

DATA INPUT PAGE FOR CITIZEN'S GUIDE TO LOCAL UNIT FINANCES

Local Unit Name: Village of Baldwin
 Local Unit Code: 433,010

2015 2016 2017 2018 2019

Statement of Revenues & Expenditures - All governmental funds

Revenues

Taxes	161,266	154,911	165,893	169,260	145,997
Licenses & Permits	750	185	368	620	650
Federal Government					
State Government	225,728	269,538	246,239	288,333	311,905
Local Contributions					
Charges for Services	101,331	107,493	117,619	45,611	2,128
Fines & Forfeitures					
Interest & Rents	1,790	1,813	5,234	5,044	3,253
Other Revenues	136,656	40,701	35,053	43,725	37,085
Total Revenues	627,521	574,641	570,406	552,593	501,018

Expenditures

General Government	98,948	117,967	121,864	139,616	109,567
Police & Fire	63,994	70,469	91,010	68,197	15,374
Other Public Safety	1,872				12
Roads	139,242	231,597	150,129	108,459	222,152
Other Public Works	56,740	106,641	40,021	60,132	61,370
Health & Welfare					
Community/Econ. Development	14,872	16,619	41,680	28,789	17,947
Recreation & Culture	44,342	49,895	53,299	53,330	39,136
Capital Outlay					
Debt Service	37,457	37,858	37,240	37,600	37,920
Other Expenditures	10,834	16,840	15,382	29,664	21,488
Total Expenditures	468,301	647,886	550,625	525,787	524,966
Surplus (Shortfall)	159,220	(73,245)	19,781	26,806	(23,948)

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	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Financial Position - All governmental funds</u>					
Nonspendable	12,322	195,498	9,210	7,051	2,346
Restricted	468,971	319,029	411,449	425,214	395,080
Committed					
Assigned					
Unassigned	440,648	312,250	344,383	359,583	374,474
Total Fund Balance	921,941	826,777	765,042	791,848	771,900

Liabilities not counted on a modified-accrual basis

Pensions

Date of actuarial valuation:					
Assets					
Actuarial Liability					
Unfunded (Overfunded)	-	-	-	-	-
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

OPEB

Date of actuarial valuation:					
Assets					
Actuarial Liability					
Unfunded	-	-	-	-	-
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Sum of All Pension & OPEB Plans					
Assets	-	-	-	-	-
Actuarial Liability	-	-	-	-	-
Unfunded	-	-	-	-	-
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

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Local Unit Name: Village of Baldwin
 Local Unit Code: 433,010

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Debt					
Bonds & Contracts Payable	3,336,500	3,255,500	3,171,500	3,082,500	2,987,000
Capital Leases					
Other Contractual Debt					
Structured Debt	3,336,500	3,255,500	3,171,500	3,082,500	2,987,000
Employee Compensated Absences					
Landfill Closure & Postclosure Care					
Uninsured Losses					
Other Claims & Contingencies					
Total Long Term Debt (Excluding Pension & OPEB)	3,336,500	3,255,500	3,171,500	3,082,500	2,987,000

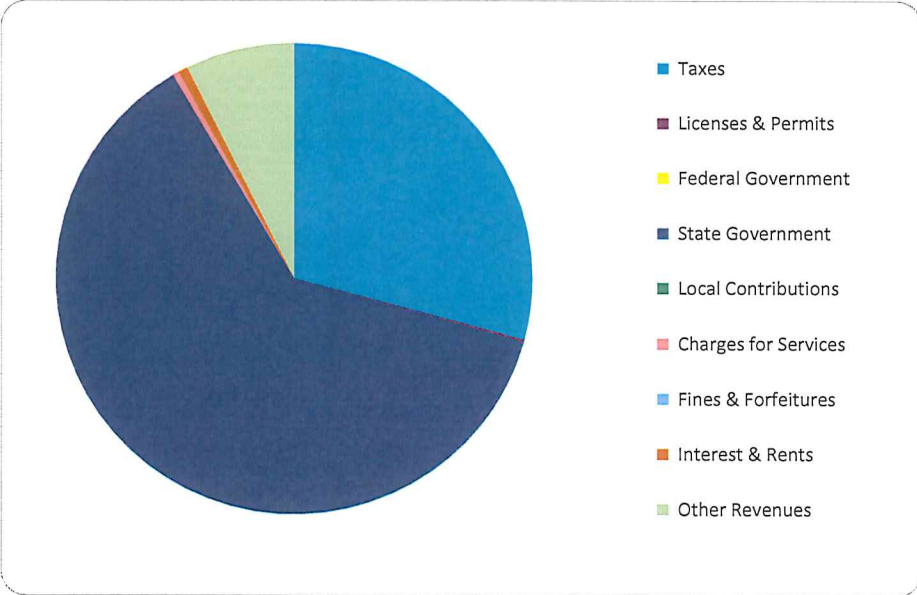
Population Information

Contact Information
 Contact Name: Theresa Lamb
 Contact Phone Number: 2317453587

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Baldwin (433010)

REVENUES

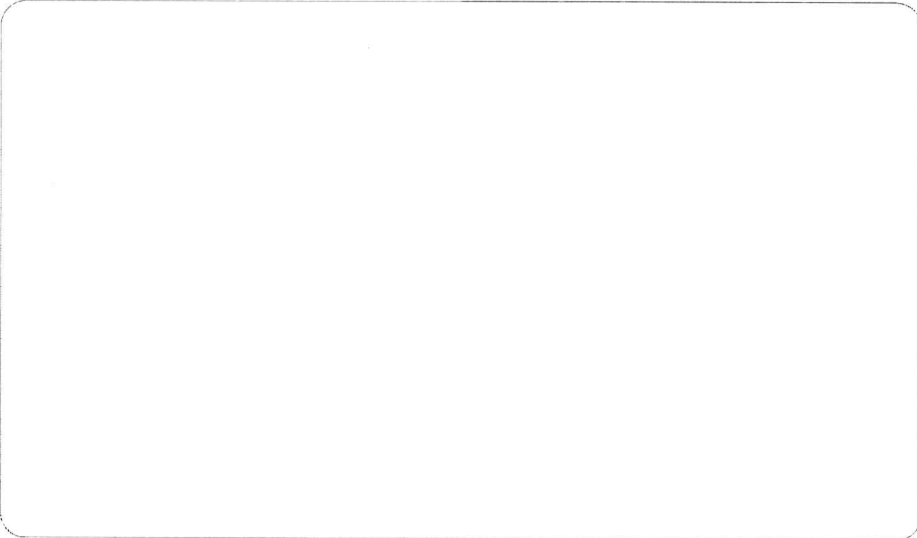
1. Where our money comes from (all governmental funds)



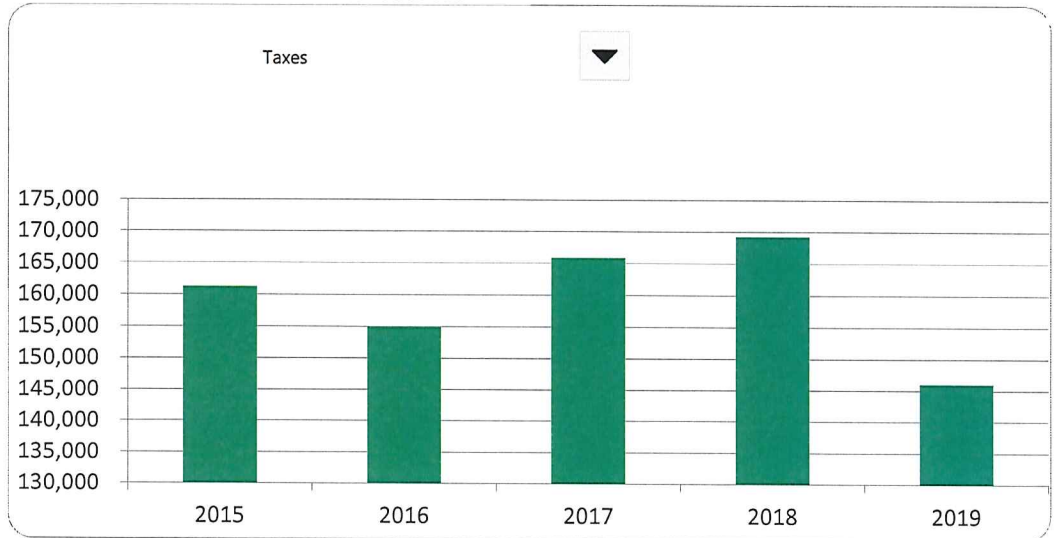
2. Compared to the prior year

	<u>2018</u>	<u>2019</u>	<u>% change</u>
Taxes	\$ 169,260	\$ 145,997	-13.74%
Licenses & Permits	620	650	4.84%
Federal Government	-	-	N/A
State Government	288,333	311,905	8.18%
Local Contributions	-	-	N/A
Charges for Services	45,611	2,128	-95.33%
Fines & Forfeitures	-	-	N/A
Interest & Rents	5,044	3,253	-35.51%
Other Revenues	43,725	37,085	-15.19%
Total Revenues	\$ 552,593	\$ 501,018	-9.33%

3. Revenue sources per capita - compared to the prior year



4. Historical trends of individual sources



Commentary:

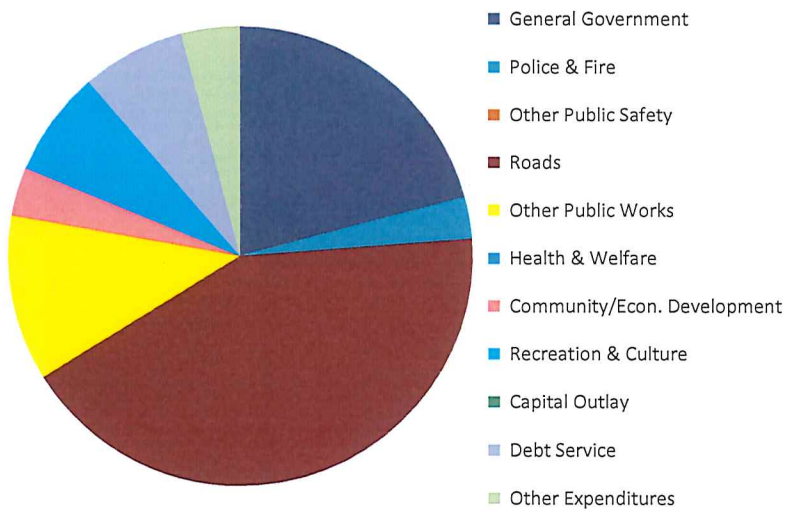
For more information on our unit's finances, contact Theresa Lamb at 2317453587.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Baldwin (433010)

EXPENDITURES

1. Where we spend our money (all governmental funds)

2. Compared to the prior year

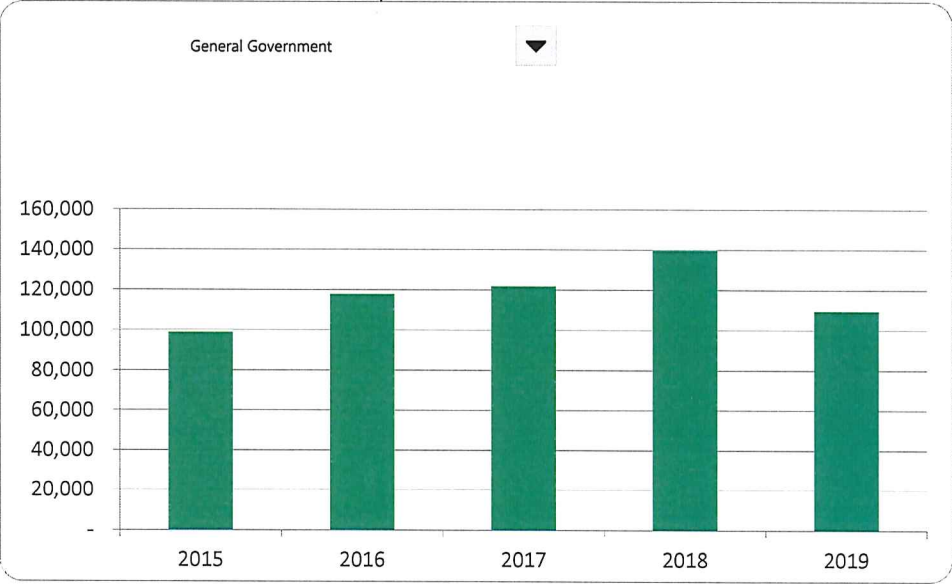


	<u>2018</u>	<u>2019</u>	<u>% change</u>
General Government	\$ 139,616	\$ 109,567	-21.52%
Police & Fire	68,197	15,374	-77.46%
Other Public Safety	-	12	N/A
Roads	108,459	222,152	104.83%
Other Public Works	60,132	61,370	2.06%
Health & Welfare	-	-	N/A
Community/Econ. Development	28,789	17,947	-37.66%
Recreation & Culture	53,330	39,136	-26.62%
Capital Outlay	-	-	N/A
Debt Service	37,600	37,920	0.85%
Other Expenditures	29,664	21,488	-27.56%
Total Expenditures	\$ 525,787	\$ 524,966	-0.16%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



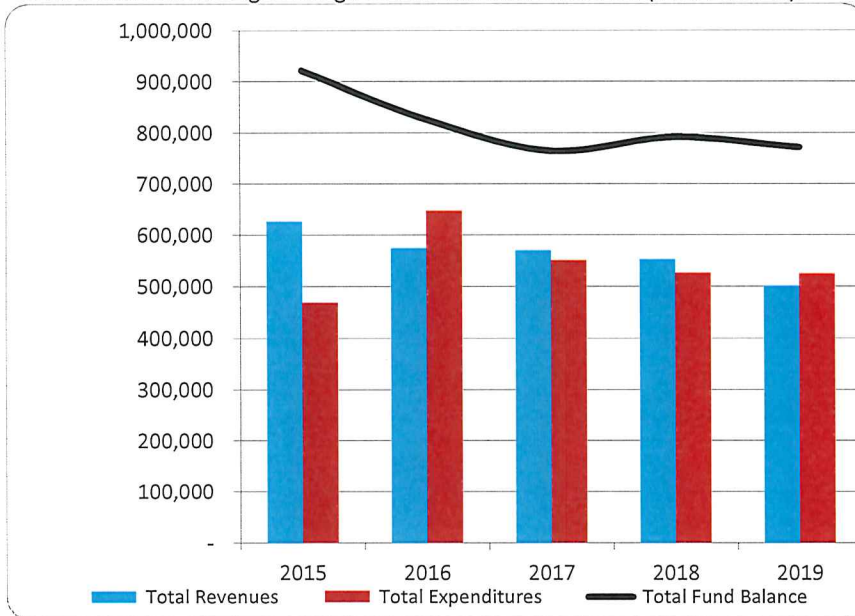
Commentary:

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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Baldwin (433010)

FINANCIAL POSITION

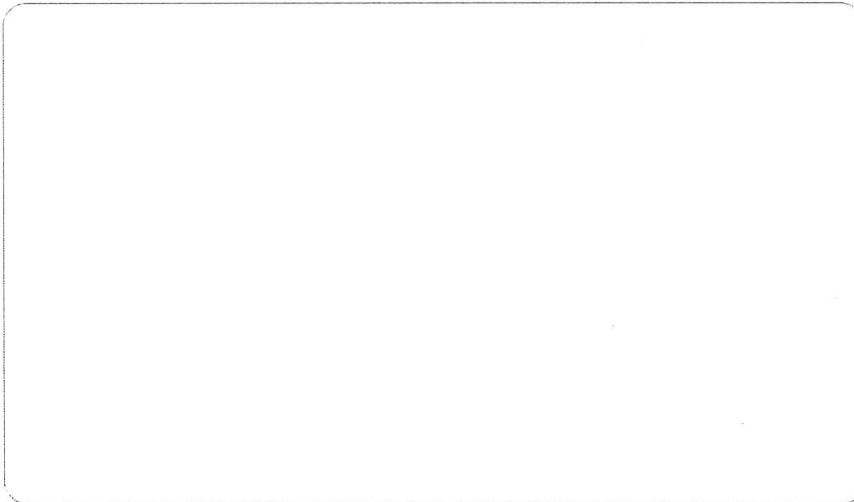
1. How have we managed our governmental fund resources (fund balance)?



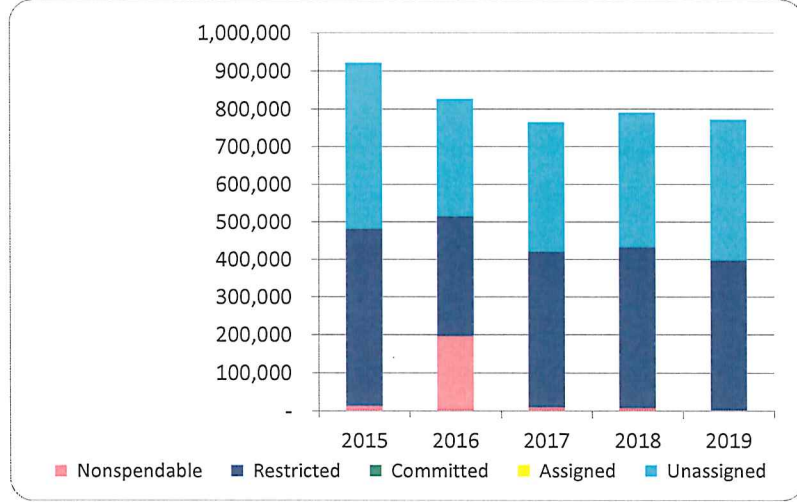
2. Compared to the prior year

	2018	2019	% change
Revenue	552,593	501,018	-9.33%
Expenditures	525,787	524,966	-0.16%
Surplus (shortfall)	26,806	(23,948)	-189.34%
Fund balance, by component:			
Nonspendable	7,051	2,346	-66.73%
Restricted	425,214	395,080	-7.09%
Committed	-	-	N/A
Assigned	-	-	N/A
Unassigned	359,583	374,474	4.14%
total fund balance	791,848	771,900	-2.52%

3. Fund balance per capita - compared to the prior year



4. Historical trends of individual components



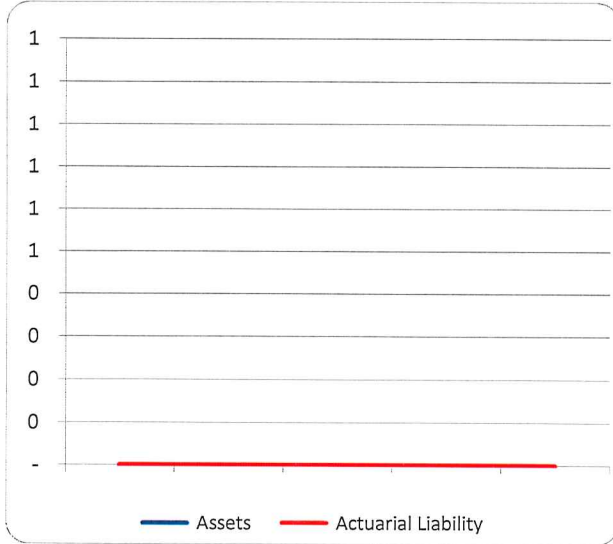
Commentary:

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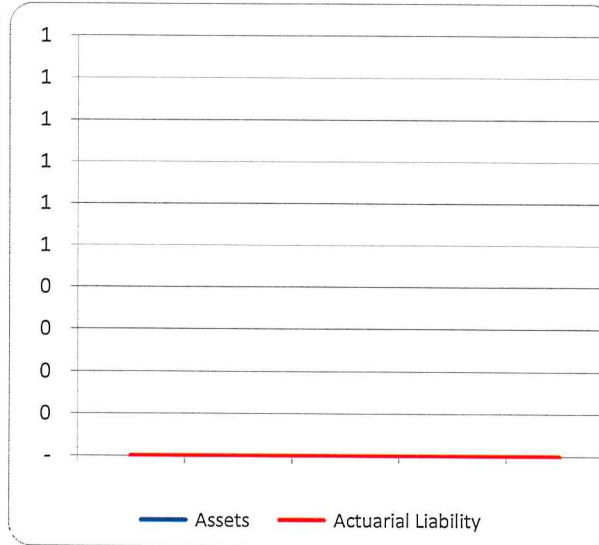
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Baldwin (433010)

OTHER LONG TERM OBLIGATIONS

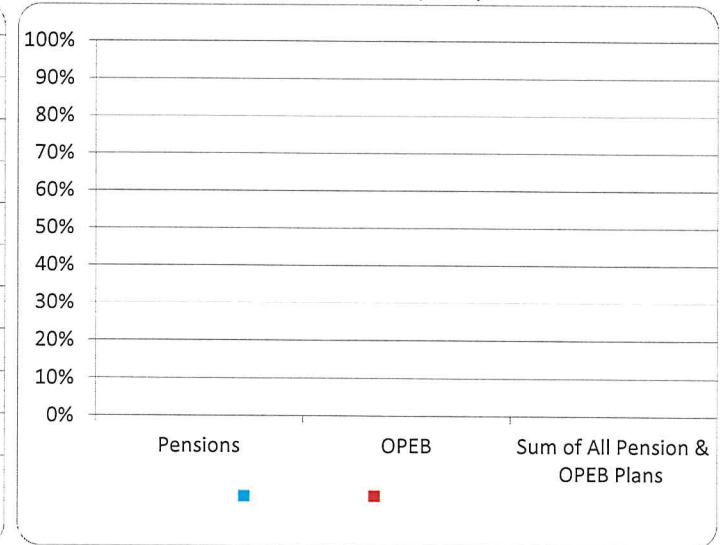
1. Pension funding status



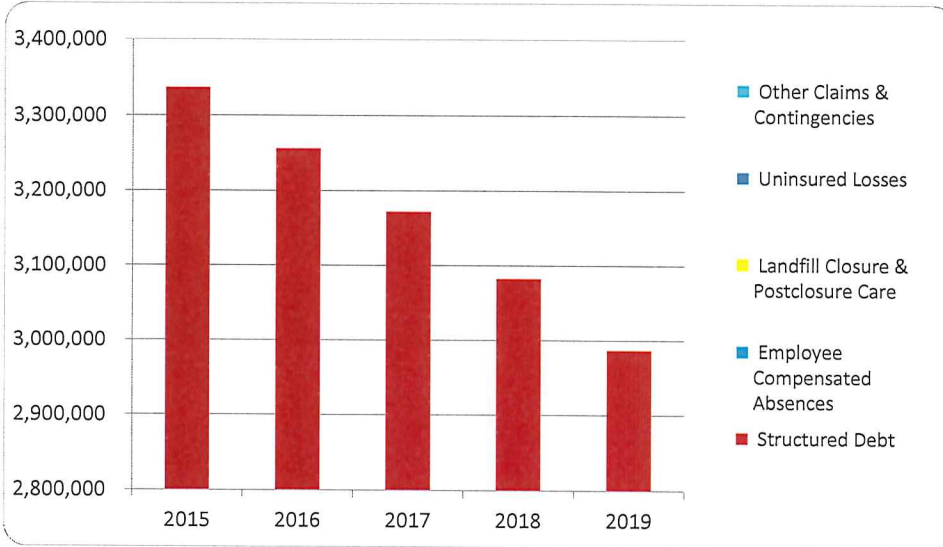
2. Retiree Health care funding status



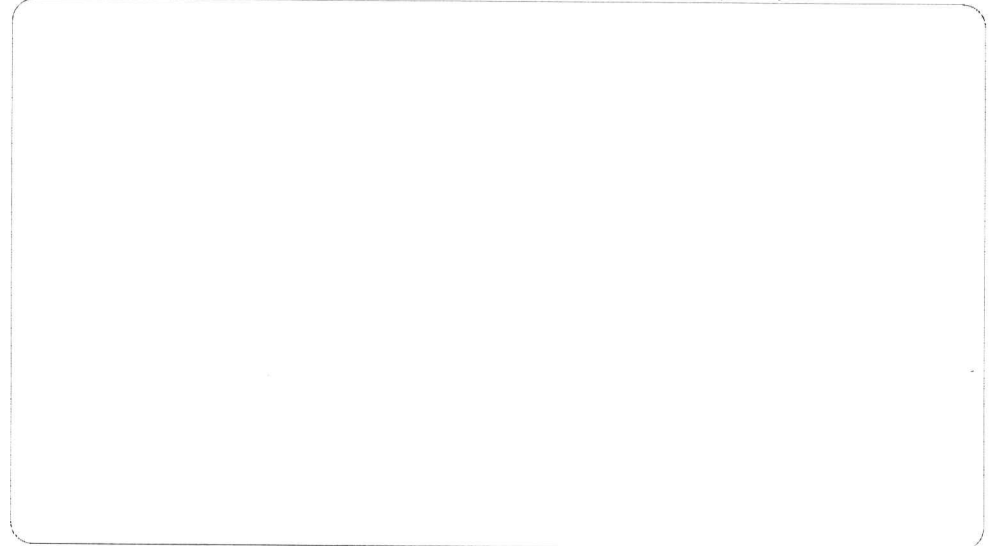
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



Commentary:

For more information on our unit's finances, contact Theresa Lamb at 2317453587.

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Local Unit Name: Village of Baldwin
 Local Unit Code: 433010
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Metric	2018	2019
Population	1,000	1,000
Annual General Fund expenditures per capita		
General Fund Expenditures	311,531	249,520
Expenditures per capita	312	250
Fund Balance as % of annual General Fund expenditures		
Fund Balance	382,468	388,559
Fund Balance as % of Annual GF Expenditures	122.8%	155.7%
Unfunded pension & OPEB liability, as a % of annual General Fund revenue		
Pension funding:		
Actuarial value of assets		
Actuarial accrued liability		
Overfunded (Unfunded)	-	-
OPEB funding:		
Actuarial value of assets		
Actuarial accrued liability		
Overfunded (Unfunded)	-	-
Combined overfunding (underfunding)	-	-
General Fund revenue		
Unfunded OPEB liability as a % of annual GF revenue	#DIV/0!	#DIV/0!
Debt burden per capita		
Total direct debt, from the FS:		
Bonds, notes & contracts payable	553,000	514,800
Capital leases		
Total direct debt		
Debt burden per capita	-	-

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: Village of Baldwin

Local Unit Code: 433010

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Metric	2018	2019
Percentage of road funding provided by the General Fund		
Road expenditures:		
Major streets fund	85,563	155,125
Local streets fund	22,896	67,027
Municipal streets fund		
Total road expenditures	108,459	222,152
Transfers from the General Fund into:		
Major streets fund		
Local streets fund		
Municipal streets fund		
Total General Fund funding	-	-
Ratio of road funding to total GF expenditures	0.0%	0.0%
Ratio of pensioners to employees		
Number of retirees participating in the Defined Benefit pension systems		
Number of current active employees		
Ratio	#DIV/0!	#DIV/0!
Number of services delivered via cooperative venture		
List the individual services delivered via cooperative venture: (place an "X" in each year the services were delivered cooperatively)		
Library		
Dispatch		
Building inspections		
Recreation		
Finance dept. consolidation		
Assessing		
Fire		
Police		
Other:		
Totals	-	-

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: Village of Baldwin
 Local Unit Code: 433010

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Metric	2018	2019
Economic Strength		
% of community with access to high speed broadband	100	100
Number of homes	434	434
Number of homes with access to highspeed internet	350	350
% of homes with access to highspeed internet	80.6%	80.6%
% of community age 25+ with Bachelor's degree or higher		
Population aged 25 and over	37	37
Number with Bachelor's degree or higher	1	1
% of community age 25+ with bachelor's degree or higher	2.7%	1.4%
Average age of critical infrastructure (years)		
Water lines		
Historical cost	5,885,925	5,885,925
Accumulated depreciation	2,885,674	3,012,487
Average depreciable life (in years)		
Average age	#DIV/0!	#DIV/0!
<i>component of the weighted average</i>		
Sewer lines		
Historical cost	10,882,040	10,882,040
Accumulated depreciation	4,446,817	4,681,902
Average depreciable life (in years)		
Average age	#DIV/0!	#DIV/0!
<i>component of the weighted average</i>		
Roads		
Historical cost	394,999	394,999
Accumulated depreciation	66,494	
Average depreciable life (in years)	50	50
Average age	8	-
<i>component of the weighted average</i>	0.19	-

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: Village of Baldwin
 Local Unit Code: 433010
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Metric	2018	2019
Storm drains		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		
Enter Your Own Critical Infrastructure		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		
Enter Your Own Critical Infrastructure		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		
Weighted average:		
Total cost of critical infrastructure	17,162,964	17,162,964
Average age of critical infrastructure	0.2	-
Public Safety		
Violent crimes per thousand		
Violent crimes		
Violent crimes per thousand	-	-
Property crimes per thousand		
Property crimes		
Property crimes per thousand	-	-
Traffic injuries or fatalities		
Traffic incidents from the UD-10		

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: Village of Baldwin
 Local Unit Code: 433010

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Metric	2018	2019
Quality of Life		
Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets	14	14
Miles of sidewalks and non-motorized paths/trails	14	14
Total miles of local/major roads & streets	#DIV/0!	#DIV/0!
Percent of General Fund expenditures committed to arts, culture and recreation		
Arts, recreation & culture expenditures	0.0%	0.0%
Acres of parks per thousand residents		
Acres of parks	8	8
	8.00	8.00
Percent of community being provided with curbside recycling		
Population where curbside recycling is offered	80	80
	0%	0%

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: Village of Baldwin
 Local Unit Code: 433010
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Metric	2018	2019
Population	1,000	1,000
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Fund Balance as % of annual General Fund expenditures		
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Pension funding:		
Actuarial value of assets		
Actuarial accrued liability		
Overfunded (Unfunded)	-	-
OPEB funding:		
Actuarial value of assets		
Actuarial accrued liability		
Overfunded (Unfunded)	-	-
Combined overfunding (underfunding)	-	-
General Fund revenue		
Unfunded OPEB liability as a % of annual GF revenue	#DIV/0!	#DIV/0!
Debt burden per capita		
Total direct debt, from the FS:		
Bonds, notes & contracts payable	553,000	514,800
Capital leases		
Total direct debt		
Debt burden per capita	-	-

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Road expenditures:		
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Local streets fund	22,896	67,027
Municipal streets fund		
Total road expenditures	108,459	222,152
Transfers from the General Fund into:		
Major streets fund		
Local streets fund		
Municipal streets fund		
Total General Fund funding	-	-
Ratio of road funding to total GF expenditures	0.0%	0.0%
Ratio of pensioners to employees		
Number of retirees participating in the Defined Benefit pension systems		
Number of current active employees		
Ratio	#DIV/0!	#DIV/0!
Number of services delivered via cooperative venture		
List the individual services delivered via cooperative venture: (place an "X" in each year the services were delivered cooperatively)		
Library		
Dispatch		
Building inspections		
Recreation		
Finance dept. consolidation		
Assessing		
Fire		
Police		
Other:		
Totals	-	-

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Metric	2018	2019
Economic Strength		
% of community with access to high speed broadband	100	100
Number of homes	434	434
Number of homes with access to highspeed internet	350	350
% of homes with access to highspeed internet	80.6%	80.6%
% of community age 25+ with Bachelor's degree or higher		
Population aged 25 and over	37	37
Number with Bachelor's degree or higher	1	1
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Average age of critical infrastructure (years)		
Water lines		
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Accumulated depreciation	2,885,674	3,012,487
Average depreciable life (in years)		
Average age	#DIV/0!	#DIV/0!
<i>component of the weighted average</i>		
Sewer lines		
Historical cost	10,882,040	10,882,040
Accumulated depreciation	4,446,817	4,681,902
Average depreciable life (in years)		
Average age	#DIV/0!	#DIV/0!
<i>component of the weighted average</i>		
Roads		
Historical cost	394,999	394,999
Accumulated depreciation	66,494	
Average depreciable life (in years)	50	50
Average age	8	-
<i>component of the weighted average</i>	0.19	-

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Local Unit Name: Village of Baldwin
 Local Unit Code: 433010
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<u>Metric</u>	<u>2018</u>	<u>2019</u>
Storm drains		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		
Enter Your Own Critical Infrastructure		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		
Enter Your Own Critical Infrastructure		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		
Weighted average:		
Total cost of critical infrastructure	17,162,964	17,162,964
Average age of critical infrastructure	0.2	-
Public Safety		
Violent crimes per thousand		
Violent crimes		
Violent crimes per thousand	-	-
Property crimes per thousand		
Property crimes		
Property crimes per thousand	-	-
Traffic injuries or fatalities		
Traffic incidents from the UD-10		

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Metric	2018	2019
Quality of Life		
Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets	14	14
Miles of sidewalks and non-motorized paths/trails	14	14
Total miles of local/major roads & streets	#DIV/0!	#DIV/0!
Percent of General Fund expenditures committed to arts, culture and recreation		
Arts, recreation & culture expenditures	0.0%	0.0%
Acres of parks per thousand residents		
Acres of parks	8	8
	8.00	8.00
Percent of community being provided with curbside recycling		
Population where curbside recycling is offered	80	80
	0%	0%

Projected Budget Report

Local Unit Name: Village of Baldwin
 Local Unit Code: 43310
 Current Fiscal Year End Date: February 29,2020
 Fund Name:

REVENUES	Current Year Budget	Percentage Change	Year 2 Budget	Assumptions
Property Taxes	\$ 227,000	%	\$ 227,000	
Other Taxes	\$ -	%	\$ -	
State Revenue Sharing	\$ 127,000	%	\$ 127,000	
Income Tax	\$ -	%	\$ -	
Fines & Fees	\$ -	%	\$ -	
Licenses & Permits	\$ 620	%	\$ 620	
Interest Income	\$ 5,300	%	\$ 5,300	
Grant Revenues	\$ -	%	\$ -	
Other Revenues	\$ 43,257	%	\$ 43,257	
Interfund Transfers (In)	\$ -	%	\$ -	
Total Revenues	\$ 403,177		\$ 403,177	
EXPENDITURES				
General Government	\$ 139,900	%	\$ 139,900	
Police and Fire	\$ 9,470	%	\$ 9,470	
Other Public Safety	\$ 51,000	%	\$ 51,000	
Roads	\$ 121,500	%	\$ 121,500	
Other Public Works	\$ 17,875	%	\$ 17,875	
Health and Welfare	\$ -	%	\$ -	
Community & Economic Development	\$ 18,500	%	\$ 18,500	
Recreation & Culture	\$ 61,285	%	\$ 61,285	
Capital Outlay	\$ -	%	\$ -	
Debt Service	\$ -	%	\$ -	
Other Expenditures	\$ 33,791	%	\$ 33,791	
Interfund Transfers (Out)	\$ -	%	\$ -	
Total Expenditures	\$ 453,321		\$ 453,321	
Net Revenues (Expenditures)	\$ (50,144)		\$ (50,144)	
Beginning Fund Balance	\$ 1,908,162		\$ 1,858,018	
Ending Fund Balance	\$ 1,858,018		\$ 1,807,875	

Commentary:

Debt Service Report

Local Unit Name: Village of Baldwin
Local Unit Code: 433010
Current Fiscal Year End Date: 2/29/2020

Debt Name: Water Supply System Revenue Bonds
Issuance Date: September 23,2003
Issuance Amount: \$1,254,000
Debt Instrument (or Type):
Repayment Source(s): Water Bond Redemption

Years Ending	Principal	Interest	Total
Year 1	\$ -	\$ 53,295	\$ 53,295
Year 2	\$ 7,000	\$ 53,147	\$ 60,147
Year 3	\$ 7,000	\$ 52,849	\$ 59,849
Year 4	\$ 7,000	\$ 52,700	\$ 59,700
Year 5	\$ 7,000	\$ 52,402	\$ 59,402
Year 6	\$ 8,000	\$ 52,105	\$ 60,105
Year 7	\$ 8,000	\$ 51,765	\$ 59,765
Totals	\$ 44,000	\$ 368,263	\$ 412,263

Commentary:

Debt Service Report

Local Unit Name: Village of Baldwin
Local Unit Code: 433010
Current Fiscal Year End Date: 2/29/2020

Debt Name: Sanitary sewer System Bonds
Issuance Date: 9/1/2004
Issuance Amount: \$855,000
Debt Instrument (or Type):
Repayment Source(s): Sewer Bond Redemption

Years Ending	Principal	Interest	Total
Year 1	\$ -	\$ 19,862	\$ 19,862
Year 2	\$ 10,500	\$ 39,462	\$ 49,962
Year 3	\$ 11,500	\$ 38,912	\$ 50,412
Year 4	\$ 11,500	\$ 38,337	\$ 49,837
Year 5	\$ 11,500	\$ 38,050	\$ 49,550
Year 6	\$ 12,500	\$ 37,162	\$ 49,662
Year 7	\$ 13,000	\$ 36,525	\$ 49,525
Totals	\$ 70,500	\$ 248,310	\$ 318,810

Commentary:

Debt Service Report

Local Unit Name: Village of Baldwin
Local Unit Code: 433010
Current Fiscal Year End Date: 2/29/2020

Debt Name: Sanitary sewer System Bonds
Issuance Date: 6/3/2000
Issuance Amount: \$1,016,000
Debt Instrument (or Type):
Repayment Source(s): Sewer Bond Redemption

Years Ending	Principal	Interest	Total
Year 1	\$ 42,788	\$ 42,788	\$ 42,788
Year 2	\$ 12,000	\$ 42,306	\$ 54,306
Year 3	\$ 12,000	\$ 41,782	\$ 53,782
Year 4	\$ 13,000	\$ 41,256	\$ 54,256
Year 5	\$ 14,000	\$ 40,688	\$ 54,688
Year 6	\$ 14,000	\$ 40,078	\$ 54,078
Year 7	\$ 15,000	\$ 39,462	\$ 54,462
Totals	\$ 80,000	\$ 288,360	\$ 368,360

Commentary:

Debt Service Report

Local Unit Name: Village of Baldwin
Local Unit Code: 433010
Current Fiscal Year End Date: 2/29/2020

Debt Name: Sanitary sewer System Bonds
Issuance Date: 3/8/1996
Issuance Amount: \$855,000
Debt Instrument (or Type):
Repayment Source(s): Sewer Bond Redemption

Years Ending	Principal	Interest	Total
Year 1	\$ 7,500	\$ 21,375	\$ 21,375
Year 2	\$ 7,500	\$ 42,563	\$ 50,063
Year 3	\$ 8,000	\$ 42,188	\$ 49,688
Year 4	\$ 9,000	\$ 42,800	\$ 50,800
Year 5	\$ 9,000	\$ 41,375	\$ 49,375
Year 6	\$ 9,000	\$ 40,925	\$ 49,925
Year 7	\$ 9,000	\$ 40,475	\$ 49,475
Totals	\$ 50,000	\$ 271,700	\$ 320,701

Commentary: