	Service Copier	2,394	2,760	2,760	2,916	6%	0.0%
3100	General Exp/Service Fees	50	200	730	6,000	2900%	0.0%
3210	Telephone	3,902	3,679	3,679	3,684	0%	0.0%
3240	Wireless Phone	1,296	1,330	1,330	1,332	0%	0.0%
3410	Advertising	13,786	20,000	20,000	20,000	0%	0.1%
3420	Printing	6,353	6,500	6,500	6,500	0%	0.0%
5000	SHACOG Act 77 Distribution	-	5,000	5,000	5,000	0%	0%
Total General Government Administration		\$ 149,697	\$ 155,545	\$ 156,075	\$ 152,107	-2%	1.0%



# 2026 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.***		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3101	Engineer's Retainer	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0%	0.0%
3102	Engineering Expenses	156,777	160,000	186,394	168,500	5%	1.2%
3130	GIS	8,064	8,200	8,200	8,200	0%	0.1%
Total Engineering Services		\$ 167,841	\$ 171,200	\$ 197,594	\$ 179,700	5%	1.2%

# 2026 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		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1150	Wages of Custodians	\$ 43,599	\$ 43,055	\$ 43,055	\$ 45,208	5%	0.3%
1860	Uniform Allowance	101	300	300	300	0%	0.0%
1920	FICA/Medicare Employer Paid	3,458	3,294	3,294	3,458	500%	0.1%
1960	Health Insurance	1,732	3,267	3,267	19,780	130%	0.1%
2000	Materials & Supplies	6,072	7,000	7,000	7,500	400%	0.2%
3600	Utilities	29,852	30,000	35,000	35,000	17%	0.2%
3601	Stormwater Fee	18,332	19,680	19,680	19,680	0%	0.1%
3700	Repairs & Maintenance	43,238	38,500	38,500	35,000	-9%	0.2%
4530	Industrial Appraisal	1,705	11,030	11,030	1,705	-85%	0.0%
Total Borough Building		\$ 148,089	\$ 156,126	\$ 161,126	\$ 167,632	7%	1.1%

Borough Building Salt Storage 001-409.***-001		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3600	Utilities	\$ 1,277	\$ 2,000	\$ 2,000	\$ 2,000	0%	0.0%
3700	Repairs & Maintenance	757	-	-	-	N/A	0.0%
Total Borough Building Salt Storage		\$ 2,033	\$ 2,000	\$ 2,000	\$ 2,000	0%	0.0%

# 2026 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		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
2000	Materials & Supplies	\$ 543	\$ -	\$ -	\$ -	N/A	0.0%
3600	Utilities	8,957	10,500	12,000	10,500	0%	0.1%
3700	Repairs & Maintenance	2,708	3,500	3,500	3,500	0%	0.0%
Total Leland Center		\$ 12,208	\$ 14,000	\$ 15,500	\$ 14,000	0%	0.1%

Leland Salt Storage 001-409.****-003		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3600	Utilities	\$ 1,564	\$ 3,500	\$ 3,500	\$ 3,500	0%	0.0%
Total Leland Building Salt Storage		\$ 1,564	\$ 3,500	\$ 3,500	\$ 3,500	0%	0.0%

# 2026 GENERAL FUND BUDGET

## EXPENDITURES



## Police Department

---

### 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 2026-2030 collective bargaining agreement, which was negotiated 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 three Ford Interceptors and one Durango are due. The Police Department plans to finance two new vehicles in 2026.

