
BOROUGH OF BALDWIN 2016 BUDGET





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Officials

Council

Michael Stelmasczyk, President

John Conley, Vice President

James Behers

Michael Ducker

Kevin Fischer

Edward Moeller

Frank Scott

Mayor

David Depretis

Staff

Borough Manager

John M. Barrett

Tax Collector

Gail Dobson Mikush

Finance Officer

Molly Brennan

Code Enforcement

Anthony Ascioffa

Police Chief

Michael Scott

Engineers

Lennon, Smith, Souleret Engineering Inc.

Public Works Superintendent

Mark Stephenson

Solicitors

Stanley & Michael Lederman

2016 BUDGET FUND LISTING



General Fund

001 – General Fund

The primary operating fund for the Borough which reflects the revenues and expenditures of all Borough operations that are not required by law or policy to be recorded elsewhere.

Special Revenue Funds

Funds that are established to account for revenues that are legally restricted to be spent on specific expenses.

035 – Highway Aid Fund

Revenues for this fund come from the State of Pennsylvania Liquid Fuel Tax and are restricted to be used for the maintenance, repair, and construction of roads, streets, and bridges within Baldwin.

070- Asset Forfeiture Fund

Revenues for this fund come from the sale of assets confiscated by the Drug Enforcement Administration (DEA) and are restricted to be used for police department equipment and technology.

Proprietary Funds

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

008- Sewer Fund

The sewer fund is used to account for all revenues and expenditures associated with operating the Borough's sanitary sewer system. The fund's main revenue comes from sewer billing and it pays for sewage treatment and pipe maintenance and repair.

031- Pool Fund

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



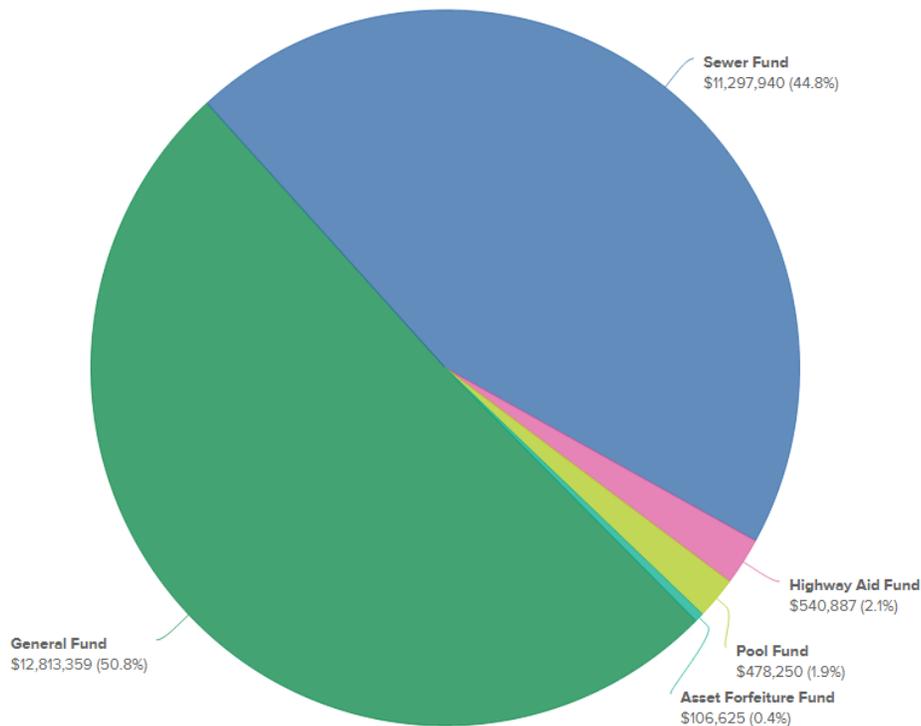
2016 Budget Message

Dear Members of Borough Council and Mayor Depretis;

On behalf of the Borough Administration, I am pleased to submit the 2016 Budget to the members of Borough Council, the Mayor, and the residents of Baldwin Borough. The Borough Administration continually strives to improve the budget document, with the purpose and intent to publish a budget that serves as a policy statement, an operational guide, a financial plan, as well as a communications tool. The recommended budget complies with all local and state laws, and is supported by the recently adopted Financial Policies and Procedures Manual.

The 2016 balanced budget consists of \$25,236,062 in expenditures within the General Fund Operating and Capital, Sewer, Highway Aid, Swimming Pool, and Asset Forfeiture Funds. The General Fund supports the core services of the Borough, which continues to be the largest of the various funds coordinated by the Borough Administration. The focal point of the Managers Budget Message will be the 2016 General Fund, although reference will be made to all Funds supported by the Borough.

TOTAL REVENUE/EXPENDITURES BY FUND

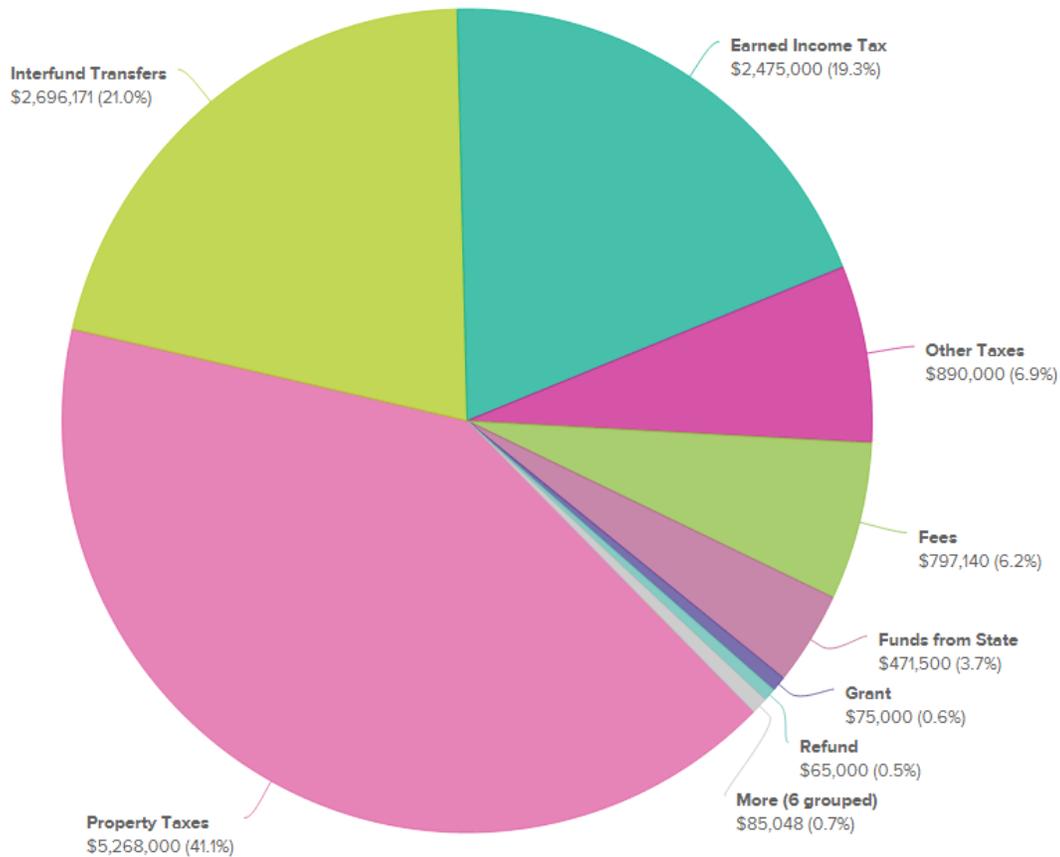


2016 BUDGET MANAGER'S MESSAGE



As in years past, the most significant sources of revenue to the General Fund are Real Estate Taxes and Earned Income Taxes. These taxes alone make up over 60% of General Fund revenue.

GENERAL FUND REVENUE BY SOURCE

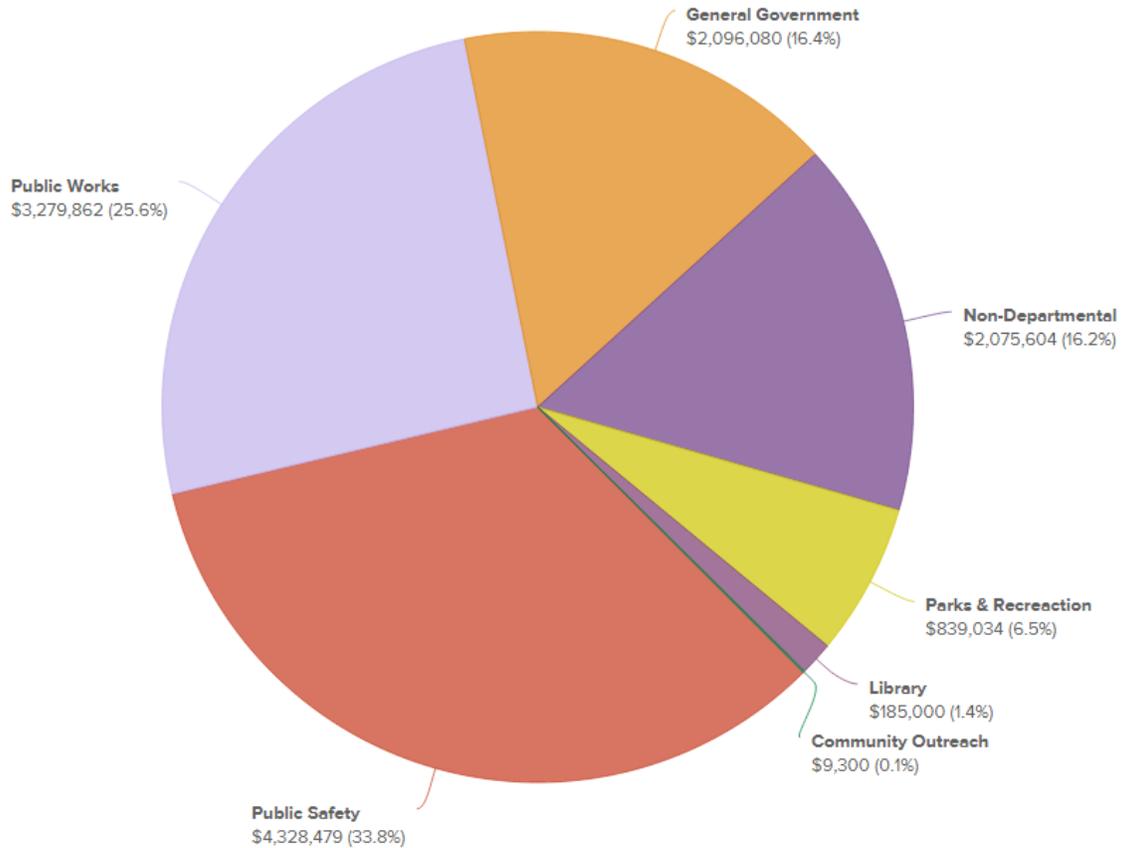


Like many other communities in Southwestern Pennsylvania, Baldwin's revenue growth is limited by the relatively static population and property values, so we must find new and innovative ways to provide services without increasing rates of taxation. Combine the slow growth rate of real estate and earned income taxes with the rapidly increasing costs required to maintain the Borough's aging infrastructure, and the budgetary process becomes a much more difficult task.

The Borough's largest sources of revenue grow at rates far below the growth rate of major expenses paid out of the General Fund. In 2016, the Borough has estimated Real Estate Tax revenue will remain flat (0% growth) and the Earned Income Tax revenue will increase by 3%. By contrast, the Borough's employee health insurance premiums will increase by 26% in 2016, and our Pension Minimum Municipal Obligation (MMO) payments have increased over 31% in the past five years.



GENERAL FUND EXPENDITURES BY DEPARTMENT

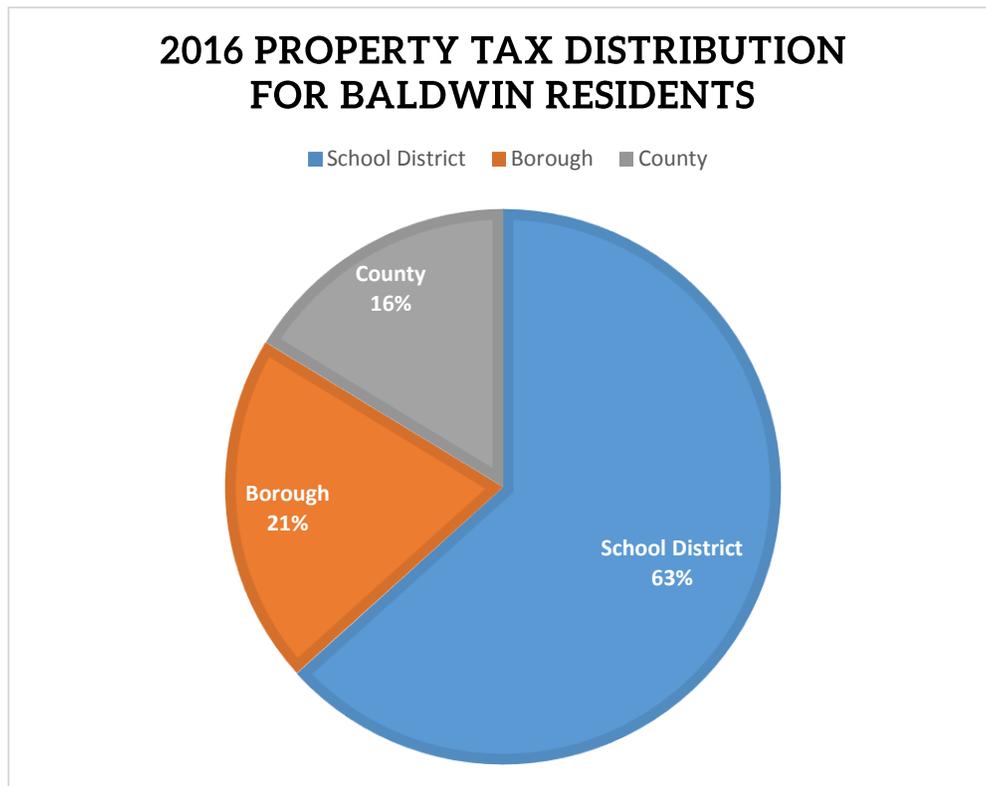


In response to expenditures continually outpace revenue growth, the Borough Administration has made substantial strides in creatively increasing revenues through non-traditional sources. For example, in 2015 the Borough introduced a Procurement Card, which is similar to 'cash reward' types of credit cards in that it provides the Borough with 'cash back' for purchases made through the card. However, unlike traditional credit cards, the procurement card is not used by the Borough for travel expenditures or day to day purchases. Rather, the card is used exclusively for purchases which Borough Council has previously authorized, that are of a high volume, and where the vendors accepts card. This includes payments to our solid waste collection and hauling vendor (Waste Management) and the purchase of rock salt through the SHACOG approved vendor, which together make up 6% of all expenditures. The result of this usage has brought revenue back to the Borough which had not existed previously. Furthermore, use of the procurement card enables the Borough to retain our cash for longer periods of time, thus earning slightly more interest than we typically would. The Borough has also been more aggressive with short-term investments, investing in short-term CDs and interest bearing money market accounts to infuse additional revenues into the General Fund and Sewer Fund.

2016 BUDGET MANAGER'S MESSAGE



The 2016 Real Estate Tax Millage rate will remain at 5.95 mills. To Baldwin residents, this means that for every \$100,000 of assessed value of real estate owned, a payment of \$595 is owed to the Borough. The total real estate tax liability to residents also includes a tax levy from the Baldwin-Whitehall School District and the County of Allegheny. The table below illustrates the proportion of property taxes levied by each local taxing body.



Ultimately, the 2016 budget reflects a responsible and prudent spending plan that does not require additional tax revenues, or additional debt. The budget is a result of a comprehensive and transparent process which was open to the public and led by the Borough's Finance Committee and guided by Borough Council. The process forced the Borough to prioritize the needs of the community, to produce a strategy to continue to provide services at a high level, and to appropriately plan for the operation and maintenance of our assets and infrastructure. The result is a fiscally responsible document that appropriately allocates resources for core services, and invests prudently in infrastructure.

In developing the 2016 Budget, the Borough Administration and Borough Council were mindful of our established financial goals and financial policies.

2016 BUDGET MANAGER'S MESSAGE



Financial Goals and Basic Financial Policies:

- Ensure the financial integrity of the Borough.
- Manage the financial assets in a sound and prudent manner.
- Improve financial information for decision-makers at all levels including:
 - Borough Council, as they contemplate actions that may affect the Borough on a long-term basis.
 - Borough Manager, as he/she implements policy on a day-to-day basis.
- Maintain and further develop programs that ensure the long-term ability to pay all costs necessary to provide the level and quality of services required by citizens.
- Maintain an atmosphere of openness and transparency, being fully accountable to the public for the Borough's fiscal activities.
- The Borough will continue to use its tax dollars wisely and prudently. Recognizing that expenditures continue to grow much faster than revenues, the administration must perpetually seek to reduce operating costs through efficiencies and innovation.
- Any increase in the rates of taxation will be considered only after all other efforts to reduce costs or increase revenues have been explored.
- It is the Borough's policy to minimize borrowing. Borrowing for capital expenditures will only occur when sufficient current funds are unavailable for essential purchases. Any borrowing for capital projects will be fully repaid prior to the useful life of the capital item being realized.
- Fees are charged for specialized services and our fee schedules are reviewed annually to assure that they adequately cover the total costs for providing those services.
- State, federal, and private grants are actively sought to assist with current or proposed projects or programs. Baldwin has been very effective in securing many grants and other funds to offset necessary expenses.

Sincerely,

John M. Barrett
Borough Manager

2016 GENERAL FUND BUDGET

REVENUES



Real Estate Property Taxes

Summary

Real Estate Property Taxes 001-301.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Real Estate Taxes	\$ 4,825,951	\$ 5,266,100	\$ 5,282,790	\$ 5,268,000	0%	50%

Description

About half of all General Fund revenue is generated by real estate taxes, also known as property taxes. The tax is assessed on all commercial, industrial, residential, and other non-exempt properties within the Borough.

The tax is calculated using the millage rate, set each year by Borough Council, and a property's assessed value, set by Allegheny County. In 2016, Baldwin's millage rate is 5.95, which means that a property with an assessed value of \$100,000 would have a Borough real estate tax bill of \$595 (100,000 x .00595).

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

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

Each January the Allegheny County Office of Property Assessments sends the Borough a list of the certified assessed values of each parcel and its tax exempt status. The Baldwin Tax Collector uses this data in combination with the Borough's millage rate to create the year's tax bills. The latest taxable assessed value for the Borough was certified in January 2015 at \$19,829,840 with 8,161 taxable parcels.

Allegheny County and Baldwin Whitehall School District also collect property taxes based on millage rates they set each year. In 2015, the County's millage rate was 4.73 and the School District's was 18.42. The property taxes collected by these agencies are separate from those set and collected by the Borough.

2016 GENERAL FUND BUDGET REVENUES



Budget Detail

Real Estate Property Taxes 001-301.***		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1000	Current Year Levy	\$ 4,582,011	\$ 5,003,600	\$ 4,997,790	\$ 5,003,000	0%	47%
2000	Prior Year's Levy	56,869	77,500	70,000	70,000	0%	1%
5000	Delinquent	187,071	185,000	215,000	195,000	-9%	2%
Total Real Estate Taxes		\$ 4,825,951	\$ 5,266,100	\$ 5,282,790	\$ 5,268,000	0%	50%

2016 GENERAL FUND BUDGET

REVENUES



Local Taxes

Summary

Local Enabling Act Taxes (Act 511) 001-310.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Local Tax Enabling Act Taxes	\$ 2,668,002	\$ 2,688,195	\$ 2,725,000	\$ 2,795,000	3%	26%

Description

Pennsylvania state law enables local governments to levy a few other types of taxes to supplement revenue from property taxes. Baldwin collects three of these local taxes – the real estate transfer tax, the earned income tax, and the local services tax.

Real estate transfer tax is .5% of the sale price of any home sold within the Borough, and is paid at closing to the County Recorder of Deeds. The amount of revenue collected from the tax varies year to year, as the price and number of homes sold fluctuates. The School District also collects a .5% real estate transfer tax.

Earned Income Tax (EIT) is a .5% tax on earned income and compensation (W-2 income from salaries or wages) and other forms of earned income as defined by the Local Tax Enabling Act. State Act 32 designated Tax Collection Districts (TCDs) as an area outlined and designated by statute for the purpose of collecting income taxes for the political subdivisions within its borders. A Tax Collection Committee is the committee established to govern each Tax Collection District for the purpose of collecting EIT. Baldwin Borough is one of 63 municipalities and school districts in the Allegheny Southwest Tax Collection Committee.

Although the rate has not increased in recent years, EIT revenue is growing annually. This means either the number of Baldwin residents who are employed is growing annually and/or residents are getting paid higher wages for their work. Upward trends in EIT revenue not only contribute to the Borough's financial stability, but provides a strong economic indicator that the quality of life for residents is improving as aggregate income rises. The School District also collects a .5% earned income tax.

Originally called the Emergency and Municipal Services Tax, the Local Services Tax is a \$47 tax per employee working within the municipality who receives an annual income greater than \$12,000. The School District also collects a \$5 local service tax per person. Estimated revenue in 2016 assumes approximately 2,872 people work within the Borough of Baldwin and make over \$12,000 a year.

2016 GENERAL FUND BUDGET REVENUES



Budget Detail

Local Enabling Act Taxes (Act 511) 001-310.***		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1000	Real Estate Transfer Tax	\$ 177,249	\$ 178,000	\$ 185,000	\$ 185,000	0%	2%
2000	Earned Income Tax	2,367,662	2,395,195	2,400,000	2,475,000	3%	23%
5000	Local Services Tax	123,092	115,000	140,000	135,000	-4%	1%
Total Local Tax Enabling Act Taxes		\$ 2,668,002	\$ 2,688,195	\$ 2,725,000	\$ 2,795,000	3%	26%

2016 GENERAL FUND BUDGET REVENUES



Licenses

Summary

Licenses 001-3**.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Licenses	\$ 584,838	\$ 477,890	\$ 569,340	\$ 567,240	0%	5%

Description

Baldwin requires the issuance of licenses and permits in order to conduct certain activities within the Borough. Generally, these are a means to assure that all municipal regulations and ordinances are upheld and to protect public welfare. Fees charged for permits and licenses are intended to totally cover the cost of inspection, enforcement, and administration.

The following operations require fees for the appropriate license or permit:

- Junk yards
- Mechanical gambling devices
- Cable Television Franchises
- Dog or cat ownership

The main revenue source within this category is Cable Television Franchise Fees. The Borough grants non-inclusive Cable Franchise agreements to cable service vendors (currently Comcast Cable Communications and Verizon) and permits the cable providers to operate within the public right-of-ways. The Cable Television Franchise agreements are made in coordination with neighboring communities through the South Hills Area Council of Government (SHACOG).

Budget Detail

Business License and Permits 001-321.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
3200 Junk Yard	\$ 240	\$ 240	\$ 240	\$ 240	0%	0%
7200 Mechanical Devices	79,652	79,650	152,100	150,000	-1%	1%
8000 Cable TV Franchise	503,987	397,000	416,000	416,000	0%	4%
Total Business License and Permits	\$ 583,878	\$ 476,890	\$ 568,340	\$ 566,240	0%	5%

Health 001-365.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
5000 Animal Control & Shelter Fees	960	1,000	1,000	1,000	0%	0%
Total Health	\$ 960	\$ 1,000	\$ 1,000	\$ 1,000	0%	0%

2016 GENERAL FUND BUDGET

REVENUES



Public Safety

Summary

Public Safety 001-3** ****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Public Safety	\$ 401,414	\$ 329,750	\$ 326,970	\$ 264,500	-19%	2%

Description

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

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

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

Borough property owners who install personal security alarms and would like the police notified during an alarm event are responsible for paying a small fee. If officers respond to more than three false alarms at the same property, the alarm owner will also be charged a false alarm fee.

Besides police activity, the Borough works to enforce the public safety of the built environment. When occupants of a property change, the residence is required to receive an occupancy permit by passing the inspection completed by the Borough code enforcement officer. Annually, commercial properties are required to have fire safety inspections in order to reduce potential fire hazards and ensure safety standards are followed (detection and evacuation). Building permits are required for any changes or additions to the non-natural elements of a property (i.e. pool, porch, new construction, etc.).

2016 GENERAL FUND BUDGET REVENUES



Budget Detail

Fines 001-331.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1101	Vehicle Code Violations	\$ 23,526	\$ 19,750	\$ 14,030	\$ 15,000	7%	0%
1103	County DUI Fines	26,344	34,500	32,000	5,000	-84%	0%
1200	Violations of Ordinances	30,469	30,000	25,000	25,000	0%	0%
1300	State Police Fines	5,133	7,000	4,500	5,000	11%	0%
Total Fines		\$ 85,472	\$ 91,250	\$ 75,530	\$ 50,000	-34%	0%

Public Safety 001-362.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1000	Special Police Services Reimbursements	\$ 149,297	\$ 100,000	\$ 98,000	\$ 65,000	-34%	1%
1100	Police Reports, Fingerprinting Fees	5,374	5,000	8,000	5,500	-31%	0%
1300	Security Alarm Monitoring	21,538	15,000	15,000	15,000	0%	0%
4100	Building Permits	60,112	40,000	55,000	50,000	-9%	0%
4110	Occupancy & Fire Permits	71,142	70,000	65,000	70,000	8%	1%
Total Public Safety		\$ 307,462	\$ 230,000	\$ 241,000	\$ 205,500	-15%	2%

Highways and Streets 001-363.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1000	Curb/Street Opening Permits	8,480	8,500	10,440	9,000	-14%	0%
Total Highways and Streets		\$ 8,480	\$ 8,500	\$ 10,440	\$ 9,000	-14%	0%

2016 GENERAL FUND BUDGET

REVENUES



Interest & Rent

Summary

Interest, Rents, and Royalties 001-34*.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Interest, Rents, and Royalties	\$ 8,508	\$ 10,850	\$ 16,354	\$ 15,900	-3%	0%

Description

The Borough makes short term investments of cash on hand through the year and receives rebates for use of a procurement card. These investment earnings are small, but are growing after a new investment strategy was implemented during 2015.

Rental revenue is a small percentage of General Fund revenue. The Borough rents out portions of the municipal building, the Leland Center, and pavilions in Baldwin parks for special activities and events. In the next five years, renovations to Elm Leaf and Colewood Park will create addition pavilion/grove areas available for rent.

An advertising company has contracted with Allegheny Port Authority to place ads in bus shelters through the County. As part of the contract, Lamar Advertising contributes a portion of ad revenue to the municipality where the bus shelters are located.

Budget Detail

Interest, Rents, and Royalties 001-34*.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
340.0000 Interest on Real State Taxes	\$ 64	\$ 100	\$ 112	\$ 100	-11%	0%
341.0000 Earnings from Temp Investments	544	650	82	100	22%	0%
341.0002 Huntington P-Card Rebate	-	-	4,710	6,000	27%	0%
341.1000 Interest from Money Market	-	-	3,000	3,000	0%	0%
342.2000 Rent of Buildings	7,300	6,000	4,300	2,500	-42%	0%
342.5000 Park Grove Rentals	600	800	750	800	7%	0%
342.5500 Rent from Ads on Public Property	-	3,300	3,400	3,400	0%	0%
Total Interest, Rents, and Royalties	\$ 8,508	\$ 10,850	\$ 16,354	\$ 15,900	-3%	0%

2016 GENERAL FUND BUDGET

REVENUES



Intergovernmental

Summary

Intergovernmental 001-354.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Intergovernmental	\$ 1,022,309	\$ 1,017,500	\$ 1,028,022	\$ 1,059,048	3%	10%

Description

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

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

The Federal government reimburses the Borough for the overtime a Baldwin Police Officer spends working on a Drug Enforcement Administration (DEA) Task Force.

The State of Pennsylvania provides a few different sources of revenue. Some state revenue is for municipal services, while others are 'pass through' accounts, meaning they are provided to the Borough, but must be passed on to the local Volunteer Fire Relief Association (foreign fire) and public pension accounts (foreign casualty). Under the Pension Reform Act, Act 205, the Borough receives an allocation from the State of Pennsylvania for each full time employee in the pension plan, sometimes referred to as State Aid. The State generates this revenue through the foreign causality insurance premium tax. The State Aid for public pensions makes up about 20-25% of the Borough's mandatory municipal obligation contribution (MMO) to the pensions.

PennDOT provides Baldwin funds for our employees to maintain state roads during winter storm events, such as plowing and salting. Under Act 101, the State provides funding to Baldwin based on the amount of recycling we collected during the previous year. Baldwin also receive state funding for specific police activity, such as the PA Impaired Driving Grant, the Buckle-Up Grant, and the Aggressive Driving Grant.

Budget Detail

Intergovernmental Revenue 001-350.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
0100 County Sales Tax (Act 77)	566,414	565,000	570,000	570,000	0%	5%
Total Intergovernmental Revenue	\$ 566,414	\$ 565,000	\$ 570,000	\$ 570,000	0%	5%

2016 GENERAL FUND BUDGET

REVENUES



Federal Revenue 001-351.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
0100 Reimbursements for DEA Task Force OT	22,354	22,350	22,000	17,548	-20%	0%
Total Federal Revenue	\$ 22,354	\$ 22,350	\$ 22,000	\$ 17,548	-20%	0%

State Capital and Operating Revenue 001-354.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
0000 State Grants for Police Work	\$ 26,486	\$ 20,000	\$ 20,114	\$ 10,000	-50%	0%
0300 Winter Maintenance of State Roads	9,069	15,878	12,000	10,000	-17%	0%
1103 PA Impaired Driving Grant	-	-	-	45,000	-	0%
1500 Act 101 Recycling	16,007	12,500	10,455	12,500	20%	0%
Total State Capital and Operating Revenue	\$ 51,562	\$ 48,378	\$ 42,569	\$ 77,500	82%	1%

State Shared Revenue and Entitlements 001-355.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
0100 Public Utility Realty Tax (PURTA)	\$ 10,032	\$ 11,072	\$ 10,300	\$ 10,000	-3%	0%
0400 Alcoholic Beverage Licenses	6,500	1,200	5,000	5,000	0%	0%
0700 Foreign Fire Insurance Prem. Tax	101,778	110,000	103,947	105,000	1%	1%
0800 State Aid for Pensions	259,470	259,500	266,617	267,000	0%	3%
0900 Act 13 Impact Fees	4,200	-	7,590	7,000	-8%	0%
Total State Shared Revenue and Entitlements	\$ 381,980	\$ 381,772	\$ 393,454	\$ 394,000	0%	4%

2016 GENERAL FUND BUDGET

REVENUES



Charges for Services

Summary

Charges for Services 001-36****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Charges for Services	\$ 9,928	\$ 7,525	\$ 9,688	\$ 7,000	-28%	0%

Description

When municipal services are provided that only benefit a particular resident or property owner, the cost of that service is charged directly to that individual or company rather than being provided by the general tax payer dollar. This includes services such as, zoning hearing appeals, grading permits, sub-division approvals, land development rights, and recreation program attendance.

Budget Detail

Charges for Services 001-361****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
3000 Sub-division & Land Development	\$ 1,000	\$ 1,350	\$ 1,000	\$ 1,000	0%	0%
3400 Zoning Hearing Fees	3,500	4,000	3,000	3,500	17%	0%
3500 Grading Permit Fees	4,260	1,000	78	500	-	0%
Total Charges for Services	\$ 8,760	\$ 6,350	\$ 4,078	\$ 5,000	23%	0%

Culture & Recreation 001-367****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
2000 Recreation Program Fees	\$ 1,168	\$ 1,175	\$ 5,610	\$ 2,000	-64%	0%
Total Culture & Recreation	\$ 1,168	\$ 1,175	\$ 5,610	\$ 2,000	-64%	0%

2016 GENERAL FUND BUDGET REVENUES



Misc.

Summary

Misc Revenue 001-380.***	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Misc Revenue	\$ 13,792	\$ 16,500	\$ 39,708	\$ 6,000	-85%	0%

Description

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

Budget Detail

Misc Revenue 001-380.***	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
0000 Misc Revenue Receipts	\$ 4,917	\$ 1,500	\$ 20,208	\$ -	-100%	0%
0300 Misc Reimbursements	5,450	5,000	500	1,000	100%	0%
0400 Misc Insurance Receipts	3,425	10,000	19,000	5,000	-74%	0%
Total Misc Revenue	\$ 13,792	\$ 16,500	\$ 39,708	\$ 6,000	-85%	0%

2016 GENERAL FUND BUDGET REVENUES



Interfund Loans & Transfers

Summary

Interfund Operating Transfers 001-392.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Interfund Operating Transfers	\$ 470,000	\$ -	\$ 626,621	\$ 590,887	-6%	6%

Description

Revenue from interfund loans or transfers is revenue whose original source was recognized in the previous fund, but is now being transferred to the General Fund to pay for the capital or operating expenditures it was intended for.

The transfer from the Sewer Fund is an interfund loan, meaning the amount will be returned to Sewer Fund by the end of the 2016 fiscal year, and there is a matching expenditure in this budget to account for repayment. This interfund loan is taken at the beginning of the fiscal and calendar year, when property taxes have not been collected and General Fund cash is lacking. Although all the other sources of revenue will cover all expected General Fund expenditures, the General Fund will experience a cash negative position in the month prior to when the majority of property taxes are collected. Once property tax revenue is received, the loan is repaid. Some communities (including Baldwin in the past) use Tax Anticipation Notes (TAN), short term bank loans for this purpose. By using an interfund loan instead, the Borough is saving the interest a TAN would charge.

The Highway Aid Fund is funded by State funds intended to pay for road repairs and maintenance, highway supplies (rock salt), and street lights. At the end of 2015, the Borough's salt storage facilities are mostly full and the cost of rock salt dropped from last season, while the amount of state funding increased. Therefore, a portion of the state funds will be available to contribute towards the Borough's 2016 road repaving program, an expenditure recognized in the General Fund.

Budget Detail

Interfund Operating Transfers 001-392.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
0800 Transfer from Sewer Fund	\$ 470,000	\$ -	\$ 570,000	\$ 500,000	-12%	5%
3500 Transfer from Highway Aid Fund	-	-	-	90,887	-	1%
1800 Transfer from Capital Improvement Fund	-	-	56,621	-	-100%	0%
Total Interfund Operating Transfers	\$ 470,000	\$ -	\$ 626,621	\$ 590,887	-6%	6%

2016 GENERAL FUND BUDGET REVENUES



	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL REVENUE	\$ 10,071,959	\$ 9,881,485	\$ 10,713,712	\$ 10,575,575	-1%

2016 GENERAL FUND BUDGET

EXPENDITURES



General Government

Summary

General Government 001-400.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total General Government	\$ 47,335	\$ 47,675	\$ 43,084	\$ 46,584	8%	0%

Description

General Government expenditures cover the costs related to Baldwin's elected officials. The Borough is governed by seven (7) elected Councilmembers and a Mayor. The Mayor is elected for a 4-year term; council members are elected for 4-year overlapping terms. There are no term limits in Baldwin and all positions are at large. Borough Council takes action by adopting local laws (ordinances), resolutions, and motions at public meetings held once a month. Baldwin Council is responsible for the adoption of the annual budget and the appointment of the Borough Manager.

The expenditures for elected officials include: Council Member's stipends (amounts set by local charter), continuing education classes, organization memberships, and subscriptions to relevant local government materials. Newly elected officials are highly encouraged to complete courses offered through Local Government Academy that focus on the essential duties of municipal officials.

This category also includes the cost of the annual recognition dinner, an event held in appreciation of the elected and appointed officials who volunteer their time on the Borough's Boards, Commissions, and Committees.

Budget Detail

General Government 001-400.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1050 Salaries & Wages- Elected Officials	\$ 26,813	\$ 28,875	\$ 28,875	\$ 28,875	0%	0%
1920 FICA/Medicare Employer Paid	2,051	2,000	2,209	2,209	0%	0%
4200 Dues, Subscriptions, Memberships	9,206	8,000	6,500	7,000	8%	0%
4540 Recognition Dinner	3,867	1,800	3,500	3,500	0%	0%
4600 Continuing Education	5,398	7,000	2,000	5,000	150%	0%
Total General Government	\$ 47,335	\$ 47,675	\$ 43,084	\$ 46,584	8%	0%

2016 GENERAL FUND BUDGET

EXPENDITURES



Executive

Summary

Executive 001-401.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Executive	\$ 133,790	\$ 204,010	\$ 205,789	\$ 220,177	7%	2%

Description

The executive category includes the personnel costs of executive level administrative officials and employees, such as the Mayor, the Treasurer, the Borough Manager, the Assistant Secretary, and the Finance Officer. The wages of the Mayor and Treasurer are dictated by Baldwin's charter, the same as the elected Council members. Half of the Borough Manager's personnel expenses are reflected in this category and fund, while the other half are found in the Sewer Fund budget. Beginning in 2015, the Borough added a new executive administrative position, Finance Officer, to improve financial management and planning and the efficiency of operations. All non-uniform employees are on a UPMC medical insurance plan. Plan premiums increased 35% between 2015 and 2016, and this increase is reflected in health insurance budget numbers.

Budget Detail

Executive 001-401.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1050 Salary of Mayor	\$ 5,225	\$ 5,700	\$ 5,700	\$ 5,700	0%	0%
1100 Salary of Treasurer	1,650	1,800	1,800	1,800	0%	0%
1101 Salary of Borough Manager	52,271	53,978	53,978	55,597	3%	1%
1120 Salary of Assistant Secretary	43,414	43,200	43,095	44,430	3%	0%
1130 Salary of Finance Officer	-	52,658	53,919	56,650	5%	1%
1920 FICA/Medicare Employer Paid	7,874	9,000	12,125	12,000	-1%	0%
1960 Health Insurance	19,055	23,574	28,172	34,000	21%	0%
2310 Vehicle Fuel - Gas	1,990	500	500	500	0%	0%
3100 Professional Services - GASB	-	7,500	-	1,500	-	0%
3310 Travel	85	100	1,750	2,000	14%	0%
4510 Vehicle Maintenance & Repair	252	1,000	750	1,000	33%	0%
4600 Continuing Education	1,975	5,000	4,000	5,000	25%	0%
Total Executive	\$ 133,790	\$ 204,010	\$ 205,789	\$ 220,177	7%	2%

2016 GENERAL FUND BUDGET

EXPENDITURES



Auditing & Financial Administration

Summary

Auditing Services/Financial Admin 001-400.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Auditing Services/Financial Admin	\$ 11,281	\$ 7,000	\$ 7,025	\$ 8,500	21%	0%

Description

Each year, the Borough hires independent auditors to review the Borough’s financial documents and procedures to provide transparency, ensure Baldwin is free of fraud, improve our credit rating, and confirm compliance with all rules of the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). In addition to the audit, each year we have an independent accounting firm or auditing firm prepare the Borough’s financial statements.

Budget Detail

Auditing Services/Financial Admin 001-400.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
3110 Accounting & Auditing Services	\$ 11,281	\$ 7,000	\$ 7,025	\$ 7,000	0%	0%
4600 Financial Statement Preperation	-	-	-	1,500	-	0%
Total Auditing Services/Financial Admin	\$ 11,281	\$ 7,000	\$ 7,025	\$ 8,500	21%	0%

2016 GENERAL FUND BUDGET

EXPENDITURES



Tax Collection

Summary

Tax Collection 001-403.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Tax Collection	\$ 49,525	\$ 57,300	\$ 55,476	\$ 54,776	-1%	1%

Description

Tax Collection expenditures cover the costs to employ the Borough's tax collector, maintain an operational tax collection office space, and pay Jordan Tax Services to collect delinquent taxes on behalf of the Borough. Since the tax collector is an elected official, their stipend is dictated by the Borough's charter. Earned income taxes are collected by a third party agency appointed by the Allegheny County Southwest Tax Collection Committee, and the Borough pays a percentage commission based on amount of taxes collected. Delinquent property taxes are collected by Jordan Tax Services, another third party agency, who charge 10% commission on all collections. The Borough's tax office is located in the municipal building at 3344 Churchview Ave, Pittsburgh, PA 15227.

Budget Detail

Tax Collection 001-403.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1050 Salary of Tax Collector	\$ 11,458	\$ 12,500	\$ 12,500	\$ 12,500	0%	0%
1920 FICA/Medicare Employer Paid	876	875	956	956	0%	0%
2100 Office Supplies	4,248	5,000	1,500	4,000	167%	0%
2120 Computer/Copier Supplies	-	1,500	3,000	2,500	-17%	0%
3101 Earned Income Tax Commission	982	2,500	900	1,000	11%	0%
3102 General Exp/Service Fees	979	2,100	1,000	1,000	0%	0%
3103 Delinquent RET Commission	25,739	25,000	28,000	28,000	0%	0%
3104 Local Services Tax Commission	3,545	3,200	3,000	3,200	7%	0%
3170 Tax Duplicate Diskette	621	625	620	620	0%	0%
3210 Telephone	1,076	1,000	1,000	1,000	0%	0%
3500 Tax Collector's Bond Premium	-	3,000	3,000	-	-100%	0%
Total Tax Collection	\$ 49,525	\$ 57,300	\$ 55,476	\$ 54,776	-1%	1%

2016 GENERAL FUND BUDGET

EXPENDITURES



Solicitor & Legal Services

Summary

Solicitor/Legal Services 001-404.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Solicitor/Legal Services	\$ 99,676	\$ 100,000	\$ 97,000	\$ 100,006	3%	1%

Description

Borough code requires that Borough Council appoints a Borough Solicitor every two years. The Solicitor attends Council meetings and serves to advise Council and the Borough Manager on legal issues. When issues arise that are outside of the Solicitor's expertise, the services of specialized lawyers are retained, such as a labor attorney or Bond counsel. When the Borough is sued, the expenditures to cover court and settlement costs are reflected in this category.

Budget Detail

Solicitor/Legal Services 001-404.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
3102 Solicitor	\$ 94,093	\$ 90,000	\$ 92,000	\$ 75,006	-18%	1%
4100 Other Legal Expenditures	5,583	10,000	5,000	25,000	400%	0%
Total Solicitor/Legal Services	\$ 99,676	\$ 100,000	\$ 97,000	\$ 100,006	3%	1%

2016 GENERAL FUND BUDGET

EXPENDITURES



Other General Government Administration

Summary

General Government Administration 001-406.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total General Government Administration	\$ 114,353	\$ 142,330	\$ 137,520	\$ 141,600	3%	1%

Description

The executive administrative employees are supported by two (2) full-time administrative assistants and a part-time intern who is completing public administration degree at a local Pittsburgh university. Half of the Accounts Payable Clerk's salary and benefits are accounted for here in the General Fund, while the other half is accounted for in the Sewer Fund. All non-uniform employees are on a UPMC medical insurance plan. Plan premiums increased 35% between 2015 and 2016, and this increase is reflected in health insurance budget numbers.

This category also includes the costs to maintain an operational administrative office presence in the Baldwin municipal complex and Baldwin's annual member contribution to the South Hills Area Council of Government (SHACOG). Participation in the SHACOG provides Baldwin access to multi-municipal cooperation in data collection, joint purchasing, and a credit union.

Budget Detail

General Government Administration 001-406.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1170 Wages of Intern	\$ 2,945	\$ 2,000	\$ 252	\$ 2,500	892%	0%
1500 Salaries of Office Clerks	52,819	53,096	52,947	54,900	4%	1%
1920 FICA/Medicare Employer Paid	4,445	4,062	4,050	4,200	4%	0%
1960 Health Insurance	17,663	16,172	19,656	23,380	19%	0%
2100 Office Materials & Supplies	6,425	5,500	7,000	6,500	-7%	0%
2130 Computer/Copier Supplies	1,656	3,000	1,000	2,000	100%	0%
2150 Postage	1,081	2,000	2,500	2,000	-20%	0%
2700 Computer Hardware & Software	3,565	25,000	25,000	20,000	-20%	0%
2900 Service Copier	1,310	1,000	2,300	1,000	-57%	0%
3100 General Exp/Service Fees	341	500	450	500	11%	0%
3210 Telephone	2,883	3,200	3,200	3,200	0%	0%
3240 Wireless Phone	720	800	920	920	0%	0%
3250 Internet	2,349	1,500	1,500	1,500	0%	0%
3410 Advertising	3,198	4,500	1,500	3,000	100%	0%
3420 Printing	7,606	7,000	6,000	6,000	0%	0%
5000 SHACOG Act 77 Distribution	5,346	10,000	6,245	10,000	60%	0%
7400 Machinery & Equipment	-	3,000	3,000	-	-100%	0%
Total General Government Administration	\$ 114,353	\$ 142,330	\$ 137,520	\$ 141,600	3%	1%

2016 GENERAL FUND BUDGET

EXPENDITURES



Engineering Services

Summary

Engineering Services 001-408.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Engineering Services	\$ 42,529	\$ 38,000	\$ 68,250	\$ 83,500	22%	1%

Description

The Borough contracts with a local engineering firm to provide services as Baldwin’s engineers. A representative from the engineering firm attends Council meetings, where they update officials and the public on the status of engineering related projects. The engineers complete assessments of facilities, prepare bids, and oversee construction of infrastructure. The 2016 budget contains a significant increase in expected engineering expenditures to account for the series of capital improvement projects outlined in the five year capital improvement plan that will require engineering services.

Budget Detail

Engineering Services 001-408.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
3101 Engineer's Retainer	\$ 3,071	\$ 3,000	\$ 3,000	\$ 3,000	0%	0%
3102 Engineering Expenses	39,458	35,000	65,000	80,000	23%	1%
3130 GIS	-	-	250	500	100%	0%
Total Engineering Services	\$ 42,529	\$ 38,000	\$ 68,250	\$ 83,500	22%	1%

2016 GENERAL FUND BUDGET EXPENDITURES



Borough Building Facilities

Summary

Borough Building Facilities 001-409.***-000	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Borough Building Facilities	\$ 126,977	\$ 118,705	\$ 136,870	\$ 140,317	3%	1%

Description

The Borough Building is located at 3344 Churchview Ave, Pittsburgh, PA 15227. Expenditures in this category includes the cost to employ custodians and facility expenses, such as utilities and building maintenance. Expenditures also cover the cost of electricity at the salt storage building and the maintenance of the salt storage building.

Budget Detail

Borough Building 001-409.***-000	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1150 Wages of Custodians	\$ 46,946	\$ 49,000	\$ 44,500	\$ 43,200	-3%	0%
1860 Uniform Allowance	420	500	400	500	25%	0%
1920 FICA/Medicare Employer Paid	3,591	3,750	3,404	3,000	-12%	0%
1960 Health Insurance	5,268	4,655	5,016	6,917	38%	0%
2000 Materials & Supplies	9,131	6,000	7,500	7,000	-7%	0%
3100 Professional Services - Design	-	-	5,000	15,000	200%	0%
3210 Telephone	1,103	1,200	1,100	1,200	9%	0%
3600 Utilities	27,651	28,000	30,000	32,000	7%	0%
3700 Repairs & Maintenance	20,153	15,000	30,000	20,000	-33%	0%
4530 Industrial Appraisal	3,732	6,500	2,500	3,000	20%	0%
6700 Security System	2,395	-	-	2,000	-	0%
7400 Machinery & Equipment	-	250	250	500	100%	0%
7500 Minor Machinery & Equipment	-	250	2,750	500	-82%	0%
Total Borough Building	\$ 120,390	\$ 115,105	\$ 132,420	\$ 134,817	2%	1%

Borough Building Salt Storage 001-409.***-001	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
2000 Supplies	\$ -	\$ 500	\$ -	\$ 500	-	0%
3600 Utilities	2,501	2,600	4,450	4,500	1%	0%
3700 Repairs & Maintenance	4,087	500	-	500	-	0%
Total Borough Building Salt Storage	\$ 6,587	\$ 3,600	\$ 4,450	\$ 5,500	24%	0%

2016 GENERAL FUND BUDGET

EXPENDITURES



Leland Center Facilities

Summary

Leland Facilities 001-409.****-00*	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Leland Facilities	\$ 63,598	\$ 70,085	\$ 49,754	\$ 38,450	-23%	0%

Description

The Leland Center is located at 5230 Wolfe Dr., Pittsburgh, PA 15236. Expenditures in this category includes the cost to employ custodians and facility expenses, such as utilities and building maintenance. Expenditures also cover the cost of electricity at the salt storage building and the maintenance of the salt storage building.

Budget Detail

Leland Center 001-409.****-002	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1150 Wages of Custodians	\$ 19,340	\$ 19,000	\$ 12,520	\$ 5,000	-60%	0%
1860 Uniform Allowance	-	150	-	150	-	0%
1920 FICA/Medicare Employer Paid	1,480	1,635	958	500	-48%	0%
1960 Health Insurance	10,622	12,930	8,626	-	-100%	0%
2000 Materials & Supplies	2,332	3,000	1,200	2,500	108%	0%
2600 Small Tools & Minor Equip	-	250	-	250	-	0%
3210 Telephone	1,211	1,250	1,200	1,250	4%	0%
3600 Utilities	16,203	15,000	13,000	15,000	15%	0%
3700 Repairs & Maintenance	10,920	15,070	11,500	12,000	4%	0%
Total Leland Center	\$ 62,107	\$ 68,285	\$ 49,004	\$ 36,650	-25%	0%

Leland Salt Storage 001-409.****-003	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
2000 Supplies	\$ -	\$ 1,000	\$ -	\$ 500	-	0%
3600 Utilities	234	-	500	500	0%	0%
3700 Repairs & Maintenance	1,257	800	250	800	-	0%
Total Leland Building Salt Storage	\$ 1,492	\$ 1,800	\$ 750	\$ 1,800	140%	0%

2016 GENERAL FUND BUDGET

EXPENDITURES



Police Department

Summary

Police 001-410.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Police	\$ 3,961,656	\$ 3,807,267	\$ 3,620,471	\$ 3,680,759	2%	35%

Description

Police expenditures pay for the public safety services of the Borough. They account for the salaries and benefits of the Chief of Police, two Lieutenants, two Sergeants, the Juvenile Officer, the Narcotics Officer, 17 Full-Time Patrol Officers, 2 Part-Time Patrol Officers, and 1 Desk Clerks. Police expenditures also account for the costs to operate and maintain an office space in the Borough Building, the K-9 unit, supplies, vehicles, fuel, equipment, and continuing education. These expenditures do not account for the police pension or professional liability insurance.

The majority of the police department expenditures are dictated by the collective bargaining agreement and binding arbitration results. The Borough has estimated the impact of these expenditures, as contract negotiations have not been completed at year-end.

New in 2016

Personnel

A new line item has been added for part time police officers. The amount budgeted will cover two part time officers working 24 hours a week at \$30 an hour, with no additional benefits. Previously, all overtime was recognized in a single account, making it challenging to understand what overtime work is being spent doing. Starting in 2016, police overtime has been broken down into three classifications; special services, training, and overtime. Special service overtime is fully reimbursed by the company or organization requesting the special detail. Training overtime occurs when officers who work night shifts need to come in during the day to attend firearm and other trainings.

Equipment

The last lease payment for the 2015 Ford Interceptor will be paid in 2016 and one new Ford Interceptor will be purchased.

Intoximeter FST portable breath testers and a new evidence safe will be purchased.

Further new equipment will be purchased through the Asset Forfeiture Fund. Refer to the Asset Forfeiture Budget for details.

2016 GENERAL FUND BUDGET

EXPENDITURES



Other

Participation in the Commission on Accreditation for Law Enforcement Agencies (CALEA) will be complete in 2016 with attendance at the National Conference in Baltimore and enrollment in a mock assessment.

