FISCAL YEAR 2014 OPERATING BUDGET

Borough of Brentwood
Allegheny County, Pennsylvania

"Staying On Course. Securing the Future"

FISCAL YEAR 2014 OPERATING BUDGET

Borough of Brentwood
Allegheny County, Pennsylvania

"Staying On Course. Securing the Future"

Borough Council
Kenneth Lockhart, Mayor
Charlie Johnson, President
Marty Vickless, Vice President
Rich Schubert, Pro Tem
Pasquale Carnevale
John Frombach
Ann Schade
Clyde Zimmerman

PRESENTED TO:
BRENTWOOD BOROUGH COUNCIL

PRESENTED BY:
George Zboyovsky, PE
Borough Manager

December 10, 2013

Table of Contents

Section 1: Introduction 7
Section 2: Admin Staff & Support 18
Section 3: Budget Vision & Goals 19
Section 4: Borough Manager's Executive Summary 23
01 General Fund - Expenditures Summary 41
01 300: Beginning Balance 46
01 310: Real Estate Transfer Tax Revenues 48
01 321: License & Permits Revenues 53
01 331: Fines & Penalties Revenues 56
01 341: Interest-Rents-Royalties Revenues 59
01 350-355: Intergovernmental Revenues 63
01 360-362: Departmental Earnings Revenues 66
01 363: Parking Meter Revenues 70
01 367: Culture-Recreation Revenues 72
01 368: School Guard Payroll Revenues 76
01 380: Miscellaneous Revenues 78
01 392: Interfund Transfer Revenues 80
01 394: Proceeds of Short-Term Debt Revenues 84
01 395: Other Funding Source Revenues 86
Table: 2014 General Fund Revenues Pie Chart 88
Table: Fiscal Year 2014 Budget Revenues 89
01: General Fund Expenditures 91
01 400: Council Expenditures 106
01 401: Mayor Expenditures 111
01 402: Finance Expenditures 115
01 403: Tax Collection Expenditures 117
01 404: Legal Expenditures 122
01 405: Administration Expenditures 126
01 406: Publications Expenditures 142
01 407: IT-Networking-Data Processing Expenditures 144
01 408: Engineering Expenditures 151
01 409: Government Building Expenditures 153
01 410: Police Expenditures 158
01 411: Volunteer Fire Department Expenditures 182
01 412: EMS Expenditures 185
01 414: Planning & Zoning Expenditures 187
01 415: Communications Expenditures 198
01 417: Parking Meter Enforcement Expenditures 204
01 419: Crossing Guards Expenditures 208
01 420: Summer Crossing Guards Expenditures 212

01 426/427: Recycling/Refuse Collections Expenditures 216
01 430: Public Works Expenditures 219
01 433: Traffic Signals Expenditures 235
01 451: Recreation Expenditures 238
01 452: Swimming Pool Expenditures 244
01 453: Civic Center Expenditures 251
01 454: Parks Expenditures 255
01 456: Library Expenditures 261
01 459: Stadium Expenditures 266
01 459: Economic Development Expenditures 270
01 465: 10 Marylea Apartment Expenditures 273
01 486: Insurance Expenditures 276
01 489: Intergovernmental Cooperation Act Expend 281
01 492: Transfer Expenditures 284
01 495: Contingency 287
08: SANITARY SEWER FUND 290
08: Sanitary Sewer Fund Revenues 291
08 100: Beginning Balance 293
08 341-364: Sewer Charges Revenues 295
08: Sanitary Sewer Fund Expenditures 300
08 429: Operations & Maintenance Expenditures 303
08 429: Wastewater Collection & Treatment Expenditures 308
08 471: Debt Preincipal Expenditures 313
08 472: Debt Interest Expenditures 317
08 491: Refund Expenditures 321
08 492: Transfers Expenditures 323
08 495: Contingency 327
15: BRENTWOOD PARK FUND 330
15: Brentwood Park Fund Revenues 331
15 100: Beginning Balance 333
15 341: Interest 335
15 354: State Capital & Operating Grants 337
15 387: Contributions and Donations from Private Sources 339
15 392: Interfund Operating Transfers 341
15 393: Proceeds from Long Term Debt 343
15: Brentwood Park Fund Expenditures 346
15 454: Park Expenditures 348
15 471: Debt Principal 351
15 472: Debt Interest 353
15 495: Contingency 355
18: CAPITAL IMPROVEMENT FUND 358
18: Capital Improvement Fund Revenues 359
18 100: Beginning Balance 361
18 341: Interest 363

18 354: State Capital and Operating Grants 365
18 392: Interfund Operating Transfers 368
18 393: Proceeds of General Long-Term Debt 371
18: Capital Improvement Fund Expenditures 374
18 407: Data Processing/IT 378
18 409: Buildings 380
18 410: Police 382
18 414: Planning & Zoning 384
18 430: Public Works 387
18 433: Traffic Control Devices 391
18 439: Highway Construction & Rebuilding Projects 394
18 446: Stormwater Management 399
18 452: Pool 404
18 453: Civic Center 406
18 456: Library 408
18 471: Debt Principal 410
18 472: Debt Interest 416
18 492: Transfers 422
18 495: Contingency 424
35: HIGHWAY AID FUND 427
35: Highway Aid Fund Revenues 428
35: Highway Aid Fund Expenditures 439
35 432: Winter Maintenance-Snow Removal 441
35 433: Traffic Control Devices 443
35 434: Street Lighting 445
95: OPERATING RESERVE FUND 448
95: Operating Reserve Fund Revenues 449
95: Operating Reserve Fund Expenditures 458

This Page Intentionally Left Blank

The Borough of Brentwood

Fiscal Year 2014 Budget

Introduction to Contents

The Borough of Brentwood Budget contains the following sections:

- History of Brentwood
- Borough Government
- Borough Government: The Process
- Budgeting 101
- Administrative Staff
- Budget Vision & Goals
- Borough Manager's Executive Summary
- Total budget summary section and fund summary section
    - 01 General Fund (Revenues & Expenditures)
    - 08 Sanitary Sewer Fund (Revenues & Expenditures)
    - 15 Brentwood Park (Revenues & Expenditures)
    - 18 Capital Improvement Fund (Revenues & Expenditures)
    - 35 Highway Aid/Liquid Fuels Fund (Revenues & Expenditures)
    - 95 Operating Reserve Fund (Revenues & Expenditures)

The Borough of Brentwood Budget is designed to highlight and emphasize service areas and programs, providing descriptions, objectives and summary costs for major activities. The budget is developed in conjunction with the work planning process. This process requires the revision and maintenance of organizational priorities that remain consistent with the challenges this organization will face during the fiscal year.

The Borough Manager's Executive Summary summarizes the major issues facing the Borough of Brentwood and the budget impact on the tax rate and existing service levels.

The Executive Summary section contains a summary of the budget appropriations and revenues in narrative and table formats. A summary of significant changes in funding levels and revenue resources, as well as any changes in property tax rate, are detailed in this section.

Following the Executive Summary section of this document and prior to the actual fund budgets is a section that includes a history and statistical data section on the Borough of Brentwood which includes historical data on Real Estate Taxes, Earned Income Taxes, and changes in population.

The information in this document was prepared by the Office of the Borough Manager, the

Administrative Office, Borough Finance Director and valuable contributions made by the Borough's Department Heads.

History of Brentwood

The Borough of Brentwood, located in Allegheny County, was originally part of Baldwin Township and included the villages of Brentwood, Pointview and Whitehall and was, at that time, one of the most densely populated parts of the township. Its 880 acres covered approximately one-tenth of the township and was known as Precinct Number 2. It now contains 929.9 acres, or 1.4517 square miles. This increase was due to a change of boundaries in the Brentwood Villa plan of lots, Willet-Kingsley Avenue area. In 1929, 60% of the residents of this Brentwood Villa Plan petitioned Brentwood Borough Council to annex this section and this was subsequently done.

Brentwood Borough was incorporated by decree of the Quarter Sessions Court of Allegheny County and was handed down November 6, 1915, to take effect the first Monday of January, 1916. The proceedings to incorporate were filed on May 15, 1915. Number 37 Quarter Sessions 1915 and exceptions were filed by several individuals who were represented by S. J. Snee, Attorney for Baldwin Township and by John Morrison. Petitioners were represented by C. H. Bracken.

Stemming from a population of 900 inhabitants, Brentwood has grown to be a thriving suburban area of approximately 10,000.

Most of the buildings in Brentwood were built before 1950 and are single family homes, apartment complexes and condominiums, and a mix of commercial/apartment type dwellings in the business district.

Borough Government

The Borough Council meets twice a month to conduct Borough business, exercising legislative, quasijudicial and administrative powers. They vote on budgets, ordinances and resolutions (legislative), hear various appeals of administrative decisions (quasi-judicial) and provide policy direction to the management staff (administrative).

The President of Council presides over Borough Council meetings. The Mayor-Council form of government places the legislative duties and the responsibility directing the Borough in the hands of a group of elected officials, all with of equal rank and power. Municipal leaders are elected at-large and are accountable to the voting public citywide.

Council President

Charlie Johnson (2014)
President
(412) 884-1500 Ext. 162
cjohnson@brentwoodboro.com

The President of Council may act as ex-officio
as a member on any Committee

Committees/Boards

Brentwood Business Owners Association, Liaison
Allegheny Coutny Tax Collection Committee, Alt. Delegate
South Hills Health Council, Delegate
Three Rivers Wet Weather Council, Alt. Delegate
Municipal Building Steering Committee

Council Vice President

Marty Vickless (2016)
Vice-President
(412) 884-1500 x165

Committees/Boards

Public Works, Chairperson
Community Affairs, Vice Chairperson
Planning & Zoning
Economic Development South, Alt. Delegate
Pennsylvania State Association of Boroughs, Alt. Delegate
South Hills Council of Governments Board of Directors, Alt. Delegate
South Hills Council of Governments Cable Rate Review Board, Alt. Delegate
South Hills Council of Governments Franchise Authority, Delegate
Streets Run Watershed Association, Alt. Delegate
Bleacher/Press Box Committee

President Pro-Tem

Rich Schubert (2018)
(412) 884-1500 x164

Committees/Boards
Administration and Finance, Chairperson
Parks & Recreation, Vice Chairperson
Borough Building Steering Committee

Ann Schade (2018)
(412) 884-1500 x164
Committees/Boards
Zoning and Planning, Chairperson
Administration and Finance, Vice Chairperson
Community Affairs
Public Safety Committee, Vice Chairperson
PA State Association of Boroughs, Delegate
Allegheny County Borough's Association, Alternate Delegate
Brentwood Park Initiative, Alternate Delegate
SHACOG Franchise Authority, Alternate Delegate
Brentwood Historical Committee

Member of Council

Pat Carnevale (2016)
(412) 884-1500 Ext.161
pcarnevale@brentwoodboro.com

Committees/Boards
Community Affairs, Chairperson
Public Works, Vice Chairperson
Public Safety
Library Board, Delegate
SHACOG Rate Review Board, Delegate
SHACOG Board of Directors, Delegate
CONNECT, Alternate Delegate
Bleacher/Press Box Committee

Member of Council

John Frombach (2018)
(412) 884-1500 Ext.166
jfrombach@brentwoodboro.com

Committees/Boards

Parks and Recreation, Chairperson
Administrative and Finance, Member
Public Safety, Member
Allegheny League of Municipalities, Alt. Delegate
Brentwood Park Initiative, Delegate
Congress of Neighboring Communities, Delegate
Economic Development South
Rt. 51 Corridor Steering Committee, Delegate
Three Rivers Wet Weather Council, Delegate
Borough Building Steering Committee

Member of Council

Clyde Zimmerman (2014)
(412) 884-1500 x167
czimmerman@brentwoodboro.com

Committees/Boards
Public Safety, Chairperson
Zoning and Planning, Vice Chairperson
Parks and Recreation
Allegheny County Boroughs Association, Delegate
Streets Run Watershed Association, Delegate
Allegheny League of Municipalities, Alternate Delegate
Economic Development South, Delegate

Mayor
Kenneth E. Lockhart
(412) 884-1500 x130

Committees/Boards

Police Department

Meetings

The Council meets the third and fourth Tuesday of each month at 7:30 pm. Meetings are held in the Council Chambers located at the Borough Municipal Building, 3624 Brownsville Road, Pittsburgh, PA 15227. If a Council meeting day falls on a legal holiday, the meeting will be held on the next regular business day unless otherwise indicated.

All Council meetings are open to the public. Additional meetings may be held as necessary and are advertised as to time, place, and agenda prior to the meeting.

Borough Council Agendas

On the Friday preceding each regularly scheduled Council meeting, the Council agenda is published on the Borough's webpage and is posted outside the Council Chambers prior to the Council meeting date. The Borough's web address is www.brentwoodboro.com.

Borough Government: The Process

During Council meetings, legislative business is done by passing an ordinance (law) or resolution (policy). Reports and miscellaneous documents may also be presented for Council action. A resolution states a policy or directs that an action be taken. It is not a binding legal restriction. Rather, it announces to the public what the Council intends to happen. An ordinance is a binding legislative act. The Borough Manager places the ordinance on the Council agenda to be discussed by the entire Council. Proposed ordinances may be discussed by the Council and the public. After all testimony is heard, the Council may choose to either vote on the issue or table it for further discussion or more information. The Borough Council is required to advertise all ordinances or resolutions that are legislative in nature, in a local newspaper, before it is adopted.

Becoming a Law: The Final Step

After an ordinance is passed by the Council, it goes to the Mayor to be signed. The original ordinance goes to the Borough's Secretary's office where it becomes a part of the Borough's permanent records.

Resolutions take effect immediately upon passage or on any date specified in the document. All other ordinances take effect upon passage and publication as required by Pennsylvania law.

Minutes are taken of all formal Borough Council meetings. The Minutes are kept in the Borough's Secretary's office where they are available for public inspection. They are also provided on the Borough's web's site www.brentwoodboro.com.

Budgeting 101

Governmental budgeting originated as a means to increase control and accountability over expenditures of taxpayer dollars. Now, the budget serves to educate citizens about Borough services and responsibilities, coordinate effective management by establishing levels of performance for Borough services, and bring long-term community planning to fruition. The challenge is to develop a budget that will chart the course of the Borough and carry it successfully into the future. Several important considerations were weighed when evaluating the Borough's budget.

The budget must balance a number of competing concerns: the challenge of budgeting is to allocate resources among a number of contending interests and constituency demands. The process is further complicated by the need to address nondiscretionary (mandated) expenditures, as well as discretionary spending.

The budget is an important policy statement to citizens: line-items are important, but they must be explained in commentary that relates current expenditures to the levels of Borough services, explains the need for capital investment, reviews the historical and projected growth in revenues and expenditures, summarizes the legal constraints on Borough revenues and debt, etc.

The budget must provide for continuous delivery of Borough services: it is essential that the Borough have sufficient *reserves for contingencies* so that reductions in revenues do not jeopardize the delivery of important municipal services.

The budget should relate to the comprehensive plan: the *operating* and *capital budgets* must relate to the Borough's *comprehensive plan* and other community planning documents. The community's priorities for future growth and expansion need to be reflected in expenditures. The Brentwood Borough Comprehensive Plan will first need to be updated in the near future before it can be utilized as a legitimate planning and budgeting tool.

The budget is a management tool: keep in mind that the budget is an effective management tool if performance is measured through specific quantitative goals and objectives. Many cities tie budgeting to performance measures ("*performance budgeting*"), and budget based upon desired levels of service (e.g., miles of street repaved, acres of parks mowed, number of building inspections performed, etc.). Beginning in 2009 Brentwood Borough began to identify, record, and track certain performance measurement criteria to be used in each year's budget and move towards a performance based budget.

Roles and Responsibilities

There are two broad categories of responsibilities in the budgeting process: executive/administrative and legislative/policymaking. Each has an important role to play in the formulation, adoption and implementation of the budget.

The Executive/Administrative Role

Pennsylvania Borough Code provides that the Borough Council be responsible for preparing the budget— however, in reality the Borough Manager along with Administrative Staff (the Borough Secretary, finance officer/treasurer or budget director if one exists) typically take the lead in drafting the budget. The most important tasks performed by the Borough Manager are the collection of departmental budget requests and the formulation of a draft budget for Council consideration. The Borough Manager also carries out a number of other responsibilities, including: developing the budget calendar, designing budget worksheets and forms, providing instructions to department heads concerning completion of budget worksheets, reviewing department requests for accuracy and completeness, preparing revenue estimates, assisting the Mayor and Council in reviewing the budget, and coordinating budgeting activities and meetings.

The Legislative/Policymaking Role

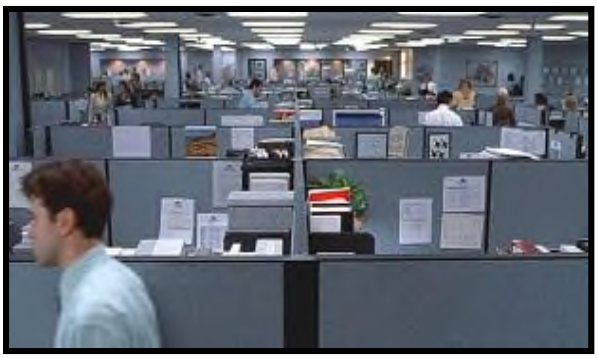
The Borough Council should be most concerned with translating policy into reality through the budget process. It is easy for Council members to become engrossed in evaluating the minutiae of budgetary line-items. Budgeting micromanagement wastes valuable time, and distracts attention from the most fundamental questions that must be answered in the budgeting process, specifically:

- What levels of service should the Borough provide?
- What expenditures are necessary to support future growth and development?
- What are the policy priorities that the Council wishes to fulfill with the budget?

The Council also has a valuable role to play in the strategic planning process. Before the budget is formulated, Council members can engage citizens in strategic planning to determine their priorities for Borough programs and services. The results of strategic planning should guide the policy decisions that are implemented through the budget. In 2010 and then again in 2012, Brentwood Borough Council did just this by conducting a series of strategic planning sessions to assist with the preparation of the Brentwood Borough Budgets. These goals were also used in the development of the 2014 Budget. The process will again take place in 2014 with another strategic planning session.

The above is only a brief summary of the budgeting process associated with local government. I may expand on this concept in future years as I expand the budget report and increase the level of detail of the Borough's budget. I hope that you found the above informational a good foundation as you continue through the remaining sections of the Brentwood Borough Fiscal Year 2014 Budget.

SECTION 2 -- ADMINISTRATIVE STAFF & SUPPORT



Borough Manager	George Zboyovsky, P.E.
Finance Director/Human Resources Director	Susan Toth
Administrative Assistant	Mary Lou Garase
Building Department /Code Enforcement/Zoning	Ralph Costa
Assist Code Officer/Delinquent Sewage Collections	Eric Peccon
Fire Commissioner & Fire Chief	Dan Nieczgorski
EMS Director	Joanne Cook
Police Chief	Robert Butelli
Police Clerical	Mary Lou Sheets
Police Clerical	Donna Nassan
Public Works Supervisor	Robert Mackewich
Assistant Public Works Director	Vitali Alexandrov
Real Estate Tax Collector	Fay Boland
Recreation Director	Paula Simmons
Solicitor	Thomas H. Ayoob, III
Borough Engineer	Ruthann L. Omer, P.E. – Gateway Engineers, Inc.
Auditors	Hosack Specht Muetzel & Wood, LLP.

SECTION 3 -- BUDGET VISION & GOALS

The Purpose of Strategic Planning is to transform the organization. Strategic Planning helps our leaders:

- Create our own future.
- Provide a framework and a focus for improvement efforts.
- Optimize organizational systems.
- Provide guidance for day-to-day decisions.
- Provide a learning opportunity for top leaders.
- Provide a means for assessing progress.

In 2010 and then again in 2012, the Brentwood Borough Council conducted a series of Strategic Planning Meetings. These meetings were open to the public and held in Council Chambers at the Borough Municipal Building. During these sessions, Council focused on developing priorities based on six (6) goals that were identified by Brentwood Borough Council during their 2010 Strategic Planning Sessions. If you remember, these goals included the following:

1. Improve Attractiveness of Borough
    - Eliminate Blighted Properties, &
    - Improve Residential Property Appearance
2. Attract New Businesses
3. Attract Younger and Working Families
4. Improve Livability
5. Continue to work with and communicate with Neighboring Communities (i.e. CONNECT, SHACOG and Pittsburgh)
6. Sustainability of Borough

Using these goals as guidelines, Borough Council with input from the public developed three (3) priority lists for the Borough. These were developed based on a scoring system of the various initiatives that were discussed. After all of the discussion and scoring was completed the following three lists or priorities were developed. Also included is a brief update on each of the goals.

Capital Improvement Projects

The Borough of Brentwood's 2014 budget includes a Capital Improvement Fund with expenditures equal to $2,516,535 which is a 26% decrease than 2013 Budgeted amount.

We will work to complete major capital improvement projects already in the budget to provide services and facilities for Brentwood's citizens. Highlights include:

Data/IT
- GPS Device for In-House Use

Building
- Architectural Design for New Building.

Police
- New Police Cruiser

Planning & Zoning
- Update Borough Comp. Plan

Public Works
- New DPW Trucks
- New DPW Crack Sealer
- New Park Gator

Traffic Control Devices
- Traffic Control Studies
- Traffic Calming Measures

Highway Constr. & Rebuilding
- Complete Brownsville Road /Hillson Ave. Project
- Pave seven (7) streets.

Capital Improvement Projects (Cont.)

Data/IT
- GPS Device for In-House Use

Building
- Architectural Design for New Building.

Police
- New Police Cruiser

Planning & Zoning
- Update Borough Comp. Plan

Public Works
- New DPW Trucks
- New DPW Crack Sealer
- New Park Gator

Traffic Control Devices
- Traffic Control Studies
- Traffic Calming Measures

Highway Constr. & Rebuilding
- Complete Brownsville Road /Hillson Ave. Project
- Pave seven (6) streets.
- Dailey Road Sidewalk/Wall
- Crack Sealing Program

Stormwater System
- Televise and Mapping
- Identify and repair.

Park (Park Fund)
- New Playground
- New Press Box/Bleachers
- Scoreboards

Must Do Items – Main Priorities for 2013

1. New Borough Building **(In Progress)**

Status: Borough Council is proceeding with a study to determine if it is more cost effective to renovate the existing building or to demolish it and build a smaller facility at the same location. As part of this project, in 2013 the Borough constructed a Department of Public Works building so as to remove them from the current building and/or any new design.

2. Keep Fire/EMS/Police (Accomplished)

Status: There was some discussion regarding a way to reduce the size needed for a new Borough Complex by not housing EMS in any new complex or perhaps conduct a study to see if merging the Police Department would be a way to save on expenses. Both motions were voted down by the majority of Council which indicated that both housing EMS and maintaining a Brentwood Police Department were vital for the Borough's continued superior public safety as well as the Borough's identity.

3. Public Safety (On-Going)

Status: In 2013, the Borough continued to meet with EMS/Fire/and Police Departments to ensure that Public Safety issues are addressed. The Borough hired two (2) additional police officers bringing the Brentwood Borough Police Department to its full complement of 14 officers and one Chief. In addition, the Borough promoted two officers to the rank of Segeant to help manage and lead the Police Department.

4. Resident/Commercial Program (On-Going)

Status: In 2013, the Borough participated in a grant funded study of the Brownsville Road Corridor associated with redevelopment.

5. Marketing Program (On-Going)

Status: Brentwood is working in conjunction with EDS and is in the process of establishing a marketing web site, along with Branding Strategies. In addition, the Borough launched its new "award winning" web site to further showcase the Borough.

The next "5 Priority Items" from the "Should Do" List.

6. Establish a more stringent Landlord/Rental Program **(Accomplished)**

Status: In 2013, the Borough adopted a series of Ordinances that require landlords to be held accountable for their properties. This requires an inspection by the Borough of said properties. In addition, a "3-Strikes" Ordinance was adopted that will assist with identifying those "problem" properties that are responsible for various complaints and police calls.

7. Establish a multi-year Road Improvement Program **(Accomplished)**

Status: In 2013, the Borough Staff prepared and presented to Council a 5-Year Comprehensive Roadway Paving and Maintenance Plan. Council has dedicated and earmarked $700,000 each year to insure this program is sustained.

8. Hire a Recreation Director **(Accomplished)**

Status: In 2013, the Borough welcomed Ms. Paula Simmons to the Borough as its first Recreation Director.

9. Rebuild the Operating Reserve Fund ("Rainy Day Fund") **(Accomplished)**

Status: In 2013, the Borough's Operating Reserve Fund was funded to the maximum amount permitted by the PA Borough Code.

10. Improve the Sewers Systems in accordance with EPA Consent Decree **(On-Going)**

Status: In 2013, the Borough submitted its portion of the EPA Mandated Feasibility Study. In addition, the Borough expended nearly $800,000 on various sanitary sewer repairs.

Finally, the last "5 Priority Items" from the "Could Do" List:

11. Increase Funding for Council Training **(Accomplished)**

Status: During the 2013 Budget Process, Borough council increased the amount of funding in the Borough's 2014 Budget to provide adequate training for their elected officials. One such training is the Local Government's Academy's (LGA) Newly Elected Official's Course.

12. Educate Public regarding Borough Finances and Taxes (On-Going)

Status: The Borough continues to write articles for the IN Community Magazine explaining Borough Finances and taxes.

13. Decide to Increase or Decrease Taxes and educate the public of the outcome. **(Accomplished – On-Going)**

Status: The Borough presented its 2013 Budget in the IN Community Magazine as well as a 5-year Forecast of anticipated Borough Revenues and Expenditures and what these will have on Borough taxes.

14. Evaluate the Long Term Finances of the Borough, to be more efficient. **(2014)**

Status: In 2014, the Borough will be exploring retaining an organization who will evaluate all of the Borough's current debt and provide options on the best way to refinance said debt along with anticipated future costs into a Bond Note.

15. Combine Borough Building and Civic Center into one new Building. **(Accomplished)**

Status: This item was explored briefly when different options were presented regarding a future Municipal Complex.

15. Establish a "Green" or "LEED" code for the new buildings. **(On-Going)**

Status: Borough staff have attended various seminars on "Green" technologies and continues to explore this concept.

15. Establish a Sidewalk Weed Control Program throughout the Borough **(2014)**

Status: This items has not been started.

So as one can see, the Borough has been very busy in 2013. Not only were most of the "Must Do" and "Should Do" goals accomplished or in progress, most of the "Could Do" items were also started or accomplished. In 2014, the Borough will revisit these goals as it welcomes new members to the Council. All good plans are to be fluid. Constantly changing to meet the current environmental conditions. The Brentwood Borough Council should be commended for something that is often the "norm" in government and that is "follow through". There have been many a good "Strategic Plan" prepared only to be placed on some shelf in someone's office. The results as demonstrated in this sections shows that is not the case with Brentwood.

As we approach the Borough's 100th Birthday, let's show everyone that Brentwood, PA is the place to be. How can we expect others to invest in Brentwood if we are not willing to allocate the funds and resources to invest in her ourselves. This budget demonstrates Council's understanding of this as well as their vision and dedication to moving the Borough forward. Let's work together to make Brentwood a destination and promote our cohesive "walkable community."

Capital Improvement Projects (Cont.)

The Borough of Brentwood's budget also includes a Sanitary Sewer Fund. The Borough continues to work towards the EPA Consent Decree requirements with expenditures equal to approx. $750,000 for the required Operations & Maintenance of the Borough's Sanitary Sewer System in 2014.

Sanitary Sewer

- CCTV and Level 5 Defect Repairs
- O&M Plan Requirements

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

"Change is the law of life. And those who look only to the past or present are certain to miss the future." --John F. Kennedy

Honorable Mayor and Members of Council:

I am pleased to present the proposed Brentwood Borough Budget for fiscal year 2014. Our community continues to be robust. We continue to be a strong, fiscally sound municipal government. This budget advances six (6) key strategic organizational goals that were developed by Council in 2010:

1.) Improve Attractiveness of Borough;
2.) Attract New Businesses;
3.) Attract Younger and Working Families;
4.) Improve Livability;
5.) Continue to work with and communicate with Neighboring Communities; and
6.) Maintain the Sustainability of the Borough.

The fiscal year 2014 budget is a financial plan that will move our Borough toward achievement of its goals within the constraints of available resources. The budget document is a means for allocating the resources of the Borough to a variety of programs necessary to protect and enhance the community's quality of life, increase economic development efforts, and maintain and develop Borough facilities and its infrastructure.

Organization of the Recommended Budget

This budget message is intended to provide the Borough Council with a broad overview of the recommended budget and the key changes, issues and opportunities that face the Borough of Brentwood in both the short and long runs. The General Fund warrants the most attention during the budget review process since it provides the core services to the citizenry, is the fund with the highest level of scrutiny, and has the greatest potential for revenue fluctuations.

The Budget Message is divided into sections, covering the items noted below:

Brentwood's Financial Foundation. This section briefly describes the importance of having strong financial systems in place.

An Overview of how appropriation levels are determined, the Budgeting and Accounting Processes used by the Borough of Brentwood. This section of the budget message focuses on the Borough's major concerns and goals and how they are proposed to be addressed in the proposed budget for the upcoming fiscal year.

2014 Fiscal Year Overall Budget Summary and Overview. This section discusses the total recommended budget (revenues and expenditures).

Revenues Overview and Highlights. This section provides summary information about the anticipated revenues for the Borough's different funds (General, Sewer, Capital, Highway Aid, etc.)

2013 Highlighted Budget Components. This section highlights components of the previous year's budget, including capital outlay, staffing, and the capital improvement program.

Fiscal Year 2014 Strategic Budget Priorities. This section identifies components of the 2014 budget including capital outlay, projects, priorities, and the capital improvement program.

Acknowledgements. There are many others who contributed to the preparation of the 2014 Budget.

Summary. Closing remarks.

Following the Borough Manager's Budget Message are the fund summaries followed by more detailed sections of the various departments and/or fund categories. The department/categorical budgets provide the citizens, Mayor, Borough Council and staff an overview of the cost of each service or function and the funding source for each program. Each departmental and/or category budget includes a description, services provided, a multi-year summary of the revenues and expenditures as well as 2013 projected revenues and expenditures with the proposed 2014 revenues and expenditures and the percent change from the 2013 budgeted values.

Brentwood's Financial Foundation

Many cities around the country are faced with declining revenues, deteriorating capital infrastructure, and structural imbalances within their budgets, forcing reduced services, staff layoffs, employee benefit reductions and other drastic measures. A National League of Cities survey found that continued high levels of unemployment, uncertainty about federal and state actions, and long-term pension and health benefit obligations continue to constrain the potential for strong economic growth for many cities.[1] When cities are forced to move from financial crisis to financial crisis, they are unable to strategically and proactively tackle the critical urban issues of today: infrastructure maintenance, workforce development, public safety and economic development.

1 City Fiscal Conditions in 2013, National League of Cities.

Brentwood, on the other hand, has been able to avoid these crises by building and maintaining a financially healthy organization. Yet in our effort to be financially secure, there is still more for us to do. The Borough needs to devote more time to the areas of long-term financial planning, capital maintenance and improvement programming, additional investment in economic development and marketing strategies and neighborhood, park and open space improvements.

With the Borough's somewhat isolation from the plunging economy, the relative stability of the Borough's housing market, and recent capital improvement projects to infrastructure (roads and

sanitary sewer lines) Brentwood is better positioned to create a better community for its citizens. Our challenge is to invest these hard-earned dividends strategically to both increase progress toward achieving the Borough Council's and resident's priorities and to ensure we strengthen the financial position of the Borough. However, the Borough's soundness can only be sustained for so long.

In 2011, Allegheny County underwent county wide property reassessments. This did have an impact on the Borough as total assessments increased by 28%. However, to ensure this would not have a detrimental impact to local resident's property taxes, local governments had to adjust their taxes so as to be "revenue neutral", meaning the Borough was not able to take advantage of any increases in the local property assessment market and therefore decrease their tax milage for 2013 to equate to the 2012 anticipated year end property tax revenues. As such, Brentwood Borough had to adopt a Tax Levy Ordinance that reduced the Borough's tax milage rate from 8.5 mils to 7.14 mils. However, there is a provision in the County Code that permitted local governments to take a 5% increase. Brentwood Borough decided to take advantage of this and thus adopted a final milage rate of 7.50 mils. It is believed that most residents will actually see a reduced tax bill in 2013 on account of their property assessments being reduced or if they did experience an increase it was not more than 5% which is amount of the increase in tax milage.

There has not been a tax increase in Brentwood for 7 years. This is commendable given the current economic times. However, with assessed property values constant due to the 2002 Assessment Freeze, Borough revenues likewise remained constant over that time period. Unfortunately expenditures were not so cooperative over this time period increasing approximately 8% each year on average. The last two years we have been able to diminish this by the various operating procedures and policies that have been put into place. Actually 2013 will realize a reduction in expenditures by nearly $300,000 from 2012 expenditures. This can be attributed to Borough Department Heads taking ownership of their respective budgets. Again, this is commendable, however one can only cut, rebid, and improve efficiencies so much. Even by holding the line on expenditures, which have ranged from $5.8 million to $6.5 million in recent years, ($6.5 mil proposed in 2014) revenues have not kept pace ranging from $5 million to $6.2 million. As such, the Borough has been taking advantage of what was an over $2 million reserve fund to balance the operating general fund each year. Transfers of nearly $500,000 in 2007 to $200,000 in 2010, $250,000 in 2011 and over $800,000 in 2012 are examples of what was needed to enable the Borough to hold the line on any tax increase. As you can imagine, without additional revenues to replenish the fund it is only a matter of time when this reserve will no longer be able to make-up any budget shortfalls.

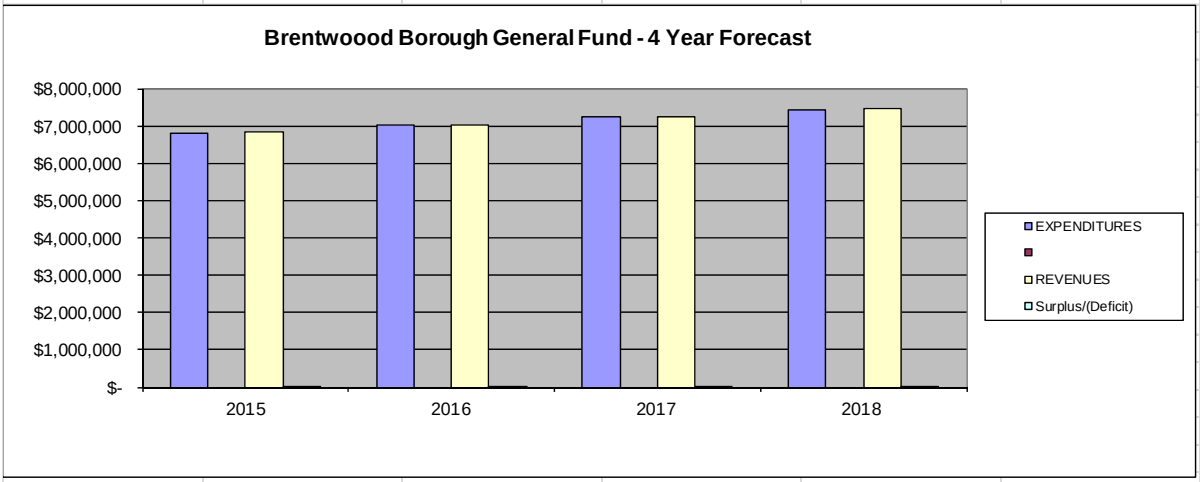
We are projecting an end of year fund balance of only $600,000. This is a far cry from the $2 million that was realized in the past. To emphasize the fact that this is indeed a "Reserve Fund" and NOT simply the "Beginning Balance" to the General Fund in 2012 the Borough removed the "Beginning Balance" from the General Fund revenues altogether and created an "operating reserve fund". A special revenue fund was created in accordance with the State's Chart of Accounts and was set up as Fund 95 – Operating Reserve Fund. Any end of year balance in the general fund will be moved to

this special fund up to 5% of the General Fund Revenues which is the maximum permitted by the Pennsylvania Borough Code. As such the Borough's general fund will more accurately reflect what revenues are generated each year in relation to expenditures. Any additional revenues needed to balance the budgets will need Council's approval to transfer from the "Operating Reserve Fund" to make up any shortfall.

I have forecasted the Borough's General Fund Revenues and Expenditures out 4 years to 2018. (See below Table 1 and Chart).

BRENTWOOD BOROUGH
GENERAL OPERATING FUND
4-YEAR FORECAST
WITH ROAD PROGRAM & EQUIPMENT (NO NEW DEBT)

	2014	2015	2016	2017	2018
EXPENDITURES	$ 6,549,663.00	$ 6,815,822.29	$ 7,018,382.96	$ 7,227,230.45	$ 7,442,343.36
REVENUES	$ 6,549,663.00	$ 6,827,001.73	$ 7,022,786.22	$ 7,236,369.30	$ 7,449,952.38
Surplus/(Deficit)	$ -	$ 11,179.44	$ 4,403.26	$ 9,138.85	$ 7,609.02
Tax Increase[1] =	1.25 mils	+1.4 mils	+0.55 mils	+0.60 mils	+0.60 mils
New Milage Rate =	8.75 mils	10.15 mils	10.70 mils	11.30 mils	11.90 mils



Assuming an uncharacteristically non-conservative 3% increase in all expenditures and holding the revenues constant you will see that Operating Expenditures exceed Operating Revenues in each year. Now this does include transfers to the Capital Improvement fund each year of over $1.2 million to fund past Capital Improvement Bond payments as well as future Capital Improvement projects. Some of the assumptions are as follows:

Assumptions:		
1. Annual Beginning Fund Balance =	$	300,000.00
2. Transfer from the Operating Reserve Fund =	$	-
3. Annual Road Program =	$	700,000.00
4. Annual Equipment/Miscellaneous Cap. Projects =	$	100,000.00
5. Annual Debt Service[(2)] =	$	482,000.00
6. Annual Increase in Revenues =	$	-
7. Annual Increase in Expenditures =		3%
8. Assessed Property Value of Borough =	$	397,550,400.00
9. Total Value of 1-mil =	$	397,550
10. Actual Collected Value of 1-mil =	$	365,746
[(1)] Anticipated taxes required to fund Deficit.		
[(2)] Includes payments for existing debt + 2013 $2.2 million Bond for DPW/BPI Project.		

Even with the nearly $6 million of Capital Projects planned in 2013 and over $3 million planned in 2014, the Borough did not need to significantly raise taxes (1.25 mils increase to 8.75 mils). Since the Operating Reserve Fund is at its maximum reserve level the Borough decided to move forward with the many much needed projects that they have been planning and studying these past 5-years. These projects are identified in Section 3 of this Budget Report. As mentioned, the determination to move forward with these projects was not insouciantly achieved. Many studies, meetings, and debate took place. There were community wide meetings held in the School Auditorium to discuss the Park Renovation projects as well as the Borough Building Feasibility Study. Public input was asked for and accepted at every stage.

When reviewing the attached the Budget Sheets, you will see that all expenditures are tight and there are really no areas that could be cut any further without directly impacting services. Just to stress again, the Borough has for the past several years (going back to before 2007) been operating a deficit. In 2009, when we started utilizing the Sanitary Sewer Fund to pay for portions of the applicable salaries associated with sanitary sewer work the revenues saw a slight increase and perhaps gained the Borough an additional year or so, however there was still a deficit. Like I mentioned earlier, the $2 million reserve has enabled the borough in the past to avoid any tax increases over the last 7 years, but this is nearly exhausted and the time has come to make some tough decisions. In addition, many capital projects were eliminated or put on hold. However, this approach is not only careless but irresponsible. Knowing you have a leaking roof, one does not wait until the roof collapses to make the necessary repairs. If they do, the cost to repair the damage is much more expensive. The Borough is nearly 100 years old! With that is nearly 100 year old infrastructure that has long surpassed their design. The projects that have been identified are not simply "luxury items" that "would be nice" for the Borough, they are necessities that without would put the Borough in jeopardy of adequately serving the community. What would the Borough do without properly equipped Public Works, Police Department, or EMS? What would the Borough do if it would not have a place to operate? Roads are crumbling and likewise the miles of sewer and storm pipe that lay beneath it. We take for granted that when it rains the water is diverted from the roads to a stormwater system or that when we "flush" that water is transported magically to a special place. It's nice to be able to get to work or the store following a snow storm or the security that emergency vehicles can make down the road in case they are needed. This budget provides the necessary funding to address these many

concerns and to begin the process of rebuilding the Borough to ensure she is sustained and thriving another 100 years from now.

An Overview of how appropriation levels are determined, the Budgeting and Accounting Processes used by the Borough of Brentwood

This budget is a sustainable plan of action, detailing how the overarching Borough priorities and goals will be achieved. By staying focused on the future, examining current budgets for efficiencies, collaborating with other neighboring boroughs in the area of economic development, investing in technology, judiciously weighing proposals to add or enhance programs, and planning carefully, the Borough of Brentwood has been able to maintain service levels during an era of rapidly rising costs and stagnant revenues.

This plan adheres to the Borough's financial policies and enhances the Borough's financial position while providing excellent levels of service. This budget document is intended to give the reader a comprehensive view of proposed funding for the Borough's day-to-day operations, scheduled capital improvement expenditures, and principal and interest payments for outstanding long-term debt and capital leases. The operations are organized into programs of service or operating departments to give the public a clear idea of how resources are allocated.

Budget Process

Budgeting is the "life-blood" of government. Through the budgeting process, funds received from tax collections, user-fees, and federal and state grants are transformed into tangible goods and services. Through the budgeting process, the Mayor and Council set the goals and the priorities for the upcoming year, while being mindful of the future advantages or consequences.

The Borough's budget is adopted by Borough Council with the corresponding Tax Levy Ordinance in accordance with the Pennsylvania Code which requires that estimated revenues and appropriated funds be equal to appropriations, or spending allocations.

The Borough of Brentwood simply defines a balanced budget as revenues meeting or exceeding expenses. The budget is based on a cash basis, including only expenditures and reserves expected to be realized during the fiscal year. The state statute sets the fiscal year as beginning on January 1 and ending on December 31.

Developed on a program basis, the budget depicts all services provided by the Borough and resources allocated for the provision of these services. Organizational strategic priorities are developed by the Borough Council and the Department Heads and are used as major guidelines in the development of funding recommendations. The programs outlined in the budget are implemented by various departments.

The Budget and Accounting Basis of Borough Funds

The Borough's budget and accounting basis is substantially in accordance with Generally Accepted Accounting Principles (GAAP). The Borough's General, Special Revenue, and Capital Improvement Funds are budgeted on the entity wide accrual basis of accounting. Revenues are recognized when they become measurable and available to finance expenditures. Expenditures are generally recognized when incurred.

The Enterprise Funds are generally budgeted on a cash basis. Revenues are recognized when received, and expenses are recognized when payment is made. The Government Accounting Standards Board (GASB), which establishes accounting principles for governments, issued Statement No. 34, Basic Financial Statements-Management's Discussion and Analysis-for State and Local Governments. This Statement establishes new financial reporting requirements and was in effect for the Borough of Brentwood for the fiscal year beginning January 1, 2010. GASB Statement No. 34 emphasizes reporting the financial activity of the Borough on an entity-wide accrual basis with a focus on major funds. Currently, the financial reporting is on a cash basis for the particular fund type.

2014 Fiscal Year Overall Budget Summary and Overview

General Fund Revenues

A realistic approach was utilized when preparing the 2014 Budget by underestimating revenues and overestimating expenses. In an effort to enhance our residents' quality of life, and to support local business growth, the Borough will continue to invest in public works, public safety (police, fire, and EMS), sanitary sewer infrastructure, parks and recreational facilities. The property tax rate will be need to be increased 1.25 mils from 7.5 mils to 8.75 mils of property tax to account for some major capital improvements that occurred in 2013 as well as those planned in 2014. This is expected to generate an estimated $3,478,566.00 based on a total local taxable assessed property value equal to $397,550,400.00. It is unfortunate that not all of this is collectable due to the 2% discount rate as well as delinquent tax payers. Therefore, a 92% collection rate was assumed resulting in $3,114,753.00 in total current property tax revenues collected. This is equates to the following dedicated milage:

General Borough Operations	0.16 Mils	$ 63,608.00
Capital Improvements	2.52 Mils	$ 1,001,827.00
Public Safety	5.57 Mils	$ 2,214,356.00
Library	0.50 Mils	$ 198,775.00
Total	**8.75 Mils**	**$ 3,478,566.00**

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

A summary of the revenues sources being proposed for the 2014 Overall Brentwood Borough Budget are as illustrated below:

FISCAL YEAR 2014
PROPOSED BUDGETED REVENUES
SUMMARY

LINE ITEM	BUDGETED REVENUES	Proposed 2014
01 300	Beginning Fund Balance	$ 650,000.00
01 301	Real Estate Taxes	$ 3,323,775.00
01 310	Real Estate Transfer Taxs/511 Taxes	$ 955,000.00
01 321	License & Permits	$ 233,550.00
01 331	Fines & Penalties/Interest Earnings	$ 106,642.00
01 341	Interest Earnings	$ 112,933.00
01 350	Intergovernmental Revenues	$ 517,500.00
01 360	Depatment Earnings	$ 73,000.00
01 363	Parking Meters	$ 65,000.00
01 367	Culture-Recreation	$ 102,200.00
01 368	School Guard Payroll - Reimbursement	$ 50,500.00
01 380	Miscellaneous	$ 4,413.00
01 392	Interfund Transfers	$ 355,000.00
01 394	Proceeds from Short-Term Debt (TAN)	$ -
01 395	Other Sources	$ 150.00
01	**Total 2014 General Fund Revenues**	**$ 6,549,663.00**
08	**Total 2014 Sanitary Sewer Fund Revenues**	$ 5,450,400.00
15	**Total 2014 Park Fund Revenues**	$ 1,956,500.00
18	**Total 2014 Capital Improvement Fund Revenues**	$ 2,516,535.00
35	**Total 2014 Highway Aid Fund Revenues**	$ 179,500.00
		$ 16,652,598.00
Minus Interfund Transfers (From the GF and Operating Reserve Fund)		$ 1,010,000.00
Minus Interfund Transfers (From the Sanitary Sewer Fund)		$ 355,000.00
	TOTAL 2014 BOROUGH REVENUES	**$ 15,287,598.00**

(1) Amount Transferred from the Other Funds so as not be counted twice.

General Fund Expenditures

Generally, because of the need to meet the demands of a dense and older urban community that borders that City of Pittsburgh, operating requirements have increased in virtually every department. These requirements are reflected in the department funding requests. We recommended some service enhancements that meet the critical needs of our community, funding to further the work of meeting the Borough Council priorities and action plan, and fill gaps created by austere budgets and fiscal decisions made in previous fiscal years. This proposal supports basic government services such as road maintenance, sewer, transportation improvements, parks, police, fire and library services. Furthermore, it continues to address additional community needs such as economic development, park and stadium renovation and Rt. 51 Corridor plans. The proposal contains all Borough programs, services and capital improvement projects that will be provided to Brentwood's citizens and businesses from January 1, 2014, to December 31, 2014. It is a balanced financial plan that has been carefully prepared to provide Brentwood with a sustainable set of municipal services. The proposed budget for this fiscal year is the product of past achievements, current work, and future priorities.

The proposed 2014 budget presents an estimated 2% increase in revenues from $6.42 million to $6.55 million, in comparison to the 2013 Budget. The primary reason for the increase in revenues is due to 1.25 Mil tax increase. In addition, the 2014 general fund budget will continue to see a transfer from the Borough's Sanitary Sewer Fund to account for General Fund expenditures that pertain to sanitary sewer related work and associated salaries. Expenditures will also be increasing from $6.42 million to $6.55 million. The primary reason for the increase in expenditures was on account of significant capital improvements that occurred in 2013 and are being planned in 2014. These improvements include a dedicated $700,000 toward roadway paving and maintenance, a new DPW building, and the Borough's share towards the new football field, track, Dek Hockey, Tennis and Basketball Courts, two new baseball fields, and new lighting for the stadium, new court areas, and baseball fields. In addition, 2014 will include plans and construction of new pressbox and bleachers , new playground and pavilion area, and planning for Borough Building renovations or for a new Borough Building. The Borough was able to hold the line on Employee Costs due to improved operations and cuts in other Department line items. However, due to maintenance of older facilities and an older community, the Borough saw some of their largest increases in such departments such as Legal (16%), Police Department (13%), Planning and Zoning (11%), Public Works Department (18%), and Recreation (53%). Most of these department increases are associated with employee salaries and the increases to healthcare insurance. Recreation is also associated with the hiring of a new full-time Recreation Director.

Brentwood Volunteer Fire Department and the Brentwood EMS total expenditures will not increase from 2013 levels.

The Borough's Long Term Debt Principal and Interest Payments in 2014 will see an increase of (5%) from 2013 levels. This equates to a total debt principal and interest payment of $420,035 which is

$20,000 more than 2013. This does NOT include a Tax Anticipation Note which the Borough did not take in 2013 nor will take in 2014.

Cuts will be realized by continuing to implement efficiency measures into Borough Operations without sacrificing Borough services. For example, Engineering expenditures will decrease (-50%) due to the Borough's hiring of an Assistant Public Works Director who has an engineering degree. IT-Networking is proposed with a (-2% decrease), Pool (-6%), Civic Center (-8%), Park (-10%), Stadium (-25%), Insurances (-8%), and Transfers to the Capital Improvement Fund will decrease (-16%) due to costs savings and lower bids realized during the 2013 Capital Improvement projects.

A summary of the Proposed 2014 General Fund Expenditures are presented on the Table on the next page.

FISCAL YEAR 2014
PROPOSED BUDGETED EXPENDITURES
SUMMARY

LINE ITEM	BUDGETED EXPENDITURES	Proposed 2014
01 400	COUNCIL	$ 33,200.00
01 401	MAYOR	$ 5,500.00
01 402	FINANCE	$ 10,200.00
01 403	TAX COLLECT	$ 38,800.00
01 404	LEGAL	$ 80,000.00
01 405	ADMINISTRATION	$ 359,100.00
01 406	PUBLICATIONS	$ 20,000.00
01 407	DATA PROCESSING	$ 49,400.00
01 408	ENGINEERING	$ 10,000.00
01 409	BUILDINGS	$ 64,600.00
01 410	POLICE	$ 1,970,926.00
01 411	VOLUNTEER FIRE	$ 176,350.00
01 412	EMS	$ 68,010.00
01 414	PLANNING AND ZONING	$ 150,950.00
01 415	COMMUNICATION	$ 124,300.00
01 417	PARKING METERS	$ 41,700.00
01 419	CROSSING GDS	$ 100,300.00
01 420	SUMMER CR GDS	$ 15,500.00
01 426-427	REFUSE-RECYCLING	$ 29,000.00
01 430	PUBLIC WORKS	$ 1,021,700.00
01 433	TRAFFIC SIGNALS	$ 12,000.00
01 450	RECREATION	$ 59,600.00
01 452	POOL	$ 100,100.00
01 453	CIVIC CENTER	$ 24,500.00
01 454	PARKS	$ 31,200.00
01 456	LIBRARY	$ 198,775.00
01 459	STADIUM	$ 15,000.00
01 463	ECONOMIC DEVELOPMENT	$ 45,000.00
01 465	10 MARYLEA APARTMENTS	$ 9,600.00
01 486	INSURANCE	$ 323,314.00
01 489	INTERGOV'T COOP ACT	$ 10,500.00
01 492	TRANSFERS	$ 1,350,538.00
01 495	CONTINGENCY	$ -
01	**TOTAL GENERAL FUND**	**$ 6,549,663.00**
08	**Total 2014 Sanitary Sewer Fund Expenditures**	$ 5,450,400.00
15	**Total 2014 Park Initiative Fund Expenditures**	$ 1,956,500.00
18	**Total 2014 Capital Improvement Fund Expenditur**	$ 2,516,535.00
35	**Total 2014 Highway Aid Fund Expenditures**	$ 179,500.00
		$ 16,652,598.00
Minus Interfund Transfers (From the GF and Operating Reserve Fund)		$ 1,010,000.00
Minus Interfund Transfers (From the Sanitary Sewer Fund)		$ 355,000.00
	TOTAL 2013 BOROUGH EXPENDITURES	**$15,287,598.00**

Sanitary Sewer Fund

Nearly $5 million dollars worth of expenditures are budgeted in the Borough's Sanitary Sewer Fund for 2014. A majority of these expenses are associated with the increase in the ALCOSAN treatment fees as well as the major capital improvement repairs associated with the EPA Consent Decree Order.

Capital Improvement Fund

The 2014 Budget will also see nearly $3,000,000.00 in expenditures for such capital projects as the Borough's 2014 Roadway Rehabilitation Project, new Police Vehicle, two (2) new Public Works trucks, a new DPW Gator, and new Crack Sealer. It also includes over $200,000 for Design Fees associated with a new Municipal Complex.

Brentwood Park Fund

The 2014 Budget will also see a fund associated with design and repairs for the Brentwood Stadium and park. The Brentwood Park fund is budgeted with $1,956,500.00 that will be used towards Phase III of the $8 million, park and stadium renovation project. Phase III will include design and construction for new Bleachers and Press Box and Restrooms in the Stadium as well as new playground and pavilions for the Park.

Highway Aid Fund

Based on the November 2013 letter from Commonwealth of PA, 2013 Estimated Liquid Fuels allocation will be approximately $169,350.00. Due to the high price of motor vehicle fuels and the current economic conditions, revenue from liquid fuels purchases has declined. The amount available for the April 1, 2014, payment to municipalities is currently forecast to be less than the prior year. This amount is based on the mileage of 24.43 and a decrease in the population from 10,466 to 9,600 for Brentwood.

2013 Highlighted Budget Components

Like previous years, this past fiscal year saw a number of significant accomplishments.

2013 Capital Improvement Program

The Borough completed nearly **$1 million dollar'**s worth of capital projects in 2013 which included the following:

- Buildings = $110,000.00
  The Borough installed new security doors in the Borough Building and kick-off the Borough Building Architectural evaluation project.

- Police Department = $52,000.00
  The Borough purchased two (2) new Police Cruisers.

- Planning & Zoning = $11,000.00
  The Borough staff along with Consultants from Delta Development continued work to revise and update the Borough's antiquated Zoning Code. The new Zoning Code is scheduled for adoption on December 10, 2013.

- Public Works = $1,756,153.00
  In 2013, construction of a new 12,000 sf Prefabricated Steel Structure was completed. The project was bid out in 2012 and a design/build contract was awarded to Allegheny Construction Group. The final cost of the new building and paved parking lot is approximately $1,668,000. Construction was completed in December 2013.

  The DPW also purchased a new Backhoe to add to their equipment inventory.

- 5-Year Roadway Paving and Maintenance Plan = $5,000.00
  Borough Staff with support from Borough Engineer, prepared and presented a 5-Year Roadway Paving and Maintenance Plan.

- Brownsville Road Project = $140,000.00
  Work began on the Brownsville Road Paving and Stormwater project. Due to unforeseen delays, this project will be completed in the Spring of 2014.

- Library Roof Repair Project = $17,600.00
  Repairs to the Borough's Library Roof were completed in 2013.

- 2013 Sanitary Sewer Repairs Project-Consent Order Phase I = $610,000.00
  This project involved sanitary sewer repair including any combination of the following items: sanitary sewer excavation point repair and replacement, wye branch and lateral repairs, CCTV verification of the repair locations and post repair CCTV documentation, additional CCTV, location and adjustment of buried sanitary sewer manholes, lamphole replacement,

manhole installation and sanitary sewer pipe cleaning. All related traffic control and residence notification and the restoration of disturbed areas including driveways, sidewalks, roadways, curbs, walls, lawn areas; shrubbery, etc. are included in the project.

The Borough is required by the Consent Order to Closed Circuit Televising (CCTV) and makes repairs to structural Level 5 defects in the sewers.

Brentwood Park Initiative

In April of 2013, Borough Officials and residents participated in the Ground Breaking Ceremony associated with Phase I and Phase II of the Park Renovations project. Nearly $2.5 million of new construction took place. This included two (2) new baseball fields, a new Dek Hockey Court, a new Tennis Court, a new Basketball Court, a new synthetic turf football field, a new 400 meter track, and new lighting for the stadium, ball field, tennis, basketball, and Dek Hockey area. These projects were funded in part via efforts by the community group, Brentwood Park Initiative, who were successful in raising $300,000 that will be needed to match the $438,000 and $400,000 DCNR grant as well as the $200,000 Allegheny County Community Infrastructure and Tourism Fund grant that will be required to fund the multimillion dollar capital construction project. In 2013 the Borough approved a proposal by J.T. Sauer & Associates to prepare the final construction documents associated with the construction of Phase III which will include new Bleachers, Pressbox, Restrooms, and ADA access ways.

New Additions to the Borough Family

The Borough welcomed four (4) new employees to the Borough. Two (2) new police officers were hired. Officer Farrell Wagner and Officer Carl Rech were brought on board to bring the Police Department back up to 14 full-time officers. The Borough elevated Assistant Code Enforcement Officer, Eric Peccon from Part-Time to Full Time status and the Borough hired its first Recreation Director, Ms. Paula Simmons.

Briefly Brentwood – Borough Newsletter

The Borough continued to receive and welcome the community source of information. The "Briefly Brentwood" Community newsletter made its debut in April of 2008. Sine then, the quarterly newsletter has grown and in November of 2010 evolved into the very professional IN Brentwood, Baldwin-Whitehall Community Magazine.

Consent Decree Order

The Brentwood Borough's Sewage Fund and their related projects are vital components of the services provided to the Brentwood community. The Environmental Protection Agency (EPA) Consent Decree Order requires the implementation of various projects to keep sewers running efficiently. Such projects include:

- Lining and repairs of sewer lines
- Closed Circuit Television (CCTV) Inspection of the sewer lines
- Inlet Testing

- Manhole Inspections
- Mapping of the sewer system

With the vast network of sewer pipes and manholes, this is a costly undertaking which is totally financed with the sewage user fees. In 2011 nearly $700,000 will have been expended on these projects.

Fiscal Year 2014 Strategic Budget Priorities

The proposed fiscal year 2014 budget focuses on meeting the needs of a transforming and dynamic community. A number of new activities are highlighted in Section 3 of the Budget Report. They are based on the vision and goals that were the result of hours of Strategic Planning Workshops conducted by the Borough Manager and Engineer for Borough Council. Recapping those priorities identified in Section 3 were the following:

Must Do Items – Main Priorities for 2014

1. New Borough Building - Continue to work with Architect and Council.
2. Resident/Commercial Program (Plan/Policy that will be established)
3. Marketing Program (Being Established/In Progress with EDS and Branding Strategies)

The next "5 Priority Items" from the "Should Do" List.

All "Should Do" items where accomplished in 2013.

Finally, the last "5 Priority Items" from the "Could Do" List:

Most of the "Could Do" items were also completed in 2013. The below remain and will be a focus in 2014.

11. Continue to Educate Public regarding Borough Finances and Taxes
12. Evaluate the Long Term Finances of the Borough, to be more efficient.
13. Establish a "Green" or "LEED" code for the new buildings
14. Establish a Sidewalk Weed Control Program throughout the Borough

The Borough has accomplished a lot of their goals in 2013. Moving forward, the Borough will once again need to meet in order to update the Strategic Plan to keep this as a living process.

This is the plan or the "blue print" to keep the Borough moving forward and to help spur growth. Peter Drucker once stated, ***"Plans are only good intentions unless they immediately degenerate into hard work."*** There is a lot of work that will need to be done and a lot of difficult and probably some unpopular decisions that will need to be made to stay on course. All of us will be called to make some sacrifices to ensure the plans and goals are accomplished. The end result; a community that is thriving for our children and grandchildren and transforming Brentwood into a destination to ensure Brentwood is sustainable for another 100 years. To once again quote John Lennon, "A dream you dream alone is only a dream. A dream you dream together is reality!" I think we all share that dream.

Acknowledgements

A special "thank you" goes to the entire Borough staff team involved in crafting the FY 2014 Budget and Vision Plan. The administrative staff, especially Mary Lou Garase and Susan Toth, has my gratitude for their effort while I was in "lock down" to get the budget prepared. In addition, the Brentwood Borough Council needs to be commended for their understanding of the importance of planning and realizing the importance of making the difficult decision to ensure Brentwood's sustainability and their vision of Brentwood in the future.

Summary

The primary goal of this budget is to reduce spending without reducing any services to the residents. However, there are associated costs of "doing business." We must make sure we expend such costs in the most prudent and efficient manner. I believe this budget clearly demonstrates this principle.

The Borough is planning for the future, and local organizations are pulling together to help their community. Organizations such as Brentwood Park Initiative continue to raise money to help with the long term much needed repairs to the stadium and park. Brentwood Business Owners Association (BBOA) continues its mission of adding to the beautification and marketing of the Borough's Business District. Economic Development South (EDS) has proven to be a tremendous asset to the Borough and the region as they continue to move forward with promoting Brentwood and the region. These are all signs that Brentwood is moving in the right direction.

In the end, this budget proposal is balanced, sound and meets the needs for the upcoming year and sets a solid foundation the Borough can build on well into its foreseeable future. The development of a balanced budget this year has been very challenging, given the challenges associated with a built-out community and ongoing constraints of our fiscal environment. The Borough continues to build upon its goals of creating value, maintaining a vibrant community, and enhancing the quality of life for all its residents, businesses, customers, and partners.

The 2014 fiscal year will be both productive and challenging as we continue to raise the bar on our expectations in shaping Brentwood's future. I am pleased with the commitment and dedication shown by the entire organization to provide exceptional customer service, programs and facilities to our community.

Very truly yours,

George Zboyovsky, PE
Borough Manager

This Page Intentionally Left Blank

01

General Fund

2014 BRENTWOOD BUDGET REVENUES

01 GENERAL FUND REVENUES

2014 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	BUDGETED 2014	PERCENTAGE CHANGE FROM 2013
01 100	**BEGINNING FUND BALANCE**								
01 300-000	BEGINNING FUND BALANCE	$ 2,159,085.00	$ 2,137,385.00	$ 1,899,486.00	$ 1,691,708.00	$ 1,200,000.00	$ 2,125,929.00	$ 650,000.00	-46%
	TOTAL BEGINNING FUND BALANCE	**$ 2,159,085.00**	**$ 2,137,385.00**	**$ 1,899,486.00**	**$ 1,691,708.00**	**$ 1,200,000.00**	**$ 2,125,929.00**	**$ 650,000.00**	
01301	**REAL ESATE TAXES**								
01 301-100	RE CURRENT GL	$ 2,287,724.29	$ 2,284,631.15	$ 2,327,989.91	$ 2,341,321.56	$ 2,388,345.75	$ 2,319,165.00	$ 2,900,000.00	21%
01 301-104	RE CURRENT LIBRARY	$0	$ 167,872.03	$ 144,992.91	$ 144,157.83	$ 207,797.05	$ 207,797.00	$ 198,775.00	-4%
01 301-300	RE DELINQUENT	$ 245,087.80	$ 205,724.16	$ 238,473.75	$ 238,776.36	$ 225,000.00	$ 220,000.00	$ 225,000.00	0%
01 301-500	RE LIENED TAXES	$ -	$ -	$ 8,115.85	$ -	$ 7,000.00	$ -	$ -	-100%
01 301-700	RE TIF PAYMENT- CURRENT	$ 79,541.23	$ 79,541.23	$ 79,541.23	$ 79,541.23	$ 79,500.00	$ 79,541.00	$ -	-100%
	TOTAL REAL ESTATE TAXES	**$ 2,612,353.32**	**$ 2,737,768.57**	**$ 2,799,113.65**	**$ 2,803,796.98**	**$ 2,907,642.80**	**$ 2,826,503.00**	**$ 3,323,775.00**	**14%**
01310	**TRANS/ENAB TAXES**								
01 310-100	RE TRANSFER TAX	$ 55,967.91	$ 66,784.82	$ 56,547.66	$ 70,824.38	$ 56,000.00	$ 85,000.00	$70,000.00	25%
01 310-210	EARNED INCOME TAX- CURRENT	$ 726,440.84	$ 416,407.84	$ 467,692.30	$ 700,787.99	$ 450,000.00	$ 761,000.00	$750,000.00	67%
01 310-230	EARNED INC TAX DELINQUENT	$ 87,507.87	$ 387,206.02	$ 419,941.43	$ 416,128.21	$ 350,000.00	$ 75,000.00	$70,000.00	-80%
01 310-401	LOCAL SERVICE TAX	$ 66,787.96	$ 59,111.68	$ 79,100.58	$ 70,852.78	$ 65,000.00	$ 70,000.00	$65,000.00	0%
	TOTAL TRANS/ENAB TAXES	**$ 936,704.58**	**$ 929,510.36**	**$ 1,023,281.97**	**$ 1,258,593.36**	**$ 921,000.00**	**$ 991,000.00**	**$ 955,000.00**	**4%**
01321	**LICENSES/PERMITS**								
01 321-740	VIDEO MACHINES	$ 38,250.00	$ 22,800.00	$ 32,200.00	$ 33,200.00	$ 29,000.00	$ 38,600.00	$ 39,000.00	34%
01 321-750	POOL TABLES	$ 1,700.00	$ 4,000.00	$ 1,200.00	$ 4,000.00	$ 4,000.00	$ 3,800.00	$ 4,000.00	0%
01 321-800	CABLE TV FRAN FEES	$ 145,433.59	$ 167,756.52	$ 236,744.12	$ 176,992.47	$ 160,000.00	$ 172,000.00	$ 170,000.00	6%
01 322-801	STREET PERMITS	$ 23,824.00	$ 22,784.00	$ 18,115.00	$ 37,262.00	$ 20,000.00	$ 29,000.00	$ 20,000.00	0%
01 322-802	GRADING PERMITS	NA	NA	NA	$ -	$ 500.00	$ -	$ -	-100%
01 322-900	SIGN PERMITS	$ 1,935.00	$ 271.00	$ 1,892.00	$ 556.00	$ 500.00	$ 100.00	$ 500.00	0%
01 322-901	SOLICITATION PERMITS	NA	NA	NA	$ 60.00	$ 50.00	$ 410.00	$ 50.00	0%
	TOTAL LICENSES/PERMITS	**$ 211,142.59**	**$ 217,611.52**	**$ 290,151.12**	**$ 232,740.00**	**$ 214,050.00**	**$ 243,910.00**	**$ 233,550.00**	**9%**
01 331	**FINES AND FORFEITS**								
01 331-110	MOTOR VEHICLE VIOLATIONS	$ 111,631.26	$ 93,785.34	$ 87,468.76	$ 139,202.57	$ 90,000.00	$ 101,000.00	$ 95,642.00	6%
01 332-100	DPW REIMBURSEMENTS	NA	NA	NA	$ 13,615.45	$ 2,000.00	$ 16,000.00	$ 7,000.00	250%
01 332-101	RESTITUTIONS/SETTLEMENTS	NA	NA	NA	$ 7,093.78	$ 2,000.00	$ 1,000.00	$ 1,000.00	-50%
01 332-102	CODE ENFORCEMENT CITATIONS	NA	NA	NA	$ 4,229.89	$ 2,000.00	$ 5,000.00	$ 3,000.00	50%
	TOTAL FINES AND FORFEITS	**$ 111,631.26**	**$ 93,785.34**	**$ 87,468.76**	**$ 164,141.69**	**$ 96,000.00**	**$ 123,000.00**	**$ 106,642.00**	**11%**

2014 BRENTWOOD BUDGET REVENUES

01 GENERAL FUND REVENUES

2014 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	BUDGETED 2014	PERCENTAGE CHANGE FROM 2013
01341	**INT, RENTS, ROYALTIES**								
01 341-000	INTEREST- TEMP INVEST	$ 13,838.13	$ 3,020.44	$ 666.34	$ 907.88	$ 600.00	$ 600.00	$ 600.00	0%
01 342-101	RENT OF LAND	$ 39,975.00	$ 44,725.00	$ 49,875.00	$ 54,423.50	$ 55,597.00	$ 57,265.00	$ 58,933.00	6%
01 342-200	RECREATION CENTER	$ -	$ 1,000.00	**$ 200.00**	**$ 500.00**	$ 1,000.00	$ -	$ 400.00	-60%
01 342-201	RENT OF BUILDINGS	$ 28,087.00	$ 26,257.00	$ 25,207.00	$ 25,187.00	$ 25,000.00	$ 25,187.00	$ 34,600.00	38%
01 342-202	RENT OF BUILDINGS-10 MARYLEA AVE.	$ -	$ -	$ 9,730.00	$ 18,112.60	$ 18,000.00	$ 14,000.00	$ 18,000.00	0%
01 342-300	COMMUNITY CENTER	$ -	$ 655.00	$ 1,356.00	$ 1,200.00	$ 1,000.00	$ -	$ 400.00	0%
	TOTAL INT, RENTS, ROYALTIES	**$ 81,900.13**	**$ 75,657.44**	**$ 87,034.34**	**$ 100,330.98**	**$ 101,197.00**	**$ 97,052.00**	**$ 112,933.00**	**12%**
01350	**INTERGOVERNMENTAL**								
01 351 120	PA EMERGENCY MGMT	$ -	$ 10,397.37	$ -	$ -	$ -	$ -	$ -	See Note 1
01 354-022	STATE GRANTS	$ 49,226.00	$ -	$ -	$ -	$ -	$ -	$ -	See Note 2
01 355-010	PUBLIC UTILITY REALITY TAX	$ 5,019.58	$ 5,135.65	$ 4,936.93	$ 5,281.30	$ 4,500.00	$ 4,500.00	$ 4,500.00	0%
01 355-040	LIQUOR LICENSES	$ 4,000.00	$ 3,600.00	$ 4,200.00	$ 3,000.00	$ 4,000.00	$ 3,500.00	$ 4,000.00	0%
01 355-050	STATE AID TO PENSION FUND	$ 125,120.54	$ 139,098.22	$ 211,527.32	$ 143,044.39	$ 143,000.00	$ 167,027.41	$ 150,000.00	5%
01 355-070	FOREIGN FIRE INSURANCE	$ 48,599.29	$ 54,701.60	$ 77,264.97	$ 43,902.91	$ 45,000.00	$ 43,000.00	$ 45,000.00	0%
01 355-080	RAD- SALES TAX PROCEEDS	$ 284,115.67	$ 295,745.04	$ 315,523.59	$ 335,431.62	$ 300,000.00	$ 300,000.00	$ 314,000.00	5%
	TOTAL INTERGOVERNMENTAL	**$ 516,081.08**	**$ 508,677.88**	**$ 613,452.81**	**$ 530,660.22**	**$ 496,500.00**	**$ 518,027.41**	**$ 517,500.00**	**4%**
01360	**DEPT. EARNINGS**								
01 361-310	ZONING/PLANNING FEES	$ 4,890.00	$ 6,200.00	$ 3,900.00	$ 1,275.00	$ 1,000.00	$ 3,600.00	$ 2,500.00	150%
01 361-510	SALE OF MAPS/ZONING BOOKS	$ 60.00	$ 20.00	$ -	$ -	$ -	$ -	$ -	0%
01 361-560	PHOTOCOPIES	$ 18.50	$ 7.75	$ 6.25	$ 663.75	$ -	$ 11.00	$ -	0%
01 362-102	SPECIAL POLICE SERVICES	$ 19,736.47	$ 27,342.38	$ 18,021.15	$ 24,994.44	$ 20,000.00	$ 20,000.00	$ 20,000.00	0%
01 362-112	ACCIDENT REPORTS	$ 3,905.00	$ 3,665.00	$ 3,870.00	$ 11,187.38	$ 2,500.00	$ 7,000.00	$ 5,000.00	100%
01 362-130	POLICE/SECURITY ALARMS	$ 750.00	$ 1,200.00	$ 900.00	$ 200.00	$ 500.00	$ 600.00	$ 500.00	0%
01 362-150	CIVIL SERVICE APPLICATION FEE	$ -	$ -	$ 1,850.00	$ -	$ -	$ -	$ -	0%
01 362-313	ENGINEERING REIMBURS.	NA	NA	$ 4,797.50	$ 1,429.75	$ 1,000.00	$ 20,000.00	$ 5,000.00	400%
01 362-410	BUILDING PERMITS	$ 33,489.00	$ 11,592.50	$ 25,065.00	$ 8,748.00	$ 15,000.00	$ 17,000.00	$ 15,000.00	0%
01 362-450	OCCUPANCY PERMITS	$ 17,394.00	$ 17,483.00	$ 14,813.00	$ 19,609.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	0%
01 362-460	TENANT REGISTRATION	$ 5,430.00	$ 8,478.00	$ 9,990.00	$ 12,105.00	$ 10,000.00	$ 14,600.00	$ 10,000.00	0%
	TOTAL DEPT. EARNINGS	**$ 85,672.97**	**$ 75,988.63**	**$ 83,212.90**	**$ 80,212.32**	**$ 65,000.00**	**$ 97,811.00**	**$ 73,000.00**	**12%**
01363	**PARKING METERS**								
01 363-210	PARKING METER REVENUE	$ 45,644.05	$ 45,583.36	$ 46,488.14	$ 42,136.69	$ 40,000.00	$ 40,000.00	$ 40,000.00	0%
01 363-120	PARKING METER VIOLATIONS	$ 23,170.07	$ 28,872.68	$ 25,856.75	$ 30,711.75	$ 25,000.00	$ 25,000.00	$ 25,000.00	0%
01 363-250	HANDICAP PARKING PERMITS	$ 180.00	$ 70.00	$ 60.00	$ -	$ -	$ -	$ -	Fee Eliminated
	TOTAL PARKING METERS	**$ 68,994.12**	**$ 74,526.04**	**$ 72,404.89**	**$ 72,848.44**	**$ 65,000.00**	**$ 65,000.00**	**$ 65,000.00**	**0%**

2014 BRENTWOOD BUDGET REVENUES

01 GENERAL FUND REVENUES

2014 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	BUDGETED 2014	PERCENTAGE CHANGE FROM 2013
01367	**CULTURE RECREATION**								
01 367-202	SWIMMING POOL FEES	$ 24,629.84	$ 29,734.50	$ 30,313.55	$ 30,711.75	$ 25,000.00	$ 22,113.75	$ 25,000.00	0%
01 367-300	REC. PROGRAM FEES	NA	NA	NA	NA	NA	NA	$ 6,000.00	"NEW ITEM"
01 367-301	DECK HOCKEY	NA	NA	NA	NA	NA	NA	$ 55,000.00	"NEW ITEM"
01 367-302	REC. DIRECTOR FEE	NA	NA	NA	NA	NA	NA	$ 15,000.00	"NEW ITEM"
01 367-400	PARK AND REC CONCESSIONS	$ 8,877.19	$ 400.00	$ 900.00	$ 2,500.00	$ 900.00	$ 900.00	$ 1,200.00	See Note 1
	TOTAL CULTURE RECREATION	**$ 33,507.03**	**$ 30,134.50**	**$ 31,213.55**	**$ 33,211.75**	**$ 25,900.00**	**$ 23,013.75**	**$ 102,200.00**	**295%**
01368	**SCHOOL GUARD PAYROLL**								
01 368-100	SCHOOL GUARD PAYROLL	$ 27,509.08	$ 25,558.89	$ 64,382.21	$ 48,979.55	$ 51,000.00	$ 51,000.00	$ 50,000.00	-2%
01 368-110	SCHOOL GUARD UNIFORMS	$ -	$ -	$ -	$ 701.56	$ 500.00	$ 500.00	$ 500.00	0%
	TOTAL SCHOOL GUARD PAYROLL	**$ 27,509.08**	**$ 25,558.89**	**$ 64,382.21**	**$ 49,681.11**	**$ 51,500.00**	**$ 51,500.00**	**$ 50,500.00**	**-2%**
01380	**MISCELLANEOUS**								
01 380-000	MISCELLANEOUS REVENUE	$ 240.09	$ 2,237.72	$ 651.97	$ 32,889.87	$ 250.00	$ 1,100.00	$ 413.00	65%
01 380-802	MUNICIPAL LIEN LETTERS	$ -	$ 470.00	$ -	$ 7,900.50	$ 250.00	$ 7,700.00	$ 4,000.00	1500%
	TOTAL MISCELLANEOUS	**$ 240.09**	**$ 2,707.72**	**$ 651.97**	**$ 40,790.37**	**$ 500.00**	**$ 8,800.00**	**$ 4,413.00**	**783%**

2014 BRENTWOOD BUDGET REVENUES

2014 GENERAL FUND BUDGET

01 GENERAL FUND REVENUES

FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	BUDGETED 2014	PERCENTAGE CHANGE FROM 2013
01392	**INTERFUND TRANSFERS**								
01 392-080	TRANSFER-FROM SEWER FUND	$ 92,000.00	$ 200,000.00	$ 255,000.00	$ 262,000.00	$ 276,000.00	$ 276,000.00	$ 355,000.00	29%
01 392-095	TRANSFER-FROM OPERATING RESERVE FUND	$ -	$ -	$ -	$ 404,157.64	$ -	$ -	$ -	0%
	TOTAL INTERFUND TRANSFERS	**$ 92,000.00**	**$ 200,000.00**	**$ 255,000.00**	**$ 666,157.64**	**$ 276,000.00**	**$ 276,000.00**	**$ 355,000.00**	**29%**
01394	**PROCEEDS OF SHORT-TERM DEBT**								
01 394-10	TAX ANTICIPATION NOTE	$ 1,300,000.00	$ 1,300,000.00	$ 500,000.00	$ 1,000,000.00	$ -	$ -	$ -	0%
	TOTAL PROCEEDS OF SHORT-TERM DEBT	**$ 1,300,000.00**	**$ 1,300,000.00**	**$ 500,000.00**	**$ 1,000,000.00**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
01395	**OTHER SOURCES**								
01 395-000	REFUND PRIOR YR EXPENSES	$ 45,927.10	$ 9,042.04	$ 6,123.43	$ -	$ -	$ -	$ -	NA
01 395-510	RECYCLE BINS	$ 104.00	$ 48.00	$ 240.50	$ 265.00	$ 150.00	$ 204.00	$ 150.00	0%
	TOTAL OTHER SOURCES	**$ 138,852.38**	**$ 9,090.04**	**$ 150.00**	**$ 150.00**	**$ 150.00**	**$ 204.00**	**$ 150.00**	**0%**
TOTAL GENERAL FUND REVENUES		**$ 8,375,673.63**	**$ 8,418,401.93**	**$ 7,807,004.17**	**$ 8,725,022.86**	**$ 6,420,439.80**	**$ 7,447,750.16**	**$ 6,549,663.00**	**2%**

01 300

Beginning Balance

2014 BRENTWOOD BUDGET REVENUES
01300 BEGINNING FUND BALANCE

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
1 300	**BEGINNING FUND BALANCE**								
01 300-000	BEGINNING FUND BALANCE	$ 2,159,085.00	$ 2,137,385.00	$ 1,899,486.00	$1,691,708.00	$ 1,200,000.00	$ 2,125,929.00	$ 650,000.00	-46%
	TOTAL BEGINNING FUND BALANCE	**$ 2,159,085.00**	**$ 2,137,385.00**	**$ 1,899,486.00**	**$ 1,691,708.00**	**$ 1,200,000.00**	**$ 2,125,929.00**	**$ 650,000.00**	-46%

01 300-000 BEGINNING FUND BALANCE

Based on year-end projections, it is anticipated that the General Fund will have a fund balance on 12/31/13 in the amount of $644,000.
As such, assuming miscellaneous 2013 Expenditures that will be paid in 2014. Say the actual 2014 Beginning Balance to be SAY = **$ 650,000.00**

This amount IS included as the "Beginning Balance" for the General Fund. It will be assumed that this will NOT be transferred to a separate "Operating Reserve Fund".

01 310

Real Estate Transfer Tax

2014 BRENTWOOD BUDGET REVENUES
01301 REAL ESTATE TAXES REVENUE

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	BUDGETED 2014	PERCENTAGE CHANGE FROM 2013
01301	**REAL ESATE TAXES**								
01 301-100	RE CURRENT GL	$ 2,287,724.29	$ 2,284,631.15	$ 2,327,989.91	$ 2,341,321.56	$ 2,388,345.75	$ 2,319,165.00	**$ 2,900,000.00**	21%
01 301-104	RE CURRENT LIBRARY	$ -	$ 167,872.03	$ 144,992.91	$ 144,157.83	$ 207,797.05	$ 207,797.00	**$ 198,775.00**	-4%
01 301-300	RE DELINQUENT	$ 245,087.80	$ 205,724.16	$ 238,473.75	$ 238,776.36	$ 225,000.00	$ 220,000.00	**$ 225,000.00**	0%
01 301-500	RE LIENED TAXES	$ -	$ -	$ 8,115.85	$ -	$ 7,000.00	$ -	**$ -**	-100%
01 301-700	RE TIF PAYMENT- CURRENT	$ 79,541.23	$ 79,541.23	$ 79,541.23	$ 79,541.23	$ 79,500.00	$ 79,541.00	**$ -**	-100%
	TOTAL REAL ESTATE TAXES	**$ 2,612,353.32**	**$ 2,737,768.57**	**$ 2,799,113.65**	**$ 2,803,796.98**	**$ 2,907,642.80**	**$ 2,826,503.00**	**$ 3,323,775.00**	**14%**

Summary and Assumptions:

Real Estate Taxes Revenues

Fiscal Year 2014 Budget Recommendations:	$ 3,323,775.00	an increase of	**$ 416,132.20**
Fiscal Year 2013 Adopted Budget:	$ 2,907,642.80		
Fiscal Year 2013 Projected Budget:	$ 2,826,503.00		
	$ (81,139.80)	surplus projected.	

*Total Taxable Assessed Value has decreased by $8,618,370.00 from 2013 levels due to County Reassesment.
*Mil Value decreased $8,618.37 to $406,975.73.
* Currently $29,153,900.00 exempt real estate in Brentwood.

***No increase in Real Estate Taxes is proposed.**

2014 BRENTWOOD BUDGET REVENUES
01301 REAL ESTATE TAXES REVENUE

2014 Anticipated Real Estate Taxes

				As 11-01-13				
	2013 Total Local Taxable Assessed Value =			$ 397,550,400.00	*Note: Does not include approx. $51,575,900 of exempt real estate.*			
	2014 Milage Rate =			**8.75**	mils	**1.25 Mil Tax Increase**		
	100 % Estimated 2014 Real Estate Tax Revenues =			$ 3,478,566.00				
	2% Discount =			$ 69,571.32				
	Act 77 Reduction =			$ 23,393.36				
	Total Estimated 2014 Taxes Due =			$3,385,601.32				
	Collection Rate =			92.00%				
	Total Estimated 2014 Real Estate Tax Revenues =			$ 3,114,753.22				
	Mil Value =	$3,478,566.00	8.75					
				$ 397,550.40	$ 2,214,355.73			
01 301-100	RE CURRENT- GENERAL OP.			$ 2,915,978.02	or		**SAY**	**$ 2,900,000.00**
01 301-104	RE CURRENT- LIBRARY			$ 198,775.20	or		**SAY**	**$ 198,775.00**
	*Dedicated Milage = 0.5 mils for the Library							
	Total Estimated Collectable 2014 Real Estate Taxes =			**$ 3,114,753.22**				
	Estimated Uncollected 2014 Real Estate Taxes =			**$ 363,812.78**				
01 301-300	REAL ESTATE- DELINQUENT							
	Assumptions:							
	Based on historic data Delinquent Real Estate Taxes Collected in 2013 =				$ 225,000.00		**SAY**	**$ 225,000.00**
01 301-500	REAL ESTATE- LIENED TAXES							
	Assumptions:							
	These revenues have been placed under RE Delinquent.							
	Delinquent Collection Rate =							
	Total Real Estate-Liened Taxes Collected =							
							SAY	**$ -**
01 301-700	RE TIF PAYMENT- CURRENT							
	*Brentwood's TIF Obligation was fulfilled in 2013.			$ -			**SAY**	**$ -**

2014 BRENTWOOD BUDGET REVENUES
01 310 TRANSFER/ENABLING TAXES REVENUE

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01310	**TRANS/ENAB TAXES**								
01 310-100	RE TRANSFER TAX	$ 55,967.91	$ 66,784.82	$ 56,547.66	$ 70,824.38	$ 56,000.00	$ 85,000.00	**$ 70,000.00**	25%
01 310-210	EARNED INCOME TAX- CURRENT	$ 726,440.84	$ 416,407.84	$ 467,692.30	$ 700,787.99	$ 450,000.00	$ 761,000.00	**$ 750,000.00**	67%
01 310-230	EARNED INC TAX DELINQUENT	$ 87,507.87	$ 387,206.02	$ 419,941.43	$ 416,128.21	$ 350,000.00	$ 75,000.00	**$ 70,000.00**	-80%
01 310-401	LOCAL SERVICE TAX	$ 66,787.96	$ 59,111.68	$ 79,100.58	$ 70,852.78	$ 65,000.00	$ 70,000.00	**$ 65,000.00**	0%
	TOTAL TRANS/ENAB TAXES	**$ 936,704.58**	**$ 929,510.36**	**$ 1,023,281.97**	**$ 1,258,593.36**	**$ 921,000.00**	**$ 991,000.00**	**$ 955,000.00**	**4%**

Summary and Assumptions:

Transfer/Enabling Tax Revenues

Fiscal Year 2014 Budget Recommendations: $ 955,000.00 an increase/decrease of **$ 34,000.00**

Fiscal Year 2013 Adopted Budget: $ 921,000.00
Fiscal Year 2013 Projected Budget: $ 991,000.00
$ 70,000.00 decrease projected.

