



BOROUGH OF BALDWIN

2019 BUDGET





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Officials

Council

James Behers
Marianne Conley
E. John Egger
Chad Hurka
Edward Moeller
Frank Scott
Michael Stelmasczyk

Mayor

David Depretis

Staff

Director of Municipal Services & Interim Borough Manager

Robert Firek

Finance Officer

Caitlin Hornyak

Police Chief

Tony Cortazzo – Effective 2/1/19

Tax Collector

Gail Dobson Mikush

Community Development Manager

Emily Moldovan

Community Compliance Officer

Kyle Ferkett

Inspection Clerk

Stephanie Matus

Administrative Assistant

Tammi Hagan

Engineers

Lennon, Smith, Souleret Engineering Inc.

Solicitors

Stanley & Michael Lederman



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 specific police department expenses.

Proprietary Funds

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

008- Sewer Fund

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

031- Pool Fund

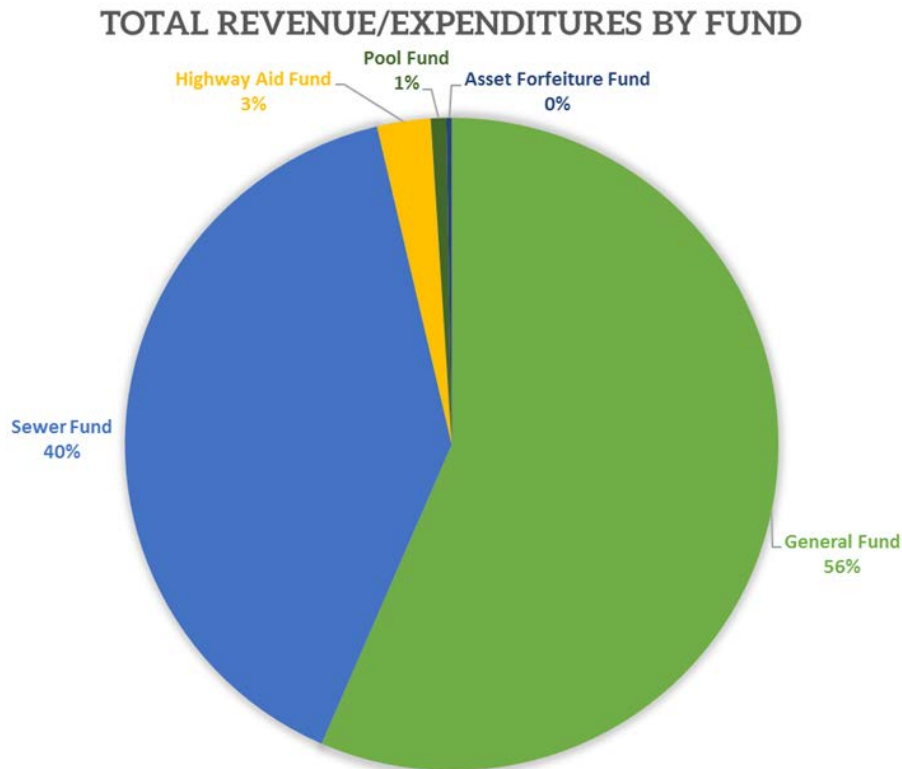
The pool fund is used to account for all revenues and expenditures associated with operating the Borough's swimming pool.



2019 Budget Message

Dear Members of Borough Council and Mayor Depretis;

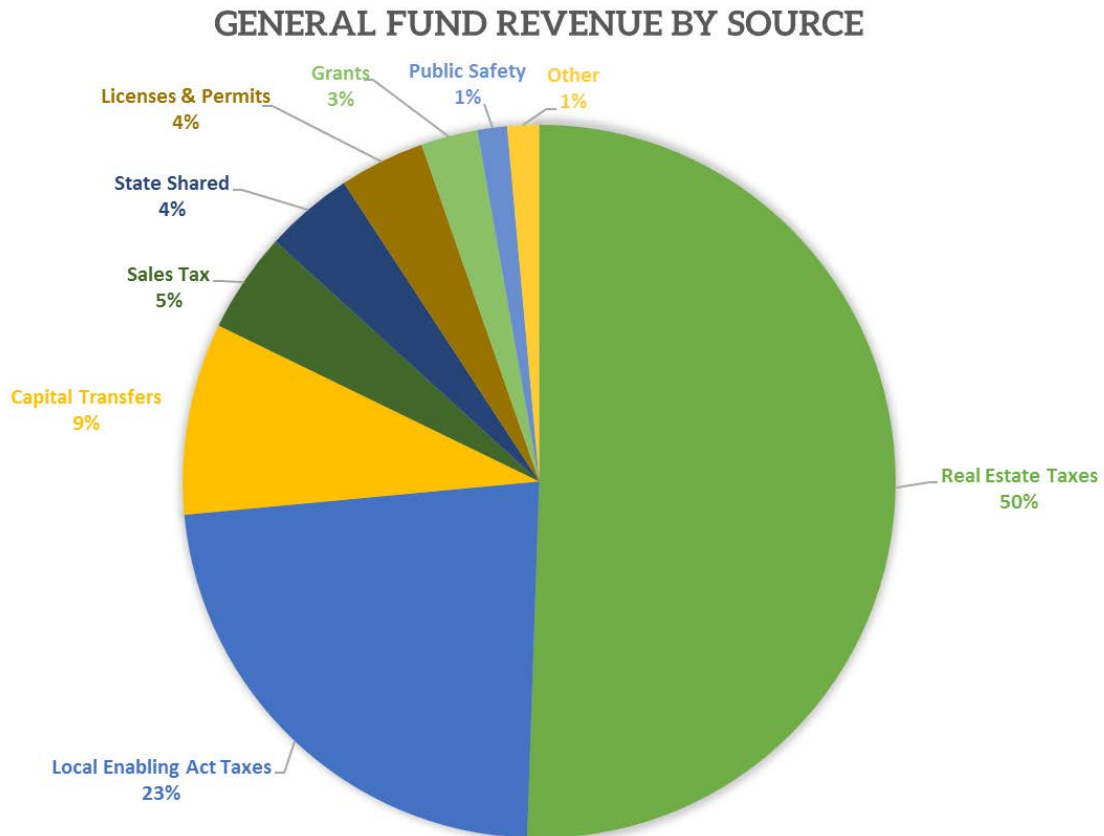
On behalf of the Borough Administration, I am pleased to submit the 2019 Budget to members of Borough Council, Mayor Depretis, and the residents of Baldwin Borough. In order to balance all funds, a tax increase of .5 mills was required. This makes the 2019 Real Estate Tax Millage rate 6.78 mills. To Baldwin residents, this means that for every \$100,000 of assessed value of real estate owned, a payment of \$678 is owed to the Borough. The decision to increase millage was analyzed and scrutinized by Borough Officials. The ultimate increase is believed to be appropriate and moderate, while supporting the core services of the Borough and meeting the needs of our residents. The 2019 Budget Document strives to serve as a policy statement, an operational guide, and a financial plan, as well as a communication tool. The recommended budget complies with all local and state laws and is supported by the Borough's Financial Policies and Procedures Manual. The 2019 balanced budget consists of a \$12,409,193 General Fund, \$8,737,991 Sewer Fund, \$581,302 Highway Aid Fund, \$166,201 Swimming Pool Fund, and an Asset Forfeiture Fund of \$59,333.



2019 BUDGET BUDGET MESSAGE



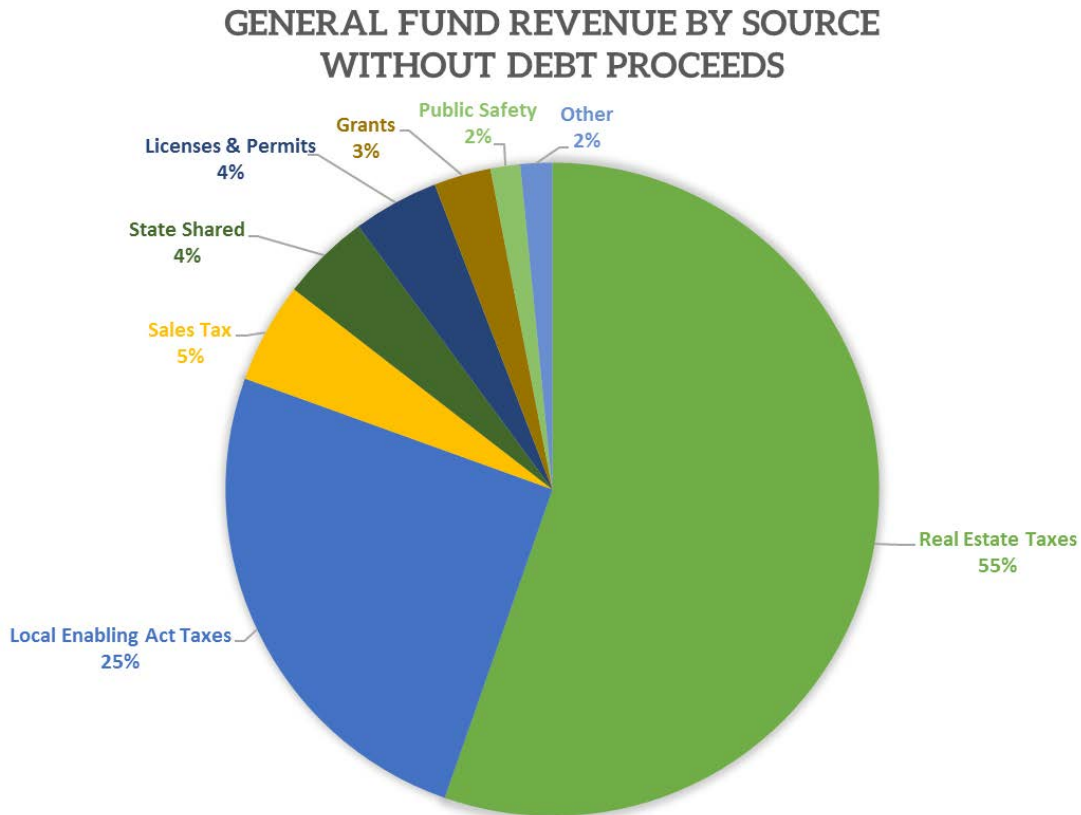
The General Fund supports the core services of the Borough, including Police, Public Works (Roads and Parks), Code Enforcement, Solid Waste Collection, Recycling, and Administrative Services. The General Fund also supports the operating costs of our Municipal Complex, the Leland Center, as well as Elm Leaf Park, Colewood Park and the Leland Baseball Fields. The General Fund does not support sanitary sewer services, although the Borough Administration and Public Works employees coordinate all such activity. Traditionally, the majority of revenues supporting the General Fund are Real Estate, Earned Income, and Local Services Tax Revenue. These taxes alone make up over 70% of General Fund revenues. The graph below shows a breakdown of the revenue sources that comprise the \$12,409,193 General Fund budget.



2019 BUDGET BUDGET MESSAGE



The 2019 General Fund includes revenues generated by a tax-exempt borrowing that must be repaid over time. These funds were secured by the Borough to implement our Capital Improvements Program; which this past year included improvements to Elm Leaf Park, Colewood Park, and Springdale Park. The chart below gives a breakdown of General Fund revenue sources without the tax-exempt borrowing revenues in order to more accurately demonstrate how core services are supported.

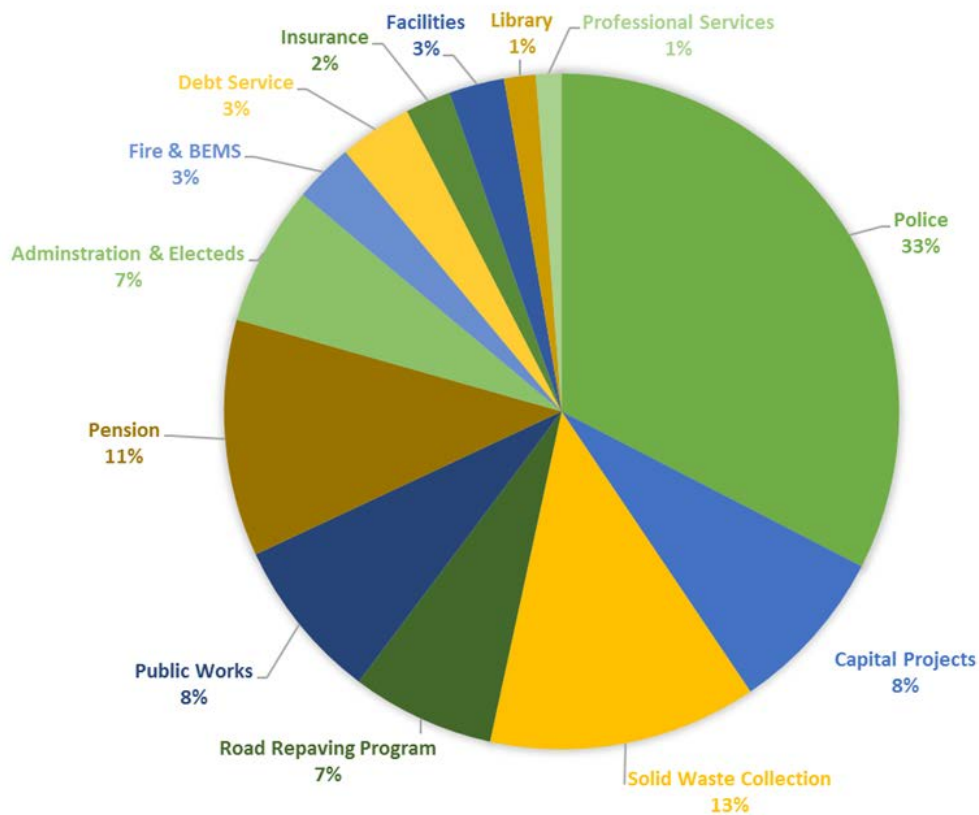


2019 BUDGET BUDGET MESSAGE



The Borough continues to benefit by stable and consistent tax revenues and provides services on an appropriate scale with strong management practices. These factors have contributed to our recent bond rating advancement to A+/stable by S&P. While these positive factors are likely to continue, the containment of operating and personnel expenses are challenging to keep pace with, which is why a Real Estate Tax Millage increase was necessary for 2019. The Borough Administration has worked diligently to control operating expenses, however, many factors that drive costs up are outside of our control. “Big ticket” items, like health care, pensions, and even solid waste and recycling, continue to consume large portions of the General Fund Expenditures, reflected in the following chart, and in many ways represent fixed costs that continue to grow.