2016 GENERAL FUND BUDGET

EXPENDITURES



Budget Detail

Police 001-410.****		2014	2015	2015	2016	% Inc/Dec	% of Total
		Actual	Budget	Estimate	Budget		Budget
1100	Salary of Chief	\$ 110,441	\$ 109,360	\$ 110,065	\$ 113,367	3%	1%
1200	Salaries of Lieutenants	192,018	189,726	185,207	190,763	3%	2%
1210	Salary of Juvenile Officer	91,614	95,267	88,309	90,958	3%	1%
1230	Salaries of Sergeants	213,094	182,525	180,030	185,431	3%	2%
1240	Salaries of Patrol Officers	1,614,406	1,646,680	1,469,688	1,559,250	6%	15%
1250	Salary of Office Manager	46,645	46,477	46,347	47,926	3%	0%
1300	Wages of Part Time Officers	-	-	-	75,000	-	1%
1720	Holiday Pay	128,834	107,200	96,181	107,200	11%	1%
1800	Office Overtime	1,837	1,650	1,200	-	-100%	0%
1801	Officer Overtime	122,161	95,000	191,000	50,000	-74%	0%
1802	Special Service Overtime	-	-	-	55,000	-	1%
1803	Training Overtime	-	-	-	10,000	-	0%
1810	Court & Pre-Trial Hearings	50,647	52,850	48,360	53,000	10%	1%
1811	Magistrate Hearings	59,840	62,500	84,035	70,000	-17%	1%
1820	DEA Task Force Overtime	17,306	15,500	22,000	17,548	-20%	0%
1821	Leland Hourly	123,373	90,000	68,332	-	-100%	0%
1860	Uniform Allowance	42,418	23,750	21,850	23,750	9%	0%
1920	FICA/Medicare Employer Paid	43,353	48,432	41,340	44,000	6%	0%
1960	Health Insurance	710,149	658,000	630,000	624,494	-1%	6%
1980	Long Term Disability Insurance	9,000	12,000	14,400	15,000	4%	0%
2100	Office Materials & Supplies	6,595	8,000	9,000	10,183	13%	0%
2101	K-9	10,357	9,250	8,500	9,000	6%	0%
2102	Ammunition & Range Supplies	11,414	15,000	2,500	11,900	376%	0%
2130	Computer/Copier Supplies	3,043	2,200	2,400	2,500	4%	0%
2150	Postage	1,248	2,200	3,000	2,500	-17%	0%
2310	Vehicle Fuel - Gas	43,029	42,000	26,000	40,000	54%	0%
2320	Vehicle Fuel - Diesel	2,820	-	50	-	-100%	0%
2700	Computer Hardware/Software	23,604	25,000	25,000	17,000	-32%	0%
2900	Computer Service/Maintenance	5,550	6,000	5,000	6,000	20%	0%
3000	Civil Service Commission	1,365	2,000	1,500	1,500	0%	0%
3110	Professional/Legal Services	43,118	25,000	52,165	30,000	-42%	0%
3210	Telephone	10,283	10,500	11,000	11,000	0%	0%
3240	Wireless Phone	9,253	10,000	5,000	8,000	60%	0%
3250	Internet	6,344	5,200	6,150	6,200	1%	0%
3270	Radio Maintenance	4,464	5,500	2,500	5,500	120%	0%
3420	Printing	1,417	2,000	500	1,500	200%	0%
3701	Tires	11,914	10,000	7,000	9,000	29%	0%
3800	Vehicle Lease & Purchase	97,933	82,000	66,301	54,234	-18%	1%
4000	Lunch Allowance	3,074	3,500	4,000	3,500	-13%	0%
4200	Subscriptions/Dues	11,433	13,500	8,000	8,000	0%	0%
4500	Contracted Services - Dog Catcher	200	2,000	-	500	-	0%
4510	Vehicle Maintenance & Repair	39,879	45,000	37,000	40,000	8%	0%
4600	Continuing Education	(682)	2,000	5,000	12,000	140%	0%
4900	CALEA Certification	12,318	3,500	5,500	8,080	47%	0%
5000	DUI Grant	17,928	34,500	23,060	45,000	95%	0%
7400	Major Machinery & Equipment	6,621	4,500	6,000	4,975	-17%	0%
7500	Minor Machinery & Equipment	-	-	-	1,000	-	0%
Total Police		\$ 3,961,656	\$ 3,807,267	\$ 3,620,471	\$ 3,680,759	2%	35%

2016 GENERAL FUND BUDGET

EXPENDITURES



Fire & Emergency Medical Services

Summary

Fire & BEMS 001-41*, ****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Fire & BEMS	\$ 405,151	\$ 414,500	\$ 409,250	\$ 400,750	-2%	4%

Description

In years past, the Borough contributed \$164,000 annually to the three volunteer fire stations, in addition to paying for vehicle fuel. In 2016, the Borough will no longer cover the cost of fuel separately. The Borough also pays for the upkeep of the fire hydrants within the municipality. The Borough serves as a 'pass through' for state funds earmarked for fire fighters. Each year the Borough receives a portion of money from the state and then passes it on to the local fire relief association. This is typically around \$105,000.

In previous years, the Borough contributed \$41,000 annually to the Baldwin Emergency Medical Services (BEMS), along with paying for the vehicle fuel, medical supplies, and one telephone line. In 2016, the Borough is consolidating the amounts into one cash contribution.

Budget Detail

Fire 001-411, ****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
2310 Gas	\$ 5,142	\$ 2,500	\$ 2,500	\$ -	-100%	0%
2320 Diesel	7,509	7,500	7,500	-	-100%	0%
3600 Fire Hydrants	66,293	70,000	73,000	72,000	-1%	1%
5000 Contributions to Vol. Fire Companies	164,080	164,000	164,000	173,000	5%	2%
5001 Fireman's Relief Association	101,778	110,000	105,000	105,000	0%	1%
Total Fire	\$ 344,802	\$ 354,000	\$ 352,000	\$ 350,000	-1%	3%

BEMS 001-412, ****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
2310 Gas	\$ 1,352	\$ 500	\$ 500	\$ -	-100%	0%
2320 Diesel	14,373	15,000	12,000	-	-100%	0%
2400 Medical Supplies	3,000	3,000	3,000	-	-100%	0%
3210 Telephone	624	1,000	750	750	0%	0%
5000 Contributions	41,000	41,000	41,000	50,000	22%	0%
Total BEMS	\$ 60,349	\$ 60,500	\$ 57,250	\$ 50,750	-11%	0%

2016 GENERAL FUND BUDGET

EXPENDITURES



Code Enforcement

Summary

Code Enforcement 001-413.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Code Enforcement	\$ 212,839	\$ 206,063	\$ 219,917	\$ 225,969	3%	2%

Description

The Code Enforcement department enforces Baldwin’s ordinances and codes related to the built environment. Expenditures for the department cover the wages and benefits of the Code Enforcement Officer and the Code Enforcement Clerk, payments for professional inspection services, and for the operations of the department (vehicle fuel, postage, office supplies, etc.). Code enforcement employees are on a UPMC medical insurance plan, along with all non-uniform employees. Plan premiums increased 35% between 2015 and 2016, and this increase is reflected in health insurance budget numbers.

The department is in the progress of creating a strategic program to fight blight within the community. The budget reflects a slight increase in funds dedicated for blighted property demolition and program implementation.

2016 GENERAL FUND BUDGET

EXPENDITURES



Budget Detail

Code Enforcement 001-413.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1100	Salary of Code Enforcement Officer	\$ 28,733	\$ 52,658	\$ 52,658	\$ 54,106	3%	1%
1120	Salary of Clerk	36,142	35,964	35,877	36,954	3%	0%
1860	Uniform Allowance	474	500	150	300	100%	0%
1920	FICA/Medicare Employer Paid	4,941	6,780	6,773	6,966	3%	0%
1960	Health Insurance	12,272	17,111	18,110	24,764	37%	0%
2100	Office Supplies	1,817	2,000	1,000	1,800	80%	0%
2150	Postage	1,081	2,100	6,000	5,000	-17%	0%
2310	Gas	-	1,200	1,750	1,750	0%	0%
2700	Computer Hardware & Software	16,278	4,500	4,000	4,500	13%	0%
3100	Professional Services - Court Reporter	2,273	2,000	750	3,500	367%	0%
3170	Professional Services - Inspections	103,104	53,500	75,000	60,530	-19%	1%
3210	Telephone	1,225	1,000	1,000	1,000	0%	0%
3240	Wireless Phone	-	600	650	650	0%	0%
3310	Travel & Lodging	-	-	-	600	-	0%
3410	Advertising	45	350	350	350	0%	0%
3420	Printing	98	400	250	350	40%	0%
3434	Codify/Zoning	-	7,000	5,000	5,000	0%	0%
4200	Subscriptions & Memberships	40	1,250	400	500	25%	0%
4500	Removal Hazardous Structures	2,750	10,000	7,500	10,000	33%	0%
4510	Vehicle Maintenance & Repairs	61	500	950	1,450	53%	0%
4600	Continuing Education	1,247	2,000	1,500	1,500	0%	0%
4900	Bldg Permit Fees - Dept of Labor	260	650	250	400	60%	0%
4910	Blight & Abandonment	-	4,000	-	4,000	-	0%
Total Code Enforcement		\$ 212,839	\$ 206,063	\$ 219,917	\$ 225,969	3%	2%

2016 GENERAL FUND BUDGET

EXPENDITURES



Planning & Zoning

Summary

Planning & Zoning 001-414.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Planning & Zoning	\$ 2,500	\$ 5,000	\$ 23,500	\$ 20,000	-15%	0%

Description

The Borough makes a small annual contribution to the local economic development organization, Economic Development South, to contribute to improving the local South Hills economy. In 2015, the Elm Leaf Park Master Plan was created and adopted. In 2016, planning and zoning expenditures will cover the cost creating of the Colewood Park Master Plan.

Budget Detail

Planning & Zoning 001-414.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
3100 Economic Development South	\$ 2,500	\$ 5,000	\$ 2,500	\$ 5,000	100%	0%
3102 Park Master Planning	-	-	21,000	15,000	-29%	0%
Total Planning & Zoning	\$ 2,500	\$ 5,000	\$ 23,500	\$ 20,000	-15%	0%

2016 GENERAL FUND BUDGET

EXPENDITURES



Solid Waste Collection

Summary

Solid Waste Collection & Disposal 001-427.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Solid Waste Collection & Disposal	\$ 1,418,738	\$ 1,082,000	\$ 1,247,734	\$ 1,295,981	4%	12%

Description

The Borough has a multi-year contract with Waste Management to collect solid waste at Baldwin residences on a weekly basis and recycling every other week. Each fall, Waste Management has six weeks of leaf collection. The Borough also pays for a Hazardous Waste Collection Program, which collects hazardous waste from residences on request.

Some municipalities have solid waste companies directly bill property owners for the service. Baldwin has and will continue to incorporate the cost of solid waste collection into the budget as an expenditure that is paid for with general tax revenues.

Budget Detail

Solid Waste Collection & Disposal 001-427.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
4501 Garbage Collection	\$ 1,168,934	\$ 863,500	\$ 1,005,605	\$ 1,044,865	4%	10%
4503 Recycling Collection	212,850	193,500	200,088	208,116	4%	2%
4504 Leaf Collection	5,590	-	20,041	25,000	25%	0%
4505 Yard Waste Disposal	31,364	25,000	22,000	18,000	-18%	0%
Total Solid Waste Collection & Disposal	\$ 1,418,738	\$ 1,082,000	\$ 1,247,734	\$ 1,295,981	4%	12%

2016 GENERAL FUND BUDGET

EXPENDITURES



Department of Public Works

Summary

Public Works 001-43* ****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Public Works	\$ 760,492	\$ 761,531	\$ 768,890	\$ 802,781	4%	8%

Description

The Borough's Public Works department includes a Superintendent, a Foreman, and a full time maintenance crew of five. Additional seasonal help is hired during the summer months. Half of the Superintendent's and Foreman's wages and benefit expenditures are paid for through the General Fund, with the other half coming out of the Sewer Fund. The department is responsible for the upkeep of the Borough's roads, parks, snow removal, and storm & sanitary sewer system. The labor costs associated with the sanitary sewer system are accounted for in the Sewer Fund.

All full-time public works personnel received a 3% wage increase from 2015 to 2016 in accordance with the collective bargaining agreement. DPW employees are on a UPMC medical insurance plan, along with all non-uniform employees. Plan premiums increased 35% between 2015 and 2016, and this increase is reflected in health care budget numbers.

One of the largest expenditures of DPW operations, is the purchase of rock salt. The majority of rock salt is purchased and reflected in the Highway Aid budget with the Liquid Fuels revenue Baldwin receives from the state. The per ton cost of rock salt has gone slightly down for the 2015-2016 winter season in comparison with the 2014-2015 winter season.

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

While the sanitary sewer system is funded by the Sewer Fund, any expenditures on the Borough's storm sewer system is reflected in the General Fund. Some storm sewer system maintenance and repairs are completed by DPW employees, while some jobs are contracted out.

Capital Purchases

At the end of 2015, the Borough entered a lease for the purchase of three new DPW trucks; one F150 and two F550s. The first of the lease payments on these new vehicles will be due in 2016. In 2016, the Borough will lease a new 10-ton dump truck to replace the existing 10-ton (B-7), which will be 8 years old and due for replacement. Depending on the timing on the new lease, the first payment may not come due until 2017.

2016 GENERAL FUND BUDGET

EXPENDITURES



Budget Detail

General Public Works 001-430.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1100	Salary of Superintendent	\$ 35,357	\$ 35,182	\$ 35,182	\$ 36,150	3%	0%
1120	Wages of Foreman	57,699	28,514	28,514	29,332	3%	0%
1121	Wages of Maintenance Crew	264,920	292,720	266,000	277,721	4%	3%
1150	Wages of Part Time Employees	20,886	11,000	14,781	11,850	-20%	0%
1800	Overtime	15,302	10,000	14,000	14,000	0%	0%
1801	Snow Removal Overtime	39,015	45,000	44,000	45,000	2%	0%
1860	Uniform Allowance	4,603	1,250	1,250	1,250	0%	0%
1870	Meal Allowance	205	250	400	300	-25%	0%
1920	FICA/Medicare Employer Paid	33,173	27,266	26,352	27,500	4%	0%
1960	Health Insurance	90,152	75,284	86,850	109,627	26%	1%
2200	Operating Supplies	11,994	18,000	12,850	7,500	-42%	0%
2310	Vehicle Fuel - Gas	15,307	18,000	15,000	26,000	73%	0%
2320	Vehicle Fuel - Diesel	16,537	20,000	12,000	17,500	46%	0%
2500	Vehicle Repair & Maintenance	21,922	20,000	25,000	15,000	-40%	0%
2600	Small Tools & Equipment	4,961	4,000	3,500	4,000	14%	0%
3000	Other Service & Charges	493	1,500	900	200	-78%	0%
3210	Telephone	200	700	2,500	950	-62%	0%
3240	Wireless Phone	907	1,000	1,500	1,350	-10%	0%
3270	Radio Maintenance Contract	5,049	5,900	8,000	4,000	-50%	0%
3800	Vehicle Purchase & Leases	52,417	73,465	75,400	98,801	31%	1%
3840	Rent of Machinery & Equipment	1,740	500	-	500	-	0%
4400	Safety Equipment	285	1,000	2,000	1,500	-25%	0%
4510	Contracted Vehicle Maint. & Repair	42,223	35,000	50,000	20,000	-60%	0%
4600	Continuing Education	-	-	-	1,000	-	0%
4700	CDL, Drug, Alcohol Testing	207	500	350	250	-29%	0%
7400	Major Machinery & Equipment	-	-	-	5,000	-	0%
Total General Public Works		\$ 735,554	\$ 726,031	\$ 726,329	\$ 756,281	4%	7%

Winter Maintenance 001-432.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1870	Meal Reimbursement	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	0%	0%
2460	Highway Supplies - Rock Salt	-	-	861	1,000	16%	0%
Total Winter Maintenance		\$ 2,500	\$ 5,000	\$ 5,861	\$ 6,000	2%	0%

Traffic Control Devices 001-433.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
2000	Street Signs/Markings	\$ 12,150	\$ 15,000	\$ 8,000	\$ 12,500	56%	0%
2200	Street Light LED Conversion	-	-	2,500	5,000	100%	0%
2500	Maint. & Repair Traffic Signals	5,197	5,500	8,200	8,000	-2%	0%
Total Traffic Control Devices		\$ 17,347	\$ 20,500	\$ 18,700	\$ 25,500	36%	0%

2016 GENERAL FUND BUDGET

EXPENDITURES



Storm Sewer and Drains 001-436.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
2490 Storm Sewers & Drains	\$ 5,092	\$ 10,000	\$ 18,000	\$ 15,000	-17%	0%
Total Storm Sewer and Drains	\$ 5,092	\$ 10,000	\$ 18,000	\$ 15,000	-17%	0%

2016 GENERAL FUND BUDGET EXPENDITURES



Roads & Bridges

Summary

Maintenance & Repair of Roads & Bridges 001-438.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Maintenance & Repair of Roads & Bridges	\$ 673,441	\$ 872,100	\$ 825,070	\$ 877,700	6%	8%

Description

Annually, the Borough hires a third party street resurfacing contractor to repave a portion of Baldwin roads, based on their condition. The Borough's engineering firm creates the request for proposals (RFP) and oversees the bidding process and completion of the work. In addition, the public works department patches and repairs roads that are not being repaved in the current year.