# 2026 GENERAL FUND BUDGET

## EXPENDITURES



### Budget Detail

Police 001-410.***		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1100	Salary of Chief	\$ 140,139	\$ 149,288	\$ 149,288	\$ 154,513	4%	1.1%
1150	Salary of Deputy Chief	62,005	105,769	105,769	134,524	27%	0.9%
1210	Salary of Juvenile Officer	120,877	122,785	122,785	127,698	4%	0.9%
1230	Salaries of Sergeants	591,117	488,461	488,461	511,973	5%	3.5%
1240	Salaries of Patrol Officers	1,803,674	1,724,536	1,724,536	1,960,646	14%	13.4%
1250	Salary of Office Manager	61,776	67,323	67,323	70,186	4%	0.5%
1260	Salary of Admin Assistant	42,025	43,317	43,317	51,179	18%	0.4%
1270	Salary of Social Services Director	76,169	81,817	81,817	84,476	3%	0.6%
1720	Holiday Pay	103,549	112,596	112,596	110,000	-2%	0.8%
1801	Officer Overtime	127,546	279,246	279,246	140,000	-50%	1.0%
1802	Special Service Overtime	192,944	50,000	50,000	50,000	0%	0.3%
1803	Training Overtime	22,742	22,300	22,300	20,000	-10%	0.1%
1810	Court & Pre-Trial Hearings	28,030	27,000	27,000	27,000	0%	0.2%
1811	Magistrate Hearings	53,153	48,000	48,000	48,000	0%	0.3%
1860	Uniform Allowance	30,121	34,000	34,000	27,200	-20%	0.2%
1920	FICA/Medicare Employer Paid	64,924	48,175	63,264	65,012	35%	0.4%
1960	Health Insurance	814,192	886,307	886,307	935,911	6%	6.4%
1961	Staff Wellness	-	-	-	5,000	N/A	0.0%
1980	Long Term Disability Insurance	10,825	10,800	10,800	11,365	5%	0.1%
2100	Office Materials & Supplies	11,450	13,000	13,000	13,000	0%	0.1%
2102	Range	20,193	9,000	9,150	25,000	178%	0.2%
2105	Social Services Supplies	2,209	3,500	3,915	4,000	14%	0.0%
2110	Investigation Expenses	-	100	100	100	0%	0.0%
2120	Mechanical Device Tags	325	350	350	350	0%	0.0%
2130	Computer/Copier Supplies	3,039	3,586	3,586	2,539	-29%	0.0%
2150	Postage	1,179	1,000	1,000	1,000	0%	0.0%
2310	Vehicle Fuel - Gas	68,621	70,000	70,000	70,000	0%	0.5%
2700	Computer Hardware/Software	80,953	90,000	90,000	104,000	16%	0.7%
3000	Civil Service Commission	300	1,200	1,766	2,000	67%	0.0%
3110	Professional/Legal Services	954	5,000	5,000	5,000	0%	0.0%
3210	Telephone	13,490	15,200	15,200	10,008	-34%	0.1%
3240	Wireless Phone	10,877	10,631	10,631	10,740	1%	0.1%
3250	Internet	5,328	5,328	5,328	7,068	33%	0.0%
3270	Radio Maintenance	3,458	500	500	2,500	400%	0.0%
3310	Travel & Lodging	5,019	7,400	7,453	11,000	49%	0.1%
3410	Advertising	3,625	2,168	2,168	2,000	-8%	0.0%
3420	Printing	2,782	2,000	2,000	2,000	0%	0.0%
3701	Tires	6,098	3,000	3,000	10,000	233%	0.1%
3800	Vehicle Lease & Purchase	181,844	189,750	189,750	80,177	-58%	0.5%
4000	Lunch Allowance	2,715	3,000	3,000	3,000	0%	0.0%
4200	Subscriptions/Dues	13,021	17,228	17,228	21,000	22%	0.1%
4500	Animal Control	68,000	42,500	42,500	42,500	0%	0.3%
4510	Vehicle Maintenance & Repair	40,816	30,000	30,000	36,000	20%	0.2%
4600	Continuing Education	15,174	23,959	23,959	24,000	0%	0.2%
4900	CALEA Certification	2,856	4,595	4,595	4,595	0%	0.0%
5000	DUI Grant	86,377	128,945	128,945	131,550	2%	0.9%
7400	Major Machinery & Equipment	4,371	30,000	30,000	35,000	17%	0.2%
Total Police		\$ 5,000,881	\$ 5,014,660	\$ 5,030,934	\$ 5,194,811	4%	35.6%

# 2026 GENERAL FUND BUDGET

## EXPENDITURES



## Fire & Emergency Medical Services

### Description

The three independent fire companies have consolidated into a single organization, Baldwin Fire Rescue. The Borough has increased its annual contribution to \$687,100 for 2026.

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 2026, the Borough is increasing its annual contribution to Baldwin Emergency Medical Services (BEMS) to \$79,568.

### Budget Detail

Fire 001-411.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3600	Fire Hydrants	\$ 77,641	\$ 75,000	\$ 75,000	\$ 85,588	14%	0.6%
5000	Contributions to Vol. Fire Companies	570,000	587,100	587,100	687,100	17%	4.7%
5001	Fireman's Relief Association	112,448	110,000	120,750	110,000	0%	0.8%
5002	Fire Consolidation	-	50,000	50,000	-	-100%	0.0%
Total Fire		\$ 760,090	\$ 822,100	\$ 832,850	\$ 882,688	7%	6.0%

BEMS 001-412.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
5000	Contributions	75,000	77,250	77,250	79,568	3%	0.5%
Total BEMS		\$ 75,000	\$ 77,250	\$ 77,250	\$ 79,568	3%	0.5%

# 2026 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1100	Salary of Code Enforcement Officer	\$ 77,338	\$ 75,712	\$ 75,712	\$ 78,972	4%	0.5%
1120	Salary of Clerk	34,430	40,251	40,251	\$ 41,559	3%	0.3%
1860	Uniform Allowance	455	300	300	300	0%	0.0%
1920	FICA/Medicare Employer Paid	6,138	8,871	8,871	9,221	4%	0.1%
1960	Health Insurance	20,329	21,272	21,272	21,867	3%	0.1%
2100	Office Supplies	2,007	2,000	2,000	2,000	0%	0.0%
2150	Postage	1,191	1,000	1,000	1,000	0%	0.0%
2310	Gas	2,091	1,750	1,750	1,000	-43%	0.0%
2700	Computer Hardware & Software	5,453	8,345	8,345	7,500	-10%	0.1%
3100	Professional Services - Court Reporter	11,757	11,000	11,000	6,000	-45%	0.0%
3170	Professional Services - Inspections	44,850	20,000	25,000	18,000	-10%	0.1%
3210	Telephone	1,327	1,227	1,227	1,229	0%	0.0%
3240	Wireless Phone	551	550	550	552	0%	0.0%
3410	Advertising	3,146	4,000	4,000	4,000	0%	0.0%
3420	Printing	450	450	450	450	0%	0.0%
3434	Codify/Zoning	1,195	5,000	5,000	20,000	300%	0.1%
4200	Subscriptions & Memberships	406	500	500	500	0%	0.0%
4510	Vehicle Maintenance & Repairs	251	48,981	48,981	500	-99%	0.0%
4600	Continuing Education	2,528	2,100	2,100	2,500	19%	0.0%
4900	Bldg Permit Fees - Dept of Labor	698	500	500	750	50%	0.0%
Total Code Enforcement		\$ 216,590	\$ 253,809	\$ 258,809	\$ 217,900	-14%	1.5%



# 2026 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.***		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
4501	Garbage Collection	\$ 2,313,941	\$ 1,846,463	\$ 1,846,463	\$ 1,975,580	7%	13.5%
4503	Recycling Collection	487,766	573,082	573,082	619,644	8%	4.2%
4504	Leaf Collection	44,268	48,055	48,055	51,339	7%	0.4%
4505	Yard Waste Disposal	6,481	10,613	10,613	11,355	7%	0.1%
Total Solid Waste Collection & Disposal		\$ 2,852,456	\$ 2,478,213	\$ 2,478,213	\$ 2,657,918	7%	18.2%

# 2026 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, 2023 Ford F-600, and 2026 Hill International. In 2026, the Borough plans to purchase a new crew cab truck.

### Budget Detail

General Public Works 001-430.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1120	Wages of Foreman	\$ 76,022	\$ 77,940	\$ 77,940	\$ 80,341	3%	0.6%
1121	Wages of Maintenance Crew	290,784	291,371	291,371	\$ 267,742	-8%	1.8%
1150	Wages of Part Time Employees	5,184	5,000	5,000	7,500	50%	0.1%
1800	Overtime	9,024	8,750	8,750	9,500	9%	0.1%
1801	Snow Removal Overtime	22,167	35,000	35,000	35,000	0%	0.2%
1860	Uniform Allowance	3,115	2,500	3,500	3,000	20%	0.0%
1920	FICA/Medicare Employer Paid	29,410	31,982	31,982	30,606	-4%	0.2%
1960	Health Insurance	125,430	121,717	121,717	116,668	-4%	0.8%
2200	Operating Supplies	12,243	15,000	15,000	15,000	0%	0.1%
2310	Vehicle Fuel - Gas	17,892	16,000	16,000	16,000	0%	0.1%
2320	Vehicle Fuel - Diesel	5,211	7,500	7,500	10,000	33%	0.1%
2500	Vehicle Repair & Maint	39,524	12,000	13,000	60,000	400%	0.4%
3210	Telephone	1,566	1,506	1,506	1,512	0%	0.0%
3240	Wireless Phone	3,542	3,731	3,731	3,732	0%	0.0%
3270	Radio Maintenance Contract	2,275	2,275	2,275	2,275	0%	0.0%
3800	Vehicle Purchase & Leases	88,985	276,877	277,128	125,577	-55%	0.9%
3840	Rent of Machinery & Equipment	852	1,708	2,137	3,000	76%	0.0%
4400	Safety Equipment	1,075	750	750	1,000	33%	0.0%
4510	Third Party Vehicle Maint. & Repair	21,347	80,000	83,263	-	-100%	0.0%
4600	Continuing Education	643	1,750	1,750	1,250	-29%	0.0%
4700	CDL	710	1,000	1,000	1,000	0%	0.0%
7400	Major Machinery & Equipment	28,935	57,374	60,664	19,200	-67%	0.1%
Total General Public Works		\$ 785,937	\$ 1,051,730	\$ 1,060,964	\$ 809,903	-23%	5.5%
Traffic Control Devices 001-433.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
2000	Street Signs/Markings	\$ 15,189	\$ 27,500	\$ 27,500	\$ 27,500	0%	0.2%
2500	Maint. & Repair Traffic Signals	6,408	7,500	7,500	7,500	0%	0.1%
Total Traffic Control Devices		\$ 21,597	\$ 35,000	\$ 35,000	\$ 35,000	0%	0.2%

# 2026 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
2450	Material - Patching & Repair Roads	\$ 7,227	\$ 17,500	\$ 17,500	\$ 17,500	0%	0.1%
2503	Restoration	13,538	14,000	14,000	15,000	7%	0.1%
3130	Engineering - Resurfacing Streets	22,820	25,000	25,000	25,000	0%	0.2%
3750	Maint & Repairs - Guide Rails	-	3,500	3,500	3,500	0%	0.0%
6100	Const Contracts - Resurfacing Streets	838,129	678,444	678,444	800,000	18%	5.5%
Total Maintenance & Repair of Roads & Bridges		\$ 881,713	\$ 738,444	\$ 738,444	\$ 861,000	17%	5.9%

# 2026 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. ****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
2500	Maint & Repair Supplies	\$ 10,791	\$ 10,000	\$ 10,000	\$ 10,000	0%	0.1%
3600	Utilities	26,421	23,500	23,500	25,000	6%	0.2%
3700	Maintenance & Repair	7,129	15,000	15,000	15,000	0%	0.1%
3700.001	Tree Improvements	-	2,000	2,000	2,000	0%	0.0%
3800	Equipment Rental	4,475	2,000	2,374	3,000	50%	0.0%
4500	Contracted Services	3,613	3,000	3,000	3,500	17%	0.0%
Total Parks & Recreation		\$ 52,429	\$ 55,500	\$ 55,874	\$ 58,500	5%	0.4%

# 2026 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.

In 2025, the Borough issued an additional bond to support capital improvements, primarily the pool renovation project, which required supplemental funding after multiple bid attempts came in over budget.

Debt repayments for all outstanding issuances will continue to be made bi-annually through 2040.

### Budget Detail

Debt Service - Principal 001-471.***	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	\$ 265,810	\$ 285,763	\$ 285,763	\$ 375,490	31%	2.6%
Total Debt Service - Principal	\$ 265,810	\$ 285,763	\$ 285,763	\$ 375,490	31%	2.6%

Debt Service - Interest 001-472.***	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	\$ 111,381	\$ 146,153	\$ 152,235	\$ 179,668	23%	1.2%
Total Debt Service - Interest	\$ 111,381	\$ 146,153	\$ 152,235	\$ 179,668	23%	1.2%

# 2026 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*, ****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
481.1940	Unemployment Compensation - PSAB	\$ 12,843	\$ 13,000	\$ 13,428	\$ 13,000	0%	0.1%
483.1000	Police Pension Contribution	1,258,831	1,093,309	1,093,309	1,134,877	4%	7.8%
483.3000	Non-Uniform Pension Contribution	89,285	94,298	94,298	105,684	12%	0.7%
485.0000	Actuary - OPEB	5,200	5,200	5,200	5,200	0%	0.0%
Total Employer Paid Benefits & Withholding		\$ 1,366,159	\$ 1,205,807	\$ 1,206,235	\$ 1,258,761	4%	8.6%

# 2026 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1501	Group Life Insurance Premiums	\$ 10,323	\$ 8,500	\$ 8,500	\$ 10,260	21%	0.1%
3500	Public Officials Liability Insurance	12,200	12,887	12,887	13,476	5%	0.1%
3502	Police Professional Liability Insurance	36,766	39,733	39,733	42,240	6%	0.3%
3504	Worker's Compensation	276,776	228,973	228,973	231,100	1%	1.6%
3510	Fire & Auto General Liability Insurance	89,479	93,087	93,087	115,550	24%	0.8%
3550	Umbrella	11,034	11,186	11,186	13,189	18%	0.1%
3570	Cyber Liability Insurance	7,570	7,570	7,570	7,565	0%	0.1%
Total Insurance		\$ 444,147	\$ 401,936	\$ 401,936	\$ 433,380	8%	3.0%



# 2026 GENERAL FUND BUDGET

## EXPENDITURES



## Other Operating Expenditures

### Description

#### Library

In 2026, the Borough is increasing its annual contribution to Baldwin Borough Public Library to \$212,180.

#### Community Events

The Borough organizes community events year-round, offering residents fun and meaningful ways to come together and stay connected.

#### 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.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
5000	Contribution	\$ 200,000	\$ 206,000	\$ 206,000	\$ 212,180	3%	1.5%
Total Library		\$ 200,000	\$ 206,000	\$ 206,000	\$ 212,180	3%	1.5%

Civil & Military Celebrations 001-457.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
5400	Military Banners	\$ 8,225	\$ 7,000	\$ 7,000	\$ 8,500	21%	0.1%
5403	Community Events	14,993	20,000	20,000	20,000	0%	0.1%
Total Civil & Military Celebrations		\$ 23,218	\$ 27,000	\$ 27,000	\$ 28,500	6%	0.2%

Other Financial Uses 001-49*.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
491.0000	Refunds- Prior Year Receipts	\$ 45,177	\$ 30,000	\$ 30,000	\$ 15,000	-50%	0.1%
491.0100	Refunds- Current Year Receipts	29,161	24,000	24,000	10,000	-58%	0.1%
492.1800	Transfer to Capital Improvement Fund	450,000	-	-	-	N/A	0.0%
492.3100	Transfer to Pool Fund	697	10,975	10,975	140,950	1184%	1.0%
Total Other Financial Uses		\$ 525,035	\$ 64,975	\$ 64,975	\$ 165,950	155%	1.1%

# 2026 GENERAL FUND BUDGET

## EXPENDITURES



### Total General Fund Budget

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec
<b>TOTAL REVENUE</b>	\$ 14,665,547	\$ 14,066,606	\$ 14,208,247	\$14,600,211	4%
<b>TOTAL EXPENDITURES</b>	\$ 14,655,069	\$ 13,995,037	\$ 14,080,056	\$14,600,211	4%
<b>DIFFERENCE</b>	\$ 10,479	\$ 71,569	\$ 128,191	\$ 0	

# 2026 CAPITAL IMPROVEMENT FUND BUDGET

## REVENUES



## Capital Improvement Fund Revenue

### Description

The Borough maintains a five-year Capital Improvement Plan that prioritizes major projects and capital purchases, along with strategies for their completion and funding. In 2025, after multiple pool renovation bids came in over budget, the Borough issued a bond to cover the remaining project costs not funded by grants. This bond will also support several additional projects outlined in the current Capital Improvement Plan, helping ensure that key infrastructure needs continue to move forward.

### Budget Detail

Revenue 018-3**.*	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
341.0000 Interest	343	3,500	3,500	1,000	-71%	0%
341.2200 Interest from 2025 Bond	-	30,000	30,000	5,000	-83%	0%
354.0000 State Grants	8,458	700,000	700,000	250,000	-64%	22%
392.0100 Transfer from General Fund	450,000	-	-	-	N/A	0%
392.9000 Transfer from Fund Balance	-	2,006,651	2,006,651	905,473	-55%	78%
<b>Total Capital Improvement Fund Revenue</b>	<b>\$ 458,800</b>	<b>\$ 2,740,151</b>	<b>\$ 2,740,151</b>	<b>\$ 1,161,473</b>	<b>-58%</b>	<b>100%</b>

# 2026 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 Security Fence 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.

Renovations for the Baldwin Borough Community Pool were completed in 2025. The pool, now over 50 years old, had significant structural and mechanical issues, including severe cracking in the concrete shell and deterioration of major infrastructure. Leaks in the water piping, drainage, and filtration systems resulted in substantial daily water loss. The completed renovations addressed these deficiencies and added new features to enhance the overall facility. While construction is finished, some final project payments will carry over into 2026.

### Budget Detail

Expenses 018-4** ****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
409.5000 Municipal Salt Storage	-	-	-	250,000	N/A	22%
409.6500 Office Upgrades	166,759	-	-	-	N/A	0%
409.6501 Council Chambers Upgrades	-	-	-	20,000	N/A	2%
409.6600 ADA Sidewalks	-	51,500	-	70,000	36%	6%
409.7000 EV Charging Station	34,547	-	-	-	N/A	0%
409.8000 Security Fence	-	-	-	150,740	N/A	13%
410.3270 Police Radios	55,653	-	-	-	N/A	0%
410.7400 Ballistic Vests	17,618	-	-	-	N/A	0%
454.6400 McAnnulty Park Improvements	-	70,000	70,000	399,408	471%	34%
454.6700 Deervue Park Improvements	16,624	-	-	-	N/A	0%
454.6800 Log Cabin Restoration	21,300	10,100	10,100	-	-100%	0%
454.7000 Pool Renovation	114,814	2,240,070	1,990,070	271,325	-88%	23%
<b>Total Capital Improvement Fund Expenses</b>	<b>\$ 427,314</b>	<b>\$ 2,371,670</b>	<b>\$ 2,070,170</b>	<b>\$ 1,161,473</b>	<b>-51%</b>	<b>100%</b>

# 2026 CAPITAL IMPROVEMENT FUND BUDGET

## EXPENDITURES



### Total Capital Improvement Fund Budget

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 458,800	\$ 2,740,151	\$ 2,740,151	\$ 1,161,473	-58%
<b>TOTAL EXPENSES</b>	\$ 427,314	\$ 2,371,670	\$ 2,070,170	\$ 1,161,473	-51%

# 2026 SEWER FUND BUDGET

## REVENUES



## Sewer Fund Revenue

### Description

The majority of revenue in the Sewer Fund is generated from sewer fees. Unfortunately, due to rising costs associated with operating and maintaining the sewer system, the Borough must implement an increase to sewer rates for 2026. The new rates will be \$16.02 per 1,000 gallons of usage and a \$21.75 monthly surcharge.

In recent years, the Borough relied on reserves to offset increasing sewer costs, particularly while there was uncertainty surrounding the future ownership of our sewer lines. Now that it has been confirmed that the Borough will remain responsible for these lines, it is essential that we plan for their long-term maintenance and reinvestment.

Additionally, ALCOSAN has implemented a 7% rate increase for 2026, its final increase in a five-year plan of annual 7% increases, which the Borough absorbed in prior years without adjusting resident rates.

This rate adjustment is necessary to ensure the long-term stability of the sanitary sewer system and to responsibly prepare for future infrastructure needs.

### Budget Detail

Revenue 008-3**, ****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
341.0000 Interest	\$ -	\$ 6,000	\$ 10,000	\$ 5,000	-17%	0.1%
341.0004 Interest - Money Market Account	60,864	40,000	35,000	20,000	-50%	0.3%
354.0000 ALCOSAN Grant	2,657,553	394,073	394,073	-	-100%	0.0%
364.1001 Sewer Rents-Current Year Billing	6,299,635	6,348,347	6,348,347	7,791,650	23%	98.9%
364.1002 Sewer Rent-Delinquent	6,270	10,000	10,000	10,000	0%	0.1%
364.1100 Tap-In Fees	20,000	2,000	18,000	10,000	400%	0.1%
364.6000 Credit From ALCOSAN	17,678	17,862	17,862	17,500	-2%	0.2%
364.8000 Charges-Letters & Certificates	16,580	20,000	20,000	20,000	0%	0.3%
364.9000 Miscellaneous	1,125	944	944	1,000	6%	0.0%
364.9500 Municipal Coordination	843,175	141,784	141,784	-	-100%	0.0%
279.0000 Fund Balance		1,461,497	1,080,914	-	-100%	0.0%
<b>Total Sewer Fund Revenue</b>	<b>\$ 9,922,881</b>	<b>\$ 8,442,507</b>	<b>\$ 8,076,924</b>	<b>\$ 7,875,150</b>	<b>-7%</b>	<b>100.0%</b>

# 2026 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 2026, ALCOSAN has raised its rates by 7%.

### Budget Detail

Auditing Services & Financial Administration 008-402.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3110	Accounting & Auditing Services	\$ 4,000	\$ 4,000	\$ 3,326	\$ 5,366	34%	0.1%
Total Auditing Services & Financial Administration		\$ 4,000	\$ 4,000	\$ 3,326	\$ 5,366	34%	0.1%
Solicitor/Legal Services 008-404.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3102	Legal Expenses	\$ 6,794	\$ 4,979	\$ 4,979	\$ -	-100%	0.0%
Total Solicitor/Legal Services		\$ 6,794	\$ 4,979	\$ 4,979	\$ -	-100%	0.0%
Other General Government Administration 008-406.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1120	Salaries of Full-Time Staff	\$ 112,576	\$ 119,241	\$ 119,241	\$ 123,387	3%	1.6%
1920	FICA/Medicare Employer Paid	8,612	9,122	9,122	9,439	3%	0.1%
1960	Health Insurance	16,427	18,046	18,046	16,788	-7%	0.2%
Total Other General Government Administration		\$ 137,615	\$ 146,409	\$ 146,409	\$ 149,614	2%	2.0%
Billing & Collections 008-407.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3000	Billing & Collections	\$ 101,529	\$ 100,000	\$ 100,000	\$ 116,875	17%	1.5%
3003	Stormwater Fee	1,100	1,261	1,261	1,261	0%	0.0%
Total Billing & Collections		\$ 102,629	\$ 101,261	\$ 101,261	\$ 118,136	17%	1.6%

# 2026 SEWER FUND BUDGET

## EXPENSES



Engineering & Construction 008-408.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3130-000	Engineering & Architectural Services	\$ -	\$ 2,500	\$ -	\$ 1,500	-40%	0.0%
3130-021	Annual O&M Repairs	-	2,500	-	1,500	-40%	0.0%
3130-026	Const Exp - Phase 2 COA O/M Repairs	95,702	300,000	20,000	450,000	50%	5.9%
3135-000	Eng Exp - COA Wet Weather Flow	169	2,500	2,000	1,500	-40%	0.0%
3135-001	Const Exp- COA Wet Weather Flow	-	2,500	-	1,500	-40%	0.0%
3138-000	Streets Run Multi-Muni Source Flow Reduction/Re	4,031,287	16,547	24,639	5,000	-70%	0.1%
3140-000	Engr- Phase 2 COA Project Coordination	8,398	7,500	2,500	20,000	167%	0.3%
3140-003	Engr- Phase 2 COA Reg. Support/Coordination	-	10,000	5,000	7,500	-25%	0.1%
3140-004	Engr- Phase 2 COA Flow Monitoring (Beck's Run)	27,617	45,000	20,000	45,000	0%	0.6%
3140-005	Engr- Phase 2 COA - O&M Plan Updates	16,511	60,000	45,000	45,000	-25%	0.6%
3140-006	Engr- Phase 2 COA - O&M Repair	-	10,000	-	5,000	-50%	0.1%
3140-007	Engr- Phase 2 COA - GLS Standard Project	121,533	90,000	90,000	15,000	-83%	0.2%
3141-000	Elm Leaf Trunk Sewer	16,158	30,000	30,000	2,500	-92%	0.0%
3142-000	GLS Standard Project Construction	-	950,000	925,000	25,000	-97%	0.3%
Total Engineering & Construction		\$ 4,317,375	\$ 1,529,047	\$ 1,164,139	\$ 626,000	-59%	8.2%
Public Works 008-426.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1100	Salaries of Dept Head	\$ 76,656	\$ 77,940	\$ 77,940	\$ 80,341	3%	1.1%
1120	Salaries of Full Time Crew	292,906	291,015	291,015	284,598	-2%	3.7%
1150	Wages - Part Time Crew	-	4,500	4,500	7,500	67%	0.1%
1800	Overtime	4,535	8,750	8,750	8,000	-9%	0.1%
1860	Uniform Allowance	2,791	2,500	2,500	2,500	0%	0.0%
1920	FICA/Medicare Employer Paid	29,120	29,239	29,239	29,104	0%	0.4%
1960	Health Insurance	128,504	123,867	123,867	101,550	-18%	1.3%
2000	Supplies	1,387	1,500	1,500	1,500	0%	0.0%
2310	Vehicle Fuel -Gas	10,556	15,000	15,000	15,000	0%	0.2%
2320	Vehicle Fuel-Diesel	12,426	15,000	15,000	10,000	-33%	0.1%
3240	Wireless Phones	1,200	1,200	1,200	1,200	0%	0.0%
3290	PA One Calls	781	800	800	800	0%	0.0%
3800	Vehicle Leasing	1,003	-	-	28,259	N/A	0.4%
4500	Contracted Services	12,200	18,000	18,000	15,000	-17%	0.2%
4510	Vehicle Repairs & Maintenance	16,257	10,000	10,000	10,000	0%	0.1%
4520	Sewage Damage Restoration	5,352	30,000	30,000	25,000	-17%	0.3%
4540	Misc. Expenses	7,948	7,435	7,435	7,600	2%	0.1%
4600	Continuing Education	-	500	500	500	0%	0.0%
4700	CDL	247	500	500	500	0%	0.0%
Total Public Works		\$ 603,869	\$ 637,745	\$ 637,745	\$ 628,952	-1%	8.3%
Wastewater Collection & Treatment 008-429.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3640	ALCOSAN Sewage Treatment	\$ 3,011,431	\$ 3,288,117	\$ 3,288,117	\$ 3,518,285	7%	46.3%
3641	Pleasant Hills Authority Sewage Treatment	1,077,764	1,349,605	1,349,605	1,291,591	-4%	17.0%
3643	Pleasant Hills EQ Basin Operation & Maint.	40,452	40,000	40,000	34,000	-15%	0.4%
Total Wastewater Collection & Treatment		\$ 4,129,648	\$ 4,677,722	\$ 4,677,722	\$ 4,843,877	4%	63.7%
Debt Service 008-471.****		2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
1000	Debt Service Interest	\$ 469,278	\$ 437,958	\$ 437,958	\$ 406,720	-7%	5.3%
2000	Debt Service Principal	839,190	874,237	874,237	824,541	-6%	10.8%
Total Debt Service		\$ 1,308,468	\$ 1,312,195	\$ 1,312,195	\$ 1,231,260	-6%	16.2%



# 2026 SEWER FUND BUDGET EXPENSES



Employer Paid Benefits & Withholding 008-48* ****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
481.1940 Unemployment Compensation- PSAB	\$ 1,995	\$ 1,995	\$ 1,995	\$ 1,995	0%	0.0%
483.3000 Pension Contribution	10,000	5,000	5,000	-	-100%	0.0%
484.0000 Worker's Compensation	20,586	17,153	17,153	-	-100%	0.0%
<b>Total Employer Paid Benefits &amp; Withholding</b>	<b>\$ 32,581</b>	<b>\$ 24,148</b>	<b>\$ 24,148</b>	<b>\$ 1,995</b>	<b>-92%</b>	<b>0.0%</b>

Insurance 008-486.****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
3510 Fire, Auto & General Liability	\$ 9,167	\$ 5,000	\$ 5,000	\$ -	-100%	0.0%
<b>Total Insurance</b>	<b>\$ 9,167</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>-100%</b>	<b>0.0%</b>

## Total Sewer Fund Budget

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 9,922,881	\$ 8,442,507	\$ 8,076,924	\$ 7,875,150	-7%
<b>TOTAL EXPENSES</b>	\$ 10,652,146	\$ 8,442,506	\$ 8,076,924	\$ 7,605,199	-10%
<b>DIFFERENCE</b>	\$ (729,266)	\$ 1	\$ -	\$ 269,950	

# 2026 POOL FUND BUDGET

## REVENUES



## Pool Fund Revenue

### Description

The majority of revenue in the Pool Fund comes from user fees and transfers from the General Fund. The pool has been closed for the past two summers during its renovation period. With construction now completed, the facility is scheduled to reopen for the 2026 season. As a result, revenue from pool operations is expected to resume in 2026.

### Budget Detail

Revenue 031-3** ****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
341.0000 Interest	\$ -	\$ 25	\$ 25	\$ 50	100%	0%
367.1100 Pool Passes & Tags	-	-	-	30,000	N/A	14%
367.1110 Daily Admissions	-	-	-	30,000	N/A	14%
367.1120 Private Pool Parties	-	-	-	5,000	N/A	2%
367.1300 Concession Stand	-	-	-	12,000	N/A	6%
392.0100 Transfer from General Fund	697	10,975	10,975	140,950	1184%	65%
<b>Total Pool Fund Revenue</b>	<b>\$ 697</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>\$ 218,000</b>	<b>1882%</b>	<b>100%</b>

# 2026 POOL FUND BUDGET

## EXPENSES



## Pool Fund Expenses

### Description

The pool is operated and managed by a third-party professional pool management company. The Borough contracts with this company to staff and operate the facility from the end of May through early September each year. With the pool scheduled to reopen in 2026 following two seasons of renovations, operating expenses will resume accordingly.

### Budget Detail

Expenses 031-4**.*	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
452.1100 Pool Management Fee	\$ -	\$ -	\$ -	\$ 120,000	N/A	55%
452.2200 Operating Supplies	-	-	-	5,000	N/A	2%
452.2220 Chemicals	-	-	-	10,000	N/A	5%
452.2290 Refreshment Stand	-	-	-	7,000	N/A	3%
452.3210 Telephone	113	-	-	500	N/A	0%
452.3610 Utilities- Electricity	2,978	3,500	3,500	10,000	186%	5%
452.3620 Utilities- Gas	217	500	500	10,000	1900%	5%
452.3660 Utilities- Water	1,995	7,000	7,000	40,000	471%	18%
452.3700 Repairs & Maintenance Services	-	-	-	500	N/A	0%
452.7400 Machinery & Equipment	-	-	-	15,000	N/A	7%
<b>Total Pool Fund Expenses</b>	<b>\$ 5,303</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>\$ 218,000</b>	<b>1882%</b>	<b>100%</b>

## Total Pool Fund Budget

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	\$ 697	\$ 11,000	\$ 11,000	\$ 218,000	1882%
<b>TOTAL EXPENSES</b>	\$ 5,303	\$ 11,000	\$ 11,000	\$ 218,000	1882%

# 2026 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**, ****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Deposits/Investments	\$ 42,850	\$ 35,000	\$ 35,000	\$ 35,000	0%	4%
354.0000 State Motor License Fund Grants	579,897	580,730	580,730	559,617	-4%	68%
279.0000 Unreserved Fund Balance	-	-	-	230,383	N/A	28%
<b>Total Highway Aid Fund Revenue</b>	<b>\$ 622,747</b>	<b>\$ 615,730</b>	<b>\$ 615,730</b>	<b>\$ 825,000</b>	<b>34%</b>	<b>100%</b>

# 2026 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.

In 2026, if grant funding is not secured, the Borough will also use liquid fuels funds to complete the planned renovations of the salt storage shed.

### Detail

Expenses 035-4**,****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
409.0000 Salt Storage Renovations	\$ -	\$ -	\$ -	\$ 250,000	N/A	30%
432.2450 Highway Supplies - Rock Salt	66,950	215,275	215,275	180,000	-16%	22%
434.3610 Street Light Electricity	191,351	185,000	185,000	195,000	5%	24%
438.6100 Constr Contracts - Road Paving	151,602	200,000	200,000	200,000	0%	24%
<b>Total Highway Aid Fund Expenses</b>	<b>\$ 409,903</b>	<b>\$ 600,275</b>	<b>\$ 600,275</b>	<b>\$ 825,000</b>	<b>37%</b>	<b>100%</b>

## Total Highway Aid Fund Budget

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	<b>\$ 622,747</b>	<b>\$ 615,730</b>	<b>\$ 615,730</b>	<b>\$ 825,000</b>	<b>34%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 409,903</b>	<b>\$ 600,275</b>	<b>\$ 600,275</b>	<b>\$ 825,000</b>	<b>37%</b>

# 2026 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**,****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
341.0000 Interest	\$ -	\$ 800	\$ 800	\$ 500	-38%	100%
351.1400 Federal Forfeiture Revenue	3,647	4,536	4,536	-	-100%	0%
392.9900 Transfer from Fund Balance	-	-	-	-	N/A	0%
<b>Total Asset Forfeiture Fund Revenue</b>	<b>\$ 3,647</b>	<b>\$ 5,336</b>	<b>\$ 5,336</b>	<b>\$ 500</b>	<b>-91%</b>	<b>100%</b>

# 2026 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 2026, the Baldwin Police Department has no plans to use these funds.

### Budget Detail

Expenses 070-410.****	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec	% of Total Budget
2100 Supplies	\$ 2,684	\$ 2,000	\$ 2,000	\$ -	-100%	0%
4200 Meetings & Training	-	3,000	3,000	-	-100%	0%
7301 LPR System	7,283	-	-	-	N/A	0%
279 Fund Balance	-	-	-	500		
<b>Total Asset Forfeiture Fund Expenses</b>	<b>\$ 9,967</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 500</b>	<b>-100%</b>	<b>0%</b>

## Total Asset Forfeiture Fund Budget

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Inc/Dec
<b>TOTAL REVENUES</b>	<b>\$ 3,647</b>	<b>\$ 5,336</b>	<b>\$ 5,336</b>	<b>\$ 500</b>	<b>-91%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 9,967</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 500</b>	<b>-100%</b>