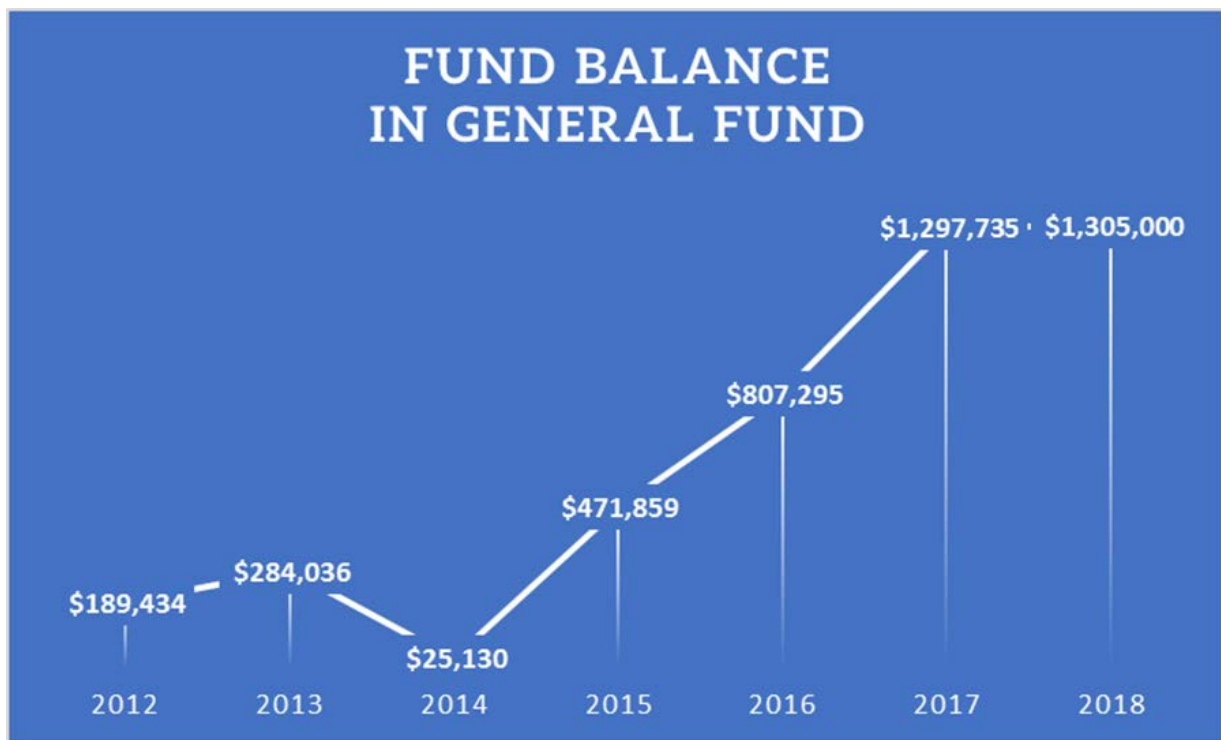
GENERAL FUND EXPENDITURES BY DEPARTMENT



2019 BUDGET BUDGET MESSAGE



The illustration below highlights the recent growth of our Fund Balance, the amount of ‘savings’ the Borough has. Several years ago, Borough Council identified the lack of a Fund Balance to be a problem area and challenged the Borough Administration to grow the Fund Balance to a target of 5-10% of General Fund Expenditures. This benchmark is recognized as a best practice for municipalities by the Government Finance Officers Association (GFOA) and the International City/County Managers Association (ICMA). Having a Fund Balance within this target range allows the Borough to cover any emergency costs that occur during the year and were therefore not budgeted for. This target has been achieved, as the current Fund Balance is over \$1M, and it is projected to remain over \$1M at 2018 year end.



2019 BUDGET BUDGET MESSAGE



Ultimately, the 2019 budget reflects a responsible and prudent spending plan that supports service levels to residents. The budget is a result of a comprehensive and transparent process which was open to the public and led by Borough Council. The process forced the Borough to prioritize the needs of the community and 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.

Basic Financial Policies

- The Borough will continue to use its tax dollars wisely and prudently. Recognizing that expenditures continue to grow much faster than revenues, the administration must perpetually seek to reduce operating costs through efficiencies and innovation.
- Any increase in the rates of taxation will be considered only after all other efforts to reduce costs or increase revenues have been explored.
- It is the Borough's policy to minimize borrowing. Borrowing for capital expenditures will only occur when sufficient current funds are unavailable for essential purchases. Any borrowing for capital projects will be fully repaid prior to the useful life of the capital item being realized.
- Fees are charged for specialized services and our fee schedules are reviewed annually to assure that they adequately cover the total costs for providing those services.
- State, federal, and private grants are actively sought to assist with current or proposed projects or programs that have a fund shortage. Baldwin has been very effective in securing many grants and other funds to offset necessary expenses.

Sincerely,

Caitlin M. Hornyak
Finance Officer

2019 GENERAL FUND BUDGET

REVENUES



Real Estate Property Taxes

Summary

| Real Estate Property Taxes 001-301.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|--------------|--------------|------------------|--------------|--------------|----------------------|
| Total Real Estate Taxes | \$ 5,796,118 | \$ 5,698,000 | \$ 5,752,005 | \$ 6,271,593 | 10% | 50.54% |

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 2019, Baldwin's millage rate is 6.78, which means that a property with an assessed value of \$100,000 would have a Borough real estate tax bill of \$678 (100,000 x .00678).

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

If property taxes have not been paid within one year of the due date, the delinquent account is sent to the Borough's third party delinquent tax collector, 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 2018 at \$930,746,368 with 8,267 taxable parcels.

Allegheny County and Baldwin Whitehall School District also collect property taxes based on millage rates they set each year. In 2019, the County's millage rate is 4.73 and the School District's is 21.05. The property taxes collected by these agencies are separate from those set and collected by the Borough.

2019 GENERAL FUND BUDGET REVENUES



Budget Detail

| Real Estate Property Taxes 001-301.*** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|--------------------------|--------------|--------------|------------------|--------------|--------------|----------------------|
| 1000 | Current Year Levy | \$ 5,508,316 | \$ 5,438,000 | \$ 5,507,644 | \$ 5,999,093 | 10% | 48.34% |
| 2000 | Prior Year's Levy | 66,841 | 60,000 | 27,918 | 52,500 | -13% | 0.42% |
| 5000 | Delinquent | 220,961 | 200,000 | 216,444 | 220,000 | 10% | 1.77% |
| Total Real Estate Taxes | | \$ 5,796,118 | \$ 5,698,000 | \$ 5,752,005 | \$ 6,271,593 | 10% | 50.54% |

2019 GENERAL FUND BUDGET

REVENUES



Local Taxes

Summary

| Local Enabling Act Taxes (Act 511) 001-310.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|--------------|--------------|---------------|--------------|-----------|-------------------|
| Total Local Enabling Act Taxes | \$ 3,041,781 | \$ 2,835,000 | \$ 2,980,016 | \$ 2,850,400 | 1% | 22.97% |

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 a little bit each year. 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 2019 assumes approximately 2,700 people work within the Borough of Baldwin and make over \$12,000 a year.

2019 GENERAL FUND BUDGET REVENUES



Budget Detail

| Local Enabling Act Taxes (Act 511) 001-310,**** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|--------------------------|---------------------|---------------------|---------------------|---------------------|-----------|-------------------|
| 1000 | Real Estate Transfer Tax | \$ 319,275 | \$ 215,000 | \$ 259,343 | \$ 220,000 | 2% | 1.77% |
| 2000 | Earned Income Tax | 2,576,707 | 2,485,000 | 2,573,230 | 2,490,000 | 0% | 20.07% |
| 5000 | Local Services Tax | 145,799 | 135,000 | 147,443 | 140,400 | 4% | 1.13% |
| Total Local Enabling Act Taxes | | \$ 3,041,781 | \$ 2,835,000 | \$ 2,980,016 | \$ 2,850,400 | 1% | 22.97% |

2019 GENERAL FUND BUDGET REVENUES



Licenses

Summary

| Licenses 001-3**, **** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Licenses | \$ 596,686 | \$ 489,240 | \$ 482,067 | \$ 481,240 | -2% | 3.88% |

Description

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

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

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

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

Budget Detail

| Business License and Permits 001-321.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3200 Junk Yard | \$ 240 | \$ 240 | \$ 240 | \$ 240 | 0% | 0.00% |
| 7200 Mechanical Devices | 55,795 | 56,000 | 48,825 | 50,000 | -11% | 0.40% |
| 8000 Cable TV Franchise | 539,794 | 432,000 | 432,000 | 430,000 | 0% | 3.47% |
| Total Business License and Permits | \$ 595,829 | \$ 488,240 | \$ 481,065 | \$ 480,240 | -2% | 3.87% |

| Health 001-365.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| 5000 Pet License Fees | 857 | 1,000 | 1,002 | 1,000 | 0% | 0.01% |
| Total Health | \$ 857 | \$ 1,000 | \$ 1,002 | \$ 1,000 | 0% | 0.01% |

2019 GENERAL FUND BUDGET

REVENUES



Public Safety

Summary

| Public Safety 001-3**, **** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Public Safety | \$ 301,055 | \$ 251,405 | \$ 262,331 | \$ 264,518 | 5% | 2.11% |

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 an inspection completed by the Borough code enforcement officer. Annually, commercial properties are required to have fire safety inspections in order to reduce potential fire hazards and ensure safety standards are followed (detection and evacuation). Building permits are required for any changes or additions to the non-natural elements of a property (i.e. pool, porch, new construction, etc.).

2019 GENERAL FUND BUDGET REVENUES



Budget Detail

| Fines 001-331.*** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|----------------------|--------------------------|------------------|------------------|------------------|------------------|-----------|-------------------|
| 1101 | Vehicle Code Violations | \$ 10,130 | \$ 10,000 | \$ 9,684 | \$ 10,000 | 0% | 0.08% |
| 1103 | County DUI Fines | 25,060 | 27,500 | 24,000 | 25,000 | -9% | 0.20% |
| 1200 | Violations of Ordinances | 30,897 | 26,000 | 25,000 | 28,000 | 8% | 0.23% |
| 1300 | State Police Fines | 10,015 | 5,500 | 14,242 | 10,000 | 82% | 0.08% |
| Total Fines | | \$ 76,102 | \$ 69,000 | \$ 72,926 | \$ 73,000 | 6% | 0.59% |

| Public Safety 001-362.*** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|------------------------------|--|-------------------|-------------------|-------------------|-------------------|-----------|-------------------|
| 1000 | Special Police Services Reimbursements | \$ 22,948 | \$ 15,000 | \$ 6,000 | \$ 15,000 | 0% | 0.12% |
| 1100 | Police Reports, Fingerprinting Fees | 17,381 | 15,000 | 12,000 | 15,000 | 0% | 0.12% |
| 1300 | Security Alarm Monitoring | 5,315 | 13,405 | 16,000 | 11,200 | -16% | 0.09% |
| 4100 | Building Permits | 88,223 | 50,000 | 56,025 | 58,750 | 18% | 0.47% |
| 4110 | Occupancy & Fire Permits | 61,326 | 60,000 | 60,000 | 59,205 | -1% | 0.48% |
| 0412 | Vacant Property Registration | 900 | 6,000 | 8,500 | 7,446 | 24% | 0.06% |
| Total Public Safety | | \$ 196,093 | \$ 159,405 | \$ 158,525 | \$ 166,601 | 5% | 1.34% |

| Highways and Streets 001-363.*** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|-------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|-----------|-------------------|
| 1000 | Curb/Street Opening Permits | 28,860 | 23,000 | 30,881 | 24,917 | 8% | 0.20% |
| Total Highways and Streets | | \$ 28,860 | \$ 23,000 | \$ 30,881 | \$ 24,917 | 8% | 0.20% |

2019 GENERAL FUND BUDGET

REVENUES



Interest & Rent

Summary

| Interest, Rents, and Royalties 001-34* **** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Interest, Rents, and Royalties | \$ 36,395 | \$ 32,350 | \$ 60,626 | \$ 53,275 | 65% | 0.43% |

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 continuing to grow after a new investment strategy was implemented in 2015.

Rental revenue is a small percentage of General Fund revenue. The Borough rents out some pavilions in Baldwin parks for special activities and events. The recent and ongoing renovations to Elm Leaf and Colewood Park have created additional 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* **** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 340.0000 Interest on Real Estate Taxes | \$ 254 | \$ 950 | \$ 950 | \$ 300 | -68% | 0.00% |
| 341.0000 Earnings from Temp Investments | 72 | 50 | 52 | 50 | 0% | 0.00% |
| 341.0002 Huntington P-Card Rebate | 11,966 | 11,000 | 11,000 | 11,000 | 0% | 0.09% |
| 341.1000 Interest from Money Market | 21,502 | 16,000 | 43,374 | 36,000 | 125% | 0.29% |
| 342.2000 Rent of Buildings | - | - | 75 | 375 | 0% | 0.00% |
| 342.5000 Park Grove Rentals | 50 | 1,800 | 2,625 | 3,000 | 67% | 0.02% |
| 342.5500 Rent from Ads on Public Property | 2,550 | 2,550 | 2,550 | 2,550 | 0% | 0.02% |
| Total Interest, Rents, and Royalties | \$ 36,395 | \$ 32,350 | \$ 60,626 | \$ 53,275 | 65% | 0.43% |

2019 GENERAL FUND BUDGET

REVENUES



Intergovernmental

Summary

| Intergovernmental Revenue 001-35*.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|--------------|--------------|------------------|--------------|--------------|----------------------|
| Total Intergovernmental Revenue | \$ 1,080,457 | \$ 1,075,300 | \$ 1,117,587 | \$ 1,081,946 | 1% | 8.37% |

Description

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

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

The 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 active full-time employee in the pension plan, sometimes referred to as State Aid. The State generates this revenue through the foreign causality insurance premium tax. The State Aid for public pensions makes up about 20-25% of the Borough’s mandatory municipal obligation contribution (MMO) to the pensions.

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

2019 GENERAL FUND BUDGET

REVENUES



Budget Detail

| Intergovernmental Revenue 001-350.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 0100 County Sales Tax (Act 77) | 566,936 | 565,000 | 600,022 | 565,000 | 0% | 4.55% |
| Total Intergovernmental Revenue | \$ 566,936 | \$ 565,000 | \$ 600,022 | \$ 565,000 | 0% | 4.55% |

| Federal Revenue 001-351.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 0100 Reimbursements for DEA Task Force OT | 17,139 | 17,500 | 18,042 | 17,500 | 0% | 0.14% |
| Total Federal Revenue | \$ 17,139 | \$ 17,500 | \$ 18,042 | \$ 17,500 | 0% | 0.14% |

| State Capital and Operating Revenue 001-354.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 0300 Winter Maintenance of State Roads | 10,659 | 8,500 | 12,047 | 9,000 | 6% | 0.07% |
| 1103 PA Impaired Driving Grant | 50,734 | 45,000 | 55,000 | 55,000 | 22% | 0.44% |
| 1500 Act 101 Recycling | 7,361 | 8,000 | 8,000 | 8,000 | 0% | 0.06% |
| Total State Capital and Operating Revenue | \$ 68,753 | \$ 61,500 | \$ 75,047 | \$ 72,000 | 17% | 0.58% |

| State Shared Revenue and Entitlements 001-355.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 0100 Public Utility Realty Tax (PURTA) | \$ 9,383 | \$ 9,400 | \$ 9,962 | \$ 9,400 | 0% | 0.08% |
| 0400 Alcoholic Beverage Licenses | 4,700 | 4,700 | 4,700 | 4,700 | 0% | 0.04% |
| 0700 Foreign Fire Insurance Prem. Tax | 94,280 | 100,000 | 100,000 | 100,000 | 0% | 0.81% |
| 0800 State Aid for Pensions | 312,001 | 310,000 | 299,800 | 306,096 | -1% | 2.47% |
| 0900 Act 13 Impact Fees | 7,263 | 7,200 | 10,015 | 7,250 | 1% | 0.06% |
| Total State Shared Revenue and Entitlements | \$ 427,628 | \$ 431,300 | \$ 424,477 | \$ 427,446 | -1% | 3.44% |

2019 GENERAL FUND BUDGET

REVENUES



Charges for Services

Summary

| Charges for Services 001-36**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Charges for Services | \$ 4,636 | \$ 4,747 | \$ 7,080 | \$ 6,966 | 47% | 0.06% |

Description

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

Budget Detail

| Charges for Services 001-361**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3000 Sub-division & Land Development | \$ 100 | \$ 400 | \$ 200 | \$ 200 | -50% | 0.00% |
| 3400 Zoning Hearing Fees | 3,400 | 3,097 | 5,000 | 5,566 | 80% | 0.04% |
| 3500 Grading Permit Fees | - | 100 | 100 | 100 | 0% | 0.00% |
| Total Charges for Services | \$ 3,500 | \$ 3,597 | \$ 5,300 | \$ 5,866 | 63% | 0.05% |

| Culture & Recreation 001-367**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| 2000 Recreation Program Fees | \$ 1,136 | \$ 1,150 | \$ 1,780 | \$ 1,100 | -4.3% | 0.01% |
| Total Culture & Recreation | \$ 1,136 | \$ 1,150 | \$ 1,780 | \$ 1,100 | -4.3% | 0.01% |

2019 GENERAL FUND BUDGET REVENUES



Long Term Debt Proceeds

Summary

| Proceeds of Long-Term Debt 001-393.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Proceeds of Long-Term Debt | \$ 26,590 | \$ 705,000 | \$ 734,755 | \$ - | -100% | 0.00% |

Description

In 2015 the Borough issued a tax-exempt general obligation municipal bond to finance capital projects. The remaining \$734,000 of the bond proceeds were used to fund the 2018 Road Program and The Elm Leaf Park and Colewood Park improvements.

Budget Detail

| Proceeds of Long-Term Debt 001-393.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 1000 General Obligation Bond | \$ 26,590 | \$ 705,000 | \$ 734,755 | \$ - | -100% | 0.00% |
| Total Proceeds of Long-Term Debt | \$ 26,590 | \$ 705,000 | \$ 734,755 | \$ - | -100% | 0.00% |

2019 GENERAL FUND BUDGET REVENUES



Short Term Debt Proceeds

Summary

| Proceeds of Short-Term Debt 001-394.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Proceeds of Short-Term Debt | \$ - | \$ 80,400 | \$ 80,400 | \$ - | -100% | 0.00% |

Description

In 2017, the Borough requested AIM funding through the Capital & Equipment Loan Program. The Borough received a loan of \$80,400 that was used to remove debris and sand bars within the Streets Run Stream in order to reduce flooding and improve public safety.

Budget Detail

| Proceeds of Short-Term Debt 001-394.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 0000 Loan Request 2017-05-AIM | \$ - | \$ 80,400 | \$ 80,400 | \$ - | -100% | 0.00% |
| Total Proceeds of Short-Term Debt | \$ - | \$ 80,400 | \$ 80,400 | \$ - | -100% | 0.00% |

2019 GENERAL FUND BUDGET REVENUES



Miscellaneous

Summary

| Misc Revenue 001-380.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|-----------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Misc Revenue | \$ 63,240 | \$ 9,491 | \$ 3,026 | \$ 2,500 | -74% | 0.02% |

Description

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

In years past, this included an annual dividend from the Worker's Compensation Trust, Municipal Risk Management. Beginning in 2018, the Borough will no longer be receiving this dividend due to our probationary status and historical high loss ratio. The Borough is taking steps, such as starting a safety committee, to improve our loss ratio and are hopeful we will be removed from probationary status within two years.

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

Budget Detail

| Misc Revenue 001-380.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|-------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| 0000 Misc. Revenue Receipts | 3,012 | 491 | 491 | 500 | 2% | 0.00% |
| 0300 Misc Reimbursements | 379 | 2,000 | 1,535 | 1,000 | -50% | 0.01% |
| 0400 Misc Insurance Receipts | 2,829 | 3,000 | - | - | -100% | 0.00% |
| Total Misc Revenue | \$ 6,220 | \$ 5,491 | \$ 2,026 | \$ 1,500 | -73% | 0.01% |

| Proceeds of Fixed Asset Disposition 001-391.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 1000 Sale of Fixed Assets | 1,251 | 4,000 | 1,000 | 1,000 | -75% | 0.01% |
| Total Fixed Asset Disposition | \$ 1,251 | \$ 4,000 | \$ 1,000 | \$ 1,000 | -75% | 0.01% |

2019 GENERAL FUND BUDGET

REVENUES



| Refunds of Prior Year's Expenditures 001-395.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 0000 Refund of MRM Dividend | \$ 55,769 | \$ - | \$ - | \$ - | 0% | 0.00% |
| Total Refunds of Prior Year's Expenditures | \$ 55,769 | \$ - | \$ - | \$ - | 0% | 0.00% |

2019 GENERAL FUND BUDGET

REVENUES



Capital Revenue

Summary

| Capital Revenue Sources 001-39*,**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|--------------|--------------|------------------|--------------|--------------|----------------------|
| Total Capital Revenue Sources | \$ 2,542,880 | \$ 1,305,780 | \$ 621,033 | \$ 1,396,756 | 7% | 10.97% |

Description

Each year, the Borough updates and adopts a five-year 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, bonds (borrowing), asset forfeiture, and general fund operating revenue. Capital projects using asset forfeiture funds are reflected in the asset forfeiture fund budget.

Grants

In 2017, the Borough was awarded a \$200,000 grant from the State of Pennsylvania’s Department of Conservation and Natural Resources (DCNR) Community Conservation Partnership Program to help pay for Phase II of the redevelopment of Elm Leaf Park.

Also, in 2017, the Borough was awarded a grant of \$118,784 from the State’s Department of Community and Economic Development (DCED) Multimodal Transportation Fund to pay for a portion of the trails and shared streets that will be included in Phase II of the redevelopment of Elm Leaf Park.

Bonds

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 2019 is in alignment with the cost estimates of the capital projects that will be completed in 2019.

In the budget, this capital funding is reflected as a transfer from the Capital Improvement Fund because the revenue was originally recognized in that fund but is now being transferred to the General Fund to pay for the capital or operating expenditures it was intended for.

In 2019, the transfers from the Capital Improvement Fund will fund phase II of Elm Leaf Park redevelopment and phase II of Colewood Park redevelopment, which are described in further detail in the expenditures section of this budget book.

2019 GENERAL FUND BUDGET REVENUES



Budget Detail

| Culture & Recreation 001-367.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3000 Recreation Grants | 39,250 | 200,000 | - | 318,784 | 59.4% | 2.57% |
| Total Culture & Recreation | \$ 39,250 | \$ 200,000 | \$ - | \$ 318,784 | 59.4% | 2.57% |

| Interfund Transfers 001-392.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|--------------|--------------|------------------|--------------|--------------|----------------------|
| 1800 Transfer from Capital Improvement Fund | 2,503,630 | 1,105,780 | 621,033 | 915,420 | -17% | 7.38% |
| 9900 Transfer from Fund Balance | - | - | - | 162,552 | 0% | 1.31% |
| Total Interfund Transfers | \$ 2,503,630 | \$ 1,105,780 | \$ 621,033 | \$ 1,077,972 | -3% | 8.69% |

Total General Fund Revenue

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|----------------------|--------------|--------------|------------------|--------------|--------------|
| TOTAL REVENUE | \$13,489,837 | \$12,486,713 | \$12,100,927 | \$12,409,193 | -1% |

2019 GENERAL FUND BUDGET EXPENDITURES



General Government

Summary

| General Government 001-400.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total General Government | \$ 47,552 | \$ 46,964 | \$ 50,634 | \$ 49,534 | 5% | 0.41% |

Description

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

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

This category also includes the cost of the annual recognition dinner, an event held in appreciation of appointed officials who volunteer their time on the Borough’s boards, commissions, and committees and the volunteer firefighters who run and staff Baldwin’s three fire companies.

Budget Detail

| General Government 001-400.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 1050 Salaries & Wages- Elected Officials | \$ 28,531 | \$ 28,875 | \$ 28,875 | \$ 28,875 | 0% | 0.24% |
| 1920 FICA/Medicare Employer Paid | 2,182 | 2,209 | 2,209 | 2,209 | 0% | 0.02% |
| 4200 Dues, Subscriptions, Memberships | 6,702 | 7,130 | 7,450 | 7,450 | 4% | 0.06% |
| 4540 Recognition Dinner | 4,287 | 3,750 | 5,000 | 5,000 | 33% | 0.04% |
| 4600 Continuing Education | 5,849 | 5,000 | 7,100 | 6,000 | 20% | 0.05% |
| Total General Government | \$ 47,552 | \$ 46,964 | \$ 50,634 | \$ 49,534 | 5% | 0.41% |

2019 GENERAL FUND BUDGET EXPENDITURES



Executive

Summary

| Executive 001-401.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Executive | \$ 294,844 | \$ 303,953 | \$ 297,482 | \$ 234,173 | -23% | 1.92% |

Description

The executive category includes the personnel costs of executive level administrative officials and employees, such as the Mayor, the Treasurer, the Borough Manager, the Finance Officer, and the Director of Municipal Services. The wages of the Mayor and Treasurer are dictated by Baldwin's charter, the same as the elected Council members. 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. All non-uniform employees are on a UPMC medical insurance plan, which has a 12.9% premium increase for this plan year.

Budget Detail

| Executive 001-401.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 1050 Salary of Mayor | \$ 5,700 | \$ 5,700 | \$ 5,700 | \$ 5,700 | 0% | 0.05% |
| 1100 Salary of Treasurer | 1,800 | 1,800 | 1,800 | 1,800 | 0% | 0.01% |
| 1101 Salary of Borough Manager | 57,310 | 59,868 | 59,868 | 50,000 | -16% | 0.41% |
| 1120 Salary of Accounts Payable/Payroll Clerk | 40,184.6 | 18,510 | 17,600 | 18,128 | -2% | 0.15% |
| 1130 Salary of Finance Officer | 62,726 | 58,554 | 58,769 | 56,650 | -3% | 0.46% |
| 1140 Salary of Director of Municipal Services | 60,996 | 84,460 | 84,460 | 43,497 | -49% | 0.36% |
| 1150 Salaries & Wages -Other | - | 5,345 | 1,500 | - | -100% | 0.00% |
| 1920 FICA/Medicare Employer Paid | 17,457 | 18,088 | 17,457 | 13,447 | -26% | 0.11% |
| 1960 Health Insurance | 39,470 | 40,428 | 40,428 | 34,751 | -14% | 0.28% |
| 2310 Vehicle Fuel - Gas | 1,847 | 1,950 | 1,900 | 1,950 | 0% | 0.02% |
| 3310 Travel | 753 | 750 | 500 | 750 | 0% | 0.01% |
| 4510 Vehicle Maintenance & Repair | 2,060 | 3,500 | 3,000 | 2,500 | -29% | 0.02% |
| 4600 Continuing Education | 4,540 | 5,000 | 4,500 | 5,000 | 0% | 0.04% |
| Total Executive | \$ 294,844 | \$ 303,953 | \$ 297,482 | \$ 234,173 | -23% | 1.92% |

2019 GENERAL FUND BUDGET EXPENDITURES



Auditing & Financial Administration

Summary

| Auditing Services/Financial Admin 001-402.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Auditing Services/Financial Admin | \$ 14,147 | \$ 18,067 | \$ 17,967 | \$ 18,100 | 0% | 0.15% |

Description

Each year, the Borough hires independent auditors to review the Borough’s financial documents and procedures to provide transparency, ensure Baldwin is free of fraud, improve our credit rating, and confirm compliance with all rules of the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

The Borough outsources payroll processing to a third-party company. This provides employees with easy access to pay history and paid time off accruals, as well as a simplified internal payroll process.

Budget Detail

| Auditing Services/Financial Admin 001-402.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3110 Accounting & Auditing Services | \$ 8,674 | \$ 12,067 | \$ 12,067 | \$ 12,100 | 0% | 0.10% |
| 3111 Payroll Services | 5,473 | 6,000 | 5,900 | 6,000 | 0% | 0.05% |
| Total Auditing Services/Financial Admin | \$ 14,147 | \$ 18,067 | \$ 17,967 | \$ 18,100 | 0% | 0.15% |

2019 GENERAL FUND BUDGET

EXPENDITURES



Tax Collection

Summary

| Tax Collection 001-403.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Tax Collection | \$ 80,960 | \$ 85,917 | \$ 85,124 | \$ 92,207 | 7% | 0.76% |

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 the 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.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 1050 Salary of Tax Collector | \$ 12,417 | \$ 12,500 | \$ 12,500 | \$ 12,500 | 0% | 0.10% |
| 1920 FICA/Medicare Employer Paid | 950 | 956 | 950 | 956 | 0% | 0.01% |
| 2100 Office Supplies | - | 4,000 | 3,800 | 4,000 | 0% | 0.03% |
| 2120 Computer/Copier Supplies | 1,616 | 1,000 | 350 | 1,000 | 0% | 0.01% |
| 3101 Earned Income Tax Commission | 768 | 400 | 400 | 400 | 0% | 0.00% |
| 3102 General Exp/Service Fees | 955 | 955 | 955 | 955 | 0% | 0.01% |
| 3103 Delinquent RET Commission | 59,980 | 60,000 | 60,000 | 60,000 | 0% | 0.49% |
| 3104 Local Services Tax Commission | 3,628 | 3,400 | 3,400 | 3,500 | 3% | 0.03% |
| 3170 Tax Duplicate Diskette | - | 621 | 621 | 621 | 0% | 0.01% |
| 3210 Telephone | 646 | 650 | 713 | 720 | 11% | 0.01% |
| 3500 Tax Collector's Bond Premium | - | 1,435 | 1,435 | 7,555 | 426% | 0.06% |
| Total Tax Collection | \$ 80,960 | \$ 85,917 | \$ 85,124 | \$ 92,207 | 7% | 0.76% |

2019 GENERAL FUND BUDGET EXPENDITURES



Solicitor & Legal Services

Summary

| Solicitor/Legal Services 001-404.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Solicitor/Legal Services | \$ 118,082 | \$ 80,914 | \$ 81,463 | \$ 79,000 | -2% | 0.65% |

Description

Borough code requires that Borough Council appoints a Borough Solicitor. The Solicitor attends Council meetings and serves to advise Council and the Borough Manager on legal issues. When issues arise that are outside of the Solicitor's expertise, the services of specialized lawyers are retained, such as a labor attorney or bond counsel. A portion of the Solicitor's retainer is reflected in the Sewer Fund.

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

Budget Detail

| Solicitor/Legal Services 001-404.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3101 Solicitor | \$ 75,205 | \$ 75,006 | \$ 79,173 | \$ 75,000 | 0% | 0.61% |
| 3102 Solicitor's Expenses | 1,424 | 3,000 | 1,116 | 2,000 | -33% | 0.02% |
| 4100 Other Legal Expenditures | 41,453 | 2,908 | 1,174 | 2,000 | -31% | 0.02% |
| Total Solicitor/Legal Services | \$ 118,082 | \$ 80,914 | \$ 81,463 | \$ 79,000 | -2% | 0.65% |

2019 GENERAL FUND BUDGET

EXPENDITURES



Other General Government Administration

Summary

| General Government Administration 001-406.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total General Government Administration | \$ 116,005 | \$ 136,580 | \$ 136,134 | \$ 142,415 | 4% | 1.17% |

Description

The executive administrative employees are supported by one full-time administrative assistant. All non-uniform employees are on a UPMC medical insurance plan, which has increased in premium by 12.9% for this plan year.

This category also includes the costs to maintain an operational administrative office presence in the Baldwin municipal complex and Baldwin's Act 77 distribution to the South Hills Area Council of Government (SHACOG). Participation in the SHACOG provides Baldwin access to multi-municipal cooperation in data collection, joint purchasing, and a credit union. If the Borough receives an increase in County supplied Sales Tax revenue, SHACOG will receive a portion of the increase.

Budget Detail

| General Government Administration 001-406.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 1170 Wages of Intern | \$ 1,997 | \$ 2,460 | \$ 2,195 | \$ 2,200 | -11% | 0.02% |
| 1500 Salaries of Office Clerks | 37,772 | 38,822 | 38,822 | 39,987 | 3% | 0.33% |
| 1920 FICA/Medicare Employer Paid | 3,215 | 3,199 | 3,138 | 3,227 | 1% | 0.03% |
| 1960 Health Insurance | 17,112 | 24,527 | 24,527 | 28,914 | 18% | 0.24% |
| 2100 Office Materials & Supplies | 6,412 | 6,500 | 7,591 | 6,500 | 0% | 0.05% |
| 2130 Computer/Copier Supplies | 629 | 1,000 | 1,000 | 1,000 | 0% | 0.01% |
| 2150 Postage | 1,803 | 1,200 | 1,700 | 1,800 | 50% | 0.01% |
| 2700 Computer Hardware & Software | 17,606 | 22,000 | 22,000 | 22,000 | 0% | 0.18% |
| 2900 Service Copier | 1,957 | 1,900 | 2,381 | 2,000 | 5% | 0.02% |
| 3100 General Exp/Service Fees | 597 | 340 | 618 | 600 | 76% | 0.00% |
| 3210 Telephone | 6,631 | 6,650 | 6,650 | 7,142 | 7% | 0.06% |
| 3240 Wireless Phone | 720 | 720 | 720 | 720 | 0% | 0.01% |
| 3250 Internet | 1,808 | 1,825 | 1,825 | 1,825 | 0% | 0.01% |
| 3410 Advertising | 5,785 | 6,000 | 6,000 | 6,000 | 0% | 0.05% |
| 3420 Printing | 8,653 | 4,000 | 4,000 | 6,000 | 50% | 0.05% |
| 5000 SHACOG Act 77 Distribution | 3,308 | 10,000 | 10,000 | 10,000 | 0% | 0.08% |
| 7400 Machinery & Equipment | - | 5,437 | 2,967 | 2,500 | -54% | 0.02% |
| Total General Government Administration | \$ 116,005 | \$ 136,580 | \$ 136,134 | \$ 142,415 | 4% | 1.17% |

2019 GENERAL FUND BUDGET

EXPENDITURES



Engineering Services

Summary

| Engineering Services 001-408.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Engineering Services | \$ 43,375 | \$ 59,000 | \$ 69,360 | \$ 64,000 | 8% | 0.52% |

Description

The Borough contracts with a local engineering firm to provide services as Baldwin’s engineers. A representative from the engineering firm attends Council meetings, where they update officials and the public on the status of engineering related projects. The engineers complete assessments of facilities, prepare bids, and oversee construction of infrastructure.

Budget Detail

| Engineering Services 001-408.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3101 Engineer's Retainer | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | 0% | 0.02% |
| 3102 Engineering Expenses | 40,375 | 50,000 | 60,000 | 55,000 | 10% | 0.45% |
| 3130 GIS | - | 6,000 | 6,360 | 6,000 | 0% | 0.05% |
| Total Engineering Services | \$ 43,375 | \$ 59,000 | \$ 69,360 | \$ 64,000 | 8% | 0.52% |

2019 GENERAL FUND BUDGET

EXPENDITURES



Borough Building Facilities

Summary

| Borough Building Facilities 001-409.****-00* | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Borough Building Facilities | \$ 157,080 | \$ 166,971 | \$ 155,063 | \$ 142,183 | -15% | 1.17% |

Description

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

Budget Detail

| Borough Building 001-409.****-000 | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 1150 Wages of Custodians | \$ 55,910 | \$ 57,366 | \$ 44,790 | \$ 57,123 | 0% | 0.47% |
| 1860 Uniform Allowance | - | 530 | - | 530 | 0% | 0.00% |
| 1920 FICA/Medicare Employer Paid | 4,219 | 4,388 | 3,426 | 4,370 | 0% | 0.04% |
| 1960 Health Insurance | 10,506 | 11,336 | 11,336 | 11,850 | 5% | 0.10% |
| 2000 Materials & Supplies | 7,005 | 7,000 | 9,436 | 7,000 | 0% | 0.06% |
| 3100 Professional Services - Design | 19,267 | - | - | - | 0% | 0.00% |
| 3210 Telephone | 1,340 | 1,300 | 1,656 | 1,810 | 39% | 0.01% |
| 3600 Utilities | 25,670 | 29,350 | 29,350 | 31,250 | 6% | 0.26% |
| 3700 Repairs & Maintenance | 22,757 | 40,000 | 50,000 | 20,000 | -50% | 0.16% |
| 4530 Industrial Appraisal | 660 | 3,000 | 3,000 | 3,000 | 0% | 0.02% |
| 7400 Machinery & Equipment | - | 10,000 | - | 3,000 | -70% | 0.02% |
| 7500 Minor Machinery & Equipment | 58 | 500 | - | 250 | -50% | 0.00% |
| Total Borough Building | \$ 147,392 | \$ 164,771 | \$ 152,995 | \$ 140,183 | -15% | 1.15% |

| Borough Building Salt Storage 001-409.****-001 | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3600 Utilities | 1,358 | 1,700 | 1,688 | 1,500 | -12% | 0.01% |
| 3700 Repairs & Maintenance | 8,330 | 500 | 380 | 500 | 0% | 0.00% |
| Total Borough Building Salt Storage | \$ 9,688 | \$ 2,200 | \$ 2,068 | \$ 2,000 | -9% | 0.02% |

2019 GENERAL FUND BUDGET

EXPENDITURES



Leland Center Facilities

Summary

| Leland Center Facilities 001-409.****-00* | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Leland Center Facilities | \$ 16,910 | \$ 15,963 | \$ 16,281 | \$ 11,600 | -27% | 0.10% |

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 and maintenance at the salt storage building.

In 2018, the Baldwin Borough Public Library moved into the top floor of the Leland Center. The Borough will continue to operate the public works facility out of the lower garage area, therefore maintenance and utilities costs are expected to remain similar to 2019 levels.

Budget Detail

| Leland Center 001-409.****-002 | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 1150 Wages of Custodians | \$ 2,141 | \$ 1,104 | \$ 1,104 | \$ - | -100% | 0.00% |
| 1920 FICA/Medicare Employer Paid | 164 | 84 | 84 | - | -100% | 0.00% |
| 2000 Materials & Supplies | 43 | 167 | 167 | 50 | -70% | 0.00% |
| 3210 Telephone | 759 | 300 | 296 | 300 | 0% | 0.00% |
| 3600 Utilities | 10,615 | 10,500 | 10,551 | 10,550 | 0% | 0.09% |
| 3700 Repairs & Maintenance | 2,641 | 2,908 | 3,376 | - | -100% | 0.00% |
| Total Leland Center | \$ 16,910 | \$ 15,963 | \$ 16,281 | \$ 11,600 | -27% | 0.10% |

| Leland Salt Storage 001-409.****-003 | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3600 Utilities | 250 | 400 | 403 | 400 | 0% | 0.00% |
| 3700 Repairs & Maintenance | 298 | 500 | 300 | 300 | -40% | 0.00% |
| Total Leland Building Salt Storage | \$ 548 | \$ 900 | \$ 703 | \$ 700 | -22% | 0.01% |

2019 GENERAL FUND BUDGET EXPENDITURES



Police Department

Summary

| Police 001-410.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|------------------------|--------------|--------------|------------------|--------------|--------------|----------------------|
| Total Police | \$ 3,590,921 | \$ 3,817,104 | \$ 3,807,445 | \$ 3,973,857 | 4% | 32.58% |

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, 1 Office Manager, and one part-time Clerk. 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 police department expenditures are dictated by the 2016-2020 collective bargaining agreement negotiated and signed in 2016.

Equipment

Vehicle lease payments are due for one 2016 and one 2017 Ford Interceptor. One new Ford Interceptor will be purchased in 2019 from the General Fund.

2019 GENERAL FUND BUDGET

EXPENDITURES



Budget Detail

| Police 001-410.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|---------------------|---------------------|---------------------|---------------------|--------------|----------------------|
| 1100 Salary of Chief | \$ 109,191 | \$ 112,574 | \$ 112,574 | \$ 150,759 | 34% | 1.24% |
| 1200 Salaries of Lieutenants | 224,553 | 212,500 | 212,500 | 215,671 | 1% | 1.77% |
| 1210 Salary of Juvenile Officer | 94,224 | 97,425 | 97,425 | 8,270 | -92% | 0.07% |
| 1230 Salaries of Sergeants | 201,540 | 207,858 | 207,858 | 223,458 | 8% | 1.83% |
| 1240 Salaries of Patrol Officers | 1,494,253 | 1,673,791 | 1,673,791 | 1,838,553 | 10% | 15.07% |
| 1250 Salary of Office Manager | 49,364 | 50,845 | 50,845 | 52,370 | 3% | 0.43% |
| 1260 Wages of Office Clerk | - | 23,400 | 15,803 | 24,102 | 3% | 0.20% |
| 1720 Holiday Pay | 106,515 | 104,591 | 104,591 | 105,000 | 0% | 0.86% |
| 1801 Officer Overtime | 134,931 | 95,000 | 95,000 | 95,000 | 0% | 0.78% |
| 1802 Special Service Overtime | 13,621 | 15,000 | 15,000 | 12,000 | -20% | 0.10% |
| 1803 Training Overtime | 4,335 | 20,000 | 21,070 | 20,000 | 0% | 0.16% |
| 1810 Court & Pre-Trial Hearings | 32,472 | 35,000 | 35,000 | 35,000 | 0% | 0.29% |
| 1811 Magistrate Hearings | 71,954 | 73,000 | 73,000 | 73,000 | 0% | 0.60% |
| 1820 DEA Task Force Overtime | 16,995 | 17,500 | 21,729 | 17,500 | 0% | 0.14% |
| 1860 Uniform Allowance | 21,310 | 30,017 | 30,017 | 40,300 | 34% | 0.33% |
| 1920 FICA/Medicare Employer Paid | 40,401 | 51,291 | 51,291 | 55,713 | 9% | 0.46% |
| 1960 Health Insurance | 592,966 | 647,896 | 647,896 | 674,190 | 4% | 5.53% |
| 1980 Long Term Disability Insurance | 16,800 | 17,000 | 18,240 | 18,240 | 7% | 0.15% |
| 2100 Office Materials & Supplies | 8,973 | 9,750 | 9,000 | 9,750 | 0% | 0.08% |
| 2101 K-9 | 8,297 | 8,240 | 8,240 | 9,450 | 15% | 0.08% |
| 2102 Range | 13,971 | 18,000 | 16,000 | 8,275 | -54% | 0.07% |
| 2130 Computer/Copier Supplies | 2,449 | 2,500 | 2,500 | 2,000 | -20% | 0.02% |
| 2150 Postage | 1,570 | 1,000 | 1,000 | 1,000 | 0% | 0.01% |
| 2310 Vehicle Fuel - Gas | 50,139 | 50,000 | 55,000 | 52,500 | 5% | 0.43% |
| 2700 Computer Hardware/Software | 17,205 | 13,000 | 13,898 | 15,750 | 21% | 0.13% |
| 2900 Computer Service/Maintenance | 7,196 | 10,000 | 13,111 | 18,000 | 80% | 0.15% |
| 3000 Civil Service Commission | 2,823 | 3,000 | 2,800 | 3,000 | 0% | 0.02% |
| 3110 Professional/Legal Services | 37,762 | 5,000 | 5,000 | 5,000 | 0% | 0.04% |
| 3210 Telephone | 20,775 | 21,000 | 21,228 | 21,500 | 2% | 0.18% |
| 3240 Wireless Phone | 4,637 | 5,000 | 5,600 | 5,500 | 10% | 0.05% |
| 3250 Internet | 5,423 | 5,500 | 5,500 | 6,000 | 9% | 0.05% |
| 3270 Radio Maintenance | 1,859 | 5,000 | 2,203 | 3,000 | -40% | 0.02% |
| 3310 Travel & Lodging | - | 2,000 | - | 2,000 | 0% | 0.02% |
| 3410 Advertising | - | 2,274 | 4,432 | - | -100% | 0.00% |
| 3420 Printing | 1,160 | 1,500 | 1,500 | 1,500 | 0% | 0.01% |
| 3701 Tires | 11,833 | 5,000 | 6,147 | 4,000 | -20% | 0.03% |
| 3800 Vehicle Lease & Purchase | 53,358 | 41,165 | 41,165 | 25,512 | -38% | 0.21% |
| 4000 Lunch Allowance | 3,063 | 3,500 | 3,000 | 3,000 | -14% | 0.02% |
| 4200 Subscriptions/Dues | 8,404 | 9,292 | 9,692 | 8,800 | -5% | 0.07% |
| 4500 Contracted Services - Dog Catcher | 600 | 1,800 | 2,300 | 1,800 | 0% | 0.01% |
| 4510 Vehicle Maintenance & Repair | 29,769 | 40,000 | 20,000 | 30,000 | -25% | 0.25% |
| 4600 Continuing Education | 7,533 | 13,000 | 8,905 | 11,000 | -15% | 0.09% |
| 4700 Drug Testing | 245 | 500 | 500 | 500 | 0% | 0.00% |
| 4900 CALEA Certification | 4,595 | 4,595 | 4,595 | 4,595 | 0% | 0.04% |
| 5000 DUI Grant | 55,851 | 45,000 | 55,000 | 55,000 | 22% | 0.45% |
| 7400 Major Machinery & Equipment | 2,613 | 2,000 | 2,000 | 2,800 | 40% | 0.02% |
| 7500 Minor Machinery & Equipment | 3,396 | 3,800 | 3,500 | 3,500 | -8% | 0.03% |
| Total Police | \$ 3,590,921 | \$ 3,817,104 | \$ 3,807,445 | \$ 3,973,857 | 4% | 32.58% |