The following table shows the budget amount for road repaving, the amount spent per year, and the number of miles paved.

Year	Budgeted Amount	Amount Spent	Miles
2010	\$ 408,519.00	\$ 487,948.28	0.464
2011	\$ 500,000.00	\$ 414,578.63	0.765
2012	\$ 750,000.00	\$ 735,414.83	1.966
2013	\$ 800,000.00	\$ 748,602.19	1.889
2014	\$ 800,000.00	\$ 600,587.35	1.749
2015	\$ 800,000.00	\$ 746,241.32	1.213

Budget Detail

Maintenance & Repair of Roads & Bridges 001-438.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
2450 Material - Patching & Repair Roads	\$ 14,021	\$ 16,000	\$ 15,000	\$ 16,000	7%	0%
2503 Restoration	2,499	3,500	3,500	3,500	0%	0%
2510 Maint & Repairs - Unimproved Roads	-	-	570	600	5%	0%
3130 Engineering - Resurfacing Streets	56,334	52,100	52,000	52,100	0%	0%
3750 Maint & Repairs - Guide Rails	-	500	-	500	-	0%
3751 Street Cleaning	-	-	4,000	5,000	25%	0%
6100 Const Contracts - Resurfacing Streets	600,587	800,000	750,000	800,000	7%	8%
Total Maintenance & Repair of Roads & Bridges	\$ 673,441	\$ 872,100	\$ 825,070	\$ 877,700	6%	8%

2016 GENERAL FUND BUDGET

EXPENDITURES



Parks & Recreation

Summary

Parks & Recreation 001-454.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Parks & Recreation	\$ 116,275	\$ 141,500	\$ 99,469	\$ 108,050	9%	1%

Description

As of 2015, the wages and benefits for the public works employees who maintain Baldwin parks were moved to the General Public Works category. The parks and recreation category now represents expenditures for the vehicle fuel, supplies, utilities, equipment rentals, and contracted repair services, such as replacing fences and electrical wiring at local parks. The Borough also contributes \$15,000 to administer and implement recreation programs throughout the community.

Budget Detail

Parks & Recreation 001-454.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1121 Bus Drivers	\$ 318	\$ -	\$ 349	\$ 350	0%	0%
2500 Maint & Repair Supplies	-	-	570	600	5%	0%
2510 Tractor Maintenance	-	2,500	-	-	-	0%
3000 Services & Charges	650	500	-	100	-	0%
3600 Utilities	18,641	22,000	21,500	22,000	2%	0%
3700 Maintenance & Repair	27,342	35,000	18,000	15,000	-17%	0%
3800 Equipment Rental	8,400	8,000	8,000	8,000	0%	0%
4500 Contracted Services	41,972	55,000	36,050	42,000	17%	0%
6700 Security Equipment	-	-	-	2,000	-	0%
7400 Machinery & Equipment	3,953	1,500	-	1,000	-	0%
7500 Recreation Programming	15,000	15,000	15,000	15,000	0%	0%
7501 Programming/Advertising	-	2,000	-	2,000	-	0%
Total Parks & Recreation	\$ 116,275	\$ 141,500	\$ 99,469	\$ 108,050	9%	1%

2016 GENERAL FUND BUDGET

EXPENDITURES



Debt Service

Summary

Debt Service 001-47****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Debt Service	\$ 224,125	\$ 250,000	\$ 64,016	\$ 249,754	290%	2%

Description

In 2014 the Borough paid off all General Fund long-term debt. In 2015 the Borough issued a new bond to fund capital purchases and projects, aiming to maintain annual debt service payments at levels similar to what the Borough had been paying for previous debt – around \$250,000 a year. Since the new bond was issued in 2015, the debt service for that year only included interest and was therefore a one-time dip in the total debt service payment schedule for the bond.

Budget Detail

Debt Service - Principal 001-471****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	\$ -	\$ 210,000	\$ -	\$ 145,000	-	1%
Total Debt Service - Principal	\$ -	\$ 210,000	\$ -	\$ 145,000	-	1%

Debt Service - Interest 001-472****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
2000 General Obligation Bond	\$ 224,125	\$ 40,000	\$ 64,016	\$ 104,754	64%	1%
Total Debt Service - Interest	\$ 224,125	\$ 40,000	\$ 64,016	\$ 104,754	64%	1%

2016 GENERAL FUND BUDGET

EXPENDITURES



Pensions

Summary

Employer Paid Benefits & Withholding 001-48* ****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Employer Paid Benefits & Withholding	\$ 951,755	\$ 936,320	\$ 935,320	\$ 908,539	-3%	9%

Description

The Borough has three pension accounts. A defined benefit plan for police employed under the police collective bargaining agreement, a defined benefit plan for non-uniform employees hired prior to 2011, and a defined contribution plan for non-uniform employees hired after 2011.

A defined benefit plan sets a specific level of benefits that participants will receive once retired, and the municipality is responsible for funding the plan to ensure these benefits will be paid out. A defined contribution plan is more like a 401k account with an employer contribution. The Borough's contribution level is set, and once participants vest in the plan, they will receive the Borough's contribution and interest earnings after retirement. The Borough contributes 6% of each participant's salary to the defined contribution plan.

All three pension plans are invested and managed by a professional financial management firm, currently Signature Financial. Annually, each of the defined benefit plans is studied by an actuary to report on the plans fund levels and the Borough's minimum municipal obligation (MMO). The Borough then contributes to the defined benefit plans based on the MMO.

Budget Detail

Employer Paid Benefits & Withholding 001-48* ****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
481.1940 Unemployment Compenstation - PSAB	\$ 10,433	\$ 13,000	\$ 12,000	\$ 14,000	17%	0%
483.1000 Police Pension Contribution	858,140	863,379	863,379	847,269	-2%	8%
482.3000 Non-Uniform Pension Contribution	83,182	59,941	59,941	47,270	-21%	0%
Total Employer Paid Benefits & Withholding	\$ 951,755	\$ 936,320	\$ 935,320	\$ 908,539	-3%	9%

2016 GENERAL FUND BUDGET

EXPENDITURES



Insurance

Summary

Insurance 001-486.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Insurance	\$ 334,789	\$ 293,314	\$ 335,420	\$ 313,081	-7%	3%

Description

To reduce the Borough's liability, we purchase multiple forms of insurance. For employees, Baldwin pays for group life insurance, worker's compensation, and an employee assistance program. Expenditures also cover public official and police professional liability insurance. To protect Baldwin's assets, we purchase fire and general liability auto, bond, and umbrella insurance policies. Due to pending lawsuits brought by past employees and officials, the Borough's insurance premiums are going up by 18% in 2016.

Budget Detail

Insurance 001-486.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1501 Group Life Insurance Premiums	\$ 10,598	\$ 10,400	\$ 10,606	\$ 10,706	1%	0%
1502 Hospitalization Insurance	30,259	20,000	24,000	-	-100%	0%
1503 Employee Assistance Program	1,207	1,000	2,414	2,000	-17%	0%
3500 Public Officials Liability Insurance	13,624	8,802	10,239	9,885	-3%	0%
3502 Police Professional Liability Insurance	18,538	17,786	17,786	21,877	23%	0%
3504 Worker's Compensation	201,259	150,000	180,000	180,000	0%	2%
3510 Fire & Auto General Liability Insurance	46,103	36,103	40,000	32,788	-18%	0%
3530 Bond	278	250	275	300	9%	0%
3550 Umbrella	12,923	48,973	50,100	55,525	11%	1%
Total Insurance	\$ 334,789	\$ 293,314	\$ 335,420	\$ 313,081	-7%	3%

2016 GENERAL FUND BUDGET EXPENDITURES



Other Expenditures

Summary

Other Uses 001-4** ****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
Total Other Uses	\$ 758,184	\$ 288,300	\$ 1,295,650	\$ 845,800	-35%	8%

Description

Library

Baldwin contributes \$180,000 annually to the Baldwin Borough library.

Civil & Military Celebrations

Each August, Baldwin's Community Day is held in the parking lot and open areas of the municipal building complex in North Baldwin.

Refunds

When property owners appeal the assessed value of their property to Allegheny County and receive a reduction, the Baldwin is responsible for refunding prior real estate taxes paid at the higher value.

Interfund Transfers

The General Fund uses an interfund loan from the Sewer Fund to stay cash positive prior to property tax collection. The repayment of the loan is recognized here.

The Borough's swimming pool does not generate enough revenue from pool transactions to cover the expense of its operations, so the General Fund money is transferred to supplement the Swimming Pool Fund and keep the pool open.

Budget Detail

Library 001-456 ****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
5000 Contribution	\$ 180,000	\$ 180,000	\$ 180,000	\$ 185,000	3%	2%
Total Library	\$ 180,000	\$ 180,000	\$ 180,000	\$ 185,000	3%	2%

2016 GENERAL FUND BUDGET EXPENDITURES



Civil & Military Celebrations 001-457.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
5400	Community Events	\$ 6,393	\$ 9,300	\$ 7,650	\$ 8,000	5%	0%
7200	Borough Signage	-	-	10,000	1,300	-87%	0%
Total Civil & Military Celebrations		\$ 6,393	\$ 9,300	\$ 17,650	\$ 9,300	-47%	0%

Other Financial Uses 001-49* ****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
491.0000	Refunds- Prior Year Receipts	\$ 57,116	\$ 9,000	\$ 62,000	\$ 55,000	-11%	1%
491.0100	Refunds- Current Year Receipts	13,924	15,000	15,000	15,000	0%	0%
492.0800	Transfer to Sewer Fund	340,000	-	921,000	500,000	-46%	5%
492.1800	Transfer to Capital Fund	19,082	-	-	-	-	0%
492.3100	Transfer to Pool Fund	65,000	75,000	100,000	81,500	-19%	1%
492.3500	Transfer to Liquid Fuels Fund	76,669	-	-	-	-	0%
Total Other Financial Uses		\$ 571,791	\$ 99,000	\$ 1,098,000	\$ 651,500	-41%	6%

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL REVENUE	\$ 10,071,959	\$ 9,881,485	\$ 10,713,712	\$ 10,575,575	-1%
TOTAL EXPENDITURES	\$ 10,503,915	\$ 9,833,000	\$ 10,627,475	\$ 10,563,075	-1%
DIFFERENCE	\$ (431,956)	\$ 48,485	\$ 86,236	\$ 12,500	

2016 GENERAL FUND CAPITAL BUDGET

REVENUES



General Fund Capital Revenue

Summary

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 2,249,284

Description

In 2015, the Borough created and adopted a five year (2016-2020) capital improvement plan to prioritize capital purchases and projects and plan for completing and financing those projects.

The capital plan identified four sources of revenue for capital improvements; grants, bond (borrowing), asset forfeiture, and general fund. Capital projects using asset forfeiture funds are reflected in the asset forfeiture fund budget.

In 2015, the Borough was awarded a \$75,000 grant the Allegheny County's Community Infrastructure and Tourism Fund grant program (CITF) to help pay for the removal and replacement of the wooden play structures at Elm Leaf and Colewood Parks.

The transfer from the Capital Improvement Fund is revenue generated by a 2015 bond issuance to pay for specific and much needed capital improvement projects through the Borough. The amount of revenue transferred in 2016 is in alignment with the cost estimates of the capital projects that will be completed in 2016.

The MRM dividend is revenue which Baldwin receives for belonging to the Municipal Risk Management (MRM) worker's compensation pooled trust. Each month, the Borough pays into the trust in the form of worker's compensation premiums. Once annually the MRM Trust considers claims and trust funding levels to calculate a dividend for member municipalities. Previous years MRM dividend revenue was reflected in the General Fund Operating Budget.