*$14,000 Increase in Real Estate Transfer Tax
*$300,000 Increase in Earned Income Tax - Current
*$280,000 Decrease in Earned Income Tax - Delinquent
*$10,000 Increase in LST.

01 310-100 REAL ESTATE TRANSFER TAX

Assumptions:
2013 Ave./month = $ 5,900.00
$5,900/month x 12 months = $ 70,800.00

SAY $ 70,000.00

01 310-210 EARNED INC TAX- CURRENT YR

Assumptions:
Based on historic data and 2013 quarterly revenues of $155,000.00. The estimated 2013 EIT collection was set as =

SAY $ 750,000.00

01 310-230 EARNED INC TAX DELINQUENT

Assumptions:
Aggressive Delinquent EIT collections in 2014 will continue.

SAY $ 70,000.00

01 310-401 Local Service Tax (LST)

2014 BRENTWOOD BUDGET REVENUES
01 310 TRANSFER/ENABLING TAXES REVENUE

Assumptions:

Based on historic data , the estimated 2014 LST collection was set as =	**SAY**	**$ 65,000.00**

01 321

License & Permits

2014 BRENTWOOD BUDGET REVENUES
01321 LICENSES AND PERMITS

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01321	**LICENSES/PERMITS**								
01 321-740	VIDEO MACHINES	$ 38,250.00	$ 22,800.00	$ 32,200.00	$ 33,200.00	$ 29,000.00	$ 38,600.00	**$ 39,000.00**	34%
01 321-750	POOL TABLES	$ 1,700.00	$ 4,000.00	$ 1,200.00	$ 4,000.00	$ 4,000.00	$ 3,800.00	**$ 4,000.00**	0%
01 321-800	CABLE TV FRAN FEES	$ 145,433.59	$ 167,756.52	$ 236,744.12	$ 176,992.47	$ 160,000.00	$ 172,000.00	**$ 170,000.00**	6%
01 322-801	STREET PERMITS	$ 23,824.00	$ 22,784.00	$ 18,115.00	$ 37,262.00	$ 20,000.00	$ 29,000.00	**$ 20,000.00**	0%
01 322-802	GRADING PERMITS	NA	NA	NA	$ -	$ 500.00	$ -	**$ -**	-100%
01 322-900	SIGN PERMITS	$ 1,935.00	$ 271.00	$ 1,892.00	$ 556.00	$ 500.00	$ 100.00	**$ 500.00**	0%
01 322-901	SOLICITATION PERMITS	NA	NA	NA	$ 60.00	$ 50.00	$ 410.00	**$ 50.00**	0%
	TOTAL LICENSES/PERMITS	**$ 211,142.59**	**$ 217,611.52**	**$ 290,151.12**	**$ 232,740.00**	**$ 214,050.00**	**$ 243,910.00**	**$ 233,550.00**	**9%**

Summary and Assumptions:

Licenses and Permits

Fiscal Year 2014 Budget Recommendations: $ 233,550.00 an increase/decrease of **$ 19,500.00**

Fiscal Year 2013Adopted Budget: $ 214,050.00
Fiscal Year 2013 Projected Budget: $ 243,910.00
$ 29,860.00 additional revenue projected.

*$10,000 Increase in Video Machines due to fee increase in 2013.
*No Change in Pool Table Fees.
*$10,000 Increase in Cable TV Franchise Fees.

01 321-740 VIDEO MACHINES

Assumptions:

No. of Video units =	65	
Fee per Unit (Increased $100 in 2013) =	$ 600.00	
Total =	$ 39,000.00	**SAY $ 39,000.00**

01 321-750 POOL TABLES

Assumptions:

No. of Pool Tables =	20	
Fee per Unit =	$ 200.00	
Total =	$ 4,000.00	**SAY $ 4,000.00**

2014 BRENTWOOD BUDGET REVENUES
01321 LICENSES AND PERMITS

01 321-800 CABLE TV FRAN FEES

Assumptions:

In 2011 the Borough received a refund of roughly $60,000 for past franchise fees. Based on historic trends we will show a slight increase in the cable TV Franchise Fees.
Budgeted amount.

COMCAST =	$	85,000.00			
VERIZON =	$	85,000.00			
	$	170,000.00	**SAY**	**$**	**170,000.00**

01 322-801 STREET PERMITS

Assumptions:

Based on historical trends and new Ordinance, will set the
2014 amount will be remain at $20,000.

SAY	**$**	**20,000.00**

01 322-802 GRADINGPERMITS

Assumptions:

This use to be included with Building Permits. Seperated to better track.

SAY	**$**	**-**

01 322-900 SIGN PERMITS

Assumptions:

Based on historical trends and increase of
enforcement we will set the 2014 amount at $500.

SAY	**$**	**500.00**

01 322-901 SOLICITATION PERMITS

Assumptions:

This is a new item associated with commercial vendors selling their goods in the Borough.

SAY	**$**	**50.00**

01 331

Fines & Penalties

2014 BRENTWOOD BUDGET REVENUES
01 331 FINES AND FORFEITS REVENUE

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01 331	**FINES AND FORFEITS**								
01 331-110	MOTOR VEHICLE VIOLATIONS	$ 111,631.26	$ 93,785.34	$ 87,468.76	$ 139,202.57	$90,000.00	$ 101,000.00	**$ 95,642.00**	6%
01 332-100	DPW REIMBURSEMENTS	NA	NA	NA	$ 13,615.45	$ 2,000.00	$ 16,000.00	**$ 7,000.00**	250%
01 332-101	RESTITUTIONS/SETTLEMENTS	NA	NA	NA	$ 7,093.78	$ 2,000.00	$ 1,000.00	**$ 1,000.00**	-50%
01 332-102	CODE ENFORCEMENT CITATIONS	NA	NA	NA	$ 4,229.89	$ 2,000.00	$ 5,000.00	**$ 3,000.00**	50%
	TOTAL FINES AND FORFEITS	**$ 111,631.26**	**$ 93,785.34**	**$ 87,468.76**	**$ 164,141.69**	**$ 96,000.00**	**$ 123,000.00**	**$ 106,642.00**	**11%**

Summary and Assumptions:

Fines and Forfeits Revenues

Fiscal Year 2014 Budget Recommendations: $ 106,642.00 an increase/decrease of **$ 10,642.00**

Fiscal Year 2013 Adopted Budget: $ 96,000.00
Fiscal Year 2013 Projected Budget: $ 123,000.00
$ 27,000.00 additional revenue projected.

*$5,000 Increase in Motor Vehicle Violations
*$5,000 Increase in DPW Reimbursements
*$1,000 Decrease in Restitution/Settlements
*$1,000 Increase in Code Enforcement Citations.

01 331-110 MOTOR VEHICLE VIOLATIONS

Assumptions:

Based on historical trends, will set the 2014 amount at $95,000.

SAY $ 95,642.00

01 332-100 DPW REIMBURSEMENTS

Assumptions:

Grass Cutting Reimbursements. There is approximately $7,000 in due DPW Reimbursible fees. As such will increase this to $7,000.00.

SAY $ 7,000.00

01 332-101 RESTITUTIONS/SETTLEMENTS

Assumptions:

Includes restitution, settlements, municipal portion of proceeds from Sheriff's Sale, etc. Based on 2013, will decrease this line item to $1,000.00.

SAY $ 1,000.00

2014 BRENTWOOD BUDGET REVENUES
01 331 FINES AND FORFEITS REVENUE

01 332-102 CODE ENFORCEMENT CITATIONS

Assumptions:

Includes the Borough's share of code citations paid.

SAY	**$**	**3,000.00**

01 341

Interest-Rents-Royalties

2014 BRENTWOOD BUDGET REVENUES
01 341 INTERSTS, RENTS AND ROYALTIES REVENUES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01341	**INT, RENTS, ROYALTIES**								
01 341-000	INTEREST- TEMP INVEST	$ 13,838.13	$ 3,020.44	$ 666.34	$ 907.88	$ 600.00	$ 600.00	**$ 600.00**	0%
01 342-101	RENT OF LAND	$ 39,975.00	$ 44,725.00	$ 49,875.00	$ 54,423.50	$ 55,597.00	$ 57,265.00	**$ 58,933.00**	6%
01 342-200	RECREATION CENTER	$ -	$ 1,000.00	$ 200.00	$ 500.00	$ 1,000.00	$ -	**$ 400.00**	-60%
01 342-201	RENT OF BUILDINGS	$ 28,087.00	$ 26,257.00	$ 25,207.00	$ 25,187.00	$ 25,000.00	$ 25,187.00	**$ 34,600.00**	38%
01 342-202	RENT OF BUILDINGS-10 MARYLEA AVE.	$ -	$ -	$ 9,730.00	$ 18,112.60	$ 18,000.00	$ 14,000.00	**$ 18,000.00**	0%
01 342-300	COMMUNITY CENTER	$ -	$ 655.00	$ 1,356.00	$ 1,200.00	$ 1,000.00	$ -	**$ 400.00**	0%
	TOTAL INT, RENTS, ROYALTIES	**$ 81,900.13**	**$ 75,657.44**	**$ 87,034.34**	**$ 100,330.98**	**$ 101,197.00**	**$ 97,052.00**	**$ 112,933.00**	**12%**

Summary and Assumptions:

Interests, Rents, and Royalties Revenues

Fiscal Year 2014 Budget Recommendations: $ 112,933.00 an increase/decrease of **$ 11,736.00**

Fiscal Year 2013 Adopted Budget: $ 101,197.00
Fiscal Year 2013 Projected Budget: $ 97,052.00
$ (4,145.00) additional revenue projected.

*No Change in Interest revenue.
*$3,336 Increase in Rent of Land increased due to the 2014 lease payment from the School District.
*$600 Decrease in the Rec. Center revenues from 2013.
*$600 Decrease in the Community Center revenues from 2013.
*No other fee increases have been proposed.

2014 BRENTWOOD BUDGET REVENUES
01 341 INTERSTS, RENTS AND ROYALTIES REVENUES

01 341-000 INTEREST- TEMP INVEST

*Interest Earned on General Fund. Based on the past historic trend along with 2010 interest earned, will set 2014 at $600.

Current Interest Rate of the General Fund = 0.15%

SAY	**$**	**600.00**

01 342-101 RENT OF LAND

Stadium

*Brentwood School District Lease Agreement (Expires 06/30/14)

7/1/12 - 6/30/13 =	$	55,597.00
7/1/13 - 6/30/14 =	$	58,933.00

SAY	**$**	**58,933.00**

01 342-200 RECREATION CENTER

*To better track the utilization of the Civic Recreation Center this new item is being added.

Assumptions:

No. of Rentals/year =		2
Fee per Rental =	$	200.00
Total =	$	400.00

SAY	**$**	**400.00**

01 342-201 RENT OF BUILDINGS

* This item is associated with the Library's repayment. The Library makes annual installment payments to the Borough at a rate of one-half of the collectible portion of one mil of real estate property taxation. This is associated with the total cost of construction services, materials, labor and the principal and interest of the Library construction loan.

Library	$	25,000.00
Expedient		
$800/Month =	$	9,600.00
	$	34,600.00

SAY	**$**	**34,600.00**

2014 BRENTWOOD BUDGET REVENUES
01 341 INTERSTS, RENTS AND ROYALTIES REVENUES

01 342-202 RENT OF BUILDING-10 MARYLEA

*This is associated with the Apartment Building Located at 10 Marylea Avenue.

1st Floor Apartment No. 1	$	525.00	12	$	6,300.00
2nd Floor Apartment No. 1	$	500.00	12	$	6,000.00
2nd Floor Apartment No. 2	$	500.00	12	$	6,000.00
				$	18,300.00

SAY $ 18,000.00

01 342-300 COMMUNITY CENTER

*To better track the utilization of the Community Center this new item was added.

Assumptions:

No. of Rentals/year =		2
Fee per Rental =	$	200.00
Total =	$	400.00

SAY $ 400.00

However, if the Library Board decides to take over operations of the Community Room, this revenue will be eliminated.

01 350-355

Intergovernmental Revenue

2014 BRENTWOOD BUDGET REVENUES
01350 INTERGOVERNMENTAL REVENUE

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01350	**INTERGOVERNMENTAL**								
01 351 120	PA EMERGENCY MGMT	$ -	$ 10,397.37	$ -	$ -	$ -	$ -	$ -	See Note 1
01 354-022	STATE GRANTS	$ 49,226.00	$ -	$ -	$ -	$ -	$ -	$ -	See Note 2
01 355-010	PUBLIC UTILITY REALITY TAX	$ 5,019.58	$ 5,135.65	$ 4,936.93	$ 5,281.30	$ 4,500.00	$ 4,500.00	**$ 4,500.00**	0%
01 355-040	LIQUOR LICENSES	$ 4,000.00	$ 3,600.00	$ 4,200.00	$ 3,000.00	$ 4,000.00	$ 3,500.00	**$ 4,000.00**	0%
01 355-050	STATE AID TO PENSION FUND	$ 125,120.54	$ 139,098.22	$ 211,527.32	$ 143,044.39	$ 143,000.00	$ 167,027.41	**$ 150,000.00**	5%
01 355-070	FOREIGN FIRE INSURANCE	$ 48,599.29	$ 54,701.60	$ 77,264.97	$ 43,902.91	$ 45,000.00	$ 43,000.00	**$ 45,000.00**	0%
01 355-080	RAD- SALES TAX PROCEEDS	$ 284,115.67	$ 295,745.04	$ 315,523.59	$ 335,431.62	$ 300,000.00	$ 300,000.00	**$ 314,000.00**	5%
	TOTAL INTERGOVERNMENTAL	**$ 516,081.08**	**$ 508,677.88**	**$ 613,452.81**	**$ 530,660.22**	**$ 496,500.00**	**$ 518,027.41**	**$ 517,500.00**	**4%**

Note 1: This is associated with any reimbursements due to a State of Emergency Event.

Note 2: Most grant funding will be directed to the Capital Improvement Fund or its own individual fund. Although the Borough does anticipate receiving grant funding in 2013, no budgeted value will be included as a source of revenue in the General Fund.

Summary and Assumptions:

Intergovernmental Revenues

Fiscal Year 2014 Budget Recommendations:	$ 517,500.00	an increase/decrease of	**$ 21,000.00**
Fiscal Year 2013 Adopted Budget:	$ 496,500.00		
Fiscal Year 2013 Projected Budget:	$ 518,027.41		
	$ 21,527.41	additional revenue projected.	

*$7,000 Increase in State Aid to the Pension Fund. Even though the Borough received an increase in State Aide in 2011, it was advised to assumed this was an anomaly however, based on 2013, we will assume a slight increase.
*No change in RAD-Sales Tax proceeds was assumed based on the past few years.
*No Change in Foreign Fire Insurance is anticipated in 2014.

2014 BRENTWOOD BUDGET REVENUES
01350 INTERGOVERNMENTAL REVENUE

01 355-010 PUBLIC UTILITY REALITY TAX **SAY $ 4,500.00**

The Tax Reform Code, Article XI-A Sections 1101-A through 1110-A.

Public Utility Any person, partnership, association, corporation or other entity furnishing public utility realty service under the jurisdiction of the Pennsylvania Public Utility Commission or corresponding regulatory agency of any other state of the United States on December 31 of the taxable year; and any electric cooperative corporation furnishing public utility service on December 31 of the taxable year, but shall not mean any public utility furnishing public utility sewage services or municipality authority furnishing public utility services.

01 355-040 LIQUOR LICENSES
*Based on historic trends we will assume Liquor Licenses will remain at $4,000 in 2014. **SAY $ 4,000.00**

01 355-050 STATE AID TO PENSION FUND
Assumptions:

Police 2014 MMO Requirement =	$	218,893.00
Non-Uniform 2014 MMO Requirement =	$	74,645.00
	$	293,538.00

It is assumed that State Aid will remain close to 2013 levels. **SAY $ 150,000.00**

01 355-070 FOREIGN FIRE INSURANCE **SAY $ 45,000.00**
**This is associated with receipts from State Fireman's Relief Association.*
2011 was equal to $77,264.97. The increase is not be expected.
This amount is turned over to the Fire Department under Line Item 01 411-541
Foreign Fire Insurance

01 355-080 RAD- SALES TAX PROCEEDS
Assumptions:
With the economy slowly recovering and the increasing trend over the past couple of years, it is assumed that RAD Revenues may continue to increase.
Therefore, we'll assume an estimate of $300,000 in RAD Distribution. **SAY $ 314,000.00**

01 360-362

Departmental Earnings

2014 BRENTWOOD BUDGET REVENUES
01360 DEPARTMENTAL EARNINGS REVENUES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01360	**DEPT. EARNINGS**								
01 361-310	ZONING/PLANNING FEES	$ 4,890.00	$ 6,200.00	$ 3,900.00	$ 1,275.00	$ 1,000.00	$ 3,600.00	**$ 2,500.00**	150%
01 361-510	SALE OF MAPS/ZONING BOOKS	$ 60.00	$ 20.00	$ -	$ -	$ -	$ -	**$ -**	0%
01 361-560	PHOTOCOPIES	$ 18.50	$ 7.75	$ 6.25	$ 663.75	$ -	$ 11.00	**$ -**	0%
01 362-102	SPECIAL POLICE SERVICES	$ 19,736.47	$ 27,342.38	$ 18,021.15	$ 24,994.44	$ 20,000.00	$ 20,000.00	**$ 20,000.00**	0%
01 362-112	ACCIDENT REPORTS	$ 3,905.00	$ 3,665.00	$ 3,870.00	$ 11,187.38	$ 2,500.00	$ 7,000.00	**$ 5,000.00**	100%
01 362-130	POLICE/SECURITY ALARMS	$ 750.00	$ 1,200.00	$ 900.00	$ 200.00	$ 500.00	$ 600.00	**$ 500.00**	0%
01 362-150	CIVIL SERVICE APPLICATION FEE	$ -	$ -	$ 1,850.00		$ -	$ -	**$ -**	0%
01 362-313	ENGINEERING REIMBURS.	NA	NA	$ 4,797.50	$ 1,429.75	$ 1,000.00	$ 20,000.00	**$ 5,000.00**	400%
01 362-410	BUILDING PERMITS	$ 33,489.00	$ 11,592.50	$ 25,065.00	$ 8,748.00	$ 15,000.00	$ 17,000.00	**$ 15,000.00**	0%
01 362-450	OCCUPANCY PERMITS	$ 17,394.00	$ 17,483.00	$ 14,813.00	$ 19,609.00	$ 15,000.00	$ 15,000.00	**$ 15,000.00**	0%
01 362-460	TENANT REGISTRATION	$ 5,430.00	$ 8,478.00	$ 9,990.00	$ 12,105.00	$ 10,000.00	$ 14,600.00	**$ 10,000.00**	0%
	TOTAL DEPT. EARNINGS	**$ 85,672.97**	**$ 75,988.63**	**$ 83,212.90**	**$ 80,212.32**	**$ 65,000.00**	**$ 97,811.00**	**$ 73,000.00**	**12%**

Summary and Assumptions:

Departmental Earnings Revenues

Fiscal Year 2014 Budget Recommendations: $ 73,000.00 an increase/decrease of **$ 8,000.00**

Fiscal Year 2013 Adopted Budget: $ 65,000.00
Fiscal Year 2013 Projected Budget: $ 97,811.00
$ 32,811.00 additional revenue projected.

*No Change in Zoning/Planning Fees.
*Accident Reports were increase by $1,000 based on recent years.
*Engineering Reimbursements was increased by $4,000 from the 2013 Budgeted Amount.
*No Change in Tenant Registration based on historical trends.
*There are no Fee Increases proposed.

2014 BRENTWOOD BUDGET REVENUES
01360 DEPARTMENTAL EARNINGS REVENUES

01 361-310 ZONING/PLANNING FEES

Assumptions:

No. of Meetings/year =		5
Ave. Fee per Meeting =	$	500.00
Total =	$	2,500.00

SAY $ 2,500.00

01 361-510 SALE OF MAPS/ZONING BOOKS

*Not a major item. Based on prior years will estimate $0.00 for 2014.

SAY $ -

01 361-560 PHOTOCOPIES

*Not a major item. Based on prior years will estimate $0.00 for 2014.

SAY $ -

01 362-102 SPECIAL POLICE SERVICES

*Services in which the Brentwood Police Department is reimbursed. Based on past trends, will keep this at $20,000.

SAY $ 20,000.00

01 362-112 ACCIDENT REPORTS

*Based on prior year trends, will keep increase the amount to $3,500.

SAY $ 5,000.00

01 362-150 CIVIL SERVICE APPLICATION FEES

*$60/application x 0 = $ - Borough does not anticipate conducting own testing in 2014.

SAY $ -

01 362-130 POLICE/SECURITY ALARMS

*Based on prior years, budgeted amount of $500.

SAY $ 500.00

01 362-313 ENGINEERING REIMBURS.

*This Item is associated with Subdivision Plan Reviews that are then reimbursed by the Applicant.
This item offsets Expenditure Line Item 01 414-313 Engineering Services under Planning & Zoning.

SAY $ 5,000.00

01 362-410 BUILDING PERMITS

*Based on prior years along with the anticipation of some additional construction projects in 2014. Will keep this line item at $15,000.

SAY $ 15,000.00

01 362-450 OCCUPANCY PERMITS

*Based on prior years and 2013, we will keep this budgeted at the 2013 level in the amount of $15,000.

SAY	**$**	**15,000.00**

01 362-460 TENANT REGISTRATION

Assumptions:

No. of Tenants = 1,000 x $10/tennant = $ 10,000.00

SAY	**$**	**10,000.00**

01 363

Parking Meters

2014 BRENTWOOD BUDGET REVENUES
01 363 PARKING METER REVENUES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01363	**PARKING METERS**								
01 363-210	PARKING METER REVENUE	$ 45,644.05	$ 45,583.36	$ 46,488.14	$ 42,136.69	$ 40,000.00	$ 40,000.00	**$ 40,000.00**	0%
01 363-120	PARKING METER VIOLATIONS	$ 23,170.07	$ 28,872.68	$ 25,856.75	$ 30,711.75	$ 25,000.00	$ 25,000.00	**$ 25,000.00**	0%
01 363-250	HANDICAP PARKING PERMITS	$ 180.00	$ 70.00	$ 60.00	$ -	$ -	$ -	**$ -**	***Fee Eliminated***
	TOTAL PARKING METERS	**$ 68,994.12**	**$ 74,526.04**	**$ 72,404.89**	**$ 72,848.44**	**$ 65,000.00**	**$ 65,000.00**	**$ 65,000.00**	**0%**

Summary and Assumptions:

Parking Meter Revenues

Fiscal Year 2014 Budget Recommendations: $ 65,000.00 an increase/decrease of $ -

Fiscal Year 2013 Adopted Budget: $ 65,000.00
Fiscal Year 2013 Projected Budget: $ 65,000.00
$ - additional revenue projected.

*Eliminated ADA Parking Permit Fees.

01 363-210 PARKING METER REVENUE

Assumptions:

**Based on projected 2013 revenues we will keep this at the 2013 Budget Amount.*

SAY $ 40,000.00

01 363-120 PARKING METER VIOLATIONS (This item was previously recorded under 01 331-120 Ordinance Violations)

Assumptions:

**Fines were increased from $5.00 to $10.00 in 2010 we will keep this line item the same as the 2013 budgeted amount.*

SAY $ 25,000.00

01 363-250 HANDICAP PARKING PERMITS

Assumptions:

The Borough can not charge a fee for a ADA parking permit.

SAY $ -

01 367

Culture-Recreation

2014 BRENTWOOD BUDGET REVENUES
01367 CULTURE RECREATION REVENUES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01367	**CULTURE RECREATION**								
01 367-202	SWIMMING POOL FEES	$ 24,629.84	$ 29,734.50	$ 30,313.55	$ 30,711.75	$ 25,000.00	$ 22,113.75	**$ 25,000.00**	0%
01 367-300	REC. PROGRAM FEES	NA	NA	NA	NA	NA	NA	**$ 6,000.00**	***"NEW ITEM"***
01 367-301	DECK HOCKEY	NA	NA	NA	NA	NA	NA	**$ 55,000.00**	***"NEW ITEM"***
01 367-302	REC. DIRECTOR FEE	NA	NA	NA	NA	NA	NA	**$ 15,000.00**	***"NEW ITEM"***
01 367-400	PARK AND REC CONCESSIONS	$ 8,877.19	$ 400.00	$ 900.00	$ 2,500.00	$ 900.00	$ 900.00	**$ 1,200.00**	See Note 1
	TOTAL CULTURE RECREATION	**$ 33,507.03**	**$ 30,134.50**	**$ 31,213.55**	**$ 33,211.75**	**$ 25,900.00**	**$ 23,013.75**	**$ 102,200.00**	**295%**

Summary and Assumptions:

Culture Recreation Revenues

Fiscal Year 2014 Budget Recommendations: $ 102,200.00 an increase/decrease of **$ 76,300.00**

Fiscal Year 2013 Adopted Budget: $ 25,900.00
Fiscal Year 2013 Projected Budget: $ 23,013.75
$ (2,886.25) additional revenue projected.

*Does not propose any increase in fees.
*No change in revenues due to past year trends.
*Assumes the Concession Stand will be leased again.

01 367-202 SWIMMING POOL FEES

**Even though revenues increased slightly in 2012, it was a very hot summer. Based on historical trending showing decreases in revenues we will maintain this amount as budgeted in 2013.*
It should be noted that the 2009 Summer was a particularly cooler summer.

SAY $ 25,000.00

2014 BRENTWOOD BUDGET REVENUES
01367 CULTURE RECREATION REVENUES

01 367-300 REC. PROGRAM FEES

**This is associated with various planned programing fees/revenues collected.*

	Borough Net
Jump Start Sport Classes/Camps	$ 1,500.00
Hi-Tech Learning Classes	$ 2,000.00
Aerobic Classes	$ 800.00
Cooking Classes	$ 150.00
Art Classes	$ 600.00
Dive N Movie/ Movie in Park	$ 250.00
NFL Kick, Punt, Pass Competition	$ 100.00
Brentwood Haunted Trails	$ 50.00
Miscellaneous Programs	$ 550.00
	$ 6,000.00

SAY	**$**	**6,000.00**

2014 BRENTWOOD BUDGET REVENUES
01367 CULTURE RECREATION REVENUES

01 367-301 DECK HOCKEY

**This is associated with revenues received from Deck Hockey Rentals or Leagues.*

Assumptions

Rental Rate (Lights) =	$	110.00	per hour
3 Hours per night		3	hours
	$	330.00	per night
Deck Hockey will be used 4 nights per week		4	nights
	$	1,320.00	per week
		28	week seasons (7-months)
	$	36,960.00	per year

Rental Rate (no Lights) =	$	75.00	per hour
3 Hours per day		3	hours
	$	225.00	per night
Deck Hockey will be used 4 nights per week		4	nights
	$	900.00	per week
		28	week seasons (7-months)
	$	25,200.00	per year

Total Proposed Deck Hockey Revenues $ 62,160.00

NOTE: This assumes a Third Party (i.e. Brentwood Deck Hocky Association) will form and organize leagues. They will still have to pay the rental fees.

SAY	**$**	**55,000.00**

01 368

School Guard Payroll

2014 BRENTWOOD BUDGET REVENUES
01 368 SCHOOL GUARD PAYROLL REVENUES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01368	**SCHOOL GUARD PAYROLL**								
01 368-100	SCHOOL GUARD PAYROLL	$ 27,509.08	$ 25,558.89	$ 64,382.21	$ 48,979.55	$ 51,000.00	$ 51,000.00	**$ 50,000.00**	-2%
01 368-110	SCHOOL GUARD UNIFORMS	$ -	$ -	$ -	$ 701.56	$ 500.00	$ 500.00	**$ 500.00**	0%
	TOTAL SCHOOL GUARD PAYROLL	**$ 27,509.08**	**$ 25,558.89**	**$ 64,382.21**	**$ 49,681.11**	**$ 51,500.00**	**$ 51,500.00**	**$ 50,500.00**	**-2%**

Summary and Assumptions:

School Guard Payroll Revenues

Fiscal Year 2014 Budget Recommendations: $ 50,500.00 an increase/decrease of **$ (1,000.00)**

Fiscal Year 2013 Adopted Budget: $ 51,500.00
Fiscal Year 2013Projected Budget: $ 51,500.00
$ - This is directly proportionate to the total actual expenditures paidout by the Borough in Salaries and subsequently reimb

*2% Increase in School Guard Payroll Revenue associated with the School District's share. Due to 3% Salary Increase.

01 368-100 SCHOOL GUARD PAYROLL

Assumptions: Note: Includes a 3% salary increase for 2014.

2014 Salaries =	$ 90,000.00
2014 FICA =	$ 7,100.00
2014 Unemployment =	$ 2,200.00
2014 Total =	$ 99,300.00
50% of the cost to the School District =	$ 49,650.00

SAY $ 50,000.00

01 368-110 SCHOOL GUARD UNIFORMS

Assumptions:

2014 Uniforms =	$ 1,000.00
2014 Total =	$ 1,000.00
50% of the cost to the School District =	$ 500.00

SAY $ 500.00

01 380

Miscellaneous

2014 BRENTWOOD BUDGET REVENUES
01380 MISCELLANEOUS REVENUES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2012	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01380	**MISCELLANEOUS**								
01 380-000	MISCELLANEOUS REVENUE	$ 240.09	$ 2,237.72	$ 651.97	$ 32,889.87	$ 250.00	$ 1,100.00	**$ 413.00**	65%
01 380-802	MUNICIPAL LIEN LETTERS	$ -	$ 470.00	$ -	$ 7,900.50	$ 250.00	$ 7,700.00	**$ 4,000.00**	1500%
	TOTAL MISCELLANEOUS	**$ 240.09**	**$ 2,707.72**	**$ 651.97**	**$ 40,790.37**	**$ 500.00**	**$ 8,800.00**	**$ 4,413.00**	**783%**

Summary and Assumptions:

Miscellaneous Revenues

Fiscal Year 2014 Budget Recommendations:	$ 4,413.00	an increase/decrease of	**$ 3,913.00**
Fiscal Year 2013 Adopted Budget:	$ 500.00		
Fiscal Year 2013 Projected Budget:	$ 8,800.00		
	$ 8,300.00	surplus projected.	

01 380-000 MISCELLANEOUS REVENUE

*Auditors advised that we can only budget $500 in miscellaneous revenues.

Typically includes scrap metal receipts.

NOTE: In 2012 included a one time subrogation settlement payment in the amount of $30,918.00.

SAY $ 413.00

01 380-802 MUNICIPAL LIEN LETTERS

*Will return to recording the Municipal Lien Letters issued.

SAY $ 4,000.00

01 392

Interfund Transfers

2014 BRENTWOOD BUDGET REVENUES
01392 INTERFUND TRANSFER REVENUES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01392	**INTERFUND TRANSFERS**								
01 392-080	TRANSFER-FROM SEWER FUND	$ 92,000.00	$ 200,000.00	$ 255,000.00	$ 262,000.00	$ 276,000.00	$ 276,000.00	**$ 355,000.00**	29%
01 392-095	TRANSFER-FROM OPERATING RESERVE FUND	$ -	$ -	$ -	$ 404,157.64	$ -	$ -	**$ -**	0%
	TOTAL INTERFUND TRANSFERS	$ 92,000.00	$ 200,000.00	$ 255,000.00	$ 666,157.64	**$ 276,000.00**	**$ 276,000.00**	**$ 355,000.00**	**29%**

Summary and Assumptions:

Interfund Transfer Revenues

Fiscal Year 2014 Budget Recommendations: $ 355,000.00 an increase/decrease of **$ 79,000.00**

Fiscal Year 2013 Adopted Budget: $ 276,000.00
Fiscal Year 2013 Projected Budget: $ 276,000.00
$ -

*$14,000 increase in the amount transferred is proposed associated with Salary increases to reflect the Sanitary Sewer associated work performed by Manager, Finance Director, Collections, and DPW.
*Borough Manager and Finance Director's time on Sanitary Sewer related tasks was not accounted for in 2009 or the past.

01 392-080 TRANSFER-SEWER FUND
*Associated with Delinquent Sewage collections and to reimbursement for Public Works Department sewer related work.

G. Zboyovsky
15% of G. Zboyovsky 2014 Salary
G. Zboyovsky's 2014 Salary = $ 98,426.00

15% = $ 14,763.90

15% of G. Zboyovsky's 2014 Benefits and FICA =
G. Zboyovsky's 2014 Benefits = $ 24,737.00

15% = $ 3,710.55

Total of G. Zboyovsky's 2014 Salary & Benefits associated with Sanitary Sewer tasks = **$ 18,474.45**

2014 BRENTWOOD BUDGET REVENUES
01392 INTERFUND TRANSFER REVENUES

S. Toth		
25% of S. Toth's 2014 Salary		
S. Toth's 2014 Salary =	$	48,880.00
25% =	$	12,220.00
25% of S. Toth's 2014 Benefits		
S. Toth's 2014 Benefits =	$	11,912.00
25% =	$	2,978.00
Total of S. Toth's 2014 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**15,198.00**
New Employee - Delinquent Sanitary Sewer Collections		
100% of 2014 Salary - Part-Time		
2014 Salary (Based on 30 Hours/week) =	$	23,400.00
2014 Benefits =	$	-
	$	-
Total of 2014 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**23,400.00**
V. Alexandrov		
75% of 2014 Salary		
2014 Salary =	$	61,800.00
75% =	$	46,350.00
75% of 2014 Benefits =		
2014 Benefits =	$	15,055.00
75% =	$	7,527.50
Total of 2014 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**53,877.50**
Public Works Sewer Work/Expenses		
Total DPW 2014 Operating Budget (minus VA Salary from above) =	$	975,822.00
Assume 25% work and supplies are for Sanitary Sewer Work		25.0%
Total DPW 2014 Expenses associated with Sanitary Sewer Work =	**$**	**243,955.50**
Total Amount of Borough Operations associated with Sanitary Sewer Work to be transferred =	$	354,905.45

SAY	**$**	**355,000.00**

2014 BRENTWOOD BUDGET REVENUES
01392 INTERFUND TRANSFER REVENUES

01 392-095 TRANSFER-FROM OPERATIONG RESERVE FUND

*This is associated with funding transferred from the Borough's Operating Reserve Fund

2014 Operating Reserve Fund Beginning Balance 01/01/14 =	$	280,784.38
Transfer in Lieu of a TAN - Jan. 2013 =	$	-
Revenue needed to balance General Fund =	$	-
Estimated Remaining Balance =	$	280,784.38

SAY	**$**	**-**

01 394

Proceeds of Short-Term Debt

2014 BRENTWOOD BUDGET REVENUES
01394 PROCEEDS OF SHORT-TERM DEBT REVENUES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01394	**PROCEEDS OF SHORT-TERM DEBT**								
01 394-10	TAX ANTICIPATION NOTE	$ 1,300,000.00	$ 1,300,000.00	$ 500,000.00	$ 1,000,000.00	$ -	$ -	**$ -**	0%
	TOTAL PROCEEDS OF SHORT-TERM D	**$ 1,300,000.00**	**$ 1,300,000.00**	**$ 500,000.00**	**$ 1,000,000.00**	$ -	$ -	**$ -**	**#DIV/0!**

Summary and Assumptions:

Fiscal Year 2014 Budget Recommendations: $ - an increase/decrease of $ -

Fiscal Year 2013 Adopted Budget: $ -
Fiscal Year 2013 Projected Budget: $ -
$ -

01 394-10 TAX ANTICIPATION NOTE

SAY $ -

*The Borough issues tax anticipation notes in advance of property tax collections, depositing the proceeds in the General Fund. These notes are necessary because the Borough's payments for operating and debt expenditures are made beginning January 1, whereas tax collections are normallyl received starting in July.
The Borough has been reducing the amount needed to Borough over the past two years.
The Borough will not take a TAN in 2014 as it will rely on an ealier real estate tax deadline.

01 395

Other Funding Sources

2014 BRENTWOOD BUDGET REVENUES
01395 OTHER SOURCES OF REVENUES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01395	**OTHER SOURCES**								
01 395-000	REFUND PRIOR YR EXPENSES	$ 45,927.10	$ 9,042.04	$ 6,123.43	$ -	$ -	$ -	$ -	NA
01 395-510	RECYCLE BINS	$ 104.00	$ 48.00	$ 240.50	$ 265.00	$ 150.00	$ 204.00	**$ 150.00**	0%
	TOTAL OTHER SOURCES	**$ 138,852.38**	**$ 9,090.04**	**$ 150.00**	**$ 150.00**	**$ 150.00**	**$ 204.00**	**$ 150.00**	**0%**

Summary and Assumptions:

Other Sources of Revenues

Fiscal Year 2014 Budget Recommendations:	$ 150.00	
Fiscal Year 2013 Adopted Budget:	$ 150.00	
Fiscal Year 2013 Projected Budget:	$ 204.00	
	$ 54.00	projected surplus.

**** The Borough is no longer associated with MRM and therefore does not anticipate any prior year refunds.***

* Added New Line Item 01-364-510 - Recycle Bins to better track.

01 395-000 REFUND PRIOR YR EXPENSES

**This item was associated with the MRM Workers Compensation Refund. Since the Borough is no longer associated with MRM this item is zero.*

SAY $ -

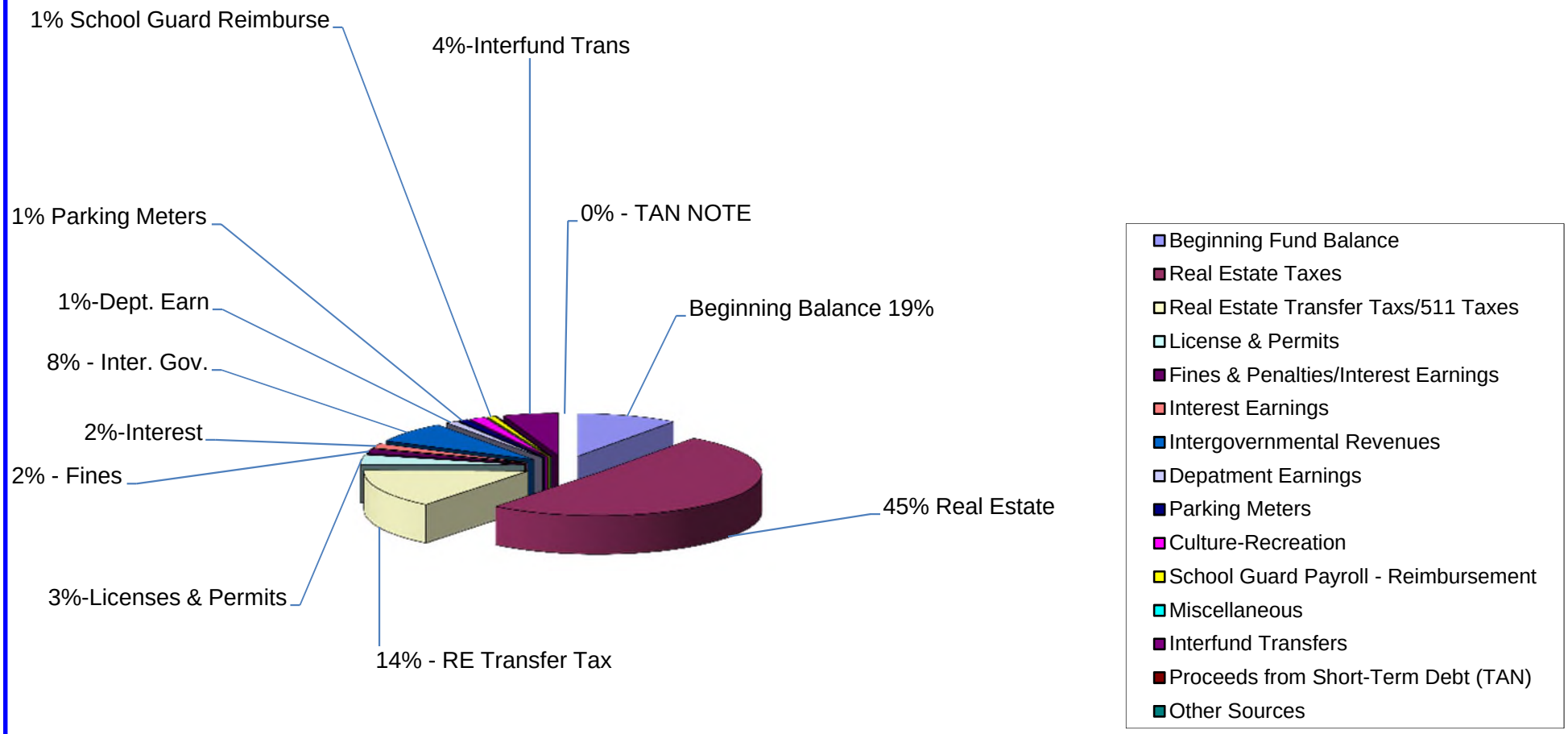
01 395-510 RECYCLE BINS

Assumptions:

$9.00 replacement fee for 18 gal bin	6 bins	$	54.00
$16.00 replacement fee for 30 gal bin	6 bins	$	96.00
		$	150.00

SAY $ 150.00

2014 General Fund Revenues



FISCAL YEAR 2014
PROPOSED BUDGETED REVENUES
SUMMARY

LINE ITEM	BUDGETED REVENUES		Proposed 2014
01 300	Beginning Fund Balance	$	650,000.00
01 301	Real Estate Taxes	$	3,323,775.00
01 310	Real Estate Transfer Taxs/511 Taxes	$	955,000.00
01 321	License & Permits	$	233,550.00
01 331	Fines & Penalties/Interest Earnings	$	106,642.00
01 341	Interest Earnings	$	112,933.00
01 350	Intergovernmental Revenues	$	517,500.00
01 360	Depatment Earnings	$	73,000.00
01 363	Parking Meters	$	65,000.00
01 367	Culture-Recreation	$	102,200.00
01 368	School Guard Payroll - Reimbursement	$	50,500.00
01 380	Miscellaneous	$	4,413.00
01 392	Interfund Transfers	$	355,000.00
01 394	Proceeds from Short-Term Debt (TAN)	$	-
01 395	Other Sources	$	150.00
01	**Total 2014 General Fund Revenues**	**$**	**6,549,663.00**
08	**Total 2014 Sanitary Sewer Fund Revenues**	$	5,450,400.00
15	**Total 2014 Park Fund Revenues**	$	1,956,500.00
18	**Total 2014 Capital Improvement Fund Revenues**	$	2,516,535.00
35	**Total 2014 Highway Aid Fund Revenues**	$	179,500.00
		$	16,652,598.00
Minus Interfund Transfers (From the GF and Operating Reserve Fund)[1]		$	1,010,000.00
Minus Interfund Transfers (From the Sanitary Sewer Fund)		$	355,000.00
	TOTAL 2014 BOROUGH REVENUES	**$**	**15,287,598.00**

[1]Amount Transferred from the Other Funds so as not be counted twice.

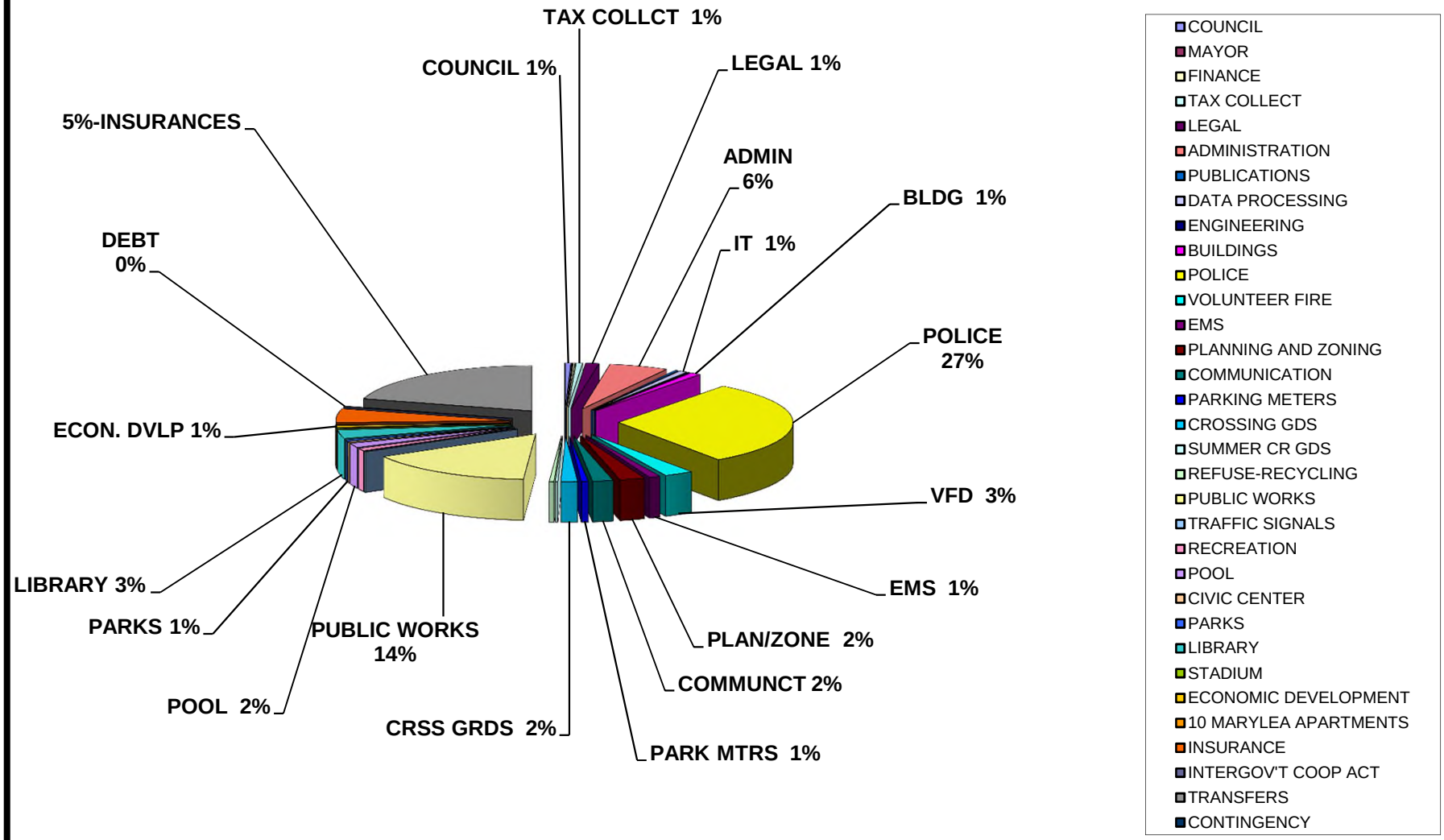
This Page Intentionally Left Blank

01

General Fund Expenditures

2014 GENERAL FUND EXPENDITURES

(Items less than 1% of Fund are not labeled)



FISCAL YEAR 2014
PROPOSED BUDGETED EXPENDITURES
SUMMARY

LINE ITEM	BUDGETED EXPENDITURES		Proposed 2014
01 400	COUNCIL	$	33,200.00
01 401	MAYOR	$	5,500.00
01 402	FINANCE	$	10,200.00
01 403	TAX COLLECT	$	38,800.00
01 404	LEGAL	$	80,000.00
01 405	ADMINISTRATION	$	359,100.00
01 406	PUBLICATIONS	$	20,000.00
01 407	DATA PROCESSING	$	49,400.00
01 408	ENGINEERING	$	10,000.00
01 409	BUILDINGS	$	64,600.00
01 410	POLICE	$	1,970,926.00
01 411	VOLUNTEER FIRE	$	176,350.00
01 412	EMS	$	68,010.00
01 414	PLANNING AND ZONING	$	150,950.00
01 415	COMMUNICATION	$	124,300.00
01 417	PARKING METERS	$	41,700.00
01 419	CROSSING GDS	$	100,300.00
01 420	SUMMER CR GDS	$	15,500.00
01 426-427	REFUSE-RECYCLING	$	29,000.00
01 430	PUBLIC WORKS	$	1,021,700.00
01 433	TRAFFIC SIGNALS	$	12,000.00
01 450	RECREATION	$	59,600.00
01 452	POOL	$	100,100.00
01 453	CIVIC CENTER	$	24,500.00
01 454	PARKS	$	31,200.00
01 456	LIBRARY	$	198,775.00
01 459	STADIUM	$	15,000.00
01 463	ECONOMIC DEVELOPMENT	$	45,000.00
01 465	10 MARYLEA APARTMENTS	$	9,600.00
01 486	INSURANCE	$	323,314.00
01 489	INTERGOV'T COOP ACT	$	10,500.00
01 492	TRANSFERS	$	1,350,538.00
01 495	CONTINGENCY	$	-
01	**TOTAL GENERAL FUND**	**$**	**6,549,663.00**
08	**Total 2014 Sanitary Sewer Fund Expenditures**	$	5,450,400.00
15	**Total 2014 Park Initiative Fund Expenditures**	$	1,956,500.00
18	**Total 2014 Capital Improvement Fund Expenditures**	$	2,516,535.00
35	**Total 2014 Highway Aid Fund Expenditures**	$	179,500.00
		$	16,652,598.00
Minus Interfund Transfers (From the GF and Operating Reserve Fund)[1]		$	1,010,000.00
Minus Interfund Transfers (From the Sanitary Sewer Fund)		$	355,000.00
	TOTAL 2013 BOROUGH EXPENDITURES	**$**	**15,287,598.00**

[1]Amount Required to from the Other Funds to help Balance the Brentwood Borough General Fund.

2014 BRENTWOOD BUDGET EXPENDITURES

2014 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01400	**COUNCIL**								
01 400-110	SALARIES	$ 16,800.00	$ 16,870.00	$ 16,600.00	$ 16,600.00	$ 16,800.00	$ 16,800.00	$ 16,800.00	0%
01 400-161	FICA	$1,285	$ 1,285.20	$ 1,269.00	$ 1,269.00	$ 1,300.00	$ 1,300.00	$ 1,300.00	0%
01 400-210	OFFICE SUPPLIES	$ -	$ -	$ 2,696.00	$ 234.00	$ 1,100.00	$ 400.00	$ 1,100.00	0%
01 400-420	DUES, SUBSCRIPTIONS, MEMB	$ 3,008.00	$ 2,933.00	$ 3,403.00	$ 2,653.00	$ 3,500.00	$ 2,500.00	$ 3,500.00	0%
01 400-460	MEETINGS & CONFERENCES	$ 5,068.27	$ 6,107.10	$ 2,542.85	$ 2,164.94	$ 5,000.00	$ 3,000.00	$ 7,000.00	40%
01 400-530	CONTRIBUTIONS-GOV'T GROUPS	$ 2,060.00	$ 50.00	$ 2,515.96	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	0%
01 400-540	CONTRIBUTIONS-CIVIC	$ 1,610.00	$ 2,024.96	$ -	$ -	$ -	$ -	$ -	0%
01 400-700	MINOR PURCHASES	$ -	$ -	$ -	$ 2,567.61	$ 1,000.00	$ 400.00	$ 1,000.00	0%
	TOTAL COUNCIL	**$ 29,831.47**	**$ 29,270.26**	**$ 29,026.81**	**$ 27,988.55**	**$ 31,200.00**	**$ 26,900.00**	**$ 33,200.00**	6%
01401	**MAYOR**								
01 401-110	SALARY-ELECTED	$ 3,399.96	$ 3,409.96	$ 3,399.96	$ 3,399.96	$ 3,400.00	$ 3,400.00	$ 3,400.00	0%
01 401-161	FICA	$ 260.16	$ 260.16	$ 260.16	$ 260.16	$ 300.00	$ 260.16	$ 300.00	0%
01 401-210	OFFICE SUPPLIES	$ 232.68	$ 499.99	$ 200.00	$ 123.95	$ 100.00	$ 100.00	$ 100.00	0%
01 401-420	DUES, SUBSCRIPT, MEMB	$ 315.00	$ 145.00	$ 335.00	$ 190.00	$ 300.00	$ 60.00	$ 300.00	0%
01 401-460	MEETINGS & CONFERENCES	$ 1,088.75	$ 1,064.10	$ 60.00	$ -	$ 1,400.00	$ 500.00	$ 1,400.00	0%
	TOTAL MAYOR	**$ 5,296.55**	**$ 5,379.21**	**$ 4,255.12**	**$ 3,974.07**	**$ 5,500.00**	**$ 4,320.16**	**$ 5,500.00**	**0%**
01402	**FINANCE**								
01 402-311	AUDITING SERVICES	$ 13,515.00	$ 9,000.00	$ 9,675.00	$ 10,065.00	$ 10,200.00	$ 10,200.00	$ 10,200.00	0%
		$ -							
	TOTAL FINANCE	**$ 13,515.00**	**$ 9,000.00**	**$ 9,675.00**	**$ 10,065.00**	**$ 10,200.00**	**$ 10,200.00**	**$ 10,200.00**	**0%**

2014 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01403	**TAX COLLECTION**								
01 403-110	SALARY-ELECTED	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	0%
01 403-210	OFFICE SUPPLIES	$ 956.34	$ 958.40	$ 1,107.42	$ 681.59	$ 1,500.00	$ 800.00	$ 1,500.00	0%
01 403-305	DEL RE TAX COMMISSION	$ 2,529.24	$ 6,591.38	$ 10,525.94	$ 9,770.25	$ 8,000.00	$ 8,000.00	$ 9,000.00	13%
01 403-307	EIT COLLECTION COMMISSION	$ 18,910.46	$ 17,164.14	$ 19,273.37	$ 9,682.65	$ 17,000.00	$ 2,000.00	$ 2,000.00	-88%
01 403-309	LST COLLECTION COMMISSION	$ 1,426.42	$ 1,238.45	$ 1,579.28	$ 1,594.81	$ 1,300.00	$ 1,500.00	$ 1,500.00	15%
01 403-314	SPECIAL LEGAL SERVICES	$ 14,662.94	$ 11,053.84	$ 5,250.39	$ 14,006.29	$ 10,000.00	$ 13,000.00	$ 15,000.00	50%
01 403-321	TELEPHONE	$ 287.75	$ -	$ -	$ -	$ -	$ -	$ -	0%
01 403-325	POSTAGE	$ 5.50	$ -	$ -	$ 600.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	0%
01 403-353	BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000.00	0%
01 403-450	CONTRACTED SERVICES	$ 1,052.00	$ 85.00	$ 1,285.00	$ 625.00	$ 800.00	$ 800.00	$ 800.00	0%
01 403-900	REFUND OF PRIOR YEARS	$ 1,052.05	$ 197.42	$ 591.38	$ 1,047.16	$ 2,000.00	$ 1,800.00	$ 2,000.00	0%
	TOTAL TAX COLLECTION	**$ 45,882.70**	**$ 42,288.63**	**$ 39,612.78**	**$ 43,007.75**	**$ 46,600.00**	**$ 33,900.00**	**$ 38,800.00**	**-17%**
01404	**LEGAL**								
01 404-314	SPECIAL LEGAL SERVICES	$ 9,800.00	$ 15,740.56	$ 13,252.68	$ 963.65	$ 8,000.00	$ 1,500.00	$ 8,000.00	0%
01 404-316	SOLICITOR (RETAINER)	$ 9,600.00	$ -	$ -	$ -	$ -	$ -	$ -	0%
01 404-317	SOLICITOR (HOURLY)	$ 112,635.73	$ 47,445.83	$ 34,262.60	$ 32,198.50	$ 50,000.00	$ 75,000.00	$ 60,000.00	17%
01 404-319	LIEN FILING FEES	$ -	$ -	$ 1,173.00	$ -	$ 1,000.00	$ -	$ 1,000.00	0%
01 404-330	CODIFICATION	$ 3,329.18	$ 5,988.11	$ 3,404.43	$ 2,687.48	$ 6,000.00	$ 4,000.00	$ 6,000.00	0%
01 404-341	ADVERTISING	$ 2,846.83	$ 2,856.37	$ 2,868.68	$ 3,385.05	$ 4,000.00	$ 9,000.00	$ 5,000.00	20%
									0%
	TOTAL LEGAL	**$ 138,211.74**	**$ 72,030.87**	**$ 54,961.39**	**$ 39,234.68**	**$ 69,000.00**	**$ 89,500.00**	**$ 80,000.00**	**16%**

2014 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01405	**ADMINISTRATION**								
01 405-110	SALARY-PROFESSIONAL	$ 111,316.97	$ 137,034.04	$ 145,317.90	$ 152,612.46	$ 158,100.92	$ 122,000.00	$ 150,000.00	-5%
01 405-140	SALARY-STAFF	$ 70,905.49	$ 71,926.40	$ 73,721.52	$ 77,096.00	$ 79,414.40	$ 83,000.00	$ 70,000.00	-12%
01 405-150	SALARY-TEMP/INTERN	$ -	$ 4,985.00	$ 2,637.50	$ 2,150.00	$ 7,000.00	$ 4,500.00	$ 7,100.00	1%
01 405-153	HEALTH-DISABILITY	$ 1,778.89	$ 1,778.89	$ 2,350.13	$ 2,315.39	$ 2,200.00	$ 2,351.00	$ 2,200.00	14%
01 405-156	HEALTH-HOSPITALIZATION	$ 29,540.42	$ 29,540.42	$ 42,341.77	$ 49,251.65	$ 39,000.00	$ 31,000.00	$ 39,000.00	41%
01 405-158	LIFE INSURANCE	$ 840.50	$ 840.50	$ 1,004.50	$ 984.00	$ 1,300.00	$ 750.00	$ 1,300.00	-23%
01 405-161	FICA	$ 14,206.37	$ 14,206.37	$ 17,726.98	$ 18,028.59	$ 19,000.00	$ 16,000.00	$ 19,000.00	0%
01 405-162	UNEMPLOYMENT COMPENSATION	$ 1,440.00	$ 1,440.00	$ 689.25	$ 792.18	$ 900.00	$ 878.00	$ 900.00	11%
01 405-168	EMPLOYEE RETIREMENT BENEFITS	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	0%
01 405-183	OVERTIME	$ 2,280.32	$ 2,280.32	$ 4,207.21	$ 3,177.52	$ 5,000.00	$ 4,560.00	$ 5,000.00	0%
01 405-187	HEALTHCARE BENEFIT BUY-BACK	$ -	$ -	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 2,000.00	$ 6,000.00	-100%
01 405-188	SICK DAY BUY-BACK	$ -	$ -	$ 3,972.80	$ 1,644.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	0%
04 405-189	VACATION BUY-BACK	$ -	$ -	$ -	$ 1,644.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	0%
01 405-210	OFFICE SUPPLIES	$ 6,250.87	$ 6,250.87	$ 6,339.69	$ 3,332.43	$ 5,200.00	$ 6,000.00	$ 5,200.00	0%
01 405-215	POSTAGE	$ 2,913.98	$ 2,913.98	$ 3,434.24	$ 5,834.74	$ 6,000.00	$ 4,500.00	$ 6,000.00	0%
01 405-231	VEHICLE FUEL	$ 859.10	$ 859.10	$ 880.94	$ 931.85	$ 1,000.00	$ 900.00	$ 1,000.00	0%
01 405-310	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
01 405-317	OTHER SERVICES	$ 794.95	$ 794.95	$ (244.01)	$ 379.64	$ 500.00	$ 500.00	$ 500.00	0%
01 405-321	TELEPHONE	$ 3,084.35	$ 3,084.35	$ 3,736.71	$ 2,567.35	$ 4,000.00	$ 4,000.00	$ 4,000.00	0%
01 405-324	WIRELESS TELEPHONE	$ 1,061.68	$ 1,061.68	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	0%
01 405-353	FIDELITY BONDS-IN	$ 1,619.00	$ 1,619.00	$ 1,620.00	$ -	$ 1,700.00	$ 2,408.00	$ 1,700.00	0%
01 405-384	RENTAL-MACHINERY EQUIPMENT	$ 4,463.71	$ 4,463.71	$ 1,602.88	$ 3,754.92	$ 4,000.00	$ 3,377.07	$ 4,000.00	225%
01 405-420	DUES, SUBSCRIPTIONS, MEMB	$ 1,051.00	$ 1,051.00	$ 1,469.00	$ 1,680.39	$ 1,700.00	$ 1,700.00	$ 1,700.00	0%
01 405-450	CONTRACTED SERVICES	$ 1,845.00	$ 1,845.00	$ 2,012.00	$ 580.00	$ 600.00	$ 620.00	$ 600.00	17%
01 405-460	MEETING AND CONFERENCES	$ 3,357.64	$ 3,357.64	$ 4,564.58	$ 5,342.50	$ 9,000.00	$ 4,500.00	$ 9,000.00	-33%
01 405-700	MINOR PURCHASES	$ 4,676.00	$ 4,676.00	$ 3,678.37	$ 500.00	$ 500.00	$ 500.00	$ 500.00	0%
	TOTAL ADMINISTRATION	**$ 267,286.24**	**$ 325,532.48**	**$ 334,618.07**	**$ 330,795.99**	**$ 360,315.32**	**$ 304,244.07**	**$ 359,100.00**	**0%**
01406	**PUBLICATIONS**								
01 406-215	POSTAGE	$ -	$ 2,550.00	$ -	$ -	$ -	$ -	$ -	0%
01 406-342	COMMUNITY NEWSLETER	$ 16,768.59	$ 17,162.00	$ 19,687.50	$ 20,312.50	$ 20,000.00	$ 20,000.00	$ 20,000.00	0%
	TOTAL PUBLICATIONS	**$ 16,768.59**	**$ 19,712.00**	**$ 19,687.50**	**$ 20,312.50**	**$ 20,000.00**	**$ 20,000.00**	**$ 20,000.00**	**0%**

2014 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01407	**IT-NETWORKING-DATA PROCESSING**								
01 407-213	GENERAL SUPPLIES	$ 1,838.16	$ 707.49	$ 125.48	$ 337.46	$ 700.00	$ 700.00	$ 700.00	0%
01 407-325	INTERNET SERVICES	$ 2,030.32	$ 2,068.70	$ 2,200.02	$ 2,332.00	$ 2,200.00	$ 2,200.00	$ 2,200.00	0%
01 407-452	CONTRACTED IT/NETWORKING	$ 16,240.00	$ 19,319.95	$ 20,122.20	$ 26,284.75	$ 30,000.00	$ 30,000.00	$ 27,000.00	-10%
01 407-453	WEB DESIGN/MAINTENANCE	$ 1,279.25	$ 1,090.77	$ 1,143.59	$ 4,502.15	$ 2,000.00	$ 2,000.00	$ 4,000.00	100%
01 407-454	GENERAL HARDWARE	$ 434.81	$ 4,121.37	$ 2,303.98	$ 1,957.99	$ 5,500.00	$ 2,000.00	$ 5,500.00	0%
01 407-455	GENERAL SOFTWARE/LICENSES	$ 3,517.50	$ 4,824.00	$ 2,400.00	$ 2,990.49	$ 7,000.00	$ 5,000.00	$ 4,000.00	-43%
01 407-456	POLICE HARDWARE	$ 894.89	$ 150.25	$ 1,500.00	$ 4,045.99	$ 2,000.00	$ 4,010.00	$ 5,000.00	150%
01 407-457	POLICE SOFTWARE	$ 181.66	$ 1,080.80	$ 1,440.00	$ 999.98	$ 1,000.00	$ 999.98	$ 1,000.00	0%
01 407-460	MEETINGS & CONFERENCES	$ -	$ -	$ 169.00	$ -	$ -	$ -	$ -	0%
	TOTAL IT-NETWORKING-DATA PROCESSING	**$ 26,416.59**	**$ 33,363.33**	**$ 31,404.27**	**$ 43,450.81**	**$ 50,400.00**	**$ 46,909.98**	**$ 49,400.00**	**-2%**
01408	**ENGINEERING**								
01 408-313	ENGINEERING SERVICES	$ 11,776.32	$ 4,074.69	$ 16,722.87	$ 11,125.40	$ 20,000.00	$ 11,000.00	$ 10,000.00	-50%
	TOTAL ENGINEERING	**$ 11,776.32**	**$ 4,074.69**	**$ 16,722.87**	**$ 11,125.40**	**$ 20,000.00**	**$ 11,000.00**	**$ 10,000.00**	**-50%**
01409	**BUILDINGS**								
01 409-240	OPERATING SUPPLIES	$ 5,950.58	$ 5,448.49	$ 6,714.25	$ 4,872.52	$ 5,000.00	$ 5,000.00	$ 5,000.00	0%
01 409-361	ELECTRICITY	$ 12,402.19	$ 13,668.76	$ 20,003.51	$ 13,029.03	$ 18,000.00	$ 14,000.00	$ 18,000.00	0%
01 409-362	NATURAL GAS	$ 12,377.95	$ 17,439.67	$ 21,478.73	$ 9,470.64	$ 20,000.00	$ 18,000.00	$ 20,000.00	0%
01 409-366	WATER	$ 1,618.24	$ 2,223.09	$ 1,816.25	$ 1,554.12	$ 2,000.00	$ 1,900.00	$ 2,000.00	0%
01 409-373	R&M SERVICES	$ 1,674.40	$ 3,281.11	$ 3,421.41	$ 3,746.09	$ 6,000.00	$ 6,000.00	$ 6,000.00	0%
01 409-374	R&M MACHINERY AND EQUIPMENT	$ 1,544.49	$ 2,753.96	$ 2,184.35	$ 2,748.33	$ 3,500.00	$ 3,000.00	$ 3,500.00	0%
01 409-384	RENTAL MACHINERY AND EQUIPMENT	$ -	$ 338.55	$ 131.00	$ -	$ 500.00	$ 500.00	$ 500.00	0%
01 409-450	CONTRACTED SERVICES	$ 9,547.29	$ 6,767.94	$ 19,060.82	$ 5,828.85	$ 6,600.00	$ 9,000.00	$ 6,600.00	0%
01 409-750	MINOR PURCHASES	$ 643.90	$ 12,987.68	$ 500.00	$ 153.54	$ 3,000.00	$ 3,000.00	$ 3,000.00	0%
	TOTAL BUILDINGS	**$ 45,759.04**	**$ 64,909.25**	**$ 75,310.32**	**$ 41,403.12**	**$ 64,600.00**	**$ 60,400.00**	**$ 64,600.00**	**0%**

2014 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01410	**POLICE**								
01 410-130	SALARY-PROFESSIONAL	$ 100,138.09	$ 93,522.38	$ 95,727.86	$ 99,557.32	$ 101,660.00	$ 97,750.12	$ 105,726.00	4%
01 410-135	VACATION BUY-BACK	$ -	$ -	$ -	$ -	$ 4,000.00	$ 4,000.00	$ 4,000.00	0%
01 410-140	SALARY-STAFF	$ 823,132.15	$ 881,479.35	$ 862,094.95	$ 895,377.26	$ 911,000.00	$ 902,408.00	$ 1,090,000.00	20%
01 410-145	PERSONAL DAY BUY-BACK	$ 5,366.80	$ 7,003.68	$ 7,190.16	$ -	$ 11,000.00	$ 8,000.00	$ 12,000.00	9%
01 410-153	HEALTH-DISABILITY	$ 9,613.16	$ 10,508.04	$ 9,390.60	$ 8,917.57	$ 10,000.00	$ 9,300.00	$ 21,000.00	110%
01 410-156	HEALTH-HOSPITALIZATION	$ 219,436.87	$ 253,226.30	$ 210,850.82	$ 129,515.07	$ 153,459.08	$ 135,000.00	$ 185,000.00	21%
01 410-158	LIFE INSURANCE	$ 4,280.40	$ 4,600.20	$ 4,022.56	$ 3,665.40	$ 5,000.00	$ 4,500.00	$ 4,000.00	-20%
01 410-161	FICA	$ 83,008.33	$ 87,450.62	$ 89,843.10	$ 94,219.71	$ 82,000.00	$ 94,000.00	$ 93,000.00	13%
01 410-162	UNEMPLOYMENT COMPENSATION	$ 4,840.57	$ 2,100.00	$ 2,619.49	$ 2,748.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	0%
01 410-168	RETIREE BENEFITS	$ 5,548.34	$ 9,346.00	$ 17,119.32	$ 16,120.64	$ 20,000.00	$ 14,000.00	$ 21,000.00	5%
01 410-183	OVERTIME	$ 105,964.04	$ 88,980.19	$ 73,446.86	$ 83,506.21	$ 70,000.00	$ 80,000.00	$ 50,000.00	-29%
01 410-184	OFFICER IN CHARGE	$ 7,520.32	$ 7,971.39	$ 8,479.80	$ 11,173.93	$ 9,000.00	$ 10,000.00	$ 5,000.00	-44%
01 410-188	HOLIDAY PAY	$ 42,600.62	$ 41,998.48	$ 39,266.56	$ 36,627.80	$ 41,600.00	$ 40,000.00	$ 41,600.00	0%
01 410-189	COURT PAY	$ 96,300.57	$ 100,262.99	$ 113,561.21	$ 133,979.40	$ 135,000.00	$ 135,000.00	$ 150,000.00	11%
01 410-190	REIMBURSIBLE OVERTIME	NA	NA	NA	NA	$ 20,000.00	NA	$ 20,000.00	0%
01 410-191	UNIFORMS	$ 9,891.86	$ 16,033.45	$ 9,569.40	$ 14,259.39	$ 19,119.40	$ 10,000.00	$ 20,000.00	5%
01 410-193	TRAINING/EDUCATION	$ 325.00	$ 845.00	$ 870.00	$ 1,624.96	$ 2,500.00	$ 1,000.00	$ 2,500.00	0%
01 410-210	OFFICE SUPPLIES	$ 3,140.55	$ 2,880.01	$ 3,434.49	$ 2,459.42	$ 4,000.00	$ 3,000.00	$ 4,000.00	0%
01 410-215	POSTAGE	$ 107.51	$ 11.00	$ 44.15	$ 2.02	$ 200.00	$ 40.00	$ 200.00	0%
01 410-231	VEHICLE FUEL	$ 18,945.32	$ 20,230.59	$ 28,106.12	$ 27,892.54	$ 29,000.00	$ 26,000.00	$ 29,000.00	0%
01 410-240	OPERATING SUPPLIES	$ 3,096.66	$ 5,659.67	$ 2,909.04	$ 1,648.37	$ 3,000.00	$ 3,000.00	$ 3,000.00	0%
01 410-242	POLICE PROTECTION SUPPLIES	$ 2,015.85	$ 1,041.85	$ 2,090.01	$ 1,828.57	$ 14,000.00	$ 14,000.00	$ 14,000.00	0%
01 410-245	CRIME SCENE SUPPLIES	$ -	$ 367.37	$ 1,009.69	$ 567.44	$ 1,000.00	$ 1,000.00	$ 1,000.00	0%
01 410-247	CRIME HARDWARE	$ -	$ 344.87	$ 289.77	$ 333.94	$ 500.00	$ 500.00	$ 500.00	0%
01 410-249	K-9 OFFICER	NA	NA	NA	NA	$ 13,000.00	NA	$ 13,000.00	0%
01 410-251	R&M VEHICLE PARTS	$ 11,105.69	$ 6,231.95	$ 14,659.26	$ 13,691.96	$ 9,000.00	$ 14,000.00	$ 9,000.00	0%
01 410-310	PROFESSIONAL SERVICES	$ 502.75	$ 2,170.70	$ 3,357.80	$ 715.00	$ 5,000.00	$ 3,500.00	$ 5,000.00	0%
01 410-314	SPECIAL LEGAL SERVICES	$ 1,897.48	$ 22,930.68	$ 50,327.90	$ 10,165.50	$ 15,000.00	$ 20,000.00	$ 15,000.00	0%
01 410-317	OTHER SERVICES	$ 236.00	$ 1,392.85	$ 563.40	$ 460.20	$ 500.00	$ 500.00	$ 500.00	0%
01 410-321	TELEPHONE	$ 8,120.08	$ 5,574.27	$ 5,567.42	$ 5,550.51	$ 7,200.00	$ 6,000.00	$ 7,200.00	0%
01 410 324	WIRELESS TELPHONE	N/A	$ 830.70	$ 1,250.61	$ 1,199.90	$ 1,200.00	$ 1,200.00	$ 1,200.00	0%
01 410-327	RADIO EQUIPMENT/MAINTENANCE	$ 893.50	$ 1,905.77	$ 764.42	$ -	$ 2,000.00	$ 1,000.00	$ 2,000.00	0%
01 410-342	PRINTING	$ 258.47	$ 260.00	$ 930.07	$ 749.09	$ 2,500.00	$ 2,000.00	$ 2,500.00	0%
01 410-374	R&M MACHINERY AND EQUIPMENT	$ 700.00	$ -	$ 127.50	$ 916.95	$ 1,000.00	$ 500.00	$ 1,000.00	0%
01 410-384	RENTAL MACHINERY EQUIPMENT	$ 2,452.77	$ 2,331.09	$ 3,838.34	$ 3,784.74	$ 3,000.00	$ 4,000.00	$ 3,000.00	0%
01 410-400	COURT COSTS	$ 2,287.39	$ 3,299.74	$ 2,971.95	$ 2,512.04	$ 3,000.00	$ 3,000.00	$ 3,000.00	0%
01 410-420	DUES, SUBSCRIPTS, MEMB	$ 3,202.68	$ 4,124.52	$ 4,136.88	$ 3,923.96	$ 5,000.00	$ 4,200.00	$ 5,000.00	0%
01 410-454	CIVIL SERVICE COMMISSION	NA	NA	NA	NA	$ 3,000.00	NA	$ 3,000.00	0%
01 410-450	CONTRACTED SERVICES	$ 20,626.32	$ 14,377.96	$ 9,142.88	$ 12,510.00	$ 18,000.00	$ 12,000.00	$ 16,000.00	-11%
01 410-460	MEETINGS AND CONFERENCES	$ 940.50	$ 2,165.74	$ 1,538.56	$ 755.90	$ 3,000.00	$ 2,000.00	$ 3,000.00	0%
01 410-750	MINOR PURCHASES	$ 800.00	$ 6,374.99	$ 11,128.25	$ 1,813.99	$ 2,000.00	$ 2,000.00	$ 2,000.00	0%
	TOTAL POLICE	**$ 1,599,296.64**	**$ 1,709,834.39**	**$ 1,692,241.20**	**$ 1,624,774.70**	**$ 1,743,438.48**	**$ 1,671,398.12**	**$ 1,970,926.00**	**13%**

2014 BRENTWOOD BUDGET EXPENDITURES

01 GENERAL FUND EXPENDITURES

FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01411	**VOLUNTEER FIRE**								
01 411-231	VEHICLE FUEL	$ 1,633.18	$ 4,566.42	$ 4,480.55	$ 3,933.60	$ 5,100.00	$ 4,800.00	$ 5,100.00	0%
01 411-352	PROFESSIONAL LIABILITY INSURANCE	$ 617.00	$ 664.00	$ 666.00	$ 666.00	$ 664.00	$ 666.00	$ 664.00	0%
01 411-354	WORKERS COMPENSATION	$ -	$ -	$ -	$ -	$ -	$ 33,000.00	$ -	See Note 1.
01 411-363	HYDRANT SERVICES	$ 32,591.24	$ 32,777.88	$ 32,732.34	$ 32,725.37	$ 34,000.00	$ 33,000.00	$ 34,000.00	0%
01 411-420	DUES, SUSCRIPTS, MEMB	$ 1,127.96	$ 1,127.96	$ 1,127.96	$ 1,127.96	$ 1,200.00	$ 1,127.96	$ 1,200.00	0%
01 411-540	CONTRIBUTIONS TO VFC	$ 82,500.00	$ 86,443.00	$ 90,386.00	$ 90,386.00	$ 90,386.00	$ 90,386.00	$ 90,386.00	0%
01 411-541	STATE FIRE RELIEF ASSOC	$ 48,599.29	$ 54,701.60	$ 77,264.97	$ 43,902.91	$ 45,000.00	$ 43,902.91	$ 45,000.00	0%
	TOTAL VOLUNTEER FIRE DEPT.	**$ 167,068.67**	**$ 180,280.86**	**$ 206,657.82**	**$ 172,741.84**	**$ 176,350.00**	**$ 173,882.87**	**$ 176,350.00**	**0%**
01412	**EMS**								
01 412-231	VEHICLE FUEL	$ 9,698.31	$ 10,239.31	$ 14,987.96	$ 14,336.30	$ 14,000.00	$ 13,000.00	$ 14,000.00	0%
01 412-352	PROFESSIONAL LIABILITY INSURANCE	$ 3,665.00	$ 3,688.00	$ 3,767.00	$ 3,800.00	$ 3,800.00	$ 3,800.00	$ 3,800.00	0%
01 412-354	WORKERS COMPENSATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	See Note 1
01 412-540	CONTRIBUTIONS TO EMS	$ 45,210.00	$ 45,210.00	$ 50,210.00	$ 50,210.00	$ 50,210.00	$ 50,210.00	$ 50,210.00	0%
	TOTAL EMS	**$ 58,573.31**	**$ 59,137.31**	**$ 68,964.96**	**$ 68,346.30**	**$ 68,010.00**	**$ 67,010.00**	**$ 68,010.00**	**0%**
0414	**PLANNING & ZONING**								
01 414-140	SALARY-STAFF	$ 46,019.47	$ 43,765.00	$ 47,999.90	$ 51,000.04	$ 85,000.00	$ 51,000.00	$ 91,000.00	7%
01 414-150	SALARY-TEMP INTERN	$ -	$ 2,667.50	$ 5,025.00	$ 11,460.00	$ -	$ -	$ -	0%
01 414-153	HEALTH-DISABILITY	$ 454.56	$ 522.92	$ 486.99	$ 496.31	$ 1,000.00	$ 510.00	$ 1,000.00	0%
01 414-156	HEALTH-HOSPITALIZATION	$ 14,336.51	$ 15,537.31	$ 17,753.96	$ 11,333.99	$ 18,000.00	$ 11,000.00	$ 20,000.00	11%
01 414-158	LIFE INSURANCE	$ 246.00	$ 266.50	$ 246.00	$ 225.50	$ 550.00	$ 300.00	$ 450.00	-18%
01 414-161	FICA	$ 3,520.42	$ 3,469.18	$ 4,102.18	$ 4,824.32	$ 6,500.00	$ 4,400.00	$ 7,000.00	8%
01 414-162	UNEMPLOYMENT COMPENSATION	$ 360.00	$ 140.00	$ 298.30	$ 366.40	$ 400.00	$ 500.00	$ 400.00	0%
01 414-193	TRAINING/EDUCATION	$ 2,174.90	$ 1,029.46	$ 1,824.91	$ 548.69	$ 1,500.00	$ 900.00	$ 1,500.00	0%
01 414-210	OFFICE SUPPLIES	$ 663.69	$ 196.08	$ 276.28	$ 616.25	$ 500.00	$ 300.00	$ 500.00	0%
01 414-231	VEHICLE FUEL	$ 442.09	$ 673.02	$ 1,179.83	$ 900.16	$ 1,200.00	$ 800.00	$ 1,200.00	0%
01 414-240	OPERATING SUPPLIES	$ 1,457.43	$ 743.63	$ 202.42	$ 136.43	$ 600.00	$ 400.00	$ 600.00	0%
01 414-251	R&M SUPPLIES	$ 106.48	$ 2,213.34	$ 1,634.98	$ 420.15	$ 1,000.00	$ 400.00	$ 2,000.00	100%
01 414-313	ENGINEERING SERVICES	$ -	$ 2,559.62	$ 775.38	$ 2,113.25	$ 1,000.00	$ 2,500.00	$ 5,000.00	400%
01 414-314	SPECIAL LEGAL SERVICES	$ 9,748.32	$ 6,864.94	$ 6,032.01	$ 9,659.90	$ 11,000.00	$ 10,000.00	$ 11,000.00	0%
01 414-317	OTHER SERVICES	$ 6,205.80	$ 1,011.37	$ 1,896.99	$ 503.35	$ 3,000.00	$ 1,000.00	$ 3,000.00	0%
01 414-321	TELEPHONE	$ 1,271.64	$ 392.91	$ 541.16	$ 872.32	$ 500.00	$ 600.00	$ 500.00	0%
01 414-324	WIRELESS TELEPHONE	$ -	$ 415.44	$ 600.08	$ 600.00	$ 1,200.00	$ 600.00	$ 3,000.00	150%
01 414-341	ADVERTISING	$ 296.63	$ 70.89	$ 239.74	$ 126.48	$ 500.00	$ 300.00	$ 500.00	0%
01 414-420	DUES, SUBSCRIPTS, MEMB	$ 100.00	$ 100.00	$ 245.00	$ 125.00	$ 300.00	$ 250.00	$ 300.00	0%
01 414-450	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	NA
01 414-460	MEETINGS AND CONFERENCES	$ -	$ 1,216.04	$ 604.66	$ 169.00	$ 1,000.00	$ 400.00	$ 1,000.00	0%
01 414-700	MINOR PURCHASE	$ 39.99	$ 839.16	$ 1,000.00	$ 149.99	$ 1,000.00	$ 1,000.00	$ 1,000.00	0%
	TOTAL PLANNING & ZONING	**$ 87,443.93**	**$ 84,694.31**	**$ 92,965.77**	**$ 96,647.53**	**$ 135,750.00**	**$ 87,160.00**	**$ 150,950.00**	**11%**

2014 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01415	**COMMUNICATION**								
01 415-140	SALARY-STAFF	$ 79,802.33	$ 79,419.28	$ 74,713.76	$ 85,332.08	$ 87,000.00	$ 85,000.00	$ 92,000.00	6%
0 415-153	HEALTH-DISABILITY	$ 789.57	$ 903.04	$ 754.47	$ 858.38	$ 950.00	$ 900.00	$ 1,050.00	11%
01 415-156	HEALTH-HOSPITALIZATION	$ 17,840.68	$ 19,891.46	$ 21,470.51	$ 14,477.74	$ 16,000.00	$ 15,000.00	$ 20,000.00	25%
01 415-158	LIFE INSURANCE	$ 522.75	$ 533.00	$ 494.34	$ 492.00	$ 600.00	$ 600.00	$ 450.00	-25%
01 415-161	FICA	$ 6,299.24	$ 6,229.90	$ 5,835.78	$ 6,625.74	$ 7,000.00	$ 6,600.00	$ 7,000.00	0%
01 415-162	UNEMPLOYMENT COMPENSATION	$ 720.00	$ 280.00	$ 513.94	$ 376.29	$ 400.00	$ 400.00	$ 400.00	0%
01 415-183	OVERTIME	$ 2,540.47	$ 2,017.54	$ 1,569.50	$ 1,282.11	$ 2,000.00	$ 1,800.00	$ 2,000.00	0%
01 415-191	UNIFORM ALLOWANCE	$ 270.84	$ 207.12	$ 125.00	$ 585.99	$ 600.00	$ 1,000.00	$ 600.00	0%
01 415-193	TRAINING AND EDUCATION	$ 44.16	$ 367.96	$ 471.00	$ -	$ 800.00	$ -	$ 800.00	0%
	TOTAL COMMUNICATIONS	**$ 108,830.04**	**$ 109,849.30**	**$ 105,948.30**	**$ 110,030.33**	**$ 115,350.00**	**$ 111,300.00**	**$ 124,300.00**	**8%**
01417	**PARKING METERS**								
01 417-140	PARKING METER ENFORCEMENT	$ 29,880.00	$ 29,654.89	$ 31,797.30	$ 32,267.70	$ 34,500.00	$ 30,200.00	$ 36,000.00	4%
01 417-161	FICA	$ 2,285.73	$ 2,268.61	$ 2,432.50	$ 2,468.44	$ 2,700.00	$ 2,400.00	$ 2,800.00	4%
01 417-162	UNEMPLOYMENT COMPENSATION	$ 852.01	$ 391.12	$ 495.19	$ 503.90	$ 600.00	$ 400.00	$ 600.00	0%
01 417-191	PARKING METER UNIFORM ALLOW	$ 358.50	$ -	$ 198.95	$ -	$ 300.00	$ 300.00	$ 300.00	0%
01 417-240	OPERATING SUPPLIES	$ 1,882.71	$ 288.33	$ 928.84	$ 430.79	$ 2,000.00	$ 1,000.00	$ 2,000.00	0%
	TOTAL PARKING METERS	**$ 33,376.24**	**$ 32,602.95**	**$ 35,852.78**	**$ 35,670.83**	**$ 40,100.00**	**$ 34,300.00**	**$ 41,700.00**	**4%**
01419	**CROSSING GDS**								
01 419-140	SALARY-STAFF	$ 77,440.72	$ 79,091.29	$ 86,385.65	$ 87,573.57	$ 92,000.00	$ 89,000.00	$ 90,000.00	-2%
01 419-161	FICA	$ 5,924.13	$ 6,229.76	$ 6,608.62	$ 6,699.39	$ 7,100.00	$ 7,000.00	$ 7,100.00	0%
01 419-162	UNEMPLOYMENT COMPENSATION	$ 3,165.36	$ 1,252.15	$ 1,833.01	$ 1,774.65	$ 2,200.00	$ 2,000.00	$ 2,200.00	0%
01 419-191	UNIFORMS	$ 932.84	$ 605.83	$ 1,134.95	$ 1,503.09	$ 1,000.00	$ 1,000.00	$ 1,000.00	0%
	TOTAL CROSSING GDS	**$ 87,463.05**	**$ 87,179.03**	**$ 95,962.23**	**$ 97,550.70**	**$ 102,300.00**	**$ 99,000.00**	**$ 100,300.00**	**-2%**
01420	**SUMMER CR GDS**								
01 420-140	SALARY-STAFF	$ 12,794.43	$ 12,756.20	$ 9,663.69	$ 11,834.31	$ 14,000.00	$ 10,000.00	$ 14,000.00	0%
01 420-161	FICA	$ 978.79	$ 975.58	$ 739.28	$ 905.27	$ 1,100.00	$ 800.00	$ 1,100.00	0%
01 420-162	UNEMPLOYMENT COMPENSATION	$ 575.72	$ 219.93	$ 210.34	$ 270.99	$ 400.00	$ 220.00	$ 400.00	0%
	TOTAL SUMMER CR GDS	**$ 14,348.94**	**$ 13,951.71**	**$ 10,613.31**	**$ 13,010.57**	**$ 15,500.00**	**$ 11,020.00**	**$ 15,500.00**	**0%**

2014 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01426-427	**RECYCLING/REFUSE**								
01 426-450	CONTRACTED SERVICES-RECYCLING	$ 15,712.75	$ 9,262.08	$ 7,307.64	$ 9,338.15	$ 20,000.00	$ 21,000.00	$ 20,000.00	0%
01 427-244	COMMUNITY CLEAN UP	$ 4,383.25	$ 3,037.00	$ 4,942.68	$ 5,180.66	$ 5,000.00	$ 5,070.50	$ 5,000.00	0%
01 427-450	CONTRACTED SERVICES-SOLID	$ -	$ -	$ -	$ -	$ -	$ -	$ -	NA
01 427-750	MINOR PURCHASES	$ -	$ -	$ 3,985.00	$ -	$ 4,000.00	$ 3,500.00	$ 4,000.00	0%
	TOTAL RECYCLING/REFUSE	**$ 20,096.00**	**$ 12,299.08**	**$ 16,235.32**	**$ 14,518.81**	**$ 29,000.00**	**$ 29,570.50**	**$ 29,000.00**	**0%**
01430	**PUBLIC WORKS**								
01 430-110	SALARY- P.W. SUPERTENDENT	$ 55,024.77	$ 54,999.88	$ 57,200.00	$ 58,999.98	$ 60,770.00	$ 60,770.00	$ 125,000.00	106%
01 430-140	SALARY-STAFF	$ 280,737.13	$ 314,486.93	$ 363,249.29	$ 418,247.26	$ 471,000.00	$ 449,000.00	$ 500,000.00	6%
01 430-141	SALARY-SUMMER PART TIME	$ 6,103.00	$ -	$ 16,146.00	$ 15,910.00	$ 26,000.00	$ 18,760.00	$ 43,000.00	65%
01 430-153	HEALTH-DISABILIY	$ 3,571.66	$ 4,292.36	$ 4,998.56	$ 4,909.94	$ 7,000.00	$ 6,370.00	$ 7,000.00	0%
01 430-156	HEALTH-HOSPITALIZATION	$ 102,839.87	$ 107,061.64	$ 119,388.72	$ 81,093.86	$ 95,000.00	$ 70,000.00	$ 122,000.00	28%
01 430-158	LIFE INSURANCE	$ 1,919.88	$ 1,903.47	$ 2,482.64	$ 2,320.60	$ 3,000.00	$ 2,500.00	$ 3,000.00	0%
01 430-161	FICA	$ 28,693.11	$ 31,482.80	$ 36,145.13	$ 40,679.38	$ 43,000.00	$ 41,000.00	$ 51,000.00	19%
01 430-162	UNEMPLOYMENT COMPENSATION	$ 3,154.64	$ 1,285.89	$ 2,253.67	$ 2,379.54	$ 2,600.00	$ 2,753.00	$ 3,500.00	35%
01 430-183	OVERTIME	$ 26,953.57	$ 35,165.63	$ 28,730.98	$ 25,570.66	$ 35,000.00	$ 25,000.00	$ 36,000.00	3%
01 430-187	HEALTHCARE BENEFIT BUY-BACK	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 11,000.00	-8%
01 430-191	UNIFORMS	$ 5,197.87	$ 7,258.60	$ 7,593.53	$ 7,593.53	$ 8,000.00	$ 7,200.00	$ 9,000.00	13%
01 430-192	MEAL ALLOWANCE	$ 976.00	$ 890.00	$ 560.00	$ 270.00	$ 600.00	$ 600.00	$ 600.00	0%
01 430-193	TRAINING/EDUCATION	$ 285.00	$ 120.00	$ 857.98	$ 1,078.75	$ 2,000.00	$ 600.00	$ 2,000.00	0%
01 430-210	OFFICE SUPPLIES	$ 162.16	$ 230.82	$ 130.66	$ -	$ 500.00	$ 300.00	$ 500.00	0%
01 430-231	VEHICLE FUEL	$ 9,838.88	$ 18,157.91	$ 23,746.55	$ 21,317.72	$ 24,000.00	$ 24,000.00	$ 24,000.00	0%
01 430-240	OPERATING SUPPLIES	$ 4,414.16	$ 4,270.54	$ 6,385.16	$ 3,961.87	$ 6,000.00	$ 5,300.00	$ 6,000.00	0%
01 430-245	DPW-HWY SUPPLIES	$ 14,985.70	$ 34,775.43	$ 15,007.31	$ 15,722.94	$ 18,000.00	$ 12,000.00	$ 18,000.00	0%
01 430-250	R&M SUPPLIES	$ 73.54	$ 393.92	$ 5,178.40	$ 3,478.35	$ 5,000.00	$ 1,000.00	$ 5,000.00	0%
01 430-251	R&M SUPPLIES- VEHICLE	$ 20,380.83	$ 24,160.38	$ 14,018.28	$ 26,246.53	$ 20,000.00	$ 20,000.00	$ 20,000.00	0%
01 430-314	SPECIAL LEGAL SERVICES	$ -	$ -	$ 20.00	$ 219.50	$ 1,000.00	$ 600.00	$ 1,000.00	0%
01 430-317	OTHER SERVICES	$ -	$ 407.54	$ 1,263.69	$ 995.98	$ 3,000.00	$ 1,500.00	$ 3,000.00	0%
01 430-321	TELEPHONE	$ 1,117.62	$ 195.13	$ -	$ 360.96	$ 600.00	$ 500.00	$ 600.00	0%
01 430-324	WIRELESS TELEPHONE	$ -	$ 387.66	$ 599.00	$ 759.24	$ 1,400.00	$ 1,000.00	$ 3,000.00	114%
01 430-327	RADIO EQUIPMENT MAINTENANCE	$ 220.00	$ 468.38	$ 1,588.05	$ 417.55	$ 800.00	$ 400.00	$ 800.00	0%
01 430-361	ELECTRICITY	NA	NA	NA	NA	NA	NA	$ 4,000.00	New Item
01 430-362	NATURAL GAS	NA	NA	NA	NA	NA	NA	$ 10,000.00	New Item
01 430-366	WATER	NA	NA	NA	NA	NA	NA	$ 4,200.00	New Item
01 430-374	R&M MACHINERY & EQUIPMENT	$ 36.06	$ 919.41	$ 1,314.69	$ 2,401.59	$ 2,000.00	$ 2,000.00	$ 2,000.00	0%
01 430-384	RENTAL-MACHINERY ANE EQUIPMENT	$ -	$ -	$ -	$ -	$ 500.00	$ 300.00	$ 500.00	0%
01 430-420	DUES, SUBSCRIPTS, MEMB	$ 190.34	$ 423.93	$ 443.83	$ 940.36	$ 500.00	$ 500.00	$ 500.00	0%
01 430-450	STORM SEWERS	$ 1,753.00	$ 68,559.90	$ 549.25	$ 4,469.20	$ 15,000.00	$ 30,000.00	$ -	-100%
01 430-460	MEETINGS & CONFERENCES	$ 280.00	$ 344.00	$ 609.78	$ 621.07	$ 2,000.00	$ 1,000.00	$ 2,500.00	25%
01 430-700	MINOR PURCHASES	$ 1,500.68	$ 1,932.50	$ 2,462.41	$ 30.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	0%
	TOTAL PUBLIC WORKS	**$ 576,409.47**	**$ 720,574.65**	**$ 718,923.56**	**$ 752,996.36**	**$ 869,270.00**	**$ 799,953.00**	**$ 1,021,700.00**	**18%**

2014 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01433	**TRAFFIC SIGNALS**								
01 433-321	TELEPHONE	$ -	$ -	$ -	$ -	$ 500.00	$ 500.00	$ 500.00	0%
01 433-361	ELECTRICITY	$ (5.30)	$ -	$ 1,771.01	$ 285.67	$ 3,000.00	$ 2,000.00	$ 3,000.00	0%
01 433-450	CONTRACTED SERVICES	$ 5,096.83	$ 849.80	$ 6,600.10	$ 1,491.69	$ 6,000.00	$ 1,500.00	$ 6,000.00	0%
01 434-361	STREET LIGHTING	$ 592.67	$ 1,047.00	$ 15,379.89	$ -	$ 2,500.00	$ 2,500.00	$ 2,500.00	0%
	TOTAL TRAFFIC SIGNALS	**$ 5,684.20**	**$ 1,896.80**	**$ 23,751.00**	**$ 1,777.36**	**$ 12,000.00**	**$ 6,500.00**	**$ 12,000.00**	**0%**
01451	**RECREATION**								
01 451-110	SALARY- RECREATION DIRECTOR	NA	$ -	$ -	$ -	$ 20,000.00	$ 12,500.00	$ 33,000.00	65%
01 451-153	HEALTH-DISABILITY	NA	NA	NA	NA	$ -	$ -	$ 420.00	New Item
01 451-156	HEALTH-HOSPITALIZATION	NA	NA	NA	NA	$ -	$ -	$ 6,000.00	New Item
01 451-161	FICA	NA	$ -	$ -	$ -	$ 2,000.00	$ 1,200.00	$ 2,700.00	35%
01 451-162	UNEMPLOYMENT COMPENSATION	NA	$ -	$ -	$ -	$ 200.00	$ 200.00	$ 200.00	0%
01 451-210	OFFICE SUPPLIES	NA	$ -	$ -	$ -	$ 500.00	$ 300.00	$ 500.00	0%
01 451-240	OPERATING SUPPLIES	NA	$ -	$ -	$ -	$ 1,000.00	$ 300.00	$ 1,000.00	0%
01 451-324	WIRELESS TELEPHONE	NA	$ -	$ -	$ -	$ 780.00	$ 368.00	$ 780.00	0%
01 451-460	MEETINGS & CONFERENCES	NA	$ -	$ -	$ -	$ 500.00	$ 500.00	$ 1,000.00	100%
01 451-530	CONTRIBUTIONS GOV'T GROUPS	$ 12,149.99	$ 6,815.54	$ 5,216.36	$ 5,392.13	$ 13,000.00	$ 12,000.00	$ 13,000.00	0%
01 451-700	MINOR PURCHASES	NA	$ -	$ 1,610.92	$ -	$ 1,000.00	$ 500.00	$ 1,000.00	0%
	TOTAL RECREATION	**$ 12,149.99**	**$ 6,815.54**	**$ 6,827.28**	**$ 5,392.13**	**$ 38,980.00**	**$ 27,868.00**	**$ 59,600.00**	**53%**
01452	**POOL**								
01 452-140	SALARY-STAFF	$ 73,962.50	$ 40,675.58	$ 50,693.08	$ 50,740.30	$ 52,000.00	$ 47,858.00	$ 48,000.00	-8%
01 452-161	FICA	$ 5,683.51	$ 3,114.59	$ 3,878.06	$ 3,881.63	$ 4,000.00	$ 3,662.00	$ 4,000.00	0%
01 452-162	UNEMPLOYMENT COMPENSATION	$ 3,343.36	$ 712.53	$ 1,160.85	$ 1,161.99	$ 1,200.00	$ 1,100.00	$ 1,200.00	0%
01 452-183	OVERTIME	$ 332.93	$ 40.15	$ -	$ -	$ 500.00	$ -	$ 500.00	0%
01 452-187	TRAINING/EDUCATION	$ 275.00	$ -	$ 10.00	$ 90.00	$ 600.00	$ -	$ 600.00	0%
01 452-240	OPERATING SUPPLIES	$ 6,151.37	$ 4,314.03	$ 5,408.84	$ 4,633.44	$ 7,000.00	$ 4,300.00	$ 5,000.00	-29%
01 452-260	CONCESSION STAND	$ 5,856.82	$ -	$ 513.72	$ -	$ 7,500.00	$ 3,500.00	$ 7,500.00	0%
01 452-310	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ 500.00	$ -	$ 500.00	0%
01 452-321	TELEPHONE	$ 143.62	$ 29.81	$ 159.39	$ 168.75	$ 300.00	$ 200.00	$ 300.00	0%
01 452-361	ELECTRICITY	$ 8,025.74	$ 7,373.28	$ 7,692.68	$ 6,724.64	$ 7,500.00	$ 5,800.00	$ 7,500.00	0%
01 452-366	WATER	$ 7,591.36	$ 17,887.94	$ 12,687.58	$ 8,621.62	$ 13,000.00	$ 9,500.00	$ 13,000.00	0%
01 452-372	POOL MAINTENANCE REPAIRS	$ 2,175.73	$ 1,517.89	$ 4,846.45	$ 4,258.23	$ 6,000.00	$ 1,000.00	$ 6,000.00	0%
01 452-450	CONTRACTED SERVICES	$ 910.00	$ 845.00	$ 2,530.00	$ 918.75	$ 3,000.00	$ 845.00	$ 3,000.00	0%
01 452-700	MINOR PURCHASES	$ 2,040.45	$ 6,052.41	$ 2,865.00	$ 2,555.87	$ 3,000.00	$ 2,800.00	$ 3,000.00	0%
	TOTAL POOL	**$ 116,492.39**	**$ 82,563.21**	**$ 92,445.65**	**$ 83,755.22**	**$ 106,100.00**	**$ 80,565.00**	**$ 100,100.00**	**-6%**

2014 BRENTWOOD BUDGET EXPENDITURES

2014 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01453	**CIVIC CENTER**								
01 453-240	OPERATING SUPPLIES	$ 2,309.08	$ 1,947.05	$ 1,270.02	$ 1,848.39	$ 3,000.00	$ 3,000.00	$ 3,000.00	0%
01 453-361	ELECTRICITY	$ 3,601.50	$ 3,577.26	$ 4,023.62	$ 3,221.90	$ 4,000.00	$ 4,000.00	$ 4,000.00	0%
01 453-362	GAS	$ 7,098.59	$ 9,586.84	$ 8,905.04	$ 4,300.51	$ 12,000.00	$ 9,000.00	$ 10,000.00	-17%
01 453-372	MAINTENANCE AND REPAIRS	$ 2,168.00	$ -	$ 3,976.02	$ 613.31	$ 4,000.00	$ 200.00	$ 4,000.00	0%
01 453-450	CONTRACTED SERVICES	$ 1,833.23	$ 591.68	$ 6,416.66	$ 366.68	$ 2,000.00	$ 200.00	$ 2,000.00	0%
01 453-700	MINOR PURCHASE	$ -	$ 1,014.00	$ -	$ -	$ 1,500.00	$ 2,027.00	$ 1,500.00	NA
	TOTAL CIVIC CENTER	**$ 17,010.40**	**$ 16,716.83**	**$ 24,591.36**	**$ 10,350.79**	**$ 26,500.00**	**$ 26,127.00**	**$ 24,500.00**	**-8%**
01454	**PARK**								
01 454-140	SALARY-STAFF	$ 92,629.26	$ 86,452.24	$ -	$ -	Moved to Public V	$ -	-	-
01 454-153	HEALTH-DISABILITY	$ 919.68	$ 870.24	$ -	$ -	Moved to Public V	$ -	-	-
01 454-156	HEALTH-HOSPITALIZATION	$ 11,610.46	$ 11,530.23	$ -	$ -	Moved to Public V	$ -	-	-
01 454-158	LIFE INSURANCE	$ 492.00	$ 492.00	$ -	$ -	Moved to Public V	$ -	-	-
01 454-161	FICA	$ 7,632.98	$ 7,151.47	$ -	$ -	Moved to Public V	$ -	-	-
01 454-162	UNEMPLOYMENT COMPENSATION	$ 720.00	$ 272.01	$ -	$ -	Moved to Public V	$ -	-	-
01 454-183	OVERTIME	$ 6,932.07	$ 6,822.35	$ -	$ -	Moved to Public V	$ -	-	-
01 454-191	UNIFORMS	$ -	$ -	$ -	$ -	Moved to Public V	$ -	-	-
01 454-192	MEAL ALLOWANCE	$ 218.00	$ 210.00	$ -	$ -	Moved to Public V	$ -	-	-
01 454-231	VEHICLE FUEL	$ -	$ -	$ -	$ -	Moved to Public V	$ -	-	-
01 454-240	OPERATING SUPPLIES	$ 2,968.49	$ 4,399.43	$ 4,874.82	$ 2,015.11	$ 5,000.00	$ 2,000.00	$ 3,500.00	-30%
01 454-251	R&M SUPPLIES-VEHICLE	$ 386.11	$ 62.50	$ 163.12	$ -	$ 1,000.00	$ 200.00	$ 1,000.00	0%
01 454-321	TELEPHONE	$ 318.34	$ 413.13	$ 207.66	$ 194.06	$ 400.00	$ 300.00	$ 400.00	0%
01 454-361	ELECTRICITY	$ 7,421.89	$ 7,330.47	$ 5,862.68	$ 5,317.53	$ 8,000.00	$ 5,200.00	$ 8,000.00	0%
01 454-366	WATER	$ 1,988.61	$ 9,000.41	$ 2,986.84	$ 1,376.08	$ 6,000.00	$ 1,400.00	$ 2,000.00	-67%
01 454-374	R&M MACHINERY & EQUIPMENT	$ 1,567.17	$ 1,092.35	$ 1,373.73	$ 926.30	$ 2,000.00	$ 1,000.00	$ 2,000.00	0%
01 454-384	RENTAL MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ -	$ 1,000.00	$ -	$ 1,000.00	0%
01 454-450	CONTRACTED SERVICES	$ 5,743.50	$ 4,180.00	$ 3,975.00	$ 4,770.00	$ 6,000.00	$ 5,000.00	$ 8,000.00	33%
01 454-460	MEETINGS AND CONFERENCES	$ -	$ -	$ -	$ -	$ 300.00	$ -	$ 300.00	0%
01 454-700	MINOR PURCHASE	$ 413.78	$ 3,562.00	$ 3,961.79	$ -	$ 5,000.00	$ 4,500.00	$ 5,000.00	0%
	TOTAL PARKS	**$ 141,962.34**	**$ 143,840.83**	**$ 23,405.64**	**$ 14,599.08**	**$ 34,700.00**	**$ 19,600.00**	**$ 31,200.00**	**-10%**

2014 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01456	**LIBRARY**								
01 456-240	OPERATING SUPPLIES	$ 3,528.03	$ 2,235.58	$ 3,288.14	$ 2,011.92	$ 3,000.00	$ 2,500.00	$ 3,000.00	0%
01 456-311	AUDITING SERVICES	$ -	$ -	$ 1,600.00	$ 1,665.00	$ 1,700.00	$ 1,665.00	$ 1,700.00	0%
01 456-361	ELECTRICITY	$ 14,043.61	$ 14,730.75	$ 21,135.80	$ 14,145.28	$ 18,000.00	$ 12,000.00	$ 18,000.00	0%
01 456-362	GAS	$ 11,253.00	$ 7,446.78	$ 8,555.91	$ 3,708.14	$ 8,000.00	$ 5,000.00	$ 8,000.00	0%
01 456-366	WATER	$ 1,167.20	$ 1,335.96	$ 1,415.47	$ 1,830.48	$ 2,000.00	$ 1,800.00	$ 2,000.00	0%
01 456-370	REPAIR & MAINTENANCE	$ 1,287.96	$ 405.90	$ 2,317.81	$ 1,100.18	$ 2,000.00	$ 1,000.00	$ 2,000.00	0%
01 456-450	CONTRACTED SERVICES	$ 2,585.27	$ 6,059.60	$ 1,508.69	$ 761.66	$ 2,000.00	$ 500.00	$ 2,000.00	0%
01 456-540	CONTRIBUTIONS	$ 150,000.00	$ 150,000.00	$ -	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ 161,575.00	8%
01 456-610	CAPITAL CONSTRUCTION	$ 31,084.00	$ -	$ -	$ -	$ -	$ -	$ -	0%
01 456-700	MINOR PURCHASE	$ -	$ -	$ -	$ 199.99	$ 500.00	$ 300.00	$ 500.00	0%
	TOTAL LIBRARY	**$ 214,949.07**	**$ 182,214.57**	**$ 39,821.82**	**$ 175,422.65**	**$ 187,200.00**	**$ 174,765.00**	**$ 198,775.00**	**6%**
01459	**STADIUM**								
01 459-240	OPERATING SUPPLIES	$ 6,240.65	$ 6,344.59	$ 4,301.59	$ 8,062.50	$ 7,000.00	$ 6,800.00	$ 3,000.00	-57%
01 459-361	ELECTRICITY	$ 3,388.53	$ 2,187.89	$ 5,267.25	$ 3,688.57	$ 5,000.00	$ 3,500.00	$ 5,000.00	0%
01 459-366	WATER	$ 2,017.39	$ 2,595.17	$ 1,989.52	$ 1,440.57	$ 2,000.00	$ 1,400.00	$ 2,000.00	0%
01 459-370	REPAIRS AND MAINTENANCE	$ 1,859.10	$ 2,831.00	$ 19.80	$ 521.10	$ 3,000.00	$ 1,000.00	$ 3,000.00	0%
01 459-384	RENTAL MACHINERY & EQUIPMENT	$ 369.15	$ -	$ -	$ -	$ 1,000.00	$ -	$ 1,000.00	0%
01 459-700	MINOR PURCHASES	$ -	$ 825.00	$ 500.00	$ 162.00	$ 2,000.00	$ 2,000.00	$ 1,000.00	-50%
	TOTAL STADIUM	**$ 13,874.82**	**$ 14,783.65**	**$ 12,078.16**	**$ 13,874.74**	**$ 20,000.00**	**$ 14,700.00**	**$ 15,000.00**	**-25%**
01463	**ECONOMIC DEVELOPMENT**								
01 463-310	PROFESSIONAL SERVICES	$ 28,500.00	$ 28,500.00	$ 28,530.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	0%
01 463-340	ADVERTISING/MARKETING	$ -	$ -	$ 200.00	$ 622.24	$ 5,000.00	$ 500.00	$ 5,000.00	0%
01 463-450	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
04 463-540	CONTRIBUTIONS- CIVIC	$ -	$ -	$ 3,000.00	$ 3,129.00	$ 4,000.00	$ 3,000.00	$ 4,000.00	0%
01 463-700	MINOR PURCHASES	$ -	$ 2,500.00	$ 100.00	$ 3,118.69	$ 4,000.00	$ 4,000.00	$ 6,000.00	50%
	TOTAL ECONOMIC DEVELOPMENT	**$ 28,500.00**	**$ 28,500.00**	**$ 28,630.00**	**$ 33,118.69**	**$ 43,000.00**	**$ 37,500.00**	**$ 45,000.00**	**5%**
01465	**10 MARYLEA APARTMENTS**								
01 465-240	OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	$ 100.00	0%
01 465-314	SPECIAL LEGAL SERVICES	$ -	$ -	$ -	$ 5,343.10	$ 1,000.00	$ 3,000.00	$ 4,000.00	300%
01 465-366	WATER	$ -	$ -	$ 867.67	$ 1,825.45	$ 3,000.00	$ 1,000.00	$ 3,000.00	0%
01 465-370	MAINTENANCE AND REPAIRS	$ -	$ -	$ 277.35	$ 933.69	$ 1,000.00	$ 4,500.00	$ 1,000.00	0%
01 465-450	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ 500.00	$ 2,972.00	$ 500.00	0%
01 465-700	MINOR PURCHASE	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000.00	0%
	TOTAL 10 MARYLEA APARTMENTS	**$ -**	**$ -**	**$ 1,145.02**	**$ 8,102.24**	**$ 5,600.00**	**$ 11,572.00**	**$ 9,600.00**	**71%**

2014 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01486	**INSURANCE**								
01 486-351	PROPERTY/CASUALTY	$ 60,919.75	$ 85,600.25	$ 59,520.25	$ 70,061.00	$ 64,000.00	$ 73,123.00	$ 75,000.00	17%
01 486-352	LIABILITY INSURANCE	$ 24,348.00	$ 8,716.00	$ 36,831.75	$ 22,220.00	$ 32,000.00	$ 27,343.00	$ 30,000.00	-6%
01 486-354	WORKERS COMPENSATION	$ 143,590.84	$ 213,478.16	$ 228,059.75	$ 248,984.00	$ 240,000.00	$ 240,000.00	$ 201,000.00	-16%
01 486-355	INSURANCE DEDUCTIBLES	$ 4,118.40	$ 9,535.91	$ 450.37	$ (2,644.07)	$ 13,000.00	$ 6,183.00	$ 15,000.00	15%
01 486-356	MINE SUBSIDENCE	$ -	$ -	$ 263.99	$ 314.00	$ 314.00	$ 314.00	$ 314.00	0%
01 486-460	MEETINGS/CONFERENCES	$ -	$ -	$ 1,043.60	$ 1,120.86	$ 2,000.00	$ 1,500.00	$ 2,000.00	0%
	TOTAL INSURANCE	**$ 232,976.99**	**$ 317,330.32**	**$ 326,169.71**	**$ 340,055.79**	**$ 351,314.00**	**$ 348,463.00**	**$ 323,314.00**	**-8%**
01489	**INTGOV'T COOP. ACT**								
01 489-080	RAD DISTRIBUTION	$ 1,792.58	$ 1,792.58	$ -	$ 10,470.65	$ 5,000.00	$ 4,835.43	$ 6,000.00	20%
01 489-420	SHACOG MEMBERSHIP	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	0%
01 489-421	CONNECT MEMBERSHIP	NA	NA	NA	$ 699.00	$ 1,398.00	$ 1,398.00	$ 1,500.00	7%
	TOTAL INTGOV'T COOP. ACT	**$ 4,792.58**	**$ 4,792.58**	**$ 3,000.00**	**$ 14,169.65**	**$ 9,398.00**	**$ 9,233.43**	**$ 10,500.00**	**12%**
01 492	**TRANSFERS**								
01 492-095	TRANSFER-OPERATING RESERVE FUND	NA	NA	NA	NA	$ -	$ -	$ 47,000.00	0%
04 492-150	TRANSFER- BRENTWOOD PARK INIT. FUND	NA	NA	$ 220,000.00	$ -	$ 60,000.00	$ 60,000.00	$ 10,000.00	0%
01 492-918	TRANSFER- CAPITAL IMPROVEMENT FUND	$ 165,949.28	$ 225,000.00	$ 365,000.00	$ -	$ 1,240,000.00	$ 1,240,000.00	$ 1,000,000.00	0%
01 492-960	TRANSFER- GL PENSION	$ 35,063.00	$ 34,184.85	$ 76,713.00	$ 63,471.00	$ 85,188.00	$ 85,188.00	$ 74,645.00	-12%
01 492-965	TRANSFER- POLICE PENSION	$ 134,642.00	$ 135,879.00	$ 163,689.00	$ 124,961.00	$ 227,576.00	$ 227,576.00	$ 218,893.00	-4%
	TOTAL TRANSFERS	**$ 335,654.28**	**$ 395,063.85**	**$ 825,402.00**	**$ 188,432.00**	**$ 1,612,764.00**	**$ 1,612,764.00**	**$ 1,350,538.00**	**-16%**
01495	**CONTINGENCY**								
01 495-000	UNRESERVED BALANCE	$ -	$ -	$ 340,360.44	$ -	$ -	$ -	$ -	0%
01 495-530	TO GOVT AGENCIES FOR GRANT MATCH	NA	NA	NA	$ -	$ -	$ -	$ -	NA
	TOTAL CONTINGENCY	**$ -**	**$ -**	**$ 340,360.44**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
TOTAL GENERAL FUND EXPENDITURES		**$ 4,477,697.59**	**$ 4,810,482.49**	**$ 5,407,267.46**	**$ 4,446,696.18**	**$ 6,420,439.80**	**$ 6,061,626.13**	**$ 6,549,663.00**	**2%**
TOTAL GENERAL FUND REVENUES		**$ 8,375,673.63**	**$ 8,418,401.93**	**$ 7,807,004.17**	**$ 8,725,022.86**	**$ 6,420,439.80**	**$ 7,447,750.16**	**$ 6,549,663.00**	**2%**
						SURPLUS/(DEFICIT) =		**$ -**	

01 400

Council

2014 BRENTWOOD BUDGET EXPENDITURES
01400 COUNCIL EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01400	**COUNCIL**								
01 400-110	SALARIES	$ 16,800.00	$ 16,870.00	$ 16,600.00	$ 16,600.00	$ 16,800.00	$ 16,800.00	**$ 16,800.00**	0%
01 400-161	FICA	$ 1,285.20	$ 1,285.20	$ 1,269.00	$ 1,269.00	$ 1,300.00	$ 1,300.00	**$ 1,300.00**	0%
01 400-210	OFFICE SUPPLIES	$ -	$ -	$ 2,696.00	$ 234.00	$ 1,100.00	$ 400.00	**$ 1,100.00**	0%
01 400-420	DUES, SUBSCRIPTIONS, MEMB	$ 3,008.00	$ 2,933.00	$ 3,403.00	$ 2,653.00	$ 3,500.00	$ 2,500.00	**$ 3,500.00**	0%
01 400-460	MEETINGS & CONFERENCES	$ 5,068.27	$ 6,107.10	$ 2,542.85	$ 2,164.94	$ 5,000.00	$ 3,000.00	**$ 7,000.00**	40%
01 400-530	CONTRIBUTIONS-GOV'T GROUPS	$ 2,060.00	$ 50.00	$ 2,515.96	$ 2,500.00	$ 2,500.00	$ 2,500.00	**$ 2,500.00**	0%
01 400-540	CONTRIBUTIONS-CIVIC	$ 1,610.00	$ 2,024.96	$ -	$ -	$ -	$ -	**$ -**	0%
01 400-700	MINOR PURCHASES	$ -	$ -	$ -	$ 2,567.61	$ 1,000.00	$ 400.00	**$ 1,000.00**	0%
	TOTAL COUNCIL	**$ 29,831.47**	**$ 29,270.26**	**$ 29,026.81**	**$ 27,988.55**	**$ 31,200.00**	**$ 26,900.00**	**$ 33,200.00**	**6%**

Summary and Assumptions:

Council Expenditures

Fiscal Year 2014 Budget Recommendations: $ 33,200.00 an increase/(decrease) of **$ 2,000.00**

Fiscal Year 2013 Adopted Budget: $ 31,200.00

Fiscal Year 2013 Projected Budget: $ 26,900.00

$ (4,300.00) under budget

*$3,000 Increase in Meetings and Conference to allow more members the opportunity to attend Conferences as well as LGA Newly Elected Officials Course.

2014 BRENTWOOD BUDGET EXPENDITURES
01400 COUNCIL EXPENDITURES

01 400-110	SALARIES					
	7 Council Members x $200/month x 12 months/year =	$ 16,800.00			**SAY**	**$ 16,800.00**
01 400-161	FICA					
	FICA (SS=6.2% and Med. 1.45%) x Gross Wages					
	(16,800 x 6.2%) + (16,800 x 1.45%) = $1,041.6 + $243.60 =	$ 1,285.20			**SAY**	**$ 1,300.00**
01 400-210	Office Supplies					
	*This is a new item associated with Council Business Cards, Name Plates, etc.	$ 300.00				
	Business Cards					
	Name Plates					
		$ 800.00				
	Paper associated with Packets, etc.					
	Total	$ 1,100.00				
					SAY	**$ 1,100.00**
01 400-420	DUES, SUBSCRIPTS, MEMBERS					
	Pennsylvania State Association of Boroughs (Annual Who's Who Listing in Yearbook)		$ 100.00	Recommend Not Renew		
	Allegheny County Borough Associations Annual Dues	$ 200.00				
	Allegheny League of Municipalities Annual Dues	$ 290.00				
	International League of Cities and Municipalities		$ 750.00	Recommend Not Renew		
	L3P Member (Part of PLCM)	$ 65.00				
	PELRAS Membership	$ 450.00				
	PA State Association of Boroughs (Borough Dues)	$ 1,600.00				
	PA State Association of Boroughs (Subscription Mag.)	$ 70.00				
	Pennsylvania League of Cities and Municipalities	$ 350.00				
	Allegheny County Borough's Association Yearbook	$ 250.00				
	PA Borough's Councils Association	$ 25.00				
		$ 3,300.00			**SAY**	**$ 3,500.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01400 COUNCIL EXPENDITURES

01 400-460 MEETINGS/CONFERENCES

**This is associated with various conferences and training opportunities members of council may wish to attend. Each council member is alloted $400 to be used Borough related meetings, events, conferences, and training. This includes any milage reimbursements or fees associated with such item.*

Council Member 1	$ 1,000.00
Council Member 2	$ 1,000.00
Council Member 3	$ 1,000.00
Council Member 4	$ 1,000.00
Council Member 5	$ 1,000.00
Council Member 6	$ 1,000.00
Council Member 7	$ 1,000.00
	$ 7,000.00
	$ 7,000.00

Below are some of the typical meetings and conferences that Council members have participated in the past.

Allegheny County Borough's Association Annual Banquet
Typically $70/member =

SHACOG Annual Dinner
Estimated cost = $70/delegate

Allegheny League of Municipalities Legislative Banquet
Typically $65/member =

Seven Springs Spring OR Fall Conference
Estimated at $1100/delegate (including milage)

Professional Development/Training
Might Include LGA Workshops, Borough's Association Seminars, etc.

SHACOG Meetng
Brentwood Hosting SHACOG Monthly Meeting $ 200.00

$ 7,200.00 **SAY $ 7,000.00**

01 400-530 CONTRIBUTIONS-GOV'T GROUPS

Streets Run Watershed Association
Annual Contribution = $ 2,000.00

LGA - Michael P. Lynch - Gold Circle
Annual Contribution = $ 500.00

$ 2,500.00 **SAY $ 2,500.00**

01 400-540 CONTRIBUTIONS- CIVIC

Miscellaneous
*Will require Council Action to approve. $ - **SAY**

01 400-700 MINOR PURCHASES
*This item includes Council Specific items.

iPad 2 in lieu of paper	2	$	500.00	$	1,000.00	**SAY**	**$**	**1,000.00**

01 401

Mayor

2014 BRENTWOOD BUDGET EXPENDITURES
01401 MAYOR EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01401	**MAYOR**								
01 401-110	SALARY-ELECTED	$ 3,399.96	$ 3,409.96	$ 3,399.96	$ 3,399.96	$ 3,400.00	$ 3,400.00	**$ 3,400.00**	0%
01 401-161	FICA	$ 260.16	$ 260.16	$ 260.16	$ 260.16	$ 300.00	$ 260.16	**$ 300.00**	0%
01 401-210	OFFICE SUPPLIES	$ 232.68	$ 499.99	$ 200.00	$ 123.95	$ 100.00	$ 100.00	**$ 100.00**	0%
01 401-420	DUES, SUBSCRIPT, MEMB	$ 315.00	$ 145.00	$ 335.00	$ 190.00	$ 300.00	$ 60.00	**$ 300.00**	0%
01 401-460	MEETINGS & CONFERENCES	$ 1,088.75	$ 1,064.10	$ 60.00		$ 1,400.00	$ 500.00	**$ 1,400.00**	0%
	TOTAL MAYOR	**$ 5,296.55**	**$ 5,379.21**	**$ 4,255.12**	**$ 3,974.07**	**$ 5,500.00**	**$ 4,320.16**	**$ 5,500.00**	**0%**

Summary and Assumptions:

Mayor Expenditures

Fiscal Year 2014 Budget Recommendations: $ 5,500.00 an increase of **$ -**

Fiscal Year 2013 Adopted Budget: $ 5,500.00
Fiscal Year 2013 Projected Budget: $ 4,320.16
$ (1,179.84) under budget

01 401-110 SALARY-ELECTED

1Mayor x $283.33/month x 12 months/year = $ 3,400.00 **SAY $ 3,400.00**

01 401-161 FICA

FICA (SS=6.2% and Med. 1.45%) x Gross Wages

(3,400 x 6.2%) + (3,400 x 1.45%) = $210.80 + $49.30= $ 260.10 **SAY $ 300.00**

01 401-210 OFFICE SUPPLIES

Includes such items at Mayor Letterhead, Envelopes, etc. $ 100.00 **SAY $ 100.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01401 MAYOR EXPENDITURES

2014 BRENTWOOD BUDGET EXPENDITURES
01401 MAYOR EXPENDITURES

01 401-420 DUES, SUBSCRIPTS, MEMBERS

PSAB Dues (Subscription)	$	10.00	
PA Association of Mayors	$	50.00	
Association of Mayors of the Boroughs of PA	$	65.00	
Brent.Baldwn.Whitehall Chamber	$	95.00	
Allegheny County Mayors	$	30.00	
Miscellaneous Dues	$	50.00	
	$	300.00	**SAY $ 300.00**

01 401-460 MEETINGS/CONFERENCES

Allegheny County Borough's Association Annual Banquet			
1 Members x $70/member =	$	70.00	
SHACOG 41st Annual Dinner			
1 Delegates x $70/delegate =	$	70.00	
Seven Springs 2014 Spring Or Fall Conference			
1 Delegates x $1,100/delegate =	$	1,100.00	
Professional Development/Training/Events			
Might Include LGA Workshops, Borough's Association Seminars, etc.			
1 Members x $50/course x 3 ea. =	$	150.00	
	$	1,390.00	
			SAY $ 1,400.00

01 402

Finance

2014 BRENTWOOD BUDGET EXPENDITURES
01402 FINANCE EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01402	**FINANCE**								
01 402-311	AUDITING SERVICES	$ 13,515.00	$ 9,000.00	$ 9,675.00	$ 10,065.00	$ 10,200.00	$ 10,200.00	**$ 10,200.00**	0%
	TOTAL FINANCE	**$ 13,515.00**	**$ 9,000.00**	**$ 9,675.00**	**$ 10,065.00**	**$ 10,200.00**	**$ 10,200.00**	**$ 10,200.00**	**0%**

Summary and Assumptions:

Finance Expenditures

Fiscal Year 2014 Budget Recommendations:	$ 10,200.00	an increase of	$ -
Fiscal Year 2013 Adopted Budget:	$ 10,200.00		
Fiscal Year 2013 Projected Budget:	$ 10,200.00		
	$ -		

01 402-311 AUDITING SERVICES

Auditor - Currently Receiving Proposals

		General Fund	Library	Sanitary Sewer
2014 Borough Audit Service		**60%**	10%	30%
01/10/13 to 12/31/15 Agreement				
	$ 17,000.00	**$ 10,200.00**	$ 1,700.00	$ 5,100.00

SAY	**$ 10,200.00**

01 403

Tax Collection

2014 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01403	**TAX COLLECTION**								
01 403-110	SALARY-ELECTED	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	**$ 5,000.00**	0%
01 403-210	OFFICE SUPPLIES	$ 956.34	$ 958.40	$ 1,107.42	$ 681.59	$ 1,500.00	$ 800.00	**$ 1,500.00**	0%
01 403-305	DEL RE TAX COMMISSION	$ 2,529.24	$ 6,591.38	$ 10,525.94	$ 9,770.25	$ 8,000.00	$ 8,000.00	**$ 9,000.00**	13%
01 403-307	EIT COLLECTION COMMISSION	$ 18,910.46	$ 17,164.14	$ 19,273.37	$ 9,682.65	$ 17,000.00	$ 2,000.00	**$ 2,000.00**	-88%
01 403-309	LST COLLECTION COMMISSION	$ 1,426.42	$ 1,238.45	$ 1,579.28	$ 1,594.81	$ 1,300.00	$ 1,500.00	**$ 1,500.00**	15%
01 403-314	SPECIAL LEGAL SERVICES	$ 14,662.94	$ 11,053.84	$ 5,250.39	$ 14,006.29	$ 10,000.00	$ 13,000.00	**$ 15,000.00**	50%
01 403-321	TELEPHONE	$ 287.75	$ -	$ -	$ -	$ -	$ -	**$ -**	0%
01 403-325	POSTAGE	$ 5.50	$ -	$ -	$ 600.00	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	0%
01 403-353	BONDS	$ -	$ -	$ -	$ -	$ -	$ -	**$ 1,000.00**	0%
01 403-450	CONTRACTED SERVICES	$ 1,052.00	$ 85.00	$ 1,285.00	$ 625.00	$ 800.00	$ 800.00	**$ 800.00**	0%
01 403-900	REFUND OF PRIOR YEARS	$ 1,052.05	$ 197.42	$ 591.38	$ 1,047.16	$ 2,000.00	$ 1,800.00	**$ 2,000.00**	0%
	TOTAL TAX COLLECTION	**$ 45,882.70**	**$ 42,288.63**	**$ 39,612.78**	**$ 43,007.75**	**$ 46,600.00**	**$ 33,900.00**	**$ 38,800.00**	**-17%**

Summary and Assumptions:

Tax Collection Expenditures

Fiscal Year 2014 Budget Recommendations: $ 38,800.00 an increase/(decrease) of **$ (7,800.00)**

Fiscal Year 2013 Adopted Budget: $ 46,600.00
Fiscal Year 2013 Projected Budget: $ 33,900.00
$ (12,700.00) under budget

*$1,000 Increase in Del. RE Tax Commission.
*$15,000 Decrease in EIT Collection Commission as deliquent accounts diminish.
*$5,000 Increase in Special Legal Services associated with Delinquent Tax Collections.

2014 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01 403-110	SALARY-ELECTED					
	1 Tax Collector x $416.67/month x 12 months/year =	$	5,000.00	**SAY**	**$**	**5,000.00**
01 403-210	OFFICE SUPPLIES					
	American Speedy					
	Copies	$	100.00			
	John K. Weinstein					
	Property Owners List	$	580.00			
	J & L Systems, Inc.					
	Real Estate Tax Statements/Municipal/canary					
		$	560.47			
	Sufrin Supplies					
		$	22.56			
		$	1,263.03	**SAY**	**$**	**1,500.00**
01 403-305	DEL RE TAX COMMISSION					
	Assumptions:					
	2014 Delinquent Real Estate Taxes Collected =	$	225,000.00			
	Delinquent Real Estate Tax Commission =		4%			
	Delinquent Real Estate Tax Commission					
	$225000 x 0.04 (commission) =	$	9,000.00	**SAY**	**$**	**9,000.00**
01 403-307	EIT COLLECTION COMMISSION					
	Assumptions:					
	2014 Earned Income Taxes Collected =	$	70,000.00			
	Earned Income Tax Commission =		2.25%			
	Earned Income Tax Commission					
	$70,000 x 0.0225 (commission) =	$	1,575.00	**SAY**	**$**	**2,000.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01 403-309	LOCAL SERVICE TAX (LST) COLLECTION COMMISSION					
	Assumptions:					
	2014 Local Service Tax Collected =	$	65,000.00			
	Local Service Tax Commission Rate =		2.25%			
	Local Service Tax Commission					
	$65,000 x 0.0225 (commission) =	$	1,462.50	**SAY**	**$**	**1,500.00**
01 403-314	SPECIAL LEGAL SERVICES					
	Tucker Arensberg, PC					
	Fees are split with the School District. The Borough pays 25% of the fees.					
	Based on the 2012 and 2013, we will assume the same effort will take place in 2014.	$	15,000.00	**SAY**	**$**	**15,000.00**
01 403-321	TELEPHONE					
	This is associated with the telephone located in Fay Boland's Tax Collection Office					
	which the Borough is responsible for supplying.					
	Based on previous years, we'll assume this to be =					
	No Service.					
				SAY	**$**	**-**
01 403-325	POSTAGE					
	Postage	$	425.00			
	Purchase Power	$	500.00			
		$	925.00	**SAY**	**$**	**1,000.00**
01 403-353	FIDELITY BOND					
	Tax Collector's Bond			**SAY**	**$**	**1,000.00**
	(Every 4-Years)					

2014 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01 403-450	CONTRACTED SERVICES					
	Tax Logix Support Agreement					
	Tax Collection Software (shared with school district)					
	$1,200 per year	$	600.00			
	Logi-Tek Solutions					
	Import of County Property Records	$	85.00			
		$	685.00	**SAY**	**$**	**800.00**
01 403-900	REFUND OF PRIOR YEARS					
	Assumptions:					
	*Based on prior years, the amount of refunds is diminishing.					
	Real Estate Tax Refunds	$	2,000.00	**SAY**	**$**	**2,000.00**

01 404

Legal

2014 BRENTWOOD BUDGET EXPENDITURES
01404 LEGAL EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01404	**LEGAL**								
01 404-314	SPECIAL LEGAL SERVICES	$ 9,800.00	$ 15,740.56	$ 13,252.68	$ 963.65	$ 8,000.00	$ 1,500.00	**$ 8,000.00**	0%
01 404-316	SOLICITOR (RETAINER)	$ 9,600.00	$ -	$ -	$ -	$ -	$ -	**$ -**	0%
01 404-317	SOLICITOR (HOURLY)	$ 112,635.73	$ 47,445.83	$ 34,262.60	$ 32,198.50	$ 50,000.00	$ 75,000.00	**$ 60,000.00**	17%
01 404-319	LIEN FILING FEES	$ -	$ -	$ 1,173.00	$ -	$ 1,000.00	$ -	**$ 1,000.00**	0%
01 404-330	CODIFICATION	$ 3,329.18	$ 5,988.11	$ 3,404.43	$ 2,687.48	$ 6,000.00	$ 4,000.00	**$ 6,000.00**	0%
01 404-341	ADVERTISING	$ 2,846.83	$ 2,856.37	$ 2,868.68	$ 3,385.05	$ 4,000.00	$ 9,000.00	**$ 5,000.00**	20%
	TOTAL LEGAL	**$ 138,211.74**	**$ 72,030.87**	**$ 54,961.39**	**$ 39,234.68**	**$ 69,000.00**	**$ 89,500.00**	**$ 80,000.00**	**16%**

Summary and Assumptions:

Legal Expenditures

Fiscal Year 2014 Budget Recommendations: $ 69,000.00 an increase/(decrease) of **$ 11,000.00**

Fiscal Year 2013 Adopted Budget: $ 69,000.00
Fiscal Year 2013 Projected Budget: $ 89,500.00
$ 20,500.00 over budget.

*$10,000 Increase in the Solicitor (Hourly) Fee based on 2014 projected year-end expenses.

*$1,000 Increase in Legal Advertising Expenses.

2014 BRENTWOOD BUDGET EXPENDITURES
01404 LEGAL EXPENDITURES

01 404-314	SPECIAL LEGAL SERVICES				
	Includes Attorney fees other than solicitor.	$ 6,000.00	**SAY**	**$**	**8,000.00**
	In 2010/2011 the Borough completed a Comprehensive Employee Personnel Manual.				
	This line item is also associated with the Borough's Labor Counsel, Campbell, Durrant, Beatty, & Palombo.				
01 404-316	SOLICITOR (RETAINER)				
	* Solicitor Tom Ayoob does not charge a retainer.				
			SAY	**$**	**-**
01 404-317	SOLICITOR (HOURLY)				
	Assumptions:				
	Hourly Rate =	$ 145.00			
	Ave. Hours Billed per Month =	30			
	Months per Year =	12			
	(30 hrs/mnth x $150/hr) x 12 mnts =	$ 52,200.00	**SAY**	**$**	**60,000.00**
01 404-319	LIEN FILING FEES				
	**Associated with filing of liens for grass cutting and other Borough Services.*				
	Assumptions:				
	No. of Liens per year =	50			
	Filing Fee per lien =	$ 20.00			
	Total =	$ 1,000.00	**SAY**	**$**	**1,000.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01404 LEGAL EXPENDITURES

01 404-330 CODIFICATION *(Previously under Administration 01 405-420 and 01 405-450 and 01 414-420)*

General Code

Bi-Annual Updates of Borough Code and Ordinances	$	2,000.00
General Code rates are based on time and materials. The more volumous a particular Ordinance or Policy is the more it will cost to codify. Based on the need to continue to have the Borough Ordinances and essential policies codified, we will budget	$	3,000.00
Allegheny County Dept. of Court Records		
Filing Fees for Ordinances and Resolutions		
$30.00/each x 5 =	$	150.00
	$	5,150.00

SAY $ 6,000.00

01 404-341 ADVERTISING *(Previously under Administration 01 405-341- Advertising)*

Includes meeting notices, ordinances, RFPs etc. Rates increasing.

SAY $ 5,000.00

01 405

Administration

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01405	**ADMINISTRATION**								
01 405-110	SALARY-PROFESSIONAL	$ 111,316.97	$ 137,034.04	$ 145,317.90	$ 152,612.46	$ 158,100.92	$ 122,000.00	**$ 150,000.00**	-5%
01 405-140	SALARY-STAFF	$ 70,905.49	$ 71,926.40	$ 73,721.52	$ 77,096.00	$ 79,414.40	$ 83,000.00	**$ 70,000.00**	-12%
01 405-150	SALARY-TEMP/INTERN	$ -	$ 4,985.00	$ 2,637.50	$ 2,150.00	$ 7,000.00	$ 4,500.00	**$ 7,100.00**	1%
01 405-153	HEALTH-DISABILITY	$ 1,778.89	$ 2,350.13	$ 2,315.39	$ 2,189.60	$ 2,200.00	$ 2,351.00	**$ 2,500.00**	14%
01 405-156	HEALTH-HOSPITALIZATION	$ 29,540.42	$ 42,341.77	$ 49,251.65	$ 32,785.04	$ 39,000.00	$ 31,000.00	**$ 55,000.00**	41%
01 405-158	LIFE INSURANCE	$ 840.50	$ 1,004.50	$ 984.00	$ 820.00	$ 1,300.00	$ 750.00	**$ 1,000.00**	-23%
01 405-161	FICA	$ 14,206.37	$ 17,726.98	$ 18,028.59	$ 18,767.98	$ 19,000.00	$ 16,000.00	**$ 19,000.00**	0%
01 405-162	UNEMPLOYMENT COMPENSATION	$ 1,440.00	$ 689.25	$ 792.18	$ 809.51	$ 900.00	$ 878.00	**$ 1,000.00**	11%
01 405-168	EMPLOYEE RETIREMENT BENEFITS	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	**$ 3,000.00**	0%
01 405-183	OVERTIME	$ 2,280.32	$ 4,207.21	$ 3,177.52	$ 4,716.00	$ 5,000.00	$ 4,560.00	**$ 5,000.00**	0%
01 405-187	HEALTHCARE BENEFIT BUY-BACK	$ -	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 2,000.00	**$ -**	-100%
01 405-188	SICK DAY BUY-BACK	$ -	$ 3,972.80	$ 1,644.00	$ 1,750.00	$ 2,000.00	$ 2,000.00	**$ 2,000.00**	0%
04 405-189	VACATION BUY-BACK	$ -	$ -	$ 1,644.00	$ 1,750.00	$ 2,000.00	$ 2,000.00	**$ 2,000.00**	0%
01 405-210	OFFICE SUPPLIES	$ 6,250.87	$ 6,339.69	$ 3,332.43	$ 4,307.48	$ 5,200.00	$ 6,000.00	**$ 5,200.00**	0%
01 405-215	POSTAGE	$ 2,913.98	$ 3,434.24	$ 5,834.74	$ 2,910.19	$ 6,000.00	$ 4,500.00	**$ 6,000.00**	0%
01 405-231	VEHICLE FUEL	$ 859.10	$ 880.94	$ 931.85	$ 985.26	$ 1,000.00	$ 900.00	**$ 1,000.00**	0%
01 405-310	PROFESSIONAL SERVICES	$ -	$ -	$ -		$ -	$ -	**$ -**	0%
01 405-317	OTHER SERVICES	$ 794.95	$ (244.01)	$ 379.64	$ 480.77	$ 500.00	$ 500.00	**$ 500.00**	0%
01 405-321	TELEPHONE	$ 3,084.35	$ 3,736.71	$ 2,567.35	$ 2,663.07	$ 4,000.00	$ 4,000.00	**$ 4,000.00**	0%
01 405-324	WIRELESS TELEPHONE	$ 1,061.68	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	**$ 1,200.00**	0%
01 405-353	FIDELITY BONDS-IN	$ 1,619.00	$ 1,620.00	$ -	$ 1,620.00	$ 1,700.00	$ 2,408.00	**$ 1,700.00**	0%
01 405-384	RENTAL-MACHINERY EQUIPMENT	$ 4,463.71	$ 1,602.88	$ 3,754.92	$ 4,258.79	$ 4,000.00	$ 3,377.07	**$ 13,000.00**	225%
01 405-420	DUES, SUBSCRIPTIONS, MEMB	$ 1,051.00	$ 1,469.00	$ 1,680.39	$ 1,259.00	$ 1,700.00	$ 1,700.00	**$ 1,700.00**	0%
01 405-450	CONTRACTED SERVICES	$ 1,845.00	$ 2,012.00	$ 580.00	$ 1,070.00	$ 600.00	$ 620.00	**$ 700.00**	17%
01 405-460	MEETING AND CONFERENCES	$ 3,357.64	$ 4,564.58	$ 5,342.50	$ 5,464.85	$ 9,000.00	$ 4,500.00	**$ 6,000.00**	-33%
01 405-700	MINOR PURCHASES	$ 4,676.00	$ 3,678.37	$ 500.00	$ 129.99	$ 500.00	$ 500.00	**$ 500.00**	0%
	TOTAL ADMINISTRATION	**$ 267,286.24**	**$ 325,532.48**	**$ 334,618.07**	**$ 330,795.99**	**$ 360,315.32**	**$ 304,244.07**	**$ 359,100.00**	**0%**

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

Summary and Assumptions:

Administration Expenditures

Fiscal Year 2014 Budget Recommendations:	$	360,315.32	an increase/decrease of	**$**	**(1,215.32)**
Fiscal Year 2013 Adopted Budget:	$	360,315.32			
Fiscal Year 2013 Projected Budget:	$	304,244.07			
	$	**(56,071.25)**	under budget.		

*$8,100.92 Decrease in Salary- Professional.
*$586 Increase in Salary-Staff due to contractural obligations.
*Qualified for a Summer Intern grant by the LGA in 2012. (50% was paid by LGA Grant in 2010. Can only apply for said grant every other year).
*14% Increase in Disability Insurance Premiums.
*$16,000 (41%) Increase in Health Insurance Premiums. This is assumed.
*No increase Unemployment Compensation.
*No Change in Overtime is expected based on 2013 actual figures, additional meetings, etc.
*No Increase in Postage Expenses
*No Increase in Meetings and Conferences . A little over half of this fund was utilized in 2013.
*$9,000 Increase in Rental-Machinery Equipment due to the need for Two (2) new copiers. (Lease Agreements)

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-110 SALARY-PROFESSIONAL

Professional Salary - 2014 Pay Rates

	Date of Hire	2013 Base Salary	2014 Percent Increase	2014 Base Salary
Zboyovsky, George	01/01/08	$ 94,640.00	4.00%	$ 98,425.60
Toth, Susan	01/29/07	$ 47,000.00	4.00%	$ 48,880.00
Totals		**$ 152,612.54**		**$ 147,305.60**

SAY $ 150,000.00

01 405-140 SALARY-STAFF

Clerical 2014 Pay Rates with 4.0% Increase per Bargaining Agreement for 2014.

	Date of Hire	2013 Hourly Rate	2014 Hourly Rate	2014 Base Salary	2014 Longevity Factor	2014 Annual Longevity	2014 Hourly Base	2014 Salary & Longevity
Garase, Mary Lou	01/03/85	$ 20.46	$ 21.28	$ 44,262.40	0.65	$ 1,352.00	$ 21.93	$ 45,614.40
New Hire	01/01/13	$ -	$ 15.00	$ 19,500.00	0	$ -	$ 15.00	$ 19,500.00
Totals				**$ 63,762.40**		**$ 1,352.00**		**$ 65,114.40**

*New Hire based on 25 hours a week.

SAY $ 70,000.00

01 405-150 SALARY-TEMP/INTERN

Estimated Summer Intern Employees 2014 Pay Rates

Assumptions:

	No. of Hours(1)	Straight Time Rate	2013 Salary
Summer Intern #1	640	$ 11.00	$ 7,040.00
2014 Salary =			$ 7,040.00

SAY $ 7,100.00

[1] *Based on 16 weeks, (May, June, July, and August) 40 hours/week.*

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-153 HEALTH-DISABILITY

Hartford Group

	STD	LTD	ADD	2014 Monthly Prem.	2014 Annual Premium
Zboyovsky, George	$ 18.20	$ 60.75	$ 3.50	$ 82.45	$ 989.40
Garase, Mary Lou	$ 8.45	$ 29.64	$ 3.50	$ 41.59	$ 499.08
Toth, Susan	$ 6.83	$ 23.97	$ 3.50	$ 34.30	$ 411.60
New Hire	$ 6.83	$ 23.97	$ 3.50	$ 34.30	$ 411.60
Totals	$ 40.31	$ 138.33	$ 14.00	$ 192.64	$ 2,311.68

SAY $ 2,500.00

01 405-156 HEALTH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield

	Plan	2012 Monthly Premium	2013 Monthly Premium	2014 Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium	2014 Employee 5% Contribution
Zboyovsky, George	Two Person	$ 1,079.09	$ 725.71	10.0%	$ 798.28	12	$ 9,579.37	$ 478.97
New Hire	Family	$ 1,177.18	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Garase, Mary Lou	Two Person	$ 1,079.09	$ 725.71	10.0%	$ 798.28	12	$ 9,579.37	$ 478.97
Toth, Susan	Family	$ 1,177.18	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
			$ 2,964.66			Totals	$ 39,133.51	$ 1,956.68

Borough Cost = $ 37,176.84

Subtotal = $ 40,000.00

Teamsters - Dental/Vision

	Plan	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium
Zboyovsky, George	Two Person	$ 62.00	4.0%	$ 64	12	$ 773.76
New Hire	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Garase, Mary Lou	Two Person	$ 62.00	4.0%	$ 64	12	$ 773.76
Toth, Susan	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
		$ 248.00		$ 257.92	Totals	$ 3,095.04

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

			Subtotal	$	3,100.00
NWG Benefits Service Charge					
$5/person x 4 x 12 months =		$ 240.00	Subtotal	$	240.00
Employee Reimbursements	This is assoicated with the Borough's share of the employee's deductible as well as Prescription Co-Pays.				
Zboyovsky, George	$ 2,500.00				
New Employee	$ 2,500.00				
Garase, Mary Lou	$ 2,500.00				
Toth, Susan	$ 2,500.00				
	$ 10,000.00				
			Subtotal	$	10,000.00
		TOTAL	HEALTH-HOSPITALIZATION	$	53,340.00
			SAY	**$**	**55,000.00**

01 405-158 LIFE INSURANCE

Hartford Group	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium
Zboyovsky, George	$ 17.00	4.0%	$ 17.68	12	$ 212.16
New Hire	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Garase, Mary Lou	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Toth, Susan	$ 17.00	4.0%	$ 17.68	12	$ 212.16
		Total	$ 70.72		$ 848.64

SAY	**$**	**1,000.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-161 FICA

FICA (SS=6.2% and Med. 1.45%) x Gross Wages

	2014 Gross Wage	2014 Overtime Wages	Total 2014 Wages	SS	Med.	FICA
Zboyovsky, George	$ 98,425.60	$ -	$ 98,425.60	6.20%	1.45%	$ 7,529.56
Susan Toth	$ 48,880.00	$ -	$ 48,880.00	6.20%	1.45%	$ 3,739.32
Garase, Mary Lou	$ 45,614.40	$ 4,500.00	$ 50,114.40	6.20%	1.45%	$ 3,833.75
New Hire	$ 19,500.00	$ 500.00	$ 20,000.00	6.20%	1.45%	$ 1,530.00
Summer Intern	$ 7,000.00	$ -	$ 7,000.00	6.20%	1.45%	$ 535.50
					Total	$ 17,168.13

SAY $ 19,000.00

01 405-162 UNEMPLOYMENT COMP

(Is calculated at 0.0221% of first $8,750)

	2014 Gross Wage		2014 Unemployment Compensation
Zboyovsky, George	$ 8,750.00	2.21%	$ 193.38
Susan Toth	$ 8,750.00	2.21%	$ 193.38
Garase, Mary Lou	$ 8,750.00	2.21%	$ 193.38
New Hire	$ 8,750.00	2.21%	$ 193.38
Summer Intern	$ 7,100.00	2.21%	$ 156.91
			$ 930.41

SAY $ 1,000.00

01 405-168 EMPLOYEE RETIREMENT

Assumptions:

George Zboyovsky

Per Employment Contract $3,000 contribution to retirement fund.

SAY $ 3,000.00

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-183 OVERTIME

	2014 OT Rate	2014 Estimated Hr. OT		2014 Total Overtime
Zboyovsky, George	$ -	0		$ -
Toth, Susan	$ -	0		$ -
Garase, Mary Lou	$ 32.90	135		$ 4,440.83
New Hire	$ 22.50	20		$ 450.00
			Total	$ 4,890.83

SAY $ 5,000.00

01 405-187 HEALTHCARE BENEFIT BUY-BACK

*This expediture is related to line item 01 405-156 being if an employee takes advantage of this inititiative, then 01 405-156 will be reduced to eliminate the healthcare costs associated with the employee who participates in this proposal. As a conservative estimate, it will be assumed that no employee will take part in the initiative.

Zboyovsky, George	**$ -**
New Hire	**$ -**
Garase, Mary Lou	**$ -**
Toth, Susan	$ -

SAY $ -

01 405-188 SICK DAY BUY-BACK

*Associated with 2014 Employee Agreement which allots that five (5) sick days can be sold back to the Borough at Employee Hourly Rate.

Manager's 2014 Hourly Rate =	$ 47.32	
Five (5) Sick days =	40	hours
Max. 2014 Sick Day Buy-Back =	$ 1,892.80	

SAY $ 2,000.00

01 405-189 VACATION BUY-BACK

*Associated with 2014 Employee Agreement which allots that five (5) sick days can be sold back to the Borough at Employee Hourly Rate.

Manager's 2014 Hourly Rate =	$ 47.32	
Five (5) Vacation days =	40	hours
Max. 2014 Sick Day Buy-Back =	$ 1,892.80	

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

SAY	**$**	**2,000.00**

01 405-210 OFFICE SUPPLIES

Assumptions:

*This line items is budgeted to account specifically for Administration office supplies from vendors such as Staples, OfficeMax and Sam's Club. Due to less paper usage and better purchasing practices, this item will remain the same as 2013 Budgeted Amount.

SAY	**$**	**5,200.00**

01 405-215 POSTAGE *(Previously 01 405-325)*

*Due the Borough's aggessiveness in code violations as well as better communications with residents, this line item will be increased.

Pitney Bowes

Postage	$	6,000.00
Total	$	6,000.00

SAY	**$**	**6,000.00**

01 405-231 VEHICLE FUEL

*Mileage reimbursement in accordance with Federal Guidelines.

SAY	**$**	**1,000.00**

01 405-310 PROFESSIONAL SERVICES

**This was previously associated with the Treasurer as a contract employee at an annual rate of $30,000.00.*

01 405-311 AUDITING SERVICES

**Recommend creating a Finance Budget Category and move this to 01 402.311 Auditing.*

01 405-317 OTHER SERVICES

*Primarily used for various banking administration fees.

US Bank (GO Bond 2007)

SAY	**$**	**500.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-321	TELEPHONE **Associated with Borough Telephone System.*				
	PENN TELECOM/Consolodated Includes, Municipal Building, Civic Center, and Pool Assumptions: $300/month x 12 months =	$	3,600.00		
				SAY	**$ 4,000.00**
01 405-324	WIRELESS TELEPHONE				
	G. Zboyovsky - Stipend $100/month x 12 months =			**SAY**	**$ 1,200.00**
01 405-353	FIDELITY BONDS				
	Borough Manager 2014 Bond =	$	834.00		
	Borough Treasurer 2014 Bond =	$	786.00		
		$	1,620.00		
				SAY	**$ 1,700.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-384	RENTAL MACHINERY EQUIP					
	*Includes the following Office Equipment					
	Two New Copiers					
	*Includes Admin. Copier & Upstairs Copier					
	Lease Agreement -- 01-01-14 to 12-11-18					
	$600/month x 12 =		$	7,200.00		
	Maintenance Agreement for two (2) new Copiers.					
	2014 Maintenance Agreement =					
	$322.80/Month =		$	3,873.60		
	Pitney Bowes					
	Rental Agreement					
	$62.82/month x 12 =		$	753.84		
	Overages		$	800.00		
		Total	$	12,627.44	**SAY**	**$ 13,000.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-420 DUES, SUBSCRIPTS, MEMBERS

International County/Managers Association			
2014 Dues - G. Zboyovsky			
(salary + deferred comp)x0.008 =		$	800.00
2014 PSAB Dues - Guide to Grants (Subscription)		$	10.00
APWA			
2014 Dues - G. Zboyovsky		$	140.00
Government Finance Officers Association			
2014 Dues - S. Toth		$	60.00
Allegheny County			
City Ordinance		$	75.00
Western PA Municipal Managers			
2014 Dues -- G. Zboyovsky		$	30.00
Society for Human Resource Management			
2014 Dues -- S. Toth		$	165.00
Association for Pennsylvania Municipal Management			
2014 Dues -- G. Zboyovsky		$	150.00
SAM's Club Direct			
2014 Membership Dues		$	95.00
	Total	$	1,525.00

SAY $ 1,700.00

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-450 CONTRACTED SERVICES (The majority of the contracted services were previously identified under Administration. However, a lot of these contracts pertain to other departments or cover multiple departments. In 2009 a new category, Data Processing 01 407 was created to better account for the Borough's IT needs.

Third Generations
Provides Borough Phone System Support

Annual Maintenance Agreement =	$	-	Eliminated due to upgrade in 2011 that is covered by warranty.

Industrial Appraisal Company
**Used for Property & Liability Insurance rates. Inventory of all Borough Assets.*

Property Record Report		$	240.00
Annual Revaluation Program		$	400.00
	Total	$	640.00

SAY	**$**	**700.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-460	MEETINGS/CONFERENCES		
	SHACOG Advisory Board Meetings $20/meeting x 4 =	$	80.00
	BBOA Annual Christmas Dinner 3 Employee x $50/dinner =	$	150.00
	South Hills Manager's Monthly Meetings $20/meeting x 12 =	$	240.00
	Allegheny County Borough's Association Annual Banquet 1 Employee x $70/member =	$	70.00
	PELRAS Conference 2 Employees with fees, mileage, etc. @ $900 ea.	$	1,800.00
	SHACOG 41st Annual Dinner 1 Employee x $70/delegate =	$	70.00
	Professional Development/Training/Certifications *Might Include LGA Workshops, Borough's Association Seminars, etc.*	$	500.00
	Annual APMM Executive Conference Feb. 2014	$	1,000.00
	Engineering License Certification Requred to have 12 Professional Development Hours in 2014.	$	600.00

2014 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

2014 APMM Annual Conference May 2014	$	1,000.00
ASHE Meetings 8 @ $30/ea =	$	240.00
GFOA Conference	$	800.00
Human Resources Training/Conferences	$	500.00
Brentwood-Baldwin-Whitehall Chamber Meetings 12 meets at $15 each	$	180.00
ICMA Annaul Conference	$	1,000.00
	$	8,230.00

SAY $ 6,000.00

01 405-700 MINOR PURCHASES

Miscellaneous	$	500.00
	$	500.00

SAY $ 500.00

01 406

Publications

2014 BRENTWOOD BUDGET EXPENDITURES
01406 PUBLICATIONS EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01406	**PUBLICATIONS**								
01 406-215	POSTAGE	$ -	$ 2,550.00	$ -	$ -	$ -		$ -	0%
01 406-342	COMMUNITY NEWSLETER	$ 16,768.59	$ 17,162.00	$ 19,687.50	$ 20,312.50	$ 20,000.00	$ 20,000.00	**$ 20,000.00**	0%
	TOTAL PUBLICATIONS	**$ 16,768.59**	**$ 19,712.00**	**$ 19,687.50**	**$ 20,312.50**	**$ 20,000.00**	**$ 20,000.00**	**$ 20,000.00**	**0%**

Summary and Assumptions:

Publication Expenditures

Fiscal Year 2014 Budget Recommendations: $ 20,000.00 an increase/decrease of $ -

Fiscal Year 2013 Adopted Budget: $ 20,000.00
Fiscal Year 2013 Projected Budget: $ 20,000.00
$ -

*No Change in 2014 due to current agreement.

01 406-215 POSTAGE

*Postage is included in the agreement with IN Community Magazine. $ -

SAY $ -

01 406-342 COMMUNITY NEWSLETTER

IN Community Magazine

*Quarterly Borough Magazine - 16 pages per edition. ($312.50 per additional page).

Spring - March, 2014	$ 5,000.00
Summer - June, 2014	$ 5,000.00
Fall - September, 2014	$ 5,000.00
Winter - November, 2014	$ 5,000.00
	$ 20,000.00

SAY $ 20,000.00

01 407

IT-Networking-Data Processing

2014 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01407	**IT-NETWORKING-DATA PROCESSING**								
01 407-213	GENERAL SUPPLIES	$ 1,838.16	$ 707.49	$ 125.48	$ 337.46	$ 700.00	$ 700.00	**$ 700.00**	0%
01 407-325	INTERNET SERVICES	$ 2,030.32	$ 2,068.70	$ 2,200.02	$ 2,332.00	$ 2,200.00	$ 2,200.00	**$ 2,200.00**	0%
01 407-452	CONTRACTED IT/NETWORKING	$ 16,240.00	$ 19,319.95	$ 20,122.20	$ 26,284.75	$ 30,000.00	$ 30,000.00	**$ 27,000.00**	-10%
01 407-453	WEB DESIGN/MAINTENANCE	$ 1,279.25	$ 1,090.77	$ 1,143.59	$ 4,502.15	$ 2,000.00	$ 2,000.00	**$ 4,000.00**	100%
01 407-454	GENERAL HARDWARE	$ 434.81	$ 4,121.37	$ 2,303.98	$ 1,957.99	$ 5,500.00	$ 2,000.00	**$ 5,500.00**	0%
01 407-455	GENERAL SOFTWARE/LICENSES	$ 3,517.50	$ 4,824.00	$ 2,400.00	$ 2,990.49	$ 7,000.00	$ 5,000.00	**$ 4,000.00**	-43%
01 407-456	POLICE HARDWARE	$ 894.89	$ 150.25	$ 1,500.00	$ 4,045.99	$ 2,000.00	$ 4,010.00	**$ 5,000.00**	150%
01 407-457	POLICE SOFTWARE	$ 181.66	$ 1,080.80	$ 1,440.00	$ 999.98	$ 1,000.00	$ 999.98	**$ 1,000.00**	0%
01 407-460	MEETINGS & CONFERENCES	$ -	$ -	$ 169.00	$ -	$ -	$ -	**$ -**	0%
	TOTAL IT-NETWORKING-DATA PROCESSING	**$ 26,416.59**	**$ 33,363.33**	**$ 31,404.27**	**$ 43,450.81**	**$ 50,400.00**	**$ 46,909.98**	**$ 49,400.00**	**-2%**

Summary and Assumptions:

IT-Networking-Data Processing Expenditures

Fiscal Year 2014 Budget Recommendations: $ 49,400.00 an increase/decrease of **$ (1,000.00)**

Fiscal Year 2013 Adopted Budget: $ 50,400.00
Fiscal Year 2013 Projected Budget: $ 46,909.98
$ (3,490.02) under budget.

*$3,000 Decrease in Contracted IT/Networking
*$2,000 Increase in Web Design/Maintenance due to email accounts.
*$3,000 Decrease in General Software/Licenses.
*$3,000 Increase in Police Hardware to replace Lap Tops in Vehicles.

2014 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

01 407-213 GENERAL SUPPLIES

Assumptions:

Printer Ink Cartidges	$	200.00
Printer Drums	$	200.00
Color Ink Toner	$	200.00
Miscellaneous	$	100.00
	$	700.00

SAY $ 700.00

01 407-325 INTERNET SERVICES

COMCAST Municipal Operations

Internet = $177.44/month x 12 =	$	2,129.28

COMCAST - EMS

Internet = $4.22/month x 12 =	$	50.64
	$	2,179.92

SAY $ 2,200.00

01 407-452 CONTRACTED IT/NETWORKING

Assumptions: July 1, 2013 - June 30, 2014

ProSoft Technologies

**Associated with Payroll/Accounting, and Personnel*

Budgetary Accounting	$	2,162.16
Payroll Systems Software	$	1,940.40
Personnel System Software	$	1,413.72
Point of Origin Requisitions	$	945.00
Accounts Receivable Module	$	415.80
Total	$	6,877.08

GeoPlan Maintenance Support

*Associated with GeoPlan Annual Maintenance	$	1,800.00

GeoPlan Additional Support (If Needed)

*Associated with "extra support" like new reports, new forms)	Hours	Hourly Rate		
Assume 80 extra hours @ $100/hour	20	$ 100.00	$	2,000.00

Envista Corporation

*Associated with Utility Coordincation Software	$	2,250.00

2014 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

HTM Designs				
Software Support				
$510/mnth x 12 =		$	6,120.00	
LogMeIn				
Remote access to Borough Computer				
License Fees(3) x $70.00 =		$	210.00	
Response Computer Service, Inc.				
On-Site Computer Maintenance Laptops and MDT for Police Vehicles				
10-15-13 to 10-14-2014		$	1,920.00	
Tulip Systems				
Police Informer Support		$	3,250.00	
Contract Site Support		$	1,000.00	Includes 20 hours. Effort beyond 20 hours will be billed at $60/hour
		$	4,250.00	
Tupper Group				
2014 Annual Member Fee =		$	1,000.00	
NCIC/Clean Annual Connectivity Fee - 2011		$	300.00	
	Subtotal	$	26,727.08	

SAY $ 27,000.00

2014 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

01 407-453 WEB DESIGN/MAINTENANCE
**This is associated with the Borough's Web Site Design and Hosting Fees*

GOOGLEMAIL

$5.00/Email per month	$	5.00	per month
34 Emails		34	Email Accounts
	$	170.00	
		12	Months
	$	2,040.00	Annual Fee

DATA BLUEPRINTS

Assumptions:					
30 Hrs. of Consulting Services (used 20 hrs. in 2011)					
$59/hrs. x 15 hrs. =		$	885.00		
*Rate increase from $50/hr to $59/hour.					
Web Hosting and Email Hosting - $49.97 monthly					
$49.97 x 12 months =		$	599.64		
Renewal of Six (6) Domain Names		$	174.00		
Domain Name Parking Fees		$	72.00		
Annual Submission to Search Engins (ie. Google, Yahoo, etc.)		$	70.00		
		$	1,800.64		
	Subtotal	$	3,840.64	**SAY**	**$ 4,000.00**

01 407-454 GENERAL HARDWARE
Assumptions:

3 New Computers @ $1,500 each =		$	4,500.00		
Miscellaneous Equiptment (Screens, keyboards, etc.)		$	1,000.00		
	Subtotal	$	5,500.00	**SAY**	**$ 5,500.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

01 407-455 GENERAL SOFTWARE/LICENSES
Assumptions:

General Code
**Associated with putting the Borough Code On-Line on the Borough's Web Site*
950 Annual Maintenance Fee = $ 950.00

Data Blueprints
**Associated with annual license fee.* $ 174.00

~~SeeClickFix~~
~~**Associated with Code Enforcement, Work Orders, Tracking Citizen Complaints*~~
~~$3,600/year. (Due 8/01/13)~~ Will be phasing out E-Gov in 2012.

MicroSoft Office Suite		Unit Cost				
Updating all computers.	4	$ 500.00	$ 2,000.00			
			$ 3,124.00	**SAY**	**$**	**4,000.00**

01 407-456 POLICE HARDWARE
Assumptions:
Miscellaneous Items (Screens, keyboards, etc.)
$ 5,000.00 **SAY $ 5,000.00**

01 407-457 POLICE SOFTWARE/LICENSES
Assumptions:

Mt. Lebanon MDC
Annual License Fee $ - Eliminated due to moving to County System

TUPPER $ 400.00
$ 400.00

MicroSoft Office Suite		Unit Cost				
*Includes new software for new police computers	0	$ 200.00	$ -			
			$ 400.00	**SAY**	**$**	**1,000.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

01 407-460	MEETINGS & CONFERENCES	**$ -**	**SAY $ -**

01 408

Engineering

2014 BRENTWOOD BUDGET EXPENDITURES
01408 ENGINEERING EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2012	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01408	**ENGINEERING**								
01 408-313	ENGINEERING SERVICES	$ 11,776.32	$ 4,074.69	$ 16,722.87	$ 11,125.40	$20,000.00	$ 11,000.00	**$10,000.00**	-50%
	TOTAL ENGINEERING	**$ 11,776.32**	**$ 4,074.69**	**$ 16,722.87**	**$ 11,125.40**	**$ 20,000.00**	**$ 11,000.00**	**$10,000.00**	**-50%**

Summary and Assumptions:

Engineering Expenditures

Fiscal Year 2014 Budget Recommendations: $ 10,000.00 an increase/decrease of **$ (10,000.00)**

Fiscal Year 2013 Adopted Budget: $ 20,000.00
Fiscal Year 2013 Projected Budget: $ 11,000.00
$ (9,000.00) under budget.

*$10,000 Decrease in General Engineering Services due to performing more of this work in-house.

01 408-313 ENGINEERING SERVICES - GENERAL

Gateway Engineers
Assumptions:
*Pertains to general engineering consulting services. Based on this year's anticipated expenditures for engineering services.
Borough Assistant Deparment of Public Works Director under the guidance of the Borough Manager, (Professional Engineer) can perform these tasks.

	BUDGETED	
Stormwater Phase II	~~$ 11,000.00~~	V. Alexandrov
SHACOG CD 40 Grant	~~$ 2,000.00~~	V. Alexandrov
Miscellaneous Grants	~~$ 2,000.00~~	V. Alexandrov
Miscellaneous Engineering	$ 10,000.00	
	$ 10,000.00	

SAY $ 10,000.00

01 409

Government Building

2014 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01409	**BUILDINGS**								
01 409-240	OPERATING SUPPLIES	$ 5,950.58	$ 5,448.49	$ 6,714.25	$ 4,872.52	$ 5,000.00	$ 5,000.00	**$ 5,000.00**	0%
01 409-361	ELECTRICITY	$ 12,402.19	$ 13,668.76	$ 20,003.51	$ 13,029.03	$ 18,000.00	$ 14,000.00	**$ 18,000.00**	0%
01 409-362	NATURAL GAS	$ 12,377.95	$ 17,439.67	$ 21,478.73	$ 9,470.64	$ 20,000.00	$ 18,000.00	**$ 20,000.00**	0%
01 409-366	WATER	$ 1,618.24	$ 2,223.09	$ 1,816.25	$ 1,554.12	$ 2,000.00	$ 1,900.00	**$ 2,000.00**	0%
01 409-373	R&M SERVICES	$ 1,674.40	$ 3,281.11	$ 3,421.41	$ 3,746.09	$ 6,000.00	$ 6,000.00	**$ 6,000.00**	0%
01 409-374	R&M MACHINERY AND EQUIPMENT	$ 1,544.49	$ 2,753.96	$ 2,184.35	$ 2,748.33	$ 3,500.00	$ 3,000.00	**$ 3,500.00**	0%
01 409-384	RENTAL MACHINERY AND EQUIPMENT	$ -	$ 338.55	$ 131.00	$ -	$ 500.00	$ 500.00	**$ 500.00**	0%
01 409-450	CONTRACTED SERVICES	$ 9,547.29	$ 6,767.94	$ 19,060.82	$ 5,828.85	$ 6,600.00	$ 9,000.00	**$ 6,600.00**	0%
01 409-750	MINOR PURCHASES	$ 643.90	$ 12,987.68	$ 500.00	$ 153.54	$ 3,000.00	$ 3,000.00	**$ 3,000.00**	0%
	TOTAL BUILDINGS	**$ 45,759.04**	**$ 64,909.25**	**$ 75,310.32**	**$ 41,403.12**	**$ 64,600.00**	**$ 60,400.00**	**$ 64,600.00**	**0%**

Summary and Assumptions:

Building Expenditures

Fiscal Year 2014 Budget Recommendations: $ 64,600.00 an increase/decrease of **$ -**

Fiscal Year 2013 Adopted Budget: $ 64,600.00
Fiscal Year 2013 Projected Budget: $ 60,400.00
$ (4,200.00) Under budget.

*No Changes proposed in 2014 from 2013.

2014 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

01 409-240 OPERATING SUPPLIES

Assumptions:

**Includes all items associated with the maintenance and cleaning of the Municipal Building. Based on past years, will reduce this to $5,000.*
Such vendors include but are not limited to the following:

Keener Hardware	Grainger
Sherwin Williams	Lico Inc. (Paper Towels, TP, wash-n-glow cleaner etc.)
Unifirst (Mats)	United Laboratories (Sanitizing Product)

SAY $ 5,000.00

01 409-361 ELECTRICITY

Assumptions:

Energy Efficiecy Plan is implimented.

Based on the past year, we will increase this line item to $18,000.

SAY $ 18,000.00

01 409-362 GAS

Assumptions:

Based on the past year, we will increase this line item to $20,000.

SAY $ 20,000.00

01 409-366 WATER

Assumptions:

Current Average Monthly Rate = $170

$170/month x 12 months = $ 2,040.00

SAY $ 2,000.00

01 409-373 R&M SERVICES

Assumptions:

**Includes all items associated with any repairs necessary.*

SAY $ 6,000.00

Such vendors include but are not limited to the following:

Denillo Heating & Cooling
Home Depot

01 409-374 R&M MACHINERY/EQUIP

Assumptions:

**Includes all items associated with any repairs necessary for the mechanical components of the Borough Building. The reason this amount is over budget is due to a $5,967.00 repair bill for a new watchman condensate return system by Denillo Heating & Cooling Inc. in January.*

SAY $ 3,500.00

01 409-384 RENTAL MACH/EQUIP

Assumptions:

**Could include any items needed that the Borough does not own. Ie. Steam Cleaner, etc.*

SAY $ 500.00

2014 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

01 409-450 CONTRACTED SERVICES

Assumptions:

**Includes all items associated with any repairs necessary for the mechanical components of the Borough Building.*

Denillo Heating & Cooling		
Service Contract = $797/year	$	797.00
Linc Services		
Service Performance Contract - HVAC Energy		
$91.67/quarter x 4 =	$	366.67
Marshall Elevator		
Service Contract = $111/Quarter		
$122/Quarter x 4 =	$	488.00
UniFirst		
Carpet Cleaning		
	$	2,100.00
PM Associates		
Quarterly Elevator Inspection =	$	65.00
Guardian Protection 05-01-10 to 4-30-11		
Moniter System at Bldg = $144/mnth or Year?	$	144.00
Tyler Mountain Water		
Water Fountain Maintenance	$	700.00
$333/bi-annual		
Lowman Testing		
Backflow Preventer	$	100.00
Penn Power Systems		
Generator Maintenance	$	670.00
ABC Fire Extinguishers		
Service Agreement = $788/year	$	788.00
Note: Associated with 40 Fire Extinguishers.		
Miscellaneous - Emergencies	$	200.00
	$	-
Subtotal	$	6,418.67

SAY $ 6,600.00

2014 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

01 409-750 MINOR PURCHASES

**Includes all items less than $5,000 associated with the Borough Building. Items include such things as furniture, carpets, etc. In 2010 the Borough had to repair the garage doors at a cost of $4,680.00.*

2 American Flags @ $100/ea	$	200.00
Chairs	$	600.00
Miscellaneous Items	$	2,000.00
	$	2,800.00

SAY	**$**	**3,000.00**

01 410

Police

2014 BRENTWOOD BUDGET EXPENDITURES
01410 POLICE EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01410	**POLICE**								
01 410-130	SALARY-PROFESSIONAL	$ 100,138.09	$ 93,522.38	$ 95,727.86	$ 99,557.32	$ 101,660.00	$ 97,750.12	**$ 105,726.00**	4%
01 410-135	VACATION BUY-BACK	$ -	$ -	$ -	$ -	$ 4,000.00	$ 4,000.00	**$ 4,000.00**	0%
01 410-140	SALARY-STAFF	$ 823,132.15	$ 881,479.35	$ 862,094.95	$ 895,377.26	$ 911,000.00	$ 902,408.00	**$ 1,090,000.00**	20%
01 410-145	PERSONAL DAY BUY-BACK	$ 5,366.80	$ 7,003.68	$ 7,190.16	$ -	$ 11,000.00	$ 8,000.00	**$ 12,000.00**	9%
01 410-153	HEALTH-DISABILITY	$ 9,613.16	$ 10,508.04	$ 9,390.60	$ 8,917.57	$ 10,000.00	$ 9,300.00	**$ 21,000.00**	110%
01 410-156	HEALTH-HOSPITALIZATION	$ 219,436.87	$ 253,226.30	$ 210,850.82	$ 129,515.07	$ 153,459.08	$ 135,000.00	**$ 185,000.00**	21%
01 410-158	LIFE INSURANCE	$ 4,280.40	$ 4,600.20	$ 4,022.56	$ 3,665.40	$ 5,000.00	$ 4,500.00	**$ 4,000.00**	-20%
01 410-161	FICA	$ 83,008.33	$ 87,450.62	$ 89,843.10	$ 94,219.71	$ 82,000.00	$ 94,000.00	**$ 93,000.00**	13%
01 410-162	UNEMPLOYMENT COMPENSATION	$ 4,840.57	$ 2,100.00	$ 2,619.49	$ 2,748.00	$ 3,000.00	$ 3,000.00	**$ 3,000.00**	0%
01 410-168	RETIREE BENEFITS	$ 5,548.34	$ 9,346.00	$ 17,119.32	$ 16,120.64	$ 20,000.00	$ 14,000.00	**$ 21,000.00**	5%
01 410-183	OVERTIME	$ 105,964.04	$ 88,980.19	$ 73,446.86	$ 83,506.21	$ 70,000.00	$ 80,000.00	**$ 50,000.00**	-29%
01 410-184	OFFICER IN CHARGE	$ 7,520.32	$ 7,971.39	$ 8,479.80	$ 11,173.93	$ 9,000.00	$ 10,000.00	**$ 5,000.00**	-44%
01 410-188	HOLIDAY PAY	$ 42,600.62	$ 41,998.48	$ 39,266.56	$ 36,627.80	$ 41,600.00	$ 40,000.00	**$ 41,600.00**	0%
01 410-189	COURT PAY	$ 96,300.57	$ 100,262.99	$ 113,561.21	$ 133,979.40	$ 135,000.00	$ 135,000.00	**$ 150,000.00**	11%
01 410-190	REIMBURSIBLE OVERTIME	NA	NA	NA	NA	$ 20,000.00	NA	**$ 20,000.00**	0%
01 410-191	UNIFORMS	$ 9,891.86	$ 16,033.45	$ 9,569.40	$ 14,259.39	$ 19,119.40	$ 10,000.00	**$ 20,000.00**	5%
01 410-193	TRAINING/EDUCATION	$ 325.00	$ 845.00	$ 870.00	$ 1,624.96	$ 2,500.00	$ 1,000.00	**$ 2,500.00**	0%
01 410-210	OFFICE SUPPLIES	$ 3,140.55	$ 2,880.01	$ 3,434.49	$ 2,459.42	$ 4,000.00	$ 3,000.00	**$ 4,000.00**	0%
01 410-215	POSTAGE	$ 107.51	$ 11.00	$ 44.15	$ 2.02	$ 200.00	$ 40.00	**$ 200.00**	0%
01 410-231	VEHICLE FUEL	$ 18,945.32	$ 20,230.59	$ 28,106.12	$ 27,892.54	$ 29,000.00	$ 26,000.00	**$ 29,000.00**	0%
01 410-240	OPERATING SUPPLIES	$ 3,096.66	$ 5,659.67	$ 2,909.04	$ 1,648.37	$ 3,000.00	$ 3,000.00	**$ 3,000.00**	0%
01 410-242	POLICE PROTECTION SUPPLIES	$ 2,015.85	$ 1,041.85	$ 2,090.01	$ 1,828.57	$ 14,000.00	$ 14,000.00	**$ 14,000.00**	0%
01 410-245	CRIME SCENE SUPPLIES	$ -	$ 367.37	$ 1,009.69	$ 567.44	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	0%
01 410-247	CRIME HARDWARE	$ -	$ 344.87	$ 289.77	$ 333.94	$ 500.00	$ 500.00	**$ 500.00**	0%
01 410-249	K-9 OFFICER	NA	NA	NA	NA	$ 13,000.00	NA	**$ 13,000.00**	0%
01 410-251	R&M VEHICLE PARTS	$ 11,105.69	$ 6,231.95	$ 14,659.26	$ 13,691.96	$ 9,000.00	$ 14,000.00	**$ 9,000.00**	0%
01 410-310	PROFESSIONAL SERVICES	$ 502.75	$ 2,170.70	$ 3,357.80	$ 715.00	$ 5,000.00	$ 3,500.00	**$ 5,000.00**	0%
01 410-314	SPECIAL LEGAL SERVICES	$ 1,897.48	$ 22,930.68	$ 50,327.90	$ 10,165.50	$ 15,000.00	$ 20,000.00	**$ 15,000.00**	0%
01 410-317	OTHER SERVICES	$ 236.00	$ 1,392.85	$ 563.40	$ 460.20	$ 500.00	$ 500.00	**$ 500.00**	0%
01 410-321	TELEPHONE	$ 8,120.08	$ 5,574.27	$ 5,567.42	$ 5,550.51	$ 7,200.00	$ 6,000.00	**$ 7,200.00**	0%
01 410-324	WIRELESS TELEPHONE	N/A	$ 830.70	$ 1,250.61	$ 1,199.90	$ 1,200.00	$ 1,200.00	**$ 1,200.00**	0%
01 410-327	RADIO EQUIPMENT/MAINTENANCE	$ 893.50	$ 1,905.77	$ 764.42	$ -	$ 2,000.00	$ 1,000.00	**$ 2,000.00**	0%

01 410-342	PRINTING	$	258.47	$	260.00	$	930.07	$	749.09	$	2,500.00	$	2,000.00	$	2,500.00	0%
01 410-374	R&M MACHINERY AND EQUIPMENT	$	700.00	$	-	$	127.50	$	916.95	$	1,000.00	$	500.00	**$**	**1,000.00**	0%
01 410-384	RENTAL MACHINERY EQUIPMENT	$	2,452.77	$	2,331.09	$	3,838.34	$	3,784.74	$	3,000.00	$	4,000.00	**$**	**3,000.00**	0%
01 410-400	COURT COSTS	$	2,287.39	$	3,299.74	$	2,971.95	$	2,512.04	$	3,000.00	$	3,000.00	**$**	**3,000.00**	0%
01 410-420	DUES, SUBSCRIPTS, MEMB	$	3,202.68	$	4,124.52	$	4,136.88	$	3,923.96	$	5,000.00	$	4,200.00	**$**	**5,000.00**	0%
01 410-450	CONTRACTED SERVICES	$	20,626.32	$	14,377.96	$	9,142.88	$	12,510.00	$	18,000.00	$	12,000.00	**$**	**16,000.00**	-11%
01 410-454	CIVIL SERVICE COMMISSION	NA		NA		NA		NA		$	3,000.00	NA		**$**	**3,000.00**	0%
01 410-460	MEETINGS AND CONFERENCES	$	940.50	$	2,165.74	$	1,538.56	$	755.90	$	3,000.00	$	2,000.00	**$**	**3,000.00**	0%
01 410-750	MINOR PURCHASES	$	800.00	$	6,374.99	$	11,128.25	$	1,813.99	$	2,000.00	$	2,000.00	**$**	**2,000.00**	0%
	TOTAL POLICE	**$**	**1,599,296.64**	**$**	**1,709,834.39**	**$**	**1,692,241.20**	**$**	**1,624,774.70**	**$**	**1,743,438.48**	**$**	**1,671,398.12**	**$**	**1,970,926.00**	**13%**

Police Expenditures

Fiscal Year 2014 Budget Recommendations: $ 1,970,926.00 an increase/decrease of **$ 227,487.52**

Fiscal Year 2013 Adopted Budget: $ 1,743,438.48
Fiscal Year 2013 Projected Budget: $ 1,671,398.12
(72,040.36) under budget.

*$3,910 Increase in anticipated management salary.
*$10,000 Decrease in Special Legal Services
*$179,000 Increase in Officer Saleries due to contractural requirements and two new officers from previous year.
*$11,000 Increase in LTD and STD Insurance.
*$41,000 Increase in Healthcare Expenditures due to an expected 20% rate increase in healthcare plan.
*$11,000 Increase in FICA.
*$4,000 Decrease in Officer-in-Charge due to the 2013 Promotion of two sargeants.
*$15,000 Increase in Court Pay.

01 410-130 SALARY- PROFESSIONAL

	2013 Base Salary(2)	Proposed 2014 Increase	Proposed 2014 Base Salary
Chief Robert Butelli	$ 101,660.00	4.00%	$ 105,726

SAY	**$**	**105,726.00**

01 410-135 VACATION BUY-BACK

*Associated with 2010 Employee Agreement which allots that five (5) sick days can be sold back to the Borough at Employee Hourly Rate.

Chief's 2014 Hourly Rate =	$	50.83	
Ten (10) Vacation days =		80	hours
Max. 2014 Vacation Day Buy-Back =	$	4,066.38	

SAY	**$**	**4,100.00**

Estimated Police Department 2014 Pay Rates

Police 2014 Pay Rates at 4% Increase

	Date of Hire	Straight Time Rate[1]	2014 Base Salary	2014 Education Pay	2014 Longevity Factor	Annual Longevity	2014 Total Base Hourly Rate	2014 Salary, Edu. & Longevity
Davidson, Scott	10/21/02	$ 36.96	$ 76,880.77	$ 500.00	4.00%	$ 3,075.23	$ 38.68	$ 80,456.00
Delallo, Matthew	02/18/97	$ 38.81	$ 80,724.82	$ -	5.00%	$ 4,036.24	$ 40.75	$ 84,761.06
Fisher, Michael	08/27/01	$ 36.96	$ 76,880.77	$ -	4.00%	$ 3,075.23	$ 38.44	$ 79,956.00
Heynes, Christian	10/21/02	$ 36.96	$ 76,880.77	$ 500.00	4.00%	$ 3,075.23	$ 38.68	$ 80,456.00
Meisel, William	09/01/96	$ 36.96	$ 76,880.77	$ -	5.00%	$ 3,844.04	$ 38.81	$ 80,724.81
Mikelonis, Gerald	10/21/02	$ 36.96	$ 76,880.77	$ -	4.00%	$ 3,075.23	$ 38.44	$ 79,956.00
Mulholland, Milton	10/01/99	$ 36.96	$ 76,880.77	$ -	4.00%	$ 3,075.23	$ 38.44	$ 79,956.00
Rech, Carl	09/24/13	$ 27.72	$ 57,660.58	Eliminated	Eliminated	Eliminated	$ 27.72	$ 57,660.58
Scott, Joshua	10/18/10	$ 36.96	$ 76,880.77	$ 500.00	0.00%	$ -	$ 37.20	$ 77,380.77
Skrip, John	02/12/12	$ 36.96	$ 76,880.77	Eliminated	Eliminated	Eliminated	$ 36.96	$ 76,880.77
Swick, Richard	05/04/09	$ 36.96	$ 76,880.77	$ 500.00	0.00%	$ -	$ 37.20	$ 77,380.77
Vojtas, John	06/22/84	$ 38.81	$ 80,724.82	$ -	6.00%	$ 4,843.49	$ 41.14	$ 85,568.31
Wagner, Ferrell	09/24/13	$ 27.72	$ 57,660.58	Eliminated	Eliminated	Eliminated	$ 27.72	$ 57,660.58
Zeppuhar, Adam	10/21/02	$ 38.81	$ 80,724.82	$ 500.00	4.00%	$ 3,228.99	$ 40.60	$ 84,453.81
							$ -	
Totals			**$ 1,049,422.55**	$ 2,500.00		**$ 31,328.92**		**$ 1,083,251.47**

SAY	**$**	**1,090,000.00**

01 410-145 PERSONAL DAY BUY-BACK

*Associated with 2012 Collective Bargaining Agreement which allots that unused personal days can be sold back to the Borough at Employee Hourly Rate.

Chief's 2014 Hourly Rate =	$ 50.83	
Six (6) Personal days =	48	hours
Max. 2014 Personal Day Buy-Back =	$ 2,439.84	
Officer Personal Day Buy-Back =	$ 9,000.00	
Total Estimated Officer Personal Day Buy-Backs =	$ 11,439.84	

SAY	**$**	**12,000.00**

Provider: Hartford Group

	STD	LTD	ADD	2014 Monthly Premiums	2014 Annual Premiums
Butelli, Robert	$ 18.75	$ 60.75	$ 2.10	$ 127.58	$ 1,530.90
Davidson, Scott	$ 14.79	$ 51.90	$ 2.10	$ 108.99	$ 1,307.88
Delallo, Matthew	$ 15.68	$ 54.99	$ 2.10	$ 115.48	$ 1,385.75
Fisher, Michael	$ 14.79	$ 51.90	$ 2.10	$ 108.99	$ 1,307.88
Heynes, Christian	$ 14.79	$ 51.90	$ 2.10	$ 108.99	$ 1,307.88
Meisel, William	$ 14.79	$ 51.90	$ 2.10	$ 108.99	$ 1,307.88
Mikelonis, Gerald	$ 14.79	$ 51.90	$ 2.10	$ 108.99	$ 1,307.88
Mulholland, Milton	$ 14.79	$ 51.90	$ 2.10	$ 108.99	$ 1,307.88
Rech, Carl	$ 14.79	$ 51.90	$ 2.10	$ 108.99	$ 1,307.88
Scott, Joshua	$ 14.79	$ 51.90	$ 2.10	$ 108.99	$ 1,307.88
Skrip, John	$ 14.79	$ 51.90	$ 2.10	$ 108.99	$ 1,307.88
Swick, Richard	$ 14.79	$ 51.90	$ 2.10	$ 108.99	$ 1,307.88
Vojtas, John	$ 15.83	$ 55.53	$ 2.10	$ 116.61	$ 1,399.36
Wagner, Ferrell	$ 14.79	$ 46.00	$ 2.10	$ 96.60	$ 1,159.20
Zeppuhar, Adam	$ 15.53	$ 54.47	$ 2.10	$ 114.39	$ 1,372.64
				$ 1,660.55	$ 19,926.65
			Assume a 4% Increase =		$ 20,723.71

SAY	**$**	**21,000.00**

Highmark Blue Cross/Blue Shield

	Plan	2014 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium	2014 Employee 5% Contribution
Butelli, Robert	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Davidson, Scott	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Delallo, Matthew	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Fisher, Michael	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Heynes, Christian	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Meisel, William	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Mikelonis, Gerald	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Mulholland, Milton	P/C	$ 725.71	10.0%	$ 798.28	12	$ 9,579.37	$ 478.97
Rech, Carl	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Scott, Joshua	Single	$ 271.19	10.0%	$ 298.31	12	$ 3,579.71	$ 178.99
Skrip, John	Two Person	$ 725.71	10.0%	$ 798.28	12	$ 9,579.37	$ 478.97
Swick, Richard	Single	$ 271.19	10.0%	$ 298.31	12	$ 3,579.71	$ 178.99
Vojtas, John	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Wagner, Ferrell	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Zeppuhar, Adam	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
		$ 10,316.62		$ 11,348.28	Totals	$ 136,179.38	$ 6,808.97

Total Health Insurance = ***$ 129,370.41***

Teamsters - Dental/Vision

	Plan	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium
Butelli, Robert	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Coleman, Dave	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Davidson, Scott	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Delallo, Matthew	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Fisher, Michael	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Heynes, Christian	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Meisel, William	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Mikelonis, Gerald	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Mulholland, Milton	P/C	$ 62.00	4.0%	$ 64	12	$ 773.76
Rech, Carl	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Scott, Joshua	Single	$ 62.00	4.0%	$ 64	12	$ 773.76
Skrip, John	Two Person	$ 62.00	4.0%	$ 64	12	$ 773.76
Swick, Richard	Single	$ 62.00	4.0%	$ 64	12	$ 773.76
Vojtas, John	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Wagner, Ferrell	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Zeppuhar, Adam	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
		$ 992.00		$ 1,031.68	Totals	$ 12,380.16

Total Teamsters Dental = ***$ 12,380.16***

NWGBenefits Service Charge

$5/person x 15 x 12 months = $ 900.00

Total NWG Benefits Service Charge = ***$ 900.00***

NWG Benefits Reimbursements

This is assoicated with the Borough's share of the employee's $5,000 deductible as well as Prescription Co-Pays. Based on 2013 actuals, we'll assume this to be $40,000.00 for 2014.

Butelli, Robert
Davidson, Scott
Delallo, Matthew
Fisher, Michael
Heynes, Christian
Meisel, William
Mikelonis, Gerald
Mulholland, Milton
Rech, Carl
Scott, Joshua
Skrip, John
Swick, Richard
Vojtas, John
Wagner, Ferrell
Zeppuhar, Adam
Vickless, Robert

Total Reimbursments =		***$***	***40,000.00***
	Subtotal	***$***	***182,650.57***
TOTAL HEALTHCARE	**SAY**	**$**	**185,000.00**

01 410-158 LIFE INSURANCE

The Hartford	Plan	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium
Butelli, Robert	Family	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Davidson, Scott	Family	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Delallo, Matthew	Family	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Fisher, Michael	Family	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Heynes, Christian	Family	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Meisel, William	Family	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Mikelonis, Gerald	Family	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Mulholland, Milton	P/C	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Rech, Carl	Family	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Scott, Joshua	Single	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Skrip, John	Single	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Swick, Richard	Single	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Vojtas, John	Family	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Wagner, Ferrell	Family	$ 20.40	4.0%	$ 21.22	12	$ 254.59
Zeppuhar, Adam	Two Person	$ 20.40	4.0%	$ 21.22	12	$ 254.59
				$ 318.24	Totals	$ 3,818.88

SAY	$	4,000.00

01 410-161 FICA

FICA (SS=6.2% and Med. 1.45%) x Gross Wages

	2014 Gross Wage	SS	Med.	FICA
Butelli, Robert	$ 105,726.40	6.20%	1.45%	$ 8,088.07
Davidson, Scott	$ 80,456.00	6.20%	1.45%	$ 6,154.88
Delallo, Matthew	$ 84,761.06	6.20%	1.45%	$ 6,484.22
Fisher, Michael	$ 79,956.00	6.20%	1.45%	$ 6,116.63
Heynes, Christian	$ 80,456.00	6.20%	1.45%	$ 6,154.88
Meisel, William	$ 80,724.81	6.20%	1.45%	$ 6,175.45
Mikelonis, Gerald	$ 79,956.00	6.20%	1.45%	$ 6,116.63
Mulholland, Milton	$ 79,956.00	6.20%	1.45%	$ 6,116.63
Rech, Carl	$ 57,660.58	6.20%	1.45%	$ 4,411.03
Scott, Joshua	$ 77,380.77	6.20%	1.45%	$ 5,919.63
Skrip, John	$ 76,880.77	6.20%	1.45%	$ 5,881.38
Swick, Richard	$ 77,380.77	6.20%	1.45%	$ 5,919.63
Vojtas, John	$ 85,568.31	6.20%	1.45%	$ 6,545.98
Wagner, Ferrell	$ 57,660.58	6.20%	1.45%	$ 4,411.03
Zeppuhar, Adam	$ 84,453.81	6.20%	1.45%	$ 6,460.72
				$ 90,956.81

SAY	$	93,000.00

01 410-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 2.21% of first $8,750)

	2014 Gross Wage	2014 Unemployment Rate	2014 Unemployment Compensation
Butelli, Robert	$ 8,750.00	2.21%	$ 193.38
Davidson, Scott	$ 8,750.00	2.21%	$ 193.38
Delallo, Matthew	$ 8,750.00	2.21%	$ 193.38
Fisher, Michael	$ 8,750.00	2.21%	$ 193.38
Heynes, Christian	$ 8,750.00	2.21%	$ 193.38
Meisel, William	$ 8,750.00	2.21%	$ 193.38
Mikelonis, Gerald	$ 8,750.00	2.21%	$ 193.38
Mulholland, Milton	$ 8,750.00	2.21%	$ 193.38
Rech, Carl	$ 8,750.00	2.21%	$ 193.38
Scott, Joshua	$ 8,750.00	2.21%	$ 193.38
Skrip, John	$ 8,750.00	2.21%	$ 193.38
Swick, Richard	$ 8,750.00	2.21%	$ 193.38
Vojtas, John	$ 8,750.00	2.21%	$ 193.38
Wagner, Ferrell	$ 8,750.00	2.21%	$ 193.38
Zeppuhar, Adam	$ 8,750.00	2.21%	$ 193.38
			$ 2,900.63

SAY $ 3,000.00

01 410-168 RETIREE BENEFITS

Healthcare	Plan	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium	Borough's Share
Vickless, Robert	Two Person	$ 725.71	20.0%	$ 870.85	12	$ 10,450.22	$5,225.11
Swinney, George	H/W	$ 725.71	20.0%	$ 870.85	12	$ 10,450.22	$5,225.11
Harding, Scott	Family	$ 756.62	20.0%	$ 907.94	12	$ 10,895.33	$5,447.66
Nort, John	H/W	$ 725.62	20.0%	$ 870.74	12	$ 10,448.93	$5,224.46
						$ 42,244.70	$21,122.35

SAY $ 21,000.00

01 410-183 OVERTIME

	2014 Total Base Hourly Rate	2014 Overtime Time Rate	2012 Overtime Hours	2013 Overtime Hours[1]	2013 Projected Overtime Hours[2]	2014 Estimated Overtime Hours[3]	2014 Estimated Overtime Pay
Davidson, Scott	$ 38.68	$ 58.02	9.5	15	18.00	13.8	$ 797.79
Delallo, Matthew	$ 40.75	$ 61.13	233.075	250	300.00	266.5	$ 16,292.31
Fisher, Michael	$ 38.44	$ 57.66	111.5	115	138.00	124.8	$ 7,193.16
Heynes, Christian	$ 38.68	$ 58.02	254.387	260	312.00	283.2	$ 16,431.21
Meisel, William	$ 38.81	$ 58.22	206.807	188.693	226.43	216.6	$ 12,610.49
Mikelonis, Gerald	$ 38.44	$ 57.66	239	166	199.20	219.1	$ 12,633.43
Mulholland, Milton	$ 38.44	$ 57.66	35.5	41.346	49.62	42.6	$ 2,453.90
Rech, Carl	$ 27.72	$ 41.58	0	0	0.00	0.0	$ -
Scott, Joshua	$ 37.20	$ 55.80	0	14.5	17.40	8.7	$ 485.49
Skrip, John	$ 36.96	$ 55.44	0	20	24.00	12.0	$ 665.31
Swick, Richard	$ 37.20	$ 55.80	95.5	49.5	59.40	77.5	$ 4,321.98
Vojtas, John	$ 41.14	$ 61.71	398.692	217.22	260.66	329.7	$ 20,343.74
Wagner, Ferrell	$ 27.72	$ 41.58	0	0	0.00	0.0	$ -
Zeppuhar, Adam	$ 40.60	$ 60.90	148.655	70.75	84.90	116.8	$ 7,112.24
	$ -						
Totals				**1,408.0**	**1,689.6**	**1,711.1**	$ 101,341.05

Subtract out Reimbursible OT = $ 20,000.00

$ 81,341.05

SAY $ 50,000.00

[1]January 1, 2013 - September 30, 2013

[2]Projected hours were determined by taking the 2013 average monthly OT hours and multiplying it by 3 months remaining in 2013 plus the actual OT Hours from Jan. 12 - September 30, 2013.

[3]Proposed 2014 OT Hours was determined by taking the average of 2012 and Projected 2013 OT Hours.

01 410-184 OFFICER IN CHARGE

Assumptions

With the new Sgt. This amount will be decrease by 50%.

SAY $ 5,000.00

01 410-188 HOLIDAY PAY

Assumptions

Based on past years will increase this amount by 4% from the 2013 projected amount to coincide with the rate increase.

SAY $ 41,600.00

01 410-189 COURT PAY

	2014 Total Base Hourly Rate	2014 Overtime Time Rate	2012 Court Hours	2013 Court Hours[1]	2013 Projected Court Hours[2]	2014 Estimated Court Hours[3]	2013 Estimated Court Pay
Davidson, Scott	$ 38.68	$ 58.02	4.0	8.0	11	7.3	$ 425.49
Delallo, Matthew	$ 40.75	$ 61.13	104.0	64.0	133	118.7	$ 7,253.59
Fisher, Michael	$ 38.44	$ 57.66	295.8	67.8	265	280.5	$ 16,171.61
Heynes, Christian	$ 38.68	$ 58.02	64.0	64.0	107	85.3	$ 4,951.14
Meisel, William	$ 38.81	$ 58.22	647.8	350.0	782	714.9	$ 41,616.26
Mikelonis, Gerald	$ 38.44	$ 57.66	72.0	300.0	348	210.0	$ 12,108.72
Mulholland, Milton	$ 38.44	$ 57.66	112.0	107.7	182	147.2	$ 8,486.47
Rech, Carl	$ 27.72	$ 41.58	0.0	0.0	0	0.0	$ -
Scott, Joshua	$ 37.20	$ 55.80	40.0	112.0	139	89.3	$ 4,985.11
Skrip, John	$ 36.96	$ 55.44	50.0	50.0	83	66.7	$ 3,696.19
Swick, Richard	$ 37.20	$ 55.80	72.0	135.8	184	100.0	$ 5,580.34
Vojtas, John	$ 41.14	$ 61.71	247.5	223.8	389	318.2	$ 19,635.80
Wagner, XX	$ 27.72	$ 41.58	0.0	0.0	0	0.0	$ -
Zeppuhar, Adam	$ 40.60	$ 60.90	343.1	175.8	405	373.8	$ 22,767.39
	$ -						
Totals			**2,052.3**	**1,659.1**	**3,027.3**	**2,511.9**	$ 147,678.11

SAY $ 150,000.00

[1]January 1, 2013 - September 30, 2013.

[2]Projected hours were determined by taking the 2013 average monthly COURT hours and multiplying it by 3 months remaining in 2013 plus the actual COURT Hours from Jan. 11 - Sept, 2013.

[3]Proposed 2014 COURT Hours was determined by taking the average of 2012 and Projected 2013 COURT Hours.

01 410-190 REIMBURSIBLE OVERTIME PAY

*This is associated with Police Officer Details that are then reimbursed back to the Borough.
i.e. Working Festivals, High School Events and Football Games, et SPECIAL POLICE SERVICES
The Revenues are recognized at Budget Line Item: 01 362-102

	$ 100.00
Based on Borough's Overtime Rate = $100/hour	200
Reimbursible Events/Year (Hrs) =	$ 20,000.00
Estimated Reimbursible Hours =	

SAY $ 20,000.00

01 410-191 UNIFORMS

		Annual Uniform Rate
Butelli, Robert	$	800.00
Davidson, Scott	$	800.00
Delallo, Matthew	$	800.00
Fisher, Michael	$	800.00
Heynes, Christian	$	800.00
Meisel, William	$	800.00
Mikelonis, Gerald	$	800.00
Mulholland, Milton	$	800.00
Rech, Carl	$	800.00
Scott, Joshua	$	800.00
Skrip, John	$	800.00
Swick, Rick	$	800.00
Vojtas, John	$	800.00
Wagner, Ferrell	$	800.00
Zeppuhar, Adam	$	800.00
Balistic Vests	$	7,000.00
Bicycle Patrol	$	200.00
Damaged Uniforms	$	300.00
	$	19,500.00

SAY $ 20,000.00

01 410-193 TRAINING/EDUCATION

EJC Security Services, Inc.	$	625.00
MEB Recertification @ $125 each		
	$	620.00
Penn State Posit Class		
	$	300.00
Bike Patrol Training		
	$	511.62
JNET Updates		
	$	60.00
NCIC Updates		
	$	300.00
Miscellaneous	$	2,416.62

SAY $ 2,500.00

01 410-210 OFFICE SUPPLIES

Assumptions:

*This line items is budgeted to account specifically for Police Department office supplies from vendors such as Staples, Suffrin Supplies, and Sam's Club. Will keep this at the same budgeted level as 2011.

2014 GENERAL FUND BUDGET

SAY	**$**	***FINAL*** **4,000.00**

01 410-215 POSTAGE

Assumptions		$	200.00
Postage			
	Total	$	200.00

SAY	**$**	**200.00**

01 410-231 VEHICLE FUEL

Sunoco
Fleet Services

Sunoco
Fleet Services

Assumptions:

Current Average Monthly Rate = $1600		$	24,000.00
$2,000/month x 12 months =		**$**	**28,800.00**
20% increase in fuel prices			

SAY	**$**	**29,000.00**

01 410-240 OPERATING SUPPLIES

*Pertains to various items ranging from clearning products, materials, fire extinguishers, etc. Below are some of the vendors assoicated with this line item.

M&M Uniform
Big Easy Unlock Kit

Matthew Bender & Co. (LexisNexis)
PA Crime and Vehicle Handbook

Dickman Directories, Inc.
A-k and L-Z = $360
Pgh Telphone $360
Delivery = $8.00

Keener Hardware, Inc.
Bathroom supplies

DARE PROGRAM - Apple Time, Inc.
Badges and lollipops (say no to Drugs)

Med-Tech Resources, Inc.
Vehicle First Aid Bag with Oxygen

SAY	**$**	**3,000.00**

01 410-242 POLICE PROTECTION SUPPLIES

Witmer Public Safety Group Taser-Air Cartridges $20.90 ea. X 20 =	$	257.79
.357 Handgun Ammo. $297.15 per case x 3 cases	$	891.45
.233 Rifle Ammo. $297.12 per case x 3 cases	$	891.36
00 Buck Shotgun Ammo. $83.25 per case x 3 cases	$	249.75
Slug Shotgun Ammo. $83.25 per case x 3 cases	$	249.75
Bushmaster Carbines with sights $1,550 each x 4	$	6,200.00
Remington Shotguns $1,000 each x 4	$	4,000.00
Taser Air Cartridges $23.90 each x 30	$	700.00
	$	200.00
Miscellaneous	$	13,640.10

SAY	**$**	**14,000.00**

01 410-245 CRIME SCENE SUPPLIES
*Includes such items as evidence packaging supplies, fingerprinting materials, Police crime scene tape, etc.

SAY	**$**	**1,000.00**

01 410-247 CRIME HARDWARE
*Includes such items as ID Kits, evidence room materials, etc.
Narcotics identification kits, etc.

SAY	**$**	**500.00**

01 410-249 K9 UNIT
*Includes such items associated with the Operations of a K-9 Unit such as Officer Weekly OT, Supplies, Medical, etc.

		2014 OT Rate	
Mulholland, Milton	$	57.66	
Weekly K9 OT = 3.5 hrs/week =		182	hours per year.
	$	10,494.23	
Supplies/Medical etc.	$	2,500.00	
Estimated Annual Costs for K9 Unit =	$	12,994.23	

SAY	**$**	**13,000.00**

01 410-251 R&M VEHICLE PARTS

Assumptions:
With the two (2) new Police Vehicles, R&M Vehicle Parts has decreased considerably from the past several years. We will decrease this line item to $11,000 for 2010.

Missionary Auto Service

Benson Lincoln Mercury
Unit No. 14 AC Blower

Richs Truck Tire Service, Inc.
Police Tires

Advance Auto Parts
Washer Fluid

Ryan's Auto Glass

SAY	**$**	**9,000.00**

01 410-310 PROFESSIONAL SERVICES

Lawerence B. Haddad, PhD		
Psychological evaluation and reports for new hires.	$	900.00
$225/ea. X 4 =		
Empire Investigations LLC		
Polygraph Testing $400/each	$	1,600.00
$400/ea. X 4 =		
Jefferson Regional Medical Center		
Health Physical for new hire	$	1,120.00
$280/ea. X 4 =		
St. Moritz Invesitgations		
Background Check per applicant = $225.00	$	900.00
$225/ea. X 4 =		
	$	300.00
Miscellaneous	$	4,820.00

SAY $ 5,000.00

01 410-314 SPECIAL LEGAL SERVICES

*This Line Item was created to better track legal fees that are associated with Police Department Issues. (i.e. Arbitration, Grievance Hearings, etc.)

SAY $ 15,000.00

01 410-317 OTHER SERVICES

*This Line Items pertains to any miscellaneous service the Police Department may require. Based on past trends, will keep this at the 2012 Budgeted Level.

SAY $ 500.00

01 410-321 TELEPHONE

Verizon			
Verizon 717 X18-9286	$	33.00	
Est. $33.00/month		12	
Emergency Outside Line	$	396.00	
Fax Line			
Est. $50.27			
PENN TELECOM/Consolodated			
Includes Police Station			
Assumptions:	$	3,000.00	
$250/month x 12 months =			
	$	3,000.00	
Sprint			
Air Cards $250/month for 5 air cards			
Cell Phone $65/month each phone	$	780.00	
1cell phone (OIC)	$	7,176.00	
			SAY $ 7,200.00

01 405-324 WIRELESS TELEPHONE

R. Butelli - Stipend			**SAY $ 1,200.00**
$100/month x 12 months =			

01 410-327 RADIO EQUIPMENT/MAINTENANCE

Engineered Communications			**SAY $ 2,000.00**
Maintenance of dispatch console, technical time $86/hour			

01 410-342 PRINTING
**This Item is associated with Printing of Parking Tickets, Citations, Forms, etc.*

Century Business Graphics	$	1,909.60
Traffic Violation Tickets 11,000		
A&L Printing	$	500.00
No Parking Signs, Accidents Reports, Warning Citations, etc.	$	2,409.60

SAY $ 2,500.00

01 410-374 R&M MACHINERY AND EQUIPMENT
*This Item is associated with the repain and maintenance of various Police Department Equipment.

Frank's Automotive

SAY $ 1,000.00

01 410-384 RENTAL MACHINERY EQUIPMENT

Konica Minolta Business Solutions	$	1,826.04
$152.17/month x 12 =		
Konica Minolta Business Solutions - Service Supply Contract	$	517.00
$129.25/quarter x 4 =	$	2,343.04

SAY $ 3,000.00

01 410-400 COURT COSTS
*This Item is associated with reimbursible expenses for attending Court. (i.e., parking, etc.)
Based on past years and with the addition of three (3) officers, this item will be increased slightly to $3,000 for 2011.

SAY $ 3,000.00

01 410-420 DUES, SUBSCRIPTS, MEMB

PCPA Dues	$	125.00
Western PA Chiefs Dues	$	90.00
PA Chiefs Association Dues	$	100.00
Allegheny Co. Chiefs Dues	$	75.00
South Hills Area Council of Governments SHACOG Annual Membership =	$	2,627.96

American Legal Services
$304.08/Quarter x 4 =

		Monthly Premium
Davidson, Scott	$	7.24
Delallo, Matthew	$	7.24
Fisher, Michael	$	7.24
Heynes, Christian	$	7.24
Meisel, William	$	7.24
Mikelonis, Gerald	$	7.24
Mulholland, Milton	$	7.24
Rech, Carl	$	7.24
Scott, Joshua	$	7.24
Skrip, John	$	7.24
Swick, Rick	$	7.24
Vojtas, John	$	7.24
Wagner, xx	$	7.24
Zeppuhar, Adam	$	7.24
	$	94.12
Annual Premium =	$	1,129.44
Miscellaneous	$	600.00
Subtotal =	$	4,622.40

SAY	**$**	**5,000.00**

01 410-450 CONTRACTED SERVICES

Animal Control $150/month x 12 =	$	1,800.00
Eye for Detail $80/Vehicle per quarter =	$	1,920.00
Empire Investigations LLC $300 per applicant for polygraph testing	$	600.00
Guardian Protection Services 05/01/13 to 04/30/14 Repair Agreement	$	144.00
Motorola Annual Service Agreement 11-01-13 to 10-3-14	$	348.00
Mr. Magic Car Wash $291.66/car/year x 6 cars =	$	1,750.00
Engineered Communications Radio Maintenance Contract $450/month x 12 =	$	5,400.00
Racal Voice Recorder Agreement	$	1,000.00
S&D Calibration Services		
Acutrak Certification	$	460.00
$13.00 x 3 each x 4 = Miscellaneous parts	$	33.50
SBM Electronics Annual Racal Maintenance Agreement	$	995.00
	$	-
Subtotal	$	14,450.50

SAY	**$**	**16,000.00**

01 410-454 CIVIL SERVICE COMMISSION
*Associated with related expenses incurred by the Brentwood Civil Service Commission.

Legal Fees		
Attorney, Advertisements, etc.	$	2,000.00
Supplies		
Letterhead, Paper, etc.	$	200.00
SHACOG		
Joint Police Testing	$	-
	$	2,200.00

SAY $ 3,000.00

01 410-460 MEETINGS/CONFERENCES

PA Chiefs Association	$	1,400.00
2014 Conference		
Ches Anthony, Inc.	$	162.50
SHACOG Police Mtg.		
PELRAS Conference	$	900.00
1 Employee with fees, mileage, etc.		
	$	400.00
Miscellaneous		
Subtotal	$	2,862.50

SAY $ 3,000.00

01 410-750 MINOR PURCHASES

Two additional TASER units, estimated cost per unit-----$800.	$	1,600.00
Miscellaneous	$	400.00
Subtotal	$	2,000.00

SAY $ 2,000.00

01 411

Volunteer Fire Department

2013 BRENTWOOD BUDGET EXPENDITURES
01411 VOLUNTEER FIRE EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01411	**VOLUNTEER FIRE**								
01 411-231	VEHICLE FUEL	$ 1,633.18	$ 4,566.42	$ 4,480.55	$ 3,933.60	$ 5,100.00	$ 4,800.00	**$ 5,100.00**	0%
01 411-352	PROFESSIONAL LIABILITY INSURANCE	$ 617.00	$ 664.00	$ 666.00	$ 666.00	$ 664.00	$ 666.00	**$ 664.00**	0%
01 411-354	WORKERS COMPENSATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	See Note 1.
01 411-363	HYDRANT SERVICES	$ 32,591.24	$ 32,777.88	$ 32,732.34	$ 32,725.37	$ 34,000.00	$ 33,000.00	**$ 34,000.00**	0%
01 411-420	DUES, SUSCRIPTS, MEMB	$ 1,127.96	$ 1,127.96	$ 1,127.96	$ 1,127.96	$ 1,200.00	$ 1,127.96	**$ 1,200.00**	0%
01 411-540	CONTRIBUTIONS TO VFC	$ 82,500.00	$ 86,443.00	$ 90,386.00	$ 90,386.00	$ 90,386.00	$ 90,386.00	**$ 90,386.00**	0%
01 411-541	STATE FIRE RELIEF ASSOC	$48,599.29	$54,701.60	$77,264.97	$43,902.91	$ 45,000.00	$ 43,902.91	**$ 45,000.00**	0%
	TOTAL VOLUNTEER FIRE DEPT.	**$ 167,068.67**	**$ 180,280.86**	**$ 206,657.82**	**$ 172,741.84**	**$ 176,350.00**	**$ 173,882.87**	**$ 176,350.00**	**0%**

Volunteer Fire Expenditures

Fiscal Year 2014 Budget Recommendations: $ 176,350.00 an increase/decrease of **$ -**

Fiscal Year 2013 Adopted Budget: $ 176,350.00
Fiscal Year 2013 Projected Budget: $ 173,882.87
$ (2,467.13) under budget.

*These expenses are associated to the Borough's support of the Brentwood Volunteer Fire Department.
*Contributions to VFC increased 9.6% from $82,500 in 2009 to $90,386 in 2011. No increase proposed in 2014.
In addition, this contribution will be tied to vehicle fuel. If the vehicle fuel exceeds the 2013 budgeted allotment, the difference will be taken from the monetary contribution in the 4th quarter contribution amount.

01 411-231 VEHICLE FUEL

Assumptions:

Current Average Monthly Rate = $350
$350/month x 12 months = $ 4,200.00
20% increase in fuel prices $ 5,040.00

SAY $ 5,100.00

2013 BRENTWOOD BUDGET EXPENDITURES
01411 VOLUNTEER FIRE EXPENDITURES

01 411-352	LIABILITY INSURANCE					
	Selective Insurance Company					
	Annual Premium =	$	664.00	**SAY**	**$**	**664.00**
01 411-354	WORKERS COMPENSATION					
	Note 1: Borough presently pays $17,189 towards Worker Compensation. Refer to Line Item 01 486-354.					
01 411-363	HYDRANT SERVICE					
	Assumptions:					
	PA. American Water					
	Monthly Service Agreement = $2,727.95					
	$2,727.95/month x 12 months =	$	32,735.40			
	Municipal Fire Hydrants = 138 in Brentwood					
				SAY	**$**	**34,000.00**
01 411-420	DUES, SUBSCRIPTS, MEMBERS					
	South Hills Area Council of Governments					
	SHACOG Annual Membership =	$	1,127.96			
				SAY	**$**	**1,200.00**
01 411-540	CONTRIBUTIONS-NONGOV'T GROUPS					
	Assumptions:					
	The 2012 contribution is $90,386/year which was increased $3,943 from 2010. The contribution was increased $7,500 in 2009.					
	In 2011, the VFD received an additional $22,000 in State Aid.					
				SAY	**$**	**90,386.00**
01 411-541	STATE FIRE RELIEF ASSOCIATION					
	**This is associated with receipts from State Fireman's Relief Association.*					
	2011 was equal to $77,264.97 however this is not expected to be the same in 2013 or 2014.	$	45,000.00			
	Revenues are recorded under Line Item 01 355-070					
	Foreign Fire Insurance			**SAY**	**$**	**45,000.00**

01 412

EMS

2014 BRENTWOOD BUDGET EXPENDITURES
01412 EMS EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01412 EMS									
01 412-231	VEHICLE FUEL	$ 9,698.31	$ 10,239.31	$ 14,987.96	$ 14,336.30	$ 14,000.00	$ 13,000.00	**$ 14,000.00**	0%
01 412-352	PROFESSIONAL LIABILITY INSURANCE	$ 3,665.00	$ 3,688.00	$ 3,767.00	$ 3,800.00	$ 3,800.00	$ 3,800.00	**$ 3,800.00**	0%
01 412-354	WORKERS COMPENSATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	See Note 1
01 412-540	CONTRIBUTIONS TO EMS	$ 45,210.00	$ 45,210.00	$ 50,210.00	$ 50,210.00	$ 50,210.00	$ 50,210.00	**$ 50,210.00**	0%
	TOTAL EMS	**$ 58,573.31**	**$ 59,137.31**	**$ 68,964.96**	**$ 68,346.30**	**$ 68,010.00**	**$ 67,010.00**	**$ 68,010.00**	**0%**

Volunteer Fire Expenditures
Fiscal Year 2014 Budget Recommendations: $68,010.00 an increase/decrease of **$ -**

Fiscal Year 2013 Adopted Budget: $ 68,010.00
Fiscal Year 2013 Projected Budget: $ 67,010.00
$ (1,000.00) under budget.

*These expenses are associated to the Borough's support of the Brentwood Emergency Medical Services.

01 412-231 VEHICLE FUEL
Assumptions:
Current Average Monthly Rate = $1,100
$1,100/month x 12 months = $ 13,200.00
5% increase in fuel prices $ 13,860.00

SAY $ 14,000.00

01 412-352 LIABILITY INSURANCE
Selective Insurance Company
Annual Premium = $ 3,767.00

SAY $ 3,800.00

01 412-354 WORKERS COMPENSATION
Note 1: Borough presently pays $1,890 towards Worker Compensation. Refer to Line Item 01 486-354.

01 412-540 CONTRIBUTIONS NONGOVT GROUPS (EMS)
Assumptions:
Based on the Act 8 of 2008 Meeting, this item was increased by $5,000 to assist with the payment of new vehicle.

SAY $ 50,210.00

01 414

Planning & Zoning

2014 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01 414	**PLANNING & ZONING**								
01 414-140	SALARY-STAFF	$ 46,019.47	$ 43,765.00	$ 47,999.90	$ 51,000.04	$ 85,000.00	$ 51,000.00	**$ 91,000.00**	7%
01 414-150	SALARY-TEMP INTERN	$ -	$ 2,667.50	$ 5,025.00	$ 11,460.00	$ -	$ -	**$ -**	0%
01 414-153	HEALTH-DISABILITY	$ 454.56	$ 522.92	$ 486.99	$ 496.31	$ 1,000.00	$ 510.00	**$ 1,000.00**	0%
01 414-156	HEALTH-HOSPITALIZATION	$ 14,336.51	$ 15,537.31	$ 17,753.96	$ 11,333.99	$ 18,000.00	$ 11,000.00	**$ 20,000.00**	11%
01 414-158	LIFE INSURANCE	$ 246.00	$ 266.50	$ 246.00	$ 225.50	$ 550.00	$ 300.00	**$ 450.00**	-18%
01 414-161	FICA	$ 3,520.42	$ 3,469.18	$ 4,102.18	$ 4,824.32	$ 6,500.00	$ 4,400.00	**$ 7,000.00**	8%
01 414-162	UNEMPLOYMENT COMPENSATION	$ 360.00	$ 140.00	$ 298.30	$ 366.40	$ 400.00	$ 500.00	**$ 400.00**	0%
01 414-193	TRAINING/EDUCATION	$ 2,174.90	$ 1,029.46	$ 1,824.91	$ 548.69	$ 1,500.00	$ 900.00	**$ 1,500.00**	0%
01 414-210	OFFICE SUPPLIES	$ 663.69	$ 196.08	$ 276.28	$ 616.25	$ 500.00	$ 300.00	**$ 500.00**	0%
01 414-231	VEHICLE FUEL	$ 442.09	$ 673.02	$ 1,179.83	$ 900.16	$ 1,200.00	$ 800.00	**$ 1,200.00**	0%
01 414-240	OPERATING SUPPLIES	$ 1,457.43	$ 743.63	$ 202.42	$ 136.43	$ 600.00	$ 400.00	**$ 600.00**	0%
01 414-251	R&M SUPPLIES	$ 106.48	$ 2,213.34	$ 1,634.98	$ 420.15	$ 1,000.00	$ 400.00	**$ 2,000.00**	100%
01 414-313	ENGINEERING SERVICES	$ -	$ 2,559.62	$ 775.38	$ 2,113.25	$ 1,000.00	$ 2,500.00	**$ 5,000.00**	400%
01 414-314	SPECIAL LEGAL SERVICES	$ 9,748.32	$ 6,864.94	$ 6,032.01	$ 9,659.90	$ 11,000.00	$ 10,000.00	**$ 11,000.00**	0%
01 414-317	OTHER SERVICES	$ 6,205.80	$ 1,011.37	$ 1,896.99	$ 503.35	$ 3,000.00	$ 1,000.00	**$ 3,000.00**	0%
01 414-321	TELEPHONE	$ 1,271.64	$ 392.91	$ 541.16	$ 872.32	$ 500.00	$ 600.00	**$ 500.00**	0%
01 414-324	WIRELESS TELEPHONE	$ -	$ 415.44	$ 600.08	$ 600.00	$ 1,200.00	$ 600.00	**$ 3,000.00**	150%
01 414-341	ADVERTISING	$ 296.63	$ 70.89	$ 239.74	$ 126.48	$ 500.00	$ 300.00	**$ 500.00**	0%
01 414-420	DUES, SUBSCRIPTS, MEMB	$ 100.00	$ 100.00	$ 245.00	$ 125.00	$ 300.00	$ 250.00	**$ 300.00**	0%
01 414-450	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	NA
01 414-460	MEETINGS AND CONFERENCES	$ -	$ 1,216.04	$ 604.66	$ 169.00	$ 1,000.00	$ 400.00	**$ 1,000.00**	0%
01 414-700	MINOR PURCHASE	$ 39.99	$ 839.16	$ 1,000.00	$ 149.99	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	0%
	TOTAL PLANNING & ZONING	**$ 87,443.93**	**$ 84,694.31**	**$ 92,965.77**	**$ 96,647.53**	**$ 135,750.00**	**$ 87,160.00**	**$ 150,950.00**	**11%**

Planning & Zoning Expenditures

Fiscal Year 2014 Budget Recommendations: $150,950.00 an increase/decrease of **$ 15,200.00**

Fiscal Year 2013 Adopted Budget: $ 135,750.00
Fiscal Year 2013 Projected Budget: $ 87,160.00
$ (48,590.00) under budget.

2014 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

*These expenses are associated to the Borough's Department of Code Enforcement/Building Inspection, Zoning, and Planning.
*$6,000 Increase in Staff salary.
*$3,000 Increase in Health-Hospitalization due to a proposed 20% Increase.

01 414-140 SALARY-STAFF

Code Enforcement/Bldg. Inspector
Ralph Costa

Current Salary	$	52,530.00	
2014 Increase		3.00%	
2014 Salary	**$**	**54,105.90**	To be negotiated
	$	**54,106.00**	

Assistant Code Enforcement Officer
Eric Peccon

Current Salary	$	30,000.00	
2014 Increase		10.00%	
2014 Salary	**$**	**33,000.00**	To be negotiated

Total 2014 Salary Staff = $ 87,105.90

SAY $ 91,000.00

01 414-150 SALARY-TEMP/INTERN - **NOT INCLUDED IN BUDGET**

Estimated Summer Intern Employees 2014 Pay Rates

Assumptions:

	No. of Hours(1)	**Straight Time Rate**	**2014 Salary**
Summer Intern #1	640	$ 10.00	$ 6,400.00
2013 Base Salary =			$ 6,400.00

SAY $ -

[1] *Based on 16 weeks, (May, June, July, and August) 40 hours/week.*

2014 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-153 HEALTH-DISABILITY

Hartford Group

	STD	LTD	ADD	2014 Month Prem.	2014 Annual Premium
Costa, Ralph	$ 10.10	35.4600	$ 3.50	$ 49.06	$ 588.72
Peccon, Eric	$ 5.78	20.2500	$ 3.50	$ 28.61	$ 343.32
					$ 932.04
			Assume a 4% Increase =		$ 969.32

SAY $ 1,000.00

01 414-156 HEATH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield

	Plan	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium	2014 Employee 5% Contribution
Costa, Ralph	Family	756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Peccon, Eric	Single	271.19	10.0%	$ 298.31	12	$ 3,579.71	$ 178.99
						$ 13,567.09	$ 678.35

Total Health Insurance = $ 12,888.74

Teamsters - Dental/Vision

	Plan	Monthly Premium	Anticipated Increase	2014 Annual Premium	Month/Year	Annual Premium
Costa, Ralph	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Peccon, Eric	Single	$ 62.00	4.0%	$ 64	12	$ 773.76
						$ 1,547.52

Total Teamsters Dental = $ 1,600.00

NWG Benefits Service Charge

$5/person x 2 x 12 months = $ 120.00

Total NWG Benefits Service Charge = $ 120.00

2014 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

NWG Benefits Reimbursements — This is assoicated with the Borough's share of the employee's deductible as well as Prescription Co-Pays. Based on 2013 actuals, we'll assume this to be $3,750.00 for 2014.

Costa, Ralph	$	2,500.00
Peccon, Eric	$	1,250.00
	$	3,750.00

Total Reimbursments = ***$ 3,750.00***

Subtotal ***$ 18,358.74***

TOTAL HEALTHCARE **SAY $ 20,000.00**

01 414-158 LIFE INSURANCE

Hartford Group
$50,000 Life Insurance Policy

	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	Annual Premium
Costa, Ralph	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Peccon, Eric	$ 17.00	4.0%	$ 17.68	12	$ 212.16
					$ 424.32

SAY $ 450.00

01 414-161 FICA
FICA (SS=6.2% and Med. 1.45%) x Gross Wages

	Gross Wage	SS	Med.	FICA
Costa, Ralph	$ 54,105.90	6.20%	1.45%	$ 4,139.10
Peccon, Eric	$ 33,000.00	6.20%	1.45%	$ 2,524.50
Summer Intern	$ -	6.20%	1.45%	$ -
				$ 6,663.60

SAY $ 7,000.00

2014 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-162 UNEMPLOYMENT COMP
(Is calculated at 2.21% of first $8,750 this rate decreased by approx. 0.08% from last year's rate.)

	2014 Gross Wage	2014 Unemployment Rate	2014 Unemployment Compensation
Costa, Ralph	$ 8,750.00	2.21%	$ 193.38
Peccon, Eric	$ 8,750.00	2.21%	$ 193.38
Summer Intern		2.29%	$ -
			$ 386.75

SAY $ 400.00

01 414-193 TRAINING/EDUCATION
**This items includes training and certification courses required to be completed.*

Building Code Essentials for 2014	$ 500.00
Miscellaneous Training	$ 1,000.00
	$ 1,500.00

SAY $ 1,500.00

01 413-210 OFFICE SUPPLIES

**This items includes various supplies, printer toner, etc.*
Based on the past trend, we will keep this at $500.00.

SAY $ 500.00

01 414-231 VEHICLE FUEL
Assumptions:
Current Average Monthly Rate = $90
$90/month x 12 months = $ 1,080.00
5% increase in fuel prices $ 1,134.00

SAY $ 1,200.00

01 414-240 OPERATING SUPPLIES
**This items pertains to various International Code Books. Copies should be made available for the Library as well.*

Brentwood Borough Polo Shirts
3 x $40 ea. = $ 120.00

Miscellaneous Supplies

2014 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

I.E. Gloves, Flashlights, etc.	$ 400.00			
	$ 520.00	**SAY**	**$**	**600.00**

01 414-251 R&M SUPPLIES-VEHICLES
**This item pertains to the Code Enforcement Vehicle.*

John Varney Auto
Inspection, Tires, Repairs

SAY	**$**	**2,000.00**

01 414-313 ENGINEERING SERVICES
**This item is associated with Plan Reviews by Gateway Engineers associated with Planning/Zoning Applications. This item is reimbursed by the applicant.*
Refer to Revenues -- 01 362-313

SAY	**$**	**5,000.00**

01 414-314 SPECIAL LEGAL SERVICES
**This items involves the Zoning Hearing Board Solicitor. NOTE: In the past, the Court Reporter fees were included under this line item. Recommend moving them to 01 413-317 - Other Services.*

Assumptions:
Strassburger McKenna (Zoning Board Solicitor)

Hourly Rate =	$	150.00
Ave. Hours Billed per Zoning Board Hearing =		6
Hearings per Year =		6
	$	5,400.00

Thomas H. Ayoob (BoroughSolicitor)

Hourly Rate =	$	145.00
Ave. Hours Billed per Planning Commission Board Meetings =		6
Meetings per Year =		6
	$	5,220.00

Subtotal =	$	10,620.00

SAY	**$**	**11,000.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

2014 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-317 OTHER SERVICES

Pittsburgh Reporting or Powers, Garrison, and Hughes (Court Reporter)

Ave. Rate per Hearing Board Meeting =	$	250.00
Hearings per Year =		6
	$	1,500.00

Pennsylvania Uniform Construction Code

Act 157 of 2006 Code Official and Contractor Training Account =		
$4.00/ permit x 54 =	$	216.00
This is charged directly to the application and should appear on the revenue side.	$	216.00

Adelman Reporters

Ave. Rate per Hearing Board Meeting =	$	200.00
Transcripts=	$	1,000.00
	$	2,916.00

SAY $ 3,000.00

01 414-321 TELEPHONE
Assumptions:

Consolodated (formerly PennTelecom)

Monthly Rate =	$	40.00
Months per Year =		12
	$	480.00

SAY $ 500.00

2014 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-324	WIRELESS TELEPHONE					
	Verizon Wireless Data Plan					
	$50/month x 12 months x 2 -	$	1,200.00			
	R. Costa - Stipend					
	$65/month x 12 months =	$	780.00			
	E. Peccon - Stipend					
	$65/month x 12 months =	$	780.00			
		$	2,760.00			
				SAY	**$**	**3,000.00**
01 414-341	ADVERTISING					
	*This item is associated with placing meeting notices for Zoning Hearing Board Meetings.					
	Assumptions:					
	Tribune-Review (South Hills Record)					
	Ave. Rate per Hearing Board Meeting =	$	75.00			
	Hearings per Year =		6			
		$	450.00	**SAY**	**$**	**500.00**
01 414-420	DUES, SUBSCRIPTS, MEMBERS					
	International Code	$	100.00			
	PA BOC	$	50.00			
	Miscellaneous	$	100.00			
		$	250.00			
				SAY	**$**	**300.00**
01 414-450	CONTRACTED SERVICES					
	**There are no contracted services expected in 2014.*			**SAY**	**$**	**-**

2014 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-460	MEETINGS/CONFERENCES					
	Penn BOC					
	$700/member x 1 =	$	700.00			
	Miscellaneous	$	200.00			
		$	900.00	**SAY**	**$**	**1,000.00**
01 414-700	MINOR PURCHASES					
	Miscellaneous	$	1,000.00	**SAY**	**$**	**1,000.00**

01 415

Communications

2014 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01415	**COMMUNICATION**								
01 415-140	SALARY-STAFF	$ 79,802.33	$ 79,419.28	$ 74,713.76	$ 85,332.08	$ 87,000.00	$ 85,000.00	**$ 92,000.00**	6%
0 415-153	HEALTH-DISABILITY	$ 789.57	$ 903.04	$ 754.47	$ 858.38	$ 950.00	$ 900.00	**$ 1,050.00**	11%
01 415-156	HEALTH-HOSPITALIZATION	$ 17,840.68	$ 19,891.46	$ 21,470.51	$ 14,477.74	$ 16,000.00	$ 15,000.00	**$ 20,000.00**	25%
01 415-158	LIFE INSURANCE	$ 522.75	$ 533.00	$ 494.34	$ 492.00	$ 600.00	$ 600.00	**$ 450.00**	-25%
01 415-161	FICA	$ 6,299.24	$ 6,229.90	$ 5,835.78	$ 6,625.74	$ 7,000.00	$ 6,600.00	**$ 7,000.00**	0%
01 415-162	UNEMPLOYMENT COMPENSATION	$ 720.00	$ 280.00	$ 513.94	$ 376.29	$ 400.00	$ 400.00	**$ 400.00**	0%
01 415-183	OVERTIME	$ 2,540.47	$ 2,017.54	$ 1,569.50	$ 1,282.11	$ 2,000.00	$ 1,800.00	**$ 2,000.00**	0%
01 415-191	UNIFORM ALLOWANCE	$ 270.84	$ 207.12	$ 125.00	$ 585.99	$ 600.00	$ 1,000.00	**$ 600.00**	0%
01 415-193	TRAINING AND EDUCATION	$ 44.16	$ 367.96	$ 471.00	$ -	$ 800.00	$ -	**$ 800.00**	0%
	TOTAL COMMUNICATIONS	**$ 108,830.04**	**$ 109,849.30**	**$ 105,948.30**	**$ 110,030.33**	**$ 115,350.00**	**$ 111,300.00**	**$ 124,300.00**	**8%**

These expenses are associated to the Borough's Police Department and Clerical/Communications Employees. The term Communications Officer was changed to Police Clerical in 2009.

Communications Expenditures

Fiscal Year 2014 Budget Recommendations: $124,300.00 an increase/decrease of **$ 8,950.00**

Fiscal Year 2013 Adopted Budget: $ 115,350.00
Fiscal Year 2013 Projected Budget: $ 111,300.00
$ (4,050.00) Under Budget.

*$10,000 Increase in salaries due to contractual obligations.
*$4,000 Increase in Healthcare costs due to anticipated 20% Increase in Premiums.

2014 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES

01 415-140 SALARY-STAFF

Police Clerical 2014 Pay Rates with 4.0% Increase per bargaining agreement.

	Date of Hire	2013 Rate	2014 Time Rate	Current Base Salary	2014 Longevity Factor	2014 Annual Longevity	2014 Total Base	2014 Salary, Edu. & Longevity
Nassan, Donna	10/15/03	$ 18.73	$ 19.48	$ 40,518.40	0.45	$ 936.00	$ 19.93	$ 41,454.85
Sheets, Mary Lou	06/15/80	$ 21.87	$ 22.74	$ 47,299.20	0.65	$ 1,352.00	$ 23.39	$ 48,651.85
Totals				**$ 87,817.60**				**$ 90,106.70**

SAY $ 92,000.00

0 415-153 HEALTH-DISABILITY

The Hartford

	STD	LTD	ADD	2014 Monthly Premium	2014 Annual Premium
Nassan, Donna	$ 7.67	26.9300	$ 3.50	$ 38.10	$ 457.20
Sheets, Mary Lou	$ 9.02	31.6100	$ 3.50	$ 44.13	$ 529.56
			Total	$ 82.23	$ 986.76
			Assume 4% Increase =		$ 1,026.23

SAY $ 1,050.00

01 415-156 HEALTH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield

	Plan	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium	2014 Employee 5% Contribution
Nassan, Donna	Two Person	$ 725.71	10.0%	$ 798.28	12	$ 9,579.37	$ 478.97
Sheets, Mary Lou	Individual	$ 271.19	10.0%	$ 298.31	12	$ 3,579.71	$ 178.99
	Totals	$ 996.90		$ 1,096.59		$ 13,159.08	$ 657.95

Total Health Insurance = $ 12,501.13

2014 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES

Teamsters - Dental/Vision

	Plan	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium
Nassan, Donna	Two Person	$ 62.00	4.0%	$ 64	12	$ 773.76
Sheets, Mary Lou	Individual	$ 62.00	4.0%	$ 64	12	$ 773.76
	Totals	$ 124.00		$ 128.96		$ 1,547.52

Total Teamsters Dental = ***$ 1,600.00***

NWG Benefits Service Charge
$5/person x 2 x 12 months = $ 120.00

Total NWG Benefits Service Charge = ***$ 120.00***

NWG Benefit's Reimbursements This is assoicated with the Borough's share of the employee's deductible as well as Prescription Co-Pays.

Nassan, Donna	$ 2,500.00
Sheets, Mary Lou	$ 1,250.00
	$ 3,750.00

Total Reimbursments = ***$ 3,750.00***

Subtotal ***$ 17,971.13***

TOTAL HEALTHCARE **SAY $ 20,000.00**

01 415-158 LIFE INSURANCE

The Hartford

		2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium
Nassan, Donna		$ 17.00	4.0%	$ 17.68	12	$ 212.16
Sheets, Mary Lou		$ 17.00	4.0%	$ 17.68	12	$ 212.16
	Totals	$ 34.00		$ 35.36		$ 424.32

SAY $ 450.00

2014 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES

01 415-161 FICA

FICA (SS=6.2% and Med. 1.45%) x Gross Wages

	2013 Base Salary	SS	Med.	FICA
Nassan, Donna	$ 41,454.85	6.20%	1.45%	$ 3,171.30
Sheets, Mary Lou	$ 48,651.85	6.20%	1.45%	$ 3,721.87
			Total	$ 6,893.16

SAY $ 7,000.00

01 415-162 UNEMPLOYMENT COMP
(Is calculated at 2.21% of first $8,750.00)

	2014 Gross Wage	2014 Unemployment Rate	2014 Unemployment Compensation
Nassan, Donna	$ 8,750.00	2.21%	$ 193.38
Sheets, Mary Lou	$ 8,750.00	2.21%	$ 193.38
			$ 386.75

SAY $ 400.00

01 415-183 OVERTIME

	2014 Base Salary	2014 Current OT Rate	Estimated 2014 OT Hours	Anticipated 2014 OT Costs
Nassan, Donna	$ 41,454.85	$ 29.90	$ 30.00	$ 896.86
Sheets, Mary Lou	$ 48,651.85	$ 35.09	$ 30.00	$ 1,052.56
Totals			$ 60.00	$ 1,949.42

SAY $ 2,000.00

01 415-191 UNIFORM ALLOWANCE
**Pertains to the Employee's Uniforms. This is a contractural item at $300 each.*

SAY $ 600.00

2014 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES

01 415-193	TRAINING AND EDUCATION					
	Assumptions:					
	$125/training course x 2 =	$	250.00			
	NCIC Updates	$	60.00			
	JNET Updates	$	500.00			
	At PennStater					
		$	810.00	**SAY**	**$**	**800.00**

01 417

Parking Meter Enforcement

2014 BRENTWOOD BUDGET EXPENDITURES
01417 PARKING METERS EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01417	**PARKING METERS**								
01 417-140	PARKING METER ENFORCEMENT	$ 29,880.00	$ 29,654.89	$ 31,797.30	$ 32,267.70	$ 34,500.00	$ 30,200.00	**$ 36,000.00**	4%
01 417-161	FICA	$ 2,285.73	$ 2,268.61	$ 2,432.50	$ 2,468.44	$ 2,700.00	$ 2,400.00	**$ 2,800.00**	4%
01 417-162	UNEMPLOYMENT COMPENSATION	$ 852.01	$ 391.12	$ 495.19	$ 503.90	$ 600.00	$ 400.00	**$ 600.00**	0%
01 417-191	PARKING METER UNIFORM ALLOW	$ 358.50	$ -	$ 198.95	$ -	$ 300.00	$ 300.00	**$ 300.00**	0%
01 417-240	OPERATING SUPPLIES	$ 1,882.71	$ 288.33	$ 928.84	$ 430.79	$ 2,000.00	$ 1,000.00	**$ 2,000.00**	0%
	TOTAL PARKING METERS	**$ 33,376.24**	**$ 32,602.95**	**$ 35,852.78**	**$ 35,670.83**	**$ 40,100.00**	**$ 34,300.00**	**$ 41,700.00**	**4%**

These expenses are associated to the Borough's collection and enforcement of Parking Meters.

Parking Meters Expenditures

Fiscal Year 2014 Budget Recommendations: $41,700.00 an increase/decrease of **$ 1,600.00**

Fiscal Year 2013 Adopted Budget: $ 40,100.00
Fiscal Year 2013 Projected Budget: $ 34,300.00
$ (5,800.00) under Budget.

*$1,500 Increase. This includes a 3% Increase in pay rate.

2014 BRENTWOOD BUDGET EXPENDITURES
01417 PARKING METERS EXPENDITURES

01 417-140 PARKING METER ENFORCEMENT

Parking Meter Enforcement 2014 Pay Rates with a 3% Increase.

	2013 Rate	2014 Time Rate	2014 Total Hours	2014 Base Salary
Monk, Jim	$ 10.57	$ 10.89	1170	**$ 12,737.91**
McCormick, Jeff	$ 10.57	$ 10.89	1040	**$ 11,322.58**
Monk, Denise	$ 10.57	$ 10.89	1040	**$ 11,322.58**
Totals				**$ 35,383.08**

SAY	**$**	**36,000.00**

01 417-161 EMPLOYER SHARE OF MCARD MED

FICA (SS=6.2% and Med. 1.45%) x Gross Wages

	2014 Base Salary	SS	Med.	FICA
Monk, Jim	$ 12,737.91	6.20%	1.45%	**$ 974.45**
McCormick, Jeff	$ 11,322.58	6.20%	1.45%	**$ 866.18**
Monk, Denise	$ 11,322.58	6.20%	1.45%	**$ 866.18**
			Total	**$ 2,706.81**

SAY	**$**	**2,800.00**

01 417-162 EMPLOYER SHARE OF PAUC PA
(Is calculated at 2.21% of first $8,750)

	2014 Gross Wage	2014 Unemployment Rate	2014 Unemployment Compensation
Monk, Jim	$ 8,750.00	2.21%	$ 193.38
McCormick, Jeff	$ 8,750.00	2.21%	$ 193.38
Monk, Denise	$ 8,750.00	2.21%	$ 193.38
			$ 580.13

SAY	**$**	**600.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01417 PARKING METERS EXPENDITURES

01 417-191 PARKING METER UNIFORM ALLOW

Monk, Jim	$	100.00
McCormike, Jeff	$	100.00
Monk, Denise	$	100.00
	$	300.00

SAY $ 300.00

01 417-240 OPERATING SUPPLIES
*Increase due to the need for maintenance and repairs of existing meters.

Holiday Covers?	$	100.00
Batteries Plus		
Parking Meter Supplies/batteries	$	1,000.00
Duncan Parking Technologies		
Parking Meter Lock Assembly		
~$14.00/each x 36 =	$	504.00
	$	1,604.00

SAY $ 2,000.00

01 419

Crossing Guards

2014 BRENTWOOD BUDGET EXPENDITURES
01419 CROSSING GUARD EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01419	**CROSSING GDS**								
01 419-140	SALARY-STAFF	$ 77,440.72	$ 79,091.29	$ 86,385.65	$ 87,573.57	$ 92,000.00	$ 89,000.00	**$ 90,000.00**	-2%
01 419-161	FICA	$ 5,924.13	$ 6,229.76	$ 6,608.62	$ 6,699.39	$ 7,100.00	$ 7,000.00	**$ 7,100.00**	0%
01 419-162	UNEMPLOYMENT COMPENSATION	$ 3,165.36	$ 1,252.15	$ 1,833.01	$ 1,774.65	$ 2,200.00	$ 2,000.00	**$ 2,200.00**	0%
01 419-191	UNIFORMS	$ 932.84	$ 605.83	$ 1,134.95	$ 1,503.09	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	0%
	TOTAL CROSSING GDS	**$ 87,463.05**	**$ 87,179.03**	**$ 95,962.23**	**$ 97,550.70**	**$ 102,300.00**	**$ 99,000.00**	**$ 100,300.00**	**-2%**

These expenses are associated to the Borough's Part-Time Crossing Guards

Crossing Guard Expenditures

Fiscal Year 2014 Budget Recommendations: $100,300.00 an increase/decrease of **$ (2,000.00)**

Fiscal Year 2013 Adopted Budget: $ 102,300.00
Fiscal Year 2013 Projected Budget: $ 99,000.00
$ (3,300.00) Under Budget.

*$2,000 Decrease in overall salaries even though a proposed 3% increase in pay rate.

*50% Reimbursed by School District. Line Item 01 368-110 on Revenues.

2014 BRENTWOOD BUDGET EXPENDITURES
01419 CROSSING GUARD EXPENDITURES

01 419-140 SALARY-STAFF

Crossing Guards 2014 Pay Rates with an Increase or 3%.

	2013 Rate	2013 Time Rate	Hours Scheduled per Day	2013 Total Hours[1]	2013 Base Salary
[redacted]	$ 10.57	$ 10.89	4	767	$ 8,350.41
	$ 10.57	$ 10.89	4.25	888	$ 9,667.74
	$ 10.57	$ 10.89	4	759	$ 8,263.31
	$ 10.57	$ 10.89	4	300	$ 3,266.13
	$ 10.57	$ 10.89	3.5	300	$ 3,266.13
	$ 10.57	$ 10.89	4	749	$ 8,154.44
	$ 10.57	$ 10.89	3.75	637	$ 6,935.08
	$ 10.57	$ 10.89	2	300	$ 3,266.13
	$ 10.57	$ 10.89	1.5	366	$ 3,984.68
	$ 10.57	$ 10.89	1.5	300	$ 3,266.13
	$ 11.13	$ 11.46	4	936	$ 10,730.21
	$ 10.57	$ 10.89	4	761	$ 8,285.08
	$ 10.57	$ 10.89	2.5	303	$ 3,298.79
	$ 10.57	$ 10.89	2.5	471	$ 5,127.82
Totals					**$ 85,862.09**

SAY	**$**	**90,000.00**

[1]Hours are based on scheduled hours per day x 5 days/week x 40 weeks (school in session)

01 419-161 FICA

FICA (SS=6.2% and Med. 1.45%) x Gross Wages

	2013 Base Salary	SS	Med.	FICA
[redacted]	$ 8,105.50	6.20%	1.45%	$ 620.07
	$ 9,384.21	6.20%	1.45%	$ 717.89
	$ 7,915.28	6.20%	1.45%	$ 605.52
	$ 4,766.08	6.20%	1.45%	$ 364.60
	$ 8,020.96	6.20%	1.45%	$ 613.60
	$ 3,170.34	6.20%	1.45%	$ 242.53
	$ 3,170.34	6.20%	1.45%	$ 242.53
	$ 6,731.69	6.20%	1.45%	$ 514.97
	$ 3,170.34	6.20%	1.45%	$ 242.53
	$ 3,867.81	6.20%	1.45%	$ 295.89
	$ 3,170.34	6.20%	1.45%	$ 242.53
	$ 7,725.06	6.20%	1.45%	$ 590.97
	$ 8,042.10	6.20%	1.45%	$ 615.22
	$ 4,977.43	6.20%	1.45%	$ 380.77
				$ 6,289.64

SAY	**$**	**7,100.00**

01 419-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 2.21% of first $8,750.)

	2013 Base Salary		Unemployment Comp.
[redacted]	$ 8,105.50	2.21%	$ 179.13
	$ 8,500.00	2.21%	$ 187.85
	$ 7,915.28	2.21%	$ 174.93
	$ 4,766.08	2.21%	$ 105.33
	$ 8,020.96	2.21%	$ 177.26
	$ 3,170.34	2.21%	$ 70.06
	$ 3,170.34	2.21%	$ 70.06
	$ 6,731.69	2.21%	$ 148.77
	$ 3,170.34	2.21%	$ 70.06
	$ 3,867.81	2.21%	$ 85.48
	$ 3,170.34	2.21%	$ 70.06
	$ 7,725.06	2.21%	$ 170.72
	$ 8,042.10	2.21%	$ 177.73
	$ 4,977.43	2.21%	$ 110.00
			$ 1,797.47

SAY $ 2,200.00

01 419-191 UNIFORMS

*Pursuant to past expenditures, this will be reduced to $1,000.00
Uniforms are purchased through M & M Uniforms of Bridgeville, PA
Uniforms include:

Raincoat	$ 50.00
S/S Shirt	$ 24.00
C/G Rockers (typ = 6)	$ 18.00
Jacket	$ 60.00
Sweater	$ 50.00
Freight	$ 3.00
	$ 205.00

SAY $ 1,000.00

01 420

Summer
Crossing Guards

2014 BRENTWOOD BUDGET EXPENDITURES
01420 SUMMER CR GDS EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01420	**SUMMER CR GDS**								
01 420-140	SALARY-STAFF	$ 12,794.43	$ 12,756.20	$ 9,663.69	$ 11,834.31	$ 14,000.00	$ 10,000.00	**$ 14,000.00**	0.0%
01 420-161	FICA	$ 978.79	$ 975.58	$ 739.28	$ 905.27	$ 1,100.00	$ 800.00	**$ 1,100.00**	0.0%
01 420-162	UNEMPLOYMENT COMPENSATION	$ 575.72	$ 219.93	$ 210.34	$ 270.99	$ 400.00	$ 220.00	**$ 400.00**	0.0%
	TOTAL SUMMER CR GDS	**$ 14,348.94**	**$ 13,951.71**	**$ 10,613.31**	**$ 13,010.57**	**$ 15,500.00**	**$ 11,020.00**	**$ 15,500.00**	**0.0%**

These expenses are associated to the Borough's Part-Time Crossing Guards during the summer months.
These expenses were recorded under 01 419 Crossing Guards in 2007 and 2008.

Summer Crossing Guard Expenditures
Fiscal Year 2014 Budget Recommendations: $15,500.00 an increase/decrease of **$ -**

Fiscal Year 2013 Adopted Budget:	$ 15,500.00	
Fiscal Year 2013 Projected Budget:	$ 11,020.00	
	$ (4,480.00)	Under Budget.

*$1,000 Increase in total salaries and includes a 3% increase in salaries.

01 420-140 SALARY-STAFF

Summer Crossing Guards 2013 Pay Rates with a 3% increase

	2013 Rate	2014 Time Rate[1]	Hours Scheduled per Day	2014 Total Hours[2]	2014 Base Salary
[redacted]	$ 10.57	$ 10.89	4	131	$ 1,426.21
	$ 10.57	$ 10.89	4.25	321	$ 3,494.76
	$ 10.57	$ 10.89	4	115	$ 1,252.02
	$ 10.57	$ 10.89	3.5	100	$ 1,088.71
	$ 10.57	$ 10.89	3.75	100	$ 1,088.71
	$ 10.57	$ 10.89	2.5	100	$ 1,088.71
	$ 11.13	$ 11.46	4.25	200	$ 2,292.78
	$ 10.57	$ 10.89	4	240	$ 2,612.90
Totals					$ 14,344.80

SAY	**$**	**14,000.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01420 SUMMER CR GDS EXPENDITURES

(1)Summer Crossing Guards 2014 Pay Rates with 3.0% Increase or $0.30/hour.
(2)Hours are based on scheduled hours per day x 5 days/week x 12 weeks (summer)

01 420-161 FICA

FICA (SS=6.2% and Med. 1.45%) x Gross Wages

	2014 Base Salary	SS	Med.	FICA
[redacted]	$ 1,426.21	6.20%	1.45%	$ 109.11
	$ 3,494.76	6.20%	1.45%	$ 267.35
	$ 1,252.02	6.20%	1.45%	$ 95.78
	$ 1,088.71	6.20%	1.45%	$ 83.29
	$ 1,088.71	6.20%	1.45%	$ 83.29
	$ 1,088.71	6.20%	1.45%	$ 83.29
	$ 2,292.78	6.20%	1.45%	$ 175.40
	$ 2,612.90	6.20%	1.45%	$ 199.89
				$ 1,097.38

SAY $ 1,100.00

01 420-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 2.21% of first $8,750)

	2014 Base Salary		2014 Unemployment Comp.
Bezek, Joseph	$ 1,426.21	2.21%	$ 31.52
Browns, Nellene	$ 3,494.76	2.21%	$ 77.23
Grimes, Bettina	$ 1,252.02	2.21%	$ 27.67
Hasson, Robert	$ 1,088.71	2.21%	$ 24.06
Stiefvater, Mary	$ 1,088.71	2.21%	$ 24.06
Stemel, Sherri	$ 1,088.71	2.21%	$ 24.06
Piljuga, Florence	$ 2,292.78	2.21%	$ 50.67
McCormick	$ 2,612.90	2.21%	$ 57.75
			$ 317.02

SAY $ 400.00

2014 BRENTWOOD BUDGET EXPENDITURES
01420 SUMMER CR GDS EXPENDITURES

01 426/427

Recycling/Refuse Collections

2014 BRENTWOOD BUDGET EXPENDITURES
01426-427 REFUSE/RECYCLING EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01426-427	**RECYCLING/REFUSE**								
01 426-450	CONTRACTED SERVICES-RECYCLING	$ 15,712.75	$ 9,262.08	$ 7,307.64	$ 9,338.15	$ 20,000.00	$ 21,000.00	**$ 20,000.00**	0%
01 427-244	COMMUNITY CLEAN UP	$ 4,383.25	$ 3,037.00	$ 4,942.68	$ 5,180.66	$ 5,000.00	$ 5,070.50	**$ 5,000.00**	0%
01 427-450	CONTRACTED SERVICES-SOLID	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	NA
01 427-750	MINOR PURCHASES	$ -	$ -	$ 3,985.00	$ -	$ 4,000.00	$ 3,500.00	**$ 4,000.00**	0%
	TOTAL RECYCLING/REFUSE	**$ 20,096.00**	**$ 12,299.08**	**$ 16,235.32**	**$ 14,518.81**	**$ 29,000.00**	**$ 29,570.50**	**$ 29,000.00**	**0%**

Refuse/Recycling Expenditures
Fiscal Year 2014 Budget Recommendations: $29,000.00 an increase/decrease of **$ -**

Fiscal Year 2013 Adopted Budget: $ 29,000.00
Fiscal Year 2013 Projected Budget: $ 29,570.50
$ 570.50 Under Budget.

01 426-450 CONTRACTED SERVICES-RECYCLING
Assumptions:
Associated with Leaf Collection
2014 Rate = $0.58/household/week (Allied Waste Rate) $ 0.58
Per SHACOG Bid Specifications 4