2019 GENERAL FUND BUDGET

EXPENDITURES



Fire & Emergency Medical Services

Summary

| Fire & BEMS 001-41*.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Fire & BEMS | \$ 390,673 | \$ 396,725 | \$ 446,725 | \$ 348,225 | -12% | 2.85% |

Description

Each year the Borough contributes \$173,000 to our three volunteer fire departments. The division of the contribution is based on the number of structures each fire department is responsible for providing firefighting services to. The Borough also pays for the upkeep of the fire hydrants within the municipality. The Borough serves as a 'pass through' for state funds earmarked for fire fighters. Annually the Borough receives around \$100,000 from the state and then passes it on to the local fire relief association.

Budget Detail

| Fire 001-411.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3600 Fire Hydrants | 73,178 | 73,500 | 73,500 | 73,500 | 0% | 0.60% |
| 5000 Contributions to Vol. Fire Companies | 173,000 | 173,000 | 173,000 | 173,000 | 0% | 1.42% |
| 5001 Fireman's Relief Association | 94,280 | 100,000 | 100,000 | 100,000 | 0% | 0.82% |
| 5002 EMA Training | - | - | - | 1,500 | - | 0.01% |
| Total Fire | \$ 340,459 | \$ 346,500 | \$ 346,500 | \$ 348,000 | 0% | 2.85% |

| BEMS 001-412.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3210 Telephone | 214 | 225 | 225 | 225 | 0% | 0.00% |
| 5000 Contributions | 50,000 | 50,000 | 100,000 | - | -100% | 0.00% |
| Total BEMS | \$ 50,214 | \$ 50,225 | \$ 100,225 | \$ 225 | -100% | 0.00% |

2019 GENERAL FUND BUDGET

EXPENDITURES



Code Enforcement

Summary

| Code Enforcement 001-413.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|----------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Code Enforcement | \$ 208,542 | \$ 215,157 | \$ 199,636 | \$ 278,859 | 30% | 2.29% |

Description

The Code Enforcement department enforces Baldwin’s ordinances and codes related to the built environment and property maintenance. Expenditures for the department cover 75% of the License, Permit, & Closing 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.

New in 2019

In 2019, the Borough will replace the Code Enforcement Officer position with two new positions. A Community Development Manager and a Community Compliance Officer will work together to grow our Code Enforcement Program, and they will reduce the need for third-party assistance, resulting in lower expenses.

2019 GENERAL FUND BUDGET

EXPENDITURES



Budget Detail

| Code Enforcement 001-413.*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------------|-------------------|-------------------|-------------------|--------------|----------------------|
| 1100 Salary of Code Enforcement Officers | \$ 55,729 | \$ 57,401 | \$ 42,692 | \$ 103,250 | 80% | 0.85% |
| 1120 Salary of Clerk | 30,863 | 32,022 | 32,088 | 33,051 | 3% | 0.27% |
| 1860 Uniform Allowance | 201 | 150 | - | 300 | 100% | 0.00% |
| 1920 FICA/Medicare Employer Paid | 6,615 | 6,841 | 5,721 | 10,427 | 52% | 0.09% |
| 1960 Health Insurance | 13,908 | 17,814 | 15,000 | 51,503 | 189% | 0.42% |
| 2100 Office Supplies | 2,097 | 2,300 | 2,000 | 2,000 | -13% | 0.02% |
| 2150 Postage | 1,200 | 2,000 | 1,000 | 1,500 | -25% | 0.01% |
| 2310 Gas | 749 | 1,500 | 700 | 1,200 | -20% | 0.01% |
| 2700 Computer Hardware & Software | 4,922 | 7,959 | 14,521 | 7,000 | -12% | 0.06% |
| 3100 Professional Services - Court Reporter | 13,543 | 6,500 | 6,000 | 6,000 | -8% | 0.05% |
| 3170 Professional Services - Inspections | 69,894 | 50,000 | 60,000 | 37,188 | -26% | 0.30% |
| 3210 Telephone | 1,533 | 1,600 | 1,600 | 1,600 | 0% | 0.01% |
| 3240 Wireless Phone | 736 | 680 | 660 | 1,400 | 106% | 0.01% |
| 3310 Travel & Lodging | 241 | 400 | 40 | 300 | -25% | 0.00% |
| 3410 Advertising | 433 | 1,000 | 817 | 450 | -55% | 0.00% |
| 3420 Printing | 403 | 450 | 400 | 450 | 0% | 0.00% |
| 3434 Codify/Zoning | 1,195 | 2,500 | 2,600 | 2,800 | 12% | 0.02% |
| 4200 Subscriptions & Memberships | 40 | 140 | 140 | 140 | 0% | 0.00% |
| 4500 Removal Hazardous Structures | 1,750 | 20,000 | 12,000 | 15,000 | -25% | 0.12% |
| 4510 Vehicle Maintenance & Repairs | 1,437 | 1,000 | 370 | 1,000 | 0% | 0.01% |
| 4600 Continuing Education | 719 | 1,500 | 887 | 1,500 | 0% | 0.01% |
| 4900 Bldg Permit Fees - Dept of Labor | 336 | 400 | 400 | 300 | -25% | 0.00% |
| 4910 Blight & Abandonment | - | 1,000 | - | 500 | -50% | 0.00% |
| Total Code Enforcement | \$ 208,542 | \$ 215,157 | \$ 199,636 | \$ 278,859 | 30% | 2.29% |

2019 GENERAL FUND BUDGET

EXPENDITURES



Planning & Zoning

Summary

| Planning & Zoning 001-414.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Planning & Zoning | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | 0% | 0.02% |

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.

Budget Detail

| Planning & Zoning 001-414.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3100 Economic Development South | 2,500 | 2,500 | 2,500 | 2,500 | 0% | 0.02% |
| Total Planning & Zoning | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | 0% | 0.02% |

2019 GENERAL FUND BUDGET

EXPENDITURES



Solid Waste Collection

Summary

| Solid Waste Collection & Disposal 001-427.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|--------------|--------------|------------------|--------------|--------------|----------------------|
| Total Solid Waste Collection & Disposal | \$ 1,497,268 | \$ 1,425,216 | \$ 1,425,216 | \$ 1,567,738 | 10% | 12.85% |

Description

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

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

Budget Detail

| Solid Waste Collection & Disposal 001-427.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|--------------|--------------|------------------|--------------|--------------|----------------------|
| 4501 Garbage Collection | \$ 1,178,228 | \$ 1,116,427 | \$ 1,116,427 | \$ 1,228,070 | 10% | 10.07% |
| 4503 Recycling Collection | 235,017 | 222,915 | 222,915 | 245,207 | 10% | 2.01% |
| 4504 Leaf Collection | 30,524 | 32,374 | 32,374 | 35,611 | 10% | 0.29% |
| 4505 Yard Waste Disposal | 53,500 | 53,500 | 53,500 | 58,850 | 10% | 0.48% |
| Total Solid Waste Collection & Disposal | \$ 1,497,268 | \$ 1,425,216 | \$ 1,425,216 | \$ 1,567,738 | 10% | 12.85% |

2019 GENERAL FUND BUDGET

EXPENDITURES



Department of Public Works (DPW)

Summary

| Public Works 001-43*.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Public Works | \$ 900,055 | \$ 941,831 | \$ 974,526 | \$ 950,238 | 1% | 7.74% |

Description

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

The Public Works Department is currently involved in the process of negotiation a collective bargaining agreement that will cover the years 2019-2023. DPW employees are on a UPMC medical insurance plan, along with all non-uniform employees, which has a 12.9% premium increase for the 2018-2019 plan year.

One of the largest expenditures of DPW operations, is the purchase of rock salt. Rock salt is purchased and reflected in the Highway Aid budget with the Liquid Fuels revenue Baldwin receives from the state.

The Borough pays for the upkeep of traffic lights and street lights on Baldwin roads. Each year the Borough is converting a portion of Baldwin's street lights to LEDs.

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

Capital Purchases

Vehicle leases payments are due for the 2015 International 10-ton dump truck, two 2015 Ford F550s, the 2017 International 10-ton dump truck, and the 2018 Tractor. The cost for the vehicles will be shared with the Sewer Fund.

2019 GENERAL FUND BUDGET

EXPENDITURES



Budget Detail

| General Public Works 001-430.**** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--------------------------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------|----------------------|
| 1100 | Salary of Superintendent | \$ 37,235 | \$ 28,500 | \$ 28,500 | \$ - | -100% | 0.00% |
| 1120 | Wages of Foreman | 31,362 | 62,175 | 53,738 | 63,972 | 3% | 0.52% |
| 1121 | Wages of Maintenance Crew | 300,202 | 297,670 | 297,670 | 306,086 | 3% | 2.51% |
| 1150 | Wages of Part Time Employees | 12,334 | 13,000 | 11,581 | 13,000 | 0% | 0.11% |
| 1800 | Overtime | 11,262 | 11,000 | 28,000 | 14,000 | 27% | 0.11% |
| 1801 | Snow Removal Overtime | 29,113 | 35,000 | 38,000 | 38,000 | 9% | 0.31% |
| 1860 | Uniform Allowance | 2,883 | 2,000 | 3,190 | 2,900 | 45% | 0.02% |
| 1870 | Meal Allowance | 331 | 400 | 445 | 400 | 0% | 0.00% |
| 1920 | FICA/Medicare Employer Paid | 30,024 | 34,222 | 34,222 | 33,282 | -3% | 0.27% |
| 1960 | Health Insurance | 116,502 | 133,214 | 133,214 | 146,467 | 10% | 1.20% |
| 2200 | Operating Supplies | 6,716 | 7,500 | 11,440 | 7,500 | 0% | 0.06% |
| 2310 | Vehicle Fuel - Gas | 10,476 | 12,500 | 6,000 | 7,000 | -44% | 0.06% |
| 2320 | Vehicle Fuel - Diesel | 10,269 | 10,000 | 17,368 | 13,000 | 30% | 0.11% |
| 2500 | Vehicle Repair & Maintenance | 22,804 | 17,500 | 21,247 | 17,500 | 0% | 0.14% |
| 2600 | Small Tools & Equipment | 3,615 | 4,000 | 5,373 | 4,000 | 0% | 0.03% |
| 3000 | Other Service & Charges | - | 200 | 15 | 100 | -50% | 0.00% |
| 3210 | Telephone | 3,552 | 4,000 | 4,000 | 4,000 | 0% | 0.03% |
| 3240 | Wireless Phone | 2,238 | 2,500 | 2,500 | 2,500 | 0% | 0.02% |
| 3270 | Radio Maintenance Contract | - | 1,000 | 1,006 | 1,000 | 0% | 0.01% |
| 3800 | Vehicle Purchase & Leases | 69,631 | 69,700 | 75,305 | 87,782 | 26% | 0.72% |
| 3840 | Rent of Machinery & Equipment | - | 5,000 | 2,674 | 3,000 | -40% | 0.02% |
| 4400 | Safety Equipment | 2,877 | 7,500 | 6,326 | 7,500 | 0% | 0.06% |
| 4510 | Contracted Vehicle Maint. & Repair | 47,949 | 40,000 | 68,187 | 45,000 | 13% | 0.37% |
| 4600 | Continuing Education | 2,503 | 2,000 | 2,000 | 1,000 | -50% | 0.01% |
| 4700 | CDL, Drug, Alcohol Testing | 135 | 250 | 150 | 250 | 0% | 0.00% |
| 7400 | Major Machinery & Equipment | 45,960 | 50,000 | 50,000 | 50,000 | 0% | 0.04% |
| Total General Public Works | | \$ 799,972 | \$ 850,831 | \$ 902,151 | \$ 869,238 | 2% | 7.13% |

| Traffic Control Devices 001-433.**** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|---------------------------------|------------------|------------------|------------------|------------------|--------------|----------------------|
| 2000 | Street Signs/Markings | \$ 9,846 | \$ 20,000 | \$ 19,375 | \$ 15,000 | -25% | 0.12% |
| 2200 | Street Light LED Conversion | 2,943 | 1,000 | - | 1,000 | 0% | 0.01% |
| 2500 | Maint. & Repair Traffic Signals | 5,953 | 5,000 | 3,000 | 5,000 | 0% | 0.04% |
| Total Traffic Control Devices | | \$ 18,742 | \$ 26,000 | \$ 22,375 | \$ 21,000 | -19% | 0.17% |

| Storm Sewer and Drains 001-436.**** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|---------------------------|------------------|------------------|------------------|------------------|--------------|----------------------|
| 2490 | Storm Sewers & Drains | \$ 8,517 | \$ 30,000 | \$ 30,000 | \$ 30,000 | 0% | 0.25% |
| 3130 | Engineering Services: MS4 | 21,954 | 20,000 | 20,000 | 15,000 | -25% | 0.12% |
| 6100 | System CCTV and Cleaning | 50,869 | 15,000 | - | 15,000 | 0% | 0.12% |
| Total Storm Sewer and Drains | | \$ 81,341 | \$ 65,000 | \$ 50,000 | \$ 60,000 | -8% | 0.49% |

2019 GENERAL FUND BUDGET EXPENDITURES



Roads & Bridges

Summary

| Maintenance & Repair of Roads & Bridges 001-438.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|--------------|--------------|------------------|-------------|--------------|----------------------|
| Total Maintenance & Repair of Roads & Bridges | \$ 1,834,771 | \$ 1,114,000 | \$ 1,172,378 | \$ 836,000 | -25% | 6.85% |

Description

Annually, the Borough hires a third-party street resurfacing contractor to repave a portion of Baldwin roads, based on their condition. Beginning in 2018, the Director of Municipal Services, supported by the Borough’s engineering firm will create the request for proposals (RFP), oversee 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 contracts, the amount spent per year, and the number of miles paved.

| Year | Budgeted Amount | Amount Spent | Miles |
|------|-----------------|----------------|-------|
| 2011 | \$ 500,000.00 | \$ 414,578.63 | 0.77 |
| 2012 | \$ 750,000.00 | \$ 735,414.83 | 1.97 |
| 2013 | \$ 800,000.00 | \$ 748,602.19 | 1.89 |
| 2014 | \$ 800,000.00 | \$ 600,587.35 | 1.75 |
| 2015 | \$ 800,000.00 | \$ 746,241.32 | 1.21 |
| 2016 | \$ 800,000.00 | \$ 692,536.52 | 1.49 |
| 2017 | \$2,166,920.00 | \$1,678,849.10 | 3.85 |
| 2018 | \$1,079,000.00 | \$1,128,337.52 | 1.69 |

In the table above, you can see the 2017 road program was much larger than in previous years. This was due to the replacement of the McAnulty culvert and the need to repave around Colewood Park after the equalization basin and sanitary sewer projects were completed. A \$2 million municipal bond was issued in 2017 to fund the expansion and culvert replacement. Two of the roads were delayed until 2018, moving \$454,000 of contracted work from the 2017 budget to the 2018 budget. For the 2019 road repaving contracts, the budget has gone back to the typical \$800,000.

2019 GENERAL FUND BUDGET EXPENDITURES



Budget Detail

| Maintenance & Repair of Roads & Bridges 001-438,**** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|---------------------------------------|---------------------|---------------------|---------------------|-------------------|--------------|----------------------|
| 2450 | Material - Patching & Repair Roads | \$ 10,676 | \$ 13,000 | \$ 13,099 | \$ 13,000 | 0% | 0.11% |
| 2503 | Restoration | 12,008 | 12,000 | 14,485 | 12,000 | 0% | 0.10% |
| 2504 | Repairs by Contract | 88,703 | - | 5,529 | - | 0% | 0.00% |
| 3130 | Engineering - Resurfacing Streets | 41,396 | 9,000 | 10,928 | 10,000 | 11% | 0.08% |
| 3750 | Maint & Repairs - Guide Rails | 3,140 | 1,000 | - | 1,000 | 0% | 0.01% |
| 6100 | Const Contracts - Resurfacing Streets | 1,678,849 | 1,079,000 | 1,128,337 | 800,000 | -26% | 6.56% |
| Total Maintenance & Repair of Roads & Bridges | | \$ 1,834,771 | \$ 1,114,000 | \$ 1,172,378 | \$ 836,000 | -25% | 6.85% |

2019 GENERAL FUND BUDGET EXPENDITURES



Parks & Recreation

Summary

| Parks & Recreation 001-454.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|-------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Parks & Recreation | \$ 100,265 | \$ 82,526 | \$ 88,967 | \$ 62,500 | -24% | 0.51% |

Description

The parks and recreation category represents expenditures for the supplies, utilities, and equipment rentals used to repair and maintain Borough parks. The largest expense in this category is for contracted repair services to mow both Borough owned properties and vacant private properties.

Budget Detail

| Parks & Recreation 001-454.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 2500 Maint & Repair Supplies | 9,287 | 4,000 | 12,875 | 4,000 | 0% | 0.03% |
| 3000 Services & Charges | - | 100 | - | - | -100% | 0.00% |
| 3600 Utilities | 17,300 | 15,000 | 15,826 | 17,000 | 13% | 0.14% |
| 3700 Maintenance & Repair | 24,651 | 10,000 | 12,000 | 10,000 | 0% | 0.08% |
| 3800 Equipment Rental | 3,109 | 926 | 795 | 1,000 | 8% | 0.01% |
| 4500 Contracted Services | 45,918 | 47,000 | 47,471 | 25,000 | -47% | 0.20% |
| 7400 Machinery & Equipment | - | 5,000 | - | 5,000 | 0% | 0.04% |
| 7501 Programming/Advertising | - | 500 | - | 500 | 0% | 0.00% |
| Total Parks & Recreation | \$ 100,265 | \$ 82,526 | \$ 88,967 | \$ 62,500 | -24% | 0.51% |

2019 GENERAL FUND BUDGET

EXPENDITURES



Debt Service

Summary

| Debt Service 001-47*.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Debt Service | \$ 283,255 | \$ 396,115 | \$ 417,180 | \$ 424,539 | - | 3.37% |

Description

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.

In order to fund the replacement of the McNulty culvert and the road program expansion, Council authorized a new borrowing in 2017. In 2018, the principal repayments began along with the bi-annual interest payments. This is a twenty-year bond.

In 2017, the Borough requested AIM funding through the Capital & Equipment Loan Program. The Borough received a loan of \$80,400 that was used to remove debris and sand bars within the Streets Run Stream in order to reduce flooding and improve public safety. Repayment for this loan began in 2018 with a three-year repayment term.

Budget Detail

| AIM Loan Repayment 001-471.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| 6000 AIM Loan | - | - | 27,877 | 27,518 | - | 0.23% |
| Total Debt Service | \$ - | \$ - | \$ 27,877 | \$ 27,518 | - | 0.23% |

| Debt Service - Principal 001-471.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 2000 General Obligation Bond | 145,000 | 225,548 | 224,800 | 232,928 | 3% | 1.91% |
| Total Debt Service - Principal | \$ 145,000 | \$ 225,548 | \$ 224,800 | \$ 232,928 | 3% | 1.91% |

2019 GENERAL FUND BUDGET EXPENDITURES



| Debt Service - Interest 001-472.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 2000 General Obligation Bond | 138,255 | 170,567 | 164,502 | 164,093 | -4% | 1.35% |
| Total Debt Service - Interest | \$ 138,255 | \$ 170,567 | \$ 164,502 | \$ 164,093 | -4% | 1.35% |

2019 GENERAL FUND BUDGET

EXPENDITURES



Pensions

Summary

| Employer Paid Benefits & Withholding 001-48*.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|--------------|--------------|------------------|--------------|--------------|----------------------|
| Total Employer Paid Benefits & Withholding | \$ 1,083,842 | \$ 1,014,272 | \$ 1,015,864 | \$ 1,382,579 | 36% | 11.33% |

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. Beginning in 2019, the Borough will contribute 7% of each participant's salary to the defined contribution plan and will require participants to contribute 3% of their salary. Previously, the Borough contributed 6% and participants contributed 2%.

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*.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|--------------|--------------|------------------|--------------|--------------|----------------------|
| 481.1940 Unemployment Compensation - PSAB | \$ 10,015 | \$ 11,408 | \$ 13,000 | \$ 13,000 | 14% | 0.11% |
| 483.1000 Police Pension Contribution | 993,321 | 930,813 | 930,813 | 1,254,872 | 35% | 10.29% |
| 483.3000 Non-Uniform Pension Contribution | 80,506 | 72,051 | 72,051 | 114,707 | 59% | 0.94% |
| Total Employer Paid Benefits & Withholding | \$ 1,083,842 | \$ 1,014,272 | \$ 1,015,864 | \$ 1,382,579 | 36% | 11.33% |

2019 GENERAL FUND BUDGET EXPENDITURES



Insurance

Summary

| Insurance 001-486.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Insurance | \$ 300,437 | \$ 256,154 | \$ 266,043 | \$ 266,757 | 4% | 2.19% |

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. Beginning in 2017, a new cyber liability policy was added to cover potential losses from online activity or hacking.

Budget Detail

| Insurance 001-486.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 1501 Group Life Insurance Premiums | \$ 6,926 | \$ 7,000 | \$ 7,615 | \$ 7,800 | 11% | 0.06% |
| 1502 Hospitalization Insurance | - | - | - | - | 0% | 0.00% |
| 1503 Employee Assistance Program | 1,207 | 1,250 | 1,207 | 1,250 | 0% | 0.01% |
| 3500 Public Officials Liability Insurance | 10,543 | 10,796 | 10,796 | 11,478 | 6% | 0.09% |
| 3502 Police Professional Liability Insurance | 24,719 | 26,182 | 26,182 | 27,838 | 6% | 0.23% |
| 3504 Worker's Compensation | 172,463 | 161,389 | 170,766 | 166,230 | 3% | 1.36% |
| 3510 Fire & Auto General Liability Insurance | 26,570 | 25,156 | 25,156 | 26,379 | 5% | 0.22% |
| 3530 Bond | - | 200 | 140 | 150 | -25% | 0.00% |
| 3550 Umbrella | 54,731 | 20,801 | 20,801 | 22,116 | 6% | 0.18% |
| 3570 Cyber Liability Insurance | 3,278 | 3,380 | 3,380 | 3,516 | 4% | 0.03% |
| Total Insurance | \$ 300,437 | \$ 256,154 | \$ 266,043 | \$ 266,757 | 4% | 2.19% |

2019 GENERAL FUND BUDGET EXPENDITURES



Other Operating Expenditures

Summary

| Other Operating Expenses 001-4** **** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| Total Other Operating Expenses | \$ 306,307 | \$ 293,000 | \$ 277,476 | \$ 298,000 | 2% | 2.41% |

Description

Library

Baldwin contributes \$185,000 annually to the Baldwin Borough library.

Refunds

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

Interfund Transfers

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

Prior to 2014, the General Fund borrowed cash from the Sewer Fund, but failed to pay back the Sewer Fund in full. Since then, the Borough has been chipping away at this interfund loan repayment.

Budget Detail

| Library 001-456.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| 5000 Contribution | \$ 185,000 | \$ 185,000 | \$ 185,000 | \$ 185,000 | 0% | 1.52% |
| Total Library | \$ 185,000 | \$ 185,000 | \$ 185,000 | \$ 185,000 | 0% | 1.52% |

| Civil & Military Celebrations 001-457.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 5400 Community Events | 6,018 | 3,000 | 2,751 | 3,000 | 0% | 0.02% |
| 5403 Community Day | \$ 5,951 | \$ - | \$ - | \$ 3,000 | - | 0.02% |
| Total Civil & Military Celebrations | \$ 11,969 | \$ 3,000 | \$ 2,751 | \$ 6,000 | 100% | 0.05% |

2019 GENERAL FUND BUDGET

EXPENDITURES



| Other Financial Uses 001-49*.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------------|-------------------|------------------|-------------------|--------------|----------------------|
| 491.0000 Refunds- Prior Year Receipts | \$ 5,114 | \$ 10,000 | \$ 2,525 | \$ 5,000 | -50% | 0.04% |
| 491.0100 Refunds- Current Year Receipts | 8,162 | 10,000 | 8,700 | 10,000 | 0% | 0.08% |
| 492.3100 Transfer to Pool Fund | 96,062 | 85,000 | 78,500 | 92,000 | 8% | 0.75% |
| Total Other Financial Uses | \$ 109,338 | \$ 105,000 | \$ 89,725 | \$ 107,000 | 2% | 0.88% |

| Interfund Loan Repayment 001-230.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 0080 Due to Sewer Fund | - | \$ - | \$ - | - | 0% | 0.00% |
| Total Debt Service - Interest | \$ - | \$ - | \$ - | \$ - | 0% | 0.00% |

2019 GENERAL FUND BUDGET

EXPENDITURES



General Fund Capital Expenditures

Summary

| Capital Projects 001-4**,**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|----------------------------------|--------------|--------------|------------------|-------------|--------------|----------------------|
| Total Capital Projects | \$ 1,589,128 | \$ 1,553,690 | \$ 1,072,024 | \$ 972,292 | -37% | 7.97% |

Description

During 2018, capital projects related to the Borough’s parks were the prioritized. This included improvements to Elm Leaf Park, Colewood Park, and Springdale Park. For 2019, the Borough has planned the following capital projects:

Facilities

The fuel tanks located behind the Borough Building and Leland Center were closed in place during 2017. In 2019 and 2020, the Borough is budgeting to remove the above ground infrastructure related to the gas tanks; the pumps.

Parks & Recreation

Phase two of the Elm Leaf Park redevelopment will focus on the basketball courts, parking lots, ADA accessibility, and trail connections. With two state grant awards secured, the Borough will move forward to bid phase two in Winter of 2019 and begin construction in late Spring/ Early Summer 2019.

Over the last couple of years, Colewood Park has been torn up to in order to construct sanitary sewer improvements that were decreed by the consent agreement with the PA Department of Environmental Protection. Now that the sewer projects are complete, the soccer fields and park amenities are under redevelopment and currently in Phase II of the work. Phase II will conclude with paving of the new parking lot at the end of Overland Trail, establishment of a smaller multipurpose field in early 2019 and installation of the new playground on the Colewood side of the park. In 2019 the Borough will be constructing a restroom facility at Colewood Park with a Grant received through CITF.

Further details regarding all 2019 capital projects can be found in the 2019-2023 Capital Improvement Plan.

2019 GENERAL FUND BUDGET EXPENDITURES



Budget Detail

| Capital Projects 001-4** .**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|---------------------|---------------------|---------------------|-------------------|--------------|----------------------|
| 409.6000 Auditorium Remodel | 242,637 | \$ 2,190 | 2,190 | \$ - | -100% | 0.00% |
| 409.6001 Auditorium HVAC | 125,200 | - | - | - | 0% | 0.00% |
| 409.6002 Capital Improvements | 4,800 | - | - | - | 0% | 0.00% |
| 409.6003 HVAC | 96,342 | 7,500 | 33,352 | - | -100% | 0.00% |
| 409.6100 DPW Office Remodel | 4,326 | - | - | - | 0% | 0.00% |
| 409.6300 Fuel Tank Replacement | 1,376 | - | - | 13,000 | - | 0.11% |
| 409.6400 DPW Downstairs Office | 15,000 | - | - | 15,000 | - | 0.12% |
| 409.6000-002 Leland Roof | 300,000 | \$ - | - | - | 0% | 0.00% |
| 409.6100-002 Leland Fuel Tank Replacement | 1,251 | - | - | - | 0% | 0.00% |
| 454.6000 Elm Leaf Park Improvements | 733,195 | \$ 930,500 | 492,826 | 592,292 | -36% | 4.86% |
| 454.6100 Colewood Park Improvements | 65,000 | \$ 238,000 | 128,207 | 327,000 | 37% | 2.68% |
| 454.6200 Springdale Improvements | - | \$ 26,000 | 25,071 | - | -100% | 0.00% |
| 454.6300 Sanda Park Improvements | - | \$ - | - | 25,000 | - | 0.20% |
| 454.6500 Cathell Emergeny Slide Repair | - | 349,500 | 390,378 | - | -100% | 0.00% |
| Total Capital Projects | \$ 1,589,128 | \$ 1,553,690 | \$ 1,072,024 | \$ 972,292 | -37% | 7.97% |

Total General Fund Expenditures

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|---------------------------|--------------|--------------|------------------|--------------|--------------|
| TOTAL REVENUE | \$13,489,837 | \$12,486,713 | \$12,100,927 | \$12,409,193 | -1% |
| TOTAL EXPENDITURES | \$12,977,467 | \$12,423,518 | \$12,076,189 | \$12,197,996 | -2% |
| DIFFERENCE | \$ 512,370 | \$ 63,195 | \$ 24,738 | \$ 211,197 | |

2019 SEWER FUND BUDGET

REVENUES



Sewer Fund Revenue

Summary

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|-----------------------|---------------|--------------|---------------|--------------|-----------|
| TOTAL REVENUES | \$ 11,259,726 | \$ 9,003,411 | \$ 6,572,277 | \$ 8,737,991 | -2.95% |

Description

The majority of revenue in the Sewer Fund comes from sewer rents and bond proceeds. Sewage rates will remain at the same level in 2019 as there were in 2018, at \$11.52 per 1,000 gallons used and a \$6.75 monthly surcharge.

In 2011 and 2012, the Borough issued bonds to finance large scale sanitary sewer infrastructure projects. During 2016-2017, the Borough constructed one of the major projects, the equalization basin and sanitary sewer improvements in and around 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.

In 2017, the Borough issued \$2.5 million in new long-term debt to finance the required repairs to the Gardenville area sanitary sewer system. This repair is required in order to comply with the Borough's consent order agreement with the PA Department of the Environment (DEP). Construction began in 2018 and will continue into 2019.

Budget Detail

| Revenue 008-3**,**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|----------------------|---------------------|---------------------|---------------------|------------|-------------------|
| 341.0000 Earnings From Temp Dep/Investments | \$ 75 | \$ 65 | \$ 48 | \$ 55 | -15% | 0.00% |
| 341.0004 Interest - Money Market Account | 22,152 | 31,293 | 47,022 | 42,000 | 34% | 0.48% |
| 341.1000 Interest - PLGIT Investments | 54,274 | 55,000 | 82,028 | 40,000 | -27% | 0.46% |
| 364.1001 Sewer Rents-Current Year Billing | 5,344,582 | 5,300,000 | 5,300,000 | 5,320,000 | 0% | 60.88% |
| 364.1002 Sewer Rent-Delinquent | 137,639 | 110,000 | 100,000 | 110,000 | 0% | 1.26% |
| 364.1100 Tap-In Fees | 4,890 | 146,260 | 148,945 | 30,000 | -79% | 0.34% |
| 364.6000 Credit From ALCOSAN | 14,390 | 15,793 | 15,793 | 16,000 | 1% | 0.18% |
| 364.8000 Charges-Letters & Certificates | 11,650 | 12,500 | 8,000 | 11,500 | -8% | 0.13% |
| 364.9000 Miscellaneous | 141,058 | - | 40,798 | - | 0% | 0.00% |
| 364.9500 Municipal Coordination | 100,000 | 100,000 | 100,000 | 100,000 | 0% | 1.14% |
| 393.1000 Sewer Sys Repair Bond Proceeds | 5,429,017 | 3,232,500 | 729,643 | 3,068,436 | -5% | 35.12% |
| Total Sewer Fund Revenue | \$ 11,259,726 | \$ 9,003,411 | \$ 6,572,277 | \$ 8,737,991 | -3% | 100.00% |

2019 SEWER FUND BUDGET EXPENSES



Sewer Fund Expenses

Summary

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|-----------------------|--------------|--------------|---------------|--------------|-----------|
| TOTAL EXPENSES | \$ 9,957,693 | \$ 8,018,832 | \$ 6,560,329 | \$ 8,621,876 | 7.52% |

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. 33% of 2019 Sewer Fund expenses are projected to be spent on the engineering and construction of these infrastructure projects. While bond proceed revenue will cover most of these expenses, the Borough is responsible for repaying the bond borrowing through annual debt service payments. In 2019, the Borough will be paying principal and bi-annual interest payments for this 20-year debt.

About two-thirds of the Borough’s sewage is collected and treated by ALCOSAN, with the other third going to Pleasant Hills Authority. The treatment plants bill the Borough based on the number of gallons of sewage they collect and treat and based on rates they set at their organizations. Since 2013, ALCOSAN has raised their rates by 17% in 2014 and 11% in 2015, 2016, and 2017. ALCOSAN raise rates an additional 7.5% for 2018, followed by 7% in 2019, 2020, and 2021. The Pleasant Hills Authority will be charging the Borough 30% less in 2019. While this is a relief to the Borough for 2019, it can be expected to rise again in subsequent years.

2019 SEWER FUND BUDGET

EXPENSES



Budget Detail

| Sewer Administration 008-400.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--------------------------------------|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3210.0000 Telephone | 438 | 500 | 494 | 500 | 0% | 0.01% |
| Total Sewer Administration | \$ 438 | \$ 500 | \$ 494 | \$ 500 | 0% | 0.01% |

| Auditing Services & Financial Administration 008-402.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3110 Accounting & Auditing Services | \$ 6,698 | \$ 5,000 | \$ 5,000 | \$ 6,700 | 34% | 0.08% |
| 3900 Bank Service Charges | 3,270 | 1,642 | 1,542 | 1,650 | 0% | 0.02% |
| Total Auditing Services & Financial Administration | \$ 9,968 | \$ 6,642 | \$ 6,542 | \$ 8,350 | 26% | 0.10% |

| Solicitor/Legal Services 008-404.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3102 Legal Expenses | \$ 34,723 | \$ 25,500 | \$ 25,500 | \$ 26,000 | 2% | 0.30% |
| 4100 Judgements & Damages | - | 2,000 | - | 1,000 | -50% | 0.01% |
| Total Solicitor/Legal Services | \$ 34,723 | \$ 27,500 | \$ 25,500 | \$ 27,000 | -2% | 0.31% |

| Other General Government Administration 008-406.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|------------------|-------------|--------------|----------------------|
| 1120 Salaries of Full-Time Staff | \$ 67,477 | \$ 70,542 | \$ 70,542 | \$ 104,639 | 48% | 1.21% |
| 1920 FICA/Medicare Employer Paid | 5,193 | 5,356 | 5,356 | 8,005 | 49% | 0.09% |
| 1960 Health Insurance | 11,682 | 13,246 | 13,246 | 15,859 | 20% | 0.18% |
| 2100 Office Supplies | - | 300 | 286 | 250 | -17% | 0.00% |
| 2150 Postage | 100 | 150 | - | 100 | -33% | 0.00% |
| 2700 Computer Hardware & Software | 2,500 | 2,600 | 2,176 | 2,000 | -23% | 0.02% |
| Total Other General Government Administration | \$ 86,952 | \$ 92,194 | \$ 91,606 | \$ 130,853 | 42% | 1.52% |

| Billing & Collections 008-407.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|------------------|-------------|--------------|----------------------|
| 3000 Billing & Collections | \$ 147,426 | \$ 140,000 | \$ 140,000 | \$ 140,000 | 0% | 1.62% |
| Total Billing & Collections | \$ 147,426 | \$ 140,000 | \$ 140,000 | \$ 140,000 | 0% | 1.62% |

2019 SEWER FUND BUDGET

EXPENSES



| Engineering & Construction 008-408.****_*** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|---------------------|---------------------|-------------------|---------------------|--------------|----------------------|
| 3130-000 Engineering & Architectural Services | \$ 3,351 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0% | 0.06% |
| 3130-001 Engr Exp-ACO Manhole Insp | 2,709 | 3,500 | 3,595 | 3,500 | 0% | 0.04% |
| 3130-002 Engr Exp-ACO GIS | 3,508 | 5,500 | 3,500 | 5,500 | 0% | 0.06% |
| 3130-003 Engr Exp-ACO Feasibility Study | - | 1,000 | 1,000 | 1,000 | 0% | 0.01% |
| 3130-004 Engr Exp-ACO O & M Plan | - | 1,000 | 1,650 | 2,000 | 100% | 0.02% |
| 3130-005 Engr Exp-ACO Administration | 1,730 | 2,500 | 2,000 | 2,500 | 0% | 0.03% |
| 3130-008 Engr Exp-COA CCTV | 6,630 | 3,500 | 3,500 | 3,500 | 0% | 0.04% |
| 3130-010 Engr Exp-COA Manhole Insp | - | 1,000 | 1,473 | 1,000 | 0% | 0.01% |
| 3130-011 Engr Exp-COA I/I Field Investigation | 285 | 1,000 | 500 | 1,000 | 0% | 0.01% |
| 3130-012 Engr Exp-COA Flow Monitoring | 28,105 | 30,000 | 30,000 | 30,000 | 0% | 0.35% |
| 3130-015 Eng Exp-COA I/I Reduction Program | 55,157 | 35,000 | 35,000 | 35,000 | 0% | 0.41% |
| 3130-020 Engr Exp-Glass Run Sewer | 43,589 | 1,500 | 1,500 | 1,500 | 0% | 0.02% |
| 3130-021 Annual O & M Repairs | 13,162 | 250,000 | 15,000 | 250,000 | 0% | 2.90% |
| 3130-025 Const Exp-Glass Run Road | - | 150,000 | 100,000 | 150,000 | 0% | 1.74% |
| 3135-000 Eng Exp - COA Wet Weather Flow | 285,568 | 35,000 | 35,000 | 5,000 | -86% | 0.06% |
| 3135-001 Const Exp- COA Wet Weather Flow | 4,318,371 | - | - | - | - | 0.00% |
| 3137-000 Eng. Exp- Gardenville/LR30 | - | 230,000 | 244,643 | 135,000 | -41% | 1.57% |
| 3137-001 Const Exp- Gardenville/LR30 | 79,611 | 1,750,000 | 485,000 | 2,700,000 | 54% | 31.32% |
| Total Engineering & Construction | \$ 4,841,775 | \$ 2,505,500 | \$ 968,361 | \$ 3,331,500 | 33% | 38.64% |

| Public Works 008-426.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------|----------------------|
| 1100 Salaries of Dept Head | \$ 67,373 | \$ 90,720 | \$ 90,720 | \$ 63,662 | -30% | 0.74% |
| 1120 Salaries of Full Time Crew | 337,936 | 289,664 | 289,664 | 304,296 | 5% | 3.53% |
| 1150 Wages - Part Time Crew | 4,148 | 12,000 | 387 | 4,000 | -67% | 0.05% |
| 1800 Overtime | 1,822 | 3,500 | 11,000 | 4,000 | 14% | 0.05% |
| 1860 Uniform Allowance | 2,395 | 2,500 | 3,631 | 4,000 | 60% | 0.05% |
| 1870 Meal Reimbursement | 424 | 450 | 416 | 450 | 0% | 0.01% |
| 1920 FICA/Medicare Employer Paid | 32,550 | 30,323 | 30,323 | 28,761 | -5% | 0.33% |
| 1960 Health Insurance | 96,494 | 111,253 | 111,253 | 95,046 | -15% | 1.10% |
| 2000 Supplies | 935 | 1,500 | 2,300 | 1,500 | 0% | 0.02% |
| 2310 Vehicle Fuel -Gas | 6,712 | 12,500 | 18,000 | 13,000 | 4% | 0.15% |
| 2320 Vehicle Fuel-Diesel | 11,486 | 10,166 | 10,166 | 11,000 | 8% | 0.13% |
| 2510 Vehicle Parts | 7,653 | 6,000 | 6,203 | 5,000 | -17% | 0.06% |
| 3210 Telephone | 662 | 750 | 750 | 775 | 3% | 0.01% |
| 3240 Wireless Phones | 900 | 900 | 1,050 | 1,050 | 17% | 0.01% |
| 3270 Radio Maintenance Contract | - | 500 | 500 | 500 | 0% | 0.01% |
| 3290 PA One Calls | 1,003 | 1,200 | 1,190 | 1,200 | 0% | 0.01% |
| 3700 Repairs & Maintenance Services | 15,706 | 7,500 | 14,990 | 5,000 | -33% | 0.06% |
| 3800 Vehicle Leasing | 63,430 | 90,300 | 89,483 | 26,560 | -71% | 0.31% |
| 3840 Rent of Machinery & Equipment | - | 500 | - | 500 | 0% | 0.01% |
| 4500 Contracted Services | 17,539 | 30,000 | 20,000 | 18,000 | -40% | 0.21% |
| 4510 Vehicle Repairs & Maintenance | 7,217 | 5,000 | 48,551 | 5,000 | 0% | 0.06% |
| 4520 Sewage Damage Restoration | 61,573 | 30,000 | 30,000 | 30,000 | 0% | 0.35% |
| 4540 Misc. Expenses | 1,248 | 3,000 | 3,396 | 3,000 | 0% | 0.03% |
| 4600 Continuing Education | 975 | 1,000 | - | 500 | -50% | 0.01% |
| 4700 CDL, Drug & Alcohol Testing | 20 | 250 | - | 250 | 0% | 0.00% |
| 7400 Machinery and Equipment | - | - | 10,398 | - | 0% | 0.00% |
| Total Public Works | \$ 740,202 | \$ 741,476 | \$ 794,371 | \$ 627,050 | -15% | 7.27% |

2019 SEWER FUND BUDGET EXPENSES



| Wastewater Collection & Treatment 008-429.*** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|---|--------------------|--------------------|--------------------------|--------------------|----------------------|------------------------------|
| 3640 | ALCOSAN Sewage Treatment | \$ 2,012,146 | \$ 2,133,538 | \$ 2,133,538 | \$ 2,242,006 | 5% | 26.00% |
| 3641 | Pleasant Hills Authority Sewage Treatment | 734,904 | 867,345 | 878,139 | 609,411 | -30% | 7.07% |
| 3642 | COA Civil Penalty | 11,000 | 12,000 | 24,000 | 15,000 | 25% | 0.17% |
| 3643 | Pleasant Hills EQ Basin Operation & Maint. | - | 29,610 | 36,982 | 20,000 | -32% | 0.23% |
| Total Wastewater Collection & Treatment | | \$ 2,758,050 | \$ 3,042,493 | \$ 3,072,660 | \$ 2,886,417 | -5% | 33.48% |

| Public Works Road & Streets 008-436.*** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|----------------------------------|--------------------|--------------------|--------------------------|--------------------|----------------------|------------------------------|
| 2490 | Storm Sewers & Drains | \$ - | \$ 6,000 | \$ 5,120 | \$ 6,000 | 0% | 0.07% |
| Total Public Works Road & Streets | | \$ - | \$ 6,000 | \$ 5,120 | \$ 6,000 | 0% | 0.07% |

| Debt Service 008-471.*** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|-------------------------------------|-------------------------------|--------------------|--------------------|--------------------------|--------------------|----------------------|------------------------------|
| 1000 | Debt Service Interest | \$ 701,185 | \$ 705,127 | \$ 705,127 | \$ 690,335 | -2% | 8.01% |
| 2000 | Debt Service Principal | 520,000 | 639,452 | 640,200 | 652,072 | 2% | 7.56% |
| Total Debt Service | | \$ 1,221,185 | \$ 1,344,579 | \$ 1,345,327 | \$ 1,342,407 | 0% | 15.57% |

| Employer Paid Benefits & Withholding 008-48.*** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|--|--------------------|--------------------|--------------------------|--------------------|----------------------|------------------------------|
| 481.1940 | Unemployment Compensation- PSAB | \$ 3,391 | \$ 3,400 | \$ 3,400 | \$ 3,400 | 0% | 0.04% |
| 483.3000 | Pension Contribution | 50,000 | 45,000 | 45,000 | 55,000 | 22% | 0.64% |
| 484.0000 | Worker's Compensation | 45,082 | 43,548 | 43,548 | 45,000 | 3% | 0.52% |
| Total Employer Paid Benefits & Withholding | | \$ 98,473 | \$ 91,948 | \$ 91,948 | \$ 103,400 | 12% | 1.20% |

| Insurance 008-486.*** | | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|----------------------------------|---|--------------------|--------------------|--------------------------|--------------------|----------------------|------------------------------|
| 1980 | Group Life Insurance | 8,500 | 10,000 | 8,400 | 8,400 | -16% | 0.10% |
| 3510 | Fire, Auto & General Liability | 10,000 | 10,000 | 10,000 | 10,000 | 0% | 0.12% |
| Total Insurance | | \$ 18,500 | \$ 20,000 | \$ 18,400 | \$ 18,400 | -8% | 0.21% |

2019 SEWER FUND BUDGET EXPENSES



Total Sewer Fund Budget

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|-----------------------|---------------|--------------|---------------|--------------|-----------|
| TOTAL REVENUES | \$ 11,259,726 | \$ 9,003,411 | \$ 6,572,277 | \$ 8,737,991 | -2.95% |
| TOTAL EXPENSES | \$ 9,957,693 | \$ 8,018,832 | \$ 6,560,329 | \$ 8,621,876 | 7.52% |
| DIFFERENCE | \$ 1,302,034 | \$ 984,579 | \$ 11,948 | \$ 116,114 | |

2019 POOL FUND BUDGET

REVENUES



Pool Fund Revenue

Summary

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL REVENUES | \$ 515,262 | \$ 148,401 | \$ 154,506 | \$ 166,201 | 12% |

Description

The majority of revenue in the Pool Fund comes from charges for using the pool and funds transferred from the General Fund. During 2016 and 2017, the pool facilities have been greatly improved after extensive renovations. In 2019, season pass rates and daily admission rates will stay the same.

Budget Detail

| Revenue 031-3**.* | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|--|-------------|-------------|---------------|-------------|-----------|-------------------|
| 341.0000 Earnings from Temp Dep/Investments | \$ 2 | \$ 1 | \$ 1 | \$ 1 | 0% | 0.0% |
| 367.1100 Pool Passes & Tags | 25,562 | 28,000 | 31,184 | 30,000 | 7% | 18.1% |
| 367.1110 Daily Admissions | 20,167 | 20,000 | 29,055 | 29,000 | 45% | 17.4% |
| 367.1120 Private Pool Parties | 3,750 | 4,000 | 4,426 | 4,200 | 5% | 2.5% |
| 367.1130 Swimming Lessons | 995 | 900 | - | - | -1 | 0.0% |
| 367.1300 Concession Stand | 10,367 | 10,500 | 11,340 | 11,000 | 5% | 6.6% |
| 367.8000 Miscellaneous | 103,150 | - | - | - | 0% | 0.0% |
| 392.0100 Transfer from General Fund | 96,062 | 85,000 | 78,500 | 92,000 | 8% | 55.4% |
| 392.0200 Transfer from Capital Improvement Fund | 255,207 | - | - | - | 0% | 0.0% |
| Total Pool Fund Revenue | \$ 515,262 | \$ 148,401 | \$ 154,506 | \$ 166,201 | 12% | 100.0% |

2019 POOL FUND BUDGET

EXPENSES



Pool Fund Expenses

Summary

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL EXPENSES | \$ 410,846 | \$ 148,265 | \$ 154,205 | \$ 165,813 | 12% |

Description

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

In 2016 the pool building phase one remodel was completed, which focused on amenities inside the building, including new restrooms, lockers, and entry area. Phase two, completed in 2017, focused on the amenities and look of the exterior of the building, including canopy shade structures and signage.

Budget Detail

| Expenses 031-4** **** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------------|-------------------|-------------------|-------------------|------------|-------------------|
| 452.1100 Pool Management Fee | \$ 86,829 | \$ 87,000 | \$ 87,129 | \$ 93,228 | 7% | 56.2% |
| 452.2200 Operating Supplies | 2,117 | 4,500 | 1,620 | 4,000 | -11% | 2.4% |
| 452.2220 Chemicals | 6,410 | 7,500 | 9,550 | 9,550 | 27% | 5.8% |
| 452.2290 Refreshment Stand | 4,207 | 4,800 | 6,095 | 5,200 | 8% | 3.1% |
| 452.3130 Professional Services: Architecture & Design | 15,297 | - | - | - | 0% | 0.0% |
| 452.3210 Telephone | 214 | 215 | 236 | 235 | 9% | 0.1% |
| 452.3610 Utilities- Electricity | 9,135 | 9,300 | 6,479 | 9,300 | 0% | 5.6% |
| 452.3620 Utilities- Gas | 2,797 | 3,000 | 1,979 | 3,000 | 0% | 1.8% |
| 452.3660 Utilities- Water | 19,646 | 22,000 | 30,479 | 30,000 | 36% | 18.1% |
| 452.3700 Repairs & Maintenance Services | 17,916 | 9,250 | 10,638 | 10,500 | 14% | 6.3% |
| 452.4600 Misc | - | 100 | - | - | -100% | 0.0% |
| 452.4602 Refunds | - | 100 | - | - | -100% | 0.0% |
| 452.7400 Machinery & Equipment | - | 500 | - | 800 | 60% | 0.5% |
| 461.7201 Building Remodel | 246,277 | - | - | - | 0% | 0.0% |
| Total Pool Fund Expenses | \$ 410,846 | \$ 148,265 | \$ 154,205 | \$ 165,813 | 12% | 100.0% |

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL REVENUES | \$ 515,262 | \$ 148,401 | \$ 154,506 | \$ 166,201 | 12% |
| TOTAL EXPENSES | \$ 410,846 | \$ 148,265 | \$ 154,205 | \$ 165,813 | 12% |

2019 HIGHWAY AID FUND BUDGET

REVENUES



Highway Aid Fund Revenue

Summary

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL REVENUES | \$ 555,643 | \$ 582,239 | \$ 585,571 | \$ 581,802 | -0.1% |

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.

Beginning in 2017, the Borough has been investing Highway Aid cash on hand into low risk investment options that provide significantly more interest earnings than previous years.

Budget Detail

| Revenue 035-3** **** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------|-------------|---------------|-------------|-----------|-------------------|
| 341.0000 Earnings from Temp Deposits/Investments | \$ 2,380 | \$ 2,475 | \$ 5,757 | \$ 4,000 | 62% | 0.7% |
| 354.0000 State Motor License Fund Grants | \$ 553,263 | \$ 579,764 | \$ 579,764 | \$ 577,802 | 0% | 99.3% |
| 392.0100 Transfer from General Fund | | - | 50 | - | 0% | 0.0% |
| Total Highway Aid Fund Revenue | \$ 555,643 | \$ 582,239 | \$ 585,571 | \$ 581,802 | 0% | 100.0% |

2019 HIGHWAY AID FUND BUDGET

EXPENSES



Highway Aid Fund Expenses

Summary

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL EXPENSES | \$ 515,352 | \$ 577,943 | \$ 577,993 | \$ 577,802 | 0.0% |

Description

Highway Aid expenses are restricted to purchases and projects that fall within the State's list of appropriate uses for liquid fuels monies. In the past, the funding has been spent on purchasing rock salt and street light electricity. Due to mild 2015-2017 winters, the Borough has spent less on rock salt which allows even more of the state funds to be contributed towards the Borough's road repaving program.

Budget Detail

| Expenses 035-4** **** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total Budget |
|---|-------------------|-------------------|-------------------|-------------------|-----------|-------------------|
| 432.2450 Highway Supplies - Rock Salt | \$ 164,943 | \$ 232,943 | \$ 257,352 | \$ 236,302 | 1% | 40.7% |
| 434.3610 Street Light Electricity | 175,409 | 175,000 | 177,678 | 175,000 | 0% | 30.1% |
| 438.6100 Constr Contracts - Road Paving | 175,000 | 170,000 | 126,549 | 170,000 | 0% | 29.2% |
| 439.0000 Bank Fees | - | - | 50 | - | 0% | 0.0% |
| Total Highway Aid Fund Expenses | \$ 515,352 | \$ 577,943 | \$ 561,629 | \$ 581,302 | 1% | 100.0% |

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL REVENUES | \$ 555,643 | \$ 582,239 | \$ 585,358 | \$ 581,302 | -0.2% |
| TOTAL EXPENSES | \$ 515,352 | \$ 577,943 | \$ 561,629 | \$ 581,302 | 0.6% |

2019 ASSET FORFEITURE FUND BUDGET

REVENUES



Asset Forfeiture Fund Revenue

Summary

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL REVENUES | \$ 56,999 | \$ 43,500 | \$ 83,315 | \$ 59,333 | 36% |

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**.* | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total |
|---|-------------|-------------|---------------|-------------|-----------|------------|
| 341.0000 Earnings from Temp Deposits/Investments | \$ 6 | \$ 5 | \$ 6 | \$ 6 | 20% | 0.0% |
| 351.1400 Federal Forfeiture Revenue | 24,261 | 19,450 | 83,309 | 10,000 | -49% | 16.9% |
| 392.9900 Transfer from Fund Balance | 32,732 | 24,045 | - | 49,327 | 105% | 83.1% |
| Total Asset Forfeiture Fund Revenue | \$ 56,999 | \$ 43,500 | \$ 83,315 | \$ 59,333 | 36% | 100.0% |

2019 ASSET FORFEITURE FUND BUDGET

EXPENSES



Asset Forfeiture Fund Expenses

Summary

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL EXPENSES | \$ 56,999 | \$ 43,500 | \$ - | \$ 49,327 | 13% |

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 supplies and a vehicle in 2019.

The funding for a new Ford Interceptor vehicle will come from the Asset Forfeiture fund. Additionally, the Asset Forfeiture Fund will be used to cover the cost of new tasers and the related training.

Budget Detail

| Expenses 070-410.**** | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec | % of Total |
|---|-------------|-------------|---------------|-------------|-----------|------------|
| 2102 Supplies | \$ 200 | \$ 2,500 | \$ - | \$ 9,725 | 289% | 19.7% |
| 3800 Vehicle Lease & Purchase | 39,602 | 21,000 | - | 39,602 | 89% | 80.3% |
| 7500 Minor Machinery & Equipment | 17,198 | 20,000 | - | - | -100% | 0.0% |
| Total Asset Forfeiture Fund Expenses | \$ 56,999 | \$ 43,500 | \$ - | \$ 49,327 | 13% | 100.0% |

| | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Budget | % Inc/Dec |
|-----------------------|-------------|-------------|---------------|-------------|-----------|
| TOTAL REVENUES | \$ 56,999 | \$ 43,500 | \$ 83,315 | \$ 59,333 | 36% |
| TOTAL EXPENSES | \$ 56,999 | \$ 43,500 | \$ - | \$ 49,327 | 13% |