Budget Detail

Culture & Recreation 001-367.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% of Total Budget
3000 Recreation Grants	-	-	-	75,000	3%
Total Culture & Recreation	\$ -	\$ -	\$ -	\$ 75,000	3%

2016 GENERAL FUND CAPITAL BUDGET

EXPENDITURES



Proceeds of Fixed Asset Disposition 001-391.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% of Total Budget
1000 Sale of Fixed Assets	-	-	1,200	4,000	0%
Total Fixed Asset Disposition	\$ -	\$ -	\$ 1,200	\$ 4,000	233%

Interfund Transfers 001-392.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% of Total Budget
1800 Transfer from Capital Improvement Fund	-	-	-	2,105,284	94%
Total Interfund Transfers	\$ -	\$ -	\$ -	\$ 2,105,284	94%

Refunds of Prior Year's Expenditures 001-395.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% of Total Budget
0000 Refund of MRM Dividend	\$ -	\$ -	\$ -	\$ 65,000	3%
1800 Refund of Prior Year Expenditures	-	-	-	-	0%
Total Refunds of Prior Year's Expenditures	\$ -	\$ -	\$ -	\$ 65,000	3%

2016 GENERAL FUND CAPITAL BUDGET

EXPENDITURES



General Fund Capital Expenditures

Summary

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 2,249,284

Description

Details regarding all 2016 capital projects can be found in the 2016-2020 Capital Improvement Plan.

Buildings

Four new capital projects are expected to be in progress or completed during 2016 at the Borough Building at 3344 Churchview Ave; auditorium remodel & HVAC repair, remodel public works office, installation of an emergency generator, and replacement of the underground fuel tanks and associated fuel pump infrastructure.

Similar to the Borough Building, two new capital projects are expected to be in progress or completed during 2016 at the Leland Center at 5230 Wolfe Dr.; roof replacement and replacement of the underground fuel tanks and associated fuel pump infrastructure.

Public Works/Storm Sewer System

Baldwin must come into compliance with phase II of the Municipal Separate Storm Sewer System (MS4) permitting process through the Environmental Protection Agency (EPA) in order to avoid large fines and prevent contamination of fresh water. To do this, a few new projects will be undertaken in 2016. First, across from the DPW storage shelter on Elm Leaf Dr., there is an open storage yard with piles of materials just uphill from a stream. These materials need to be properly stored and the area remediated to prevent the materials from getting into the stream. Second, the Borough's storm sewer system was built during the first half of the 1900s and the condition of these pipes is unknown. The Borough engineers has created a plan to CCTV all storm sewer lines in the Borough over the next five years. As the videos find problems, the pipes will be repaired as well.

Parks & Recreation

The Elm Leaf Park Master Plan was created and adopted at the end of 2015 and phase one of the plan is expected to be completed in 2016. During 2016, a Colewood Park Master Plan will be adopted and phase one of that plan is expected to be underway within the year.

2016 GENERAL FUND CAPITAL BUDGET EXPENDITURES



Budget Detail

Borough Building 001-409.***-000	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% of Total Budget
6000 Auditorium Remodel & HVAC	-	-	-	\$ 250,000	11%
6100 DPW Office Remodel	-	-	-	10,000	0%
6200 Emergency Generator	-	-	-	154,900	7%
6300 Fuel Tank Replacement	-	-	-	300,000	13%
Total Borough Building	\$ -	\$ -	\$ -	\$ 714,900	31%

Leland Center 001-409.***-002	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% of Total Budget
6000 Roof Replacement	-	-	-	\$ 200,000	9%
6100 Fuel Tank Replacement	-	-	-	300,000	13%
Total Leland Center	\$ -	\$ -	\$ -	\$ 500,000	22%

Storm Sewer and Drains 001-436.***	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% of Total Budget
6000 Outdoor Storage Yard	-	-	-	\$ 150,000	7%
6100 System CCTV and Cleaning	-	-	-	113,400	5%
6200 Storm Sewer System Repairs	-	-	-	40,000	2%
Total Storm Sewer and Drains	\$ -	\$ -	\$ -	\$ 303,400	13%

Parks & Recreation 001-454.***	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% of Total Budget
6000 Elm Leaf Park Improvements	-	-	-	\$ 476,912	21%
6100 Colewood Park Improvements	-	-	-	254,073	11%
Total Parks & Recreation	\$ -	\$ -	\$ -	\$ 730,984	32%

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
TOTAL REVENUES	\$ -	\$ -	\$ 1,200	\$ 2,249,284
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 2,249,284

2016 SEWER FUND BUDGET

REVENUES



Sewer Fund Revenue

Summary

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL REVENUES	\$ 7,159,102	\$ 7,687,050	\$ 5,667,350	\$ 11,399,050	101%

Description

The majority of revenue in the Sewer Fund comes from sewer rents and bond proceeds. Sewage rates were last set in 2011 and since then the Authorities (Pleasant Hills and ALCOSAN) who collect and treat wastewater for Baldwin residents have significantly increased their charges. Therefore, to pay for these increased treatment fees, the sewage rates Baldwin residents pay will increase for 2016. The Borough took a forward looking approach and set the new rate at a level that will avoid further rate increase to residents for up to five years. See the expense description for more information about why the Sewer Fund expenses have gone up over time.

In 2011 and 2012, the Borough issued bonds to finance large scale sanitary sewer infrastructure projects. During 2016, the Borough expects to start construction on one of the major projects that has been in the works, the equalization basin next to Colewood Park. Besides reducing overflow events in Baldwin, the basin will also benefit Whitehall Borough, so they are contributing \$100,000 a year over the next few years towards the work. This contribution is reflected in the budget as municipal coordination.

Budget Detail

Revenue 008-3** ****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings From Temp Dep/Investments	\$ 95	\$ 400	\$ 50	\$ 50	0%	0%
341.0004 Interest - Money Market Account	-	-	3,500	5,000	43%	0%
364.1001 Sewer Rents-Current Year Billing	4,306,877	4,381,325	4,200,000	5,305,000	26%	47%
364.1002 Sewer Rent-Delinquent	183,192	198,000	128,000	120,000	-6%	1%
364.1100 Tap-In Fees	8,202	10,000	7,000	8,000	14%	0%
364.6000 Credit From ALCOSAN	12,787	13,000	15,000	14,000	-7%	0%
364.8000 Charges-Letters & Certificates	10,580	10,000	10,500	10,500	0%	0%
364.9500 Municipal Coordination	-	-	100,000	100,000	0%	1%
392.0100 Transfer from General Fund	340,100	250,000	921,000	500,000	-46%	4%
392.1800 Transfer from Capital Improvement Fund	300,000	-	-	-	-	0%
392.9900 Transfer from Fund Balance	-	-	-	-	-	0%
393.1000 Sewer Sys Repair Bond Proceeds	1,997,268	2,824,325	282,300	5,336,500	1790%	47%
Total Sewer Fund Revenue	\$ 7,159,102	\$ 7,687,050	\$ 5,667,350	\$ 11,399,050	101%	100%

2016 SEWER FUND BUDGET EXPENSES



Sewer Fund Expenses

Summary

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL EXPENSES	\$ 5,233,475	\$ 7,687,124	\$ 5,149,607	\$ 11,297,940	119%

Description

Sewer expenses can be categorized into three main sub-sections: personnel, infrastructure, and wastewater treatment.

The administration and maintenance of the Borough's sanitary sewer system requires labor and materials from administrative and public works employees. Therefore, a portion of the Borough's personnel expenses are paid out of the Sewer Fund, based on the job duties of the employees.

Due to Environmental Protection Agency (EPA) and the Pennsylvania Department of the Environment (DEP) Clean Water Act regulations and standards, Pittsburgh area municipalities are in a period of large infrastructure investment in order to come into compliance and reduce over flow events. 51% of 2016 Sewer Fund expenses are projected to be spent on the engineering and construction of these infrastructure projects. While bond proceeds revenue will cover most of these expenses, the Borough is responsible for repaying the bond borrowing through annual debt service payments. At the end of 2015 the Borough refinanced the 2011 bond to recoup a debt service savings of about \$120,000 in 2016. However, after 2016 the annual debt service to repay the long-term bond borrowing will go up, as the individual bonds reach maturity.

About two-thirds of the Borough's sewage is collected and treated by ALCOSAN, with the other third going to Pleasant Hills Authority. The treatment plants bill the Borough based on the number of gallons of sewage they collect and treat based on rates they set at their organizations. Since sewage rates to Baldwin residents were set in 2011, ALCOSAN has had a 17% increase in 2014, an 11% increase in 2015 and 2016, and plans for another 11% in 2017. Sewage rates charged by Pleasant Hills Authority are also going up, with a 48% increase from 2015 to 2016.

Budget Detail

Sewer Administration 008-400.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
3210 Telephone	\$ -	\$ 500	\$ 500	\$ 500	0%	0%
4600 Refunds	53	1,000	-	1,000	-	0%
Total Sewer Administration	\$ 53	\$ 1,500	\$ 500	\$ 1,500	200%	0%

2016 SEWER FUND BUDGET EXPENSES



Auditing Services & Financial Administration 008-402.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
3110	Accounting & Auditing Services	\$ 6,963	\$ 7,500	\$ 8,704	\$ 8,700	0%	0%
3900	Bank Service Charges	-	100	-	100	-	0%
Total Auditing Services & Financial Administration		\$ 6,963	\$ 7,600	\$ 8,704	\$ 8,800	1%	0%

Solicitor/Legal Services 008-404.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
3102	Legal Expenses	\$ 8,334	\$ 10,000	\$ 8,334	\$ 25,002	200%	0%
4100	Judgements & Damages	-	2,500	-	2,500	-	0%
Total Solicitor/Legal Services		\$ 8,334	\$ 12,500	\$ 8,334	\$ 27,502	230%	0%

Other General Government Administration 008-406.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1120	Salaries of Full-Time Staff	\$ 17,630	\$ 71,521	\$ 68,500	\$ 73,894	8%	1%
1920	FICA/Medicare Employer Paid	1,349	4,161	400	5,653	1313%	0%
1960	Health Insurance	5,360	12,927	12,957	18,483	43%	0%
2100	Office Supplies	358	200	200	200	0%	0%
2150	Postage	274	200	200	200	0%	0%
2700	Computer Hardware & Software	2,546	2,500	2,500	2,500	0%	0%
Total Other General Government Administration		\$ 27,517	\$ 91,509	\$ 84,757	\$ 100,930	19%	1%

Billing & Collections 008-407.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
3000	Billing & Collections	\$ 122,063	\$ 115,000	\$ 116,900	\$ 120,000	3%	1%
Total Billing & Collections		\$ 122,063	\$ 115,000	\$ 116,900	\$ 120,000	3%	1%

2016 SEWER FUND BUDGET EXPENSES



Engineering & Construction 008-408.***-***	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
3130-000 Engineering & Architectural Services	\$ 175,005	\$ 100,000	\$ 11,000	\$ 15,000	36%	0%
3130-001 Engr Exp-ACO Manhole Insp	1,141	5,000	7,500	7,500	0%	0%
3130-002 Engr Exp-ACO GIS	43,664	-	1,301	7,500	477%	0%
3130-003 Engr Exp-ACO Feasibility Study	80	2,000	-	35,000	-	0%
3130-004 Engr Exp-ACO O & M Plan	-	2,000	1,062	2,000	88%	0%
3130-005 Engr Exp-ACO Administration	24,003	2,000	10,000	15,000	50%	0%
3130-008 Engr Exp-COA CCTV	2,385	10,000	-	10,000	-	0%
3130-010 Engr Exp-COA Manhole Insp	151	5,000	2,500	5,000	100%	0%
3130-011 Engr Exp-COA I/I Field Investigation	-	20,000	500	2,000	300%	0%
3130-012 Engr Exp-COA Flow Monitoring	19,994	15,000	30,000	30,000	0%	0%
3130-015 Eng Exp-COA I/I Reduction Program	10,636	30,000	15,000	30,000	100%	0%
3130-017 Streets Run ACO Sanitary Repairs	184,789	75,000	-	-	-	0%
3130-020 Engr Exp-Glass Run Sewer	31,995	2,000	5,500	55,000	900%	0%
3130-021 Annual O & M Repairs	-	250,000	5,000	250,000	4900%	2%
3130-023 Engr Exp-ACO Repairs 4 & 5	137,135	-	8,000	-	-100%	0%
3130-025 Const Exp-Glass Run Road	-	103,400	1,000	150,000	14900%	1%
3131-000 Online GIS Mapping	-	25,000	1,500	7,200	380%	0%
3133-000 Engr Exp- Leona Dr	-	-	5,000	-	-100%	0%
3133-001 Const Exp- Leona Dr	-	-	70,000	-	-100%	0%
3135-000 Eng Exp - COA Wet Weather Flow	120,187	300,000	90,000	300,000	233%	3%
3135-001 Const Exp- COA Wet Weather Flow	-	1,450,000	-	4,350,000	-	39%
3136-000 Eng. Exp- Missionary Dr & Deep Dig	-	-	15,000	50,000	233%	0%
3136-001 Const Exp- Missionary Dr & Deep Dig	-	800,000	6,000	500,000	8233%	4%
Total Engineering & Construction	\$ 751,164	\$ 3,196,400	\$ 285,863	\$ 5,821,200	1936%	52%

2016 SEWER FUND BUDGET EXPENSES



Public Works 008-426.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1100	Salaries of Dept Head	\$ 17,630	\$ 71,521	\$ 68,500	\$ 73,894	8%	1%
1120	Salaries of Full Time Crew	323,835	294,094	308,200	332,631	8%	3%
1150	Wages - Part Time Crew	-	9,000	9,000	11,850	32%	0%
1800	Overtime	5,874	6,000	7,000	7,000	0%	0%
1860	Uniform Allowance	3,142	2,000	1,500	1,250	-17%	0%
1870	Meal Reimbursement	300	400	320	500	56%	0%
1920	FICA/Medicare Employer Paid	31,954	27,266	30,042	30,456	1%	0%
1960	Health Insurance	74,747	75,284	80,170	104,978	31%	1%
2000	Supplies	1,866	2,500	500	2,000	300%	0%
2310	Vehicle Fuel -Gas	31,314	28,000	20,000	26,000	30%	0%
2320	Vehicle Fuel-Diesel	26,738	28,000	12,500	22,500	80%	0%
2510	Vehicle Parts	6,725	6,000	6,000	6,000	0%	0%
3210	Telephone	-	1,200	1,200	950	-21%	0%
3240	Wireless Phones	-	1,000	1,050	1,350	29%	0%
3270	Radio Maintenance Contract	2,658	800	800	4,000	400%	0%
3290	PA One Calls	-	-	-	1,700	-	0%
3700	Repairs & Maintenance Services	10,617	7,500	4,000	6,000	50%	0%
3800	Vehicle Leasing	160,388	115,000	110,000	98,801	-10%	1%
3840	Rent of Machinery & Equipment	-	1,200	-	500	-	0%
4500	Contracted Services	2,434	2,000	-	22,000	-	0%
4510	Vehicle Repairs & Maintenance	6,533	6,000	25,000	15,000	-40%	0%
4540	Misc. Expenses	5,167	3,500	2,000	2,000	0%	0%
4600	Continuing Education	-	-	-	1,000	-	0%
4700	CDL, Drug & Alcohol Testing	35	250	200	250	25%	0%
6100	General Construction Contracts	35,985	20,000	18,000	-	-100%	0%
Total Public Works		\$ 747,943	\$ 708,515	\$ 705,982	\$ 772,610	9%	7%

Wastewater Collection & Treatment 008-429.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
3640	ALCOSAN Sewage Treatment	\$ 1,485,437	\$ 1,675,000	\$ 1,675,905	\$ 1,860,300	11%	16%
3641	Pleasant Hills Authority Sewage Treatment	783,319	802,651	616,813	915,243	48%	8%
3642	COA Civil Penalty	-	12,000	-	12,000	-	0%
Total Wastewater Collection & Treatment		\$ 2,268,756	\$ 2,489,651	\$ 2,292,718	\$ 2,787,543	22%	25%

Public Works Road & Streets 008-436.****		2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
2490	Storm Sewers & Drains	\$ 8,700	\$ 5,000	\$ 9,350	\$ 8,000	-14%	0%
Total Public Works Road & Streets		\$ 8,700	\$ 5,000	\$ 9,350	\$ 8,000	-14%	0%

2016 SEWER FUND BUDGET EXPENSES



Debt Service 008-471.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1000 Debt Service Interest	\$ 512,799	\$ 677,849	\$ 677,849	\$ 608,855	-10%	5%
2000 Debt Service Principal	240,000	260,000	260,000	410,000	58%	4%
Total Debt Service	\$ 752,799	\$ 937,849	\$ 937,849	\$ 1,018,855	-9%	9%

Employer Paid Benefits & Withholding 008-48*.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
481.1940 Unemployment Compensation- PSAB	\$ 1,989	\$ 6,000	\$ 2,500	\$ 2,500	0%	0%
483.3000 Pension Contribution	46,509	45,000	45,000	45,000	0%	0%
484.0000 Worker's Compensation	15,094	50,000	60,000	60,000	0%	1%
Total Employer Paid Benefits & Withholding	\$ 63,592	\$ 101,000	\$ 107,500	\$ 107,500	0%	1%

Insurance 008-486.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
1503 Employee Assistance Program	\$ -	\$ 5,000	\$ -	\$ 2,500	-	0%
1980 Group Life Insurance	5,593	5,600	11,150	11,000	-1%	0%
3510 Fire, Auto & General Liability	-	10,000	10,000	10,000	0%	0%
Total Insurance	\$ 5,593	\$ 20,600	\$ 21,150	\$ 23,500	-11%	0%

Interfund Transfers 008-492.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
0100 Transfer to General Fund	\$ 470,000	\$ -	\$ 570,000	\$ 500,000	-12%	4%
Total Interfund Transfers	\$ 470,000	\$ -	\$ 570,000	\$ 500,000	-12%	4%

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL REVENUES	\$ 7,159,102	\$ 7,687,050	\$ 5,667,350	\$ 11,399,050	101%
TOTAL EXPENSES	\$ 5,233,475	\$ 7,687,124	\$ 5,149,607	\$ 11,297,940	119%

2016 POOL FUND BUDGET REVENUES



Pool Fund Revenue

Summary

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL REVENUES	\$ 114,209	\$ 127,020	\$ 245,423	\$ 478,250	95%

Description

The majority of revenue in the Pool Fund comes from charges for using the pool, funds from the General Fund, and starting in 2016 a portion of bond proceeds for capital improvement projects. Admission rates for pool access are not expected to be raised in 2016, but the Borough hopes an upgraded pool building will increase attendance.

Budget Detail

Revenue 031-3** ****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Dep/Investments	\$ 0	\$ -	\$ 1	\$ -	-100%	0%
367.1100 Pool Passes & Tags	27,264	30,000	22,942	25,000	9%	5%
367.1110 Daily Admissions	16,415	16,800	15,920	16,000	1%	3%
367.1120 Private Pool Parties	3,150	3,000	3,600	3,200	-11%	1%
367.1130 Swimming Lessons	-	500	549	550	0%	0%
367.1140 Lockers	20	20	-	-	-	0%
367.1300 Concession Stand	1,800	1,200	2,411	2,000	-17%	0%
367.8000 Misc	560	500	-	-	-	0%
392.0100 Transfer from General Fund	65,000	75,000	115,000	81,500	-29%	17%
392.0200 Transfer from Capital Improvement Fund	-	-	85,000	350,000	-	73%
Total Pool Fund Revenue	\$ 114,209	\$ 127,020	\$ 245,423	\$ 478,250	95%	100%

2016 POOL FUND BUDGET EXPENSES



Pool Fund Expenses

Summary

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL EXPENSES	\$ 108,073	\$ 110,920	\$ 244,473	\$ 478,250	96%

Description

The pool is operated and managed by a third party professional pool management company, Jeff Ellis Management. The Borough pays the company to staff and operate the pool from the end of May through the beginning of September each year.

2015 experienced higher than usual expenses for the pool, in large part due to a water leak and the motor failure of the pool filtration system. These issues have been repaired and expenses should return to 2014 levels for 2016.

In accordance the Borough's five year capital improvement plan, the pool building will begin phase one of a complete renovation in 2016. Phase one will focus on the amenities on the interior of the building, including new restroom facilities, lockers, and entry area. Phase two will focus on the amenities and look of the exterior of the building, including canopy shade structures and improved signage. Further details on the project can be found in the Borough's 2016-2020 Capital Improvement Plan.

Budget Detail

Expenses 031-4**.*	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
406.3100 Bank Service Charges	\$ 66	\$ 80	\$ 100	\$ 100	0%	0%
452.1100 Pool Management Fee	57,688	57,800	66,527	67,000	1%	14%
452.2200 Operating Supplies	4,345	5,900	5,200	5,900	13%	1%
452.2220 Chemicals	4,053	4,500	13,020	9,000	-31%	2%
452.3210 Telephone	513	450	700	700	0%	0%
452.3610 Utilities- Electricity	8,111	9,400	9,400	9,400	0%	2%
452.3620 Utilities- Gas	332	750	750	750	0%	0%
452.3660 Utilities- Water	23,019	26,340	45,700	26,500	-42%	6%
452.3700 Repairs & Maintenance Services	6,456	5,000	17,000	6,000	-65%	1%
452.4600 Misc	-	50	-	50	-	0%
452.4601 Petty Cash	(10)	100	312	100	-68%	0%
452.4602 Refunds	-	50	265	250	-6%	0%
452.7400 Machinery & Equipment	3,500	500	500	500	0%	0%
461.6700 Security Equipment	-	-	-	2,000	-	0%
461.7200 Roof Replacement	-	-	85,000	-	-	0%
461.7201 Building Remodel	-	-	-	350,000	-	73%
Total Pool Fund Expenses	\$ 108,073	\$ 110,920	\$ 244,473	\$ 478,250	96%	100%

2016 POOL FUND BUDGET EXPENSES



	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL REVENUES	\$ 114,209	\$ 127,020	\$ 245,423	\$ 478,250	95%
TOTAL EXPENSES	\$ 108,073	\$ 110,920	\$ 244,473	\$ 478,250	96%

2016 HIGHWAY AID FUND BUDGET

REVENUES



Highway Aid Fund Revenue

Summary

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL REVENUES	\$ 489,542	\$ 439,681	\$ 470,539	\$ 540,887	15%

Description

Revenue in the Highway Aid Fund comes from the annual liquid fuels state funding and the earnings from short-term investments of those funds. The State of Pennsylvania collects a tax on diesel, gasoline, and other liquid fuels sold in the state. They then distribute that tax revenue to local governments based on the number of miles of roads within the Borough or Township.

Budget Detail

Revenue 035-3** ****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Deposits/Investments	\$ 39	\$ 30	\$ 30	\$ 30	0%	0%
354.0000 State Motor License Fund Grants	412,834	439,651	453,999	515,357	14%	95%
392.0100 Transfer from General Fund	76,669	-	-	-	-	0%
392.9900 Transfer from Fund Balance	-	-	16,510	25,500	54%	5%
Total Highway Aid Fund Revenue	\$ 489,542	\$ 439,681	\$ 470,539	\$ 540,887	15%	100%

2016 HIGHWAY AID FUND BUDGET

EXPENSES



Highway Aid Fund Expenses

Summary

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL EXPENSES	\$ 431,475	\$ 439,681	\$ 444,847	\$ 540,887	22%

Description

Highway Aid expenses are restricted to purchases and projects that fall within the State’s list of appropriate uses for liquid fuels monies. Baldwin follows the restrictions so that we will continue receiving liquid fuels tax revenue in future years. In the past, the funding has been spent on purchasing rock salt and street light electricity. In 2016, the amount of state funding as increased, while the price of rock salt has slightly decreased, which means the liquid fuels revenue will be able to pay for more than rock salt and street lights. An estimated \$90,887 will be transfer to the General Fund and will go towards the 2016 road repaving program.

Budget Detail

Expenses 035-4**.*	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
432.2450 Highway Supplies - Rock Salt	\$ 251,333	\$ 189,681	\$ 269,847	\$ 275,000	2%	51%
434.3610 Street Light Electricity	180,142	250,000	175,000	175,000	0%	32%
492.0100 Transfer to General Fund	-	-	-	90,887	-	17%
Total Highway Aid Fund Expenses	\$ 431,475	\$ 439,681	\$ 444,847	\$ 540,887	22%	100%

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL REVENUES	\$ 489,542	\$ 439,681	\$ 470,539	\$ 540,887	15%
TOTAL EXPENSES	\$ 431,475	\$ 439,681	\$ 444,847	\$ 540,887	22%

2016 ASSET FORFEITURE FUND BUDGET

REVENUES



Asset Forfeiture Fund Revenue

Summary

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL REVENUES	\$ 63,453	\$ -	\$ 30,010	\$ 106,625	255%

Description

Revenue in the Asset Forfeiture Fund comes from money generated by the sales of assets the Drug Enforcement Administration (DEA) confiscates. Baldwin receives a percentage of each asset confiscated relating to cases the Baldwin Police Officer works on.

Budget Detail

Revenue 070-3**.*	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
341.0000 Earnings from Temp Deposits/Investments	\$ 9	\$ -	\$ 10	\$ 10	0%	0%
351.1400 Federal Forfeiture Revenue	63,444	-	30,000	30,000	0%	28%
392.9900 Transfer from Fund Balance	-	-	-	76,615	-	72%
Total Asset Forfeiture Fund Revenue	\$ 63,453	\$ -	\$ 30,010	\$ 106,625	255%	100%

2016 ASSET FORFEITURE FUND BUDGET

EXPENSES



Asset Forfeiture Fund Expenses

Summary

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL EXPENSES	\$ 4,479	\$ -	\$ 10,000	\$ 106,625	966%

Description

The federal government has rules about what Asset Forfeiture funds can be used to purchase. In accordance with those guidelines, the funds will be spent on police equipment and machinery in 2016.

The service pistols are approaching 8-9 years old and are due for replacement. The 2016 budget accounts for replacement of 15 service pistols, moving to a 9mm platform from the current 40 caliber.

The department's portable radios will continue to be upgraded and new vehicles will have their mobile radios upgraded.

One new Ford Interceptor vehicle will replace an older patrol vehicle.

To come into compliance with police operations standards, an interview area will be designated and video cameras will be installed in that space.

Budget Detail

Expenses 070-410.****	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec	% of Total Budget
2102 Supplies	\$ 279	\$ -	\$ 5,000	\$ 6,625	33%	6%
3800 Vehicle Lease & Purchase	-	-	-	40,000	-	38%
7400 Machinery & Equipment	4,200	-	5,000	60,000	1100%	56%
Total Asset Forfeiture Fund Expenses	\$ 4,479	\$ -	\$ 10,000	\$ 106,625	966%	100%

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Inc/Dec
TOTAL REVENUES	\$ 63,453	\$ -	\$ 30,010	\$ 106,625	255%
TOTAL EXPENSES	\$ 4,479	\$ -	\$ 10,000	\$ 106,625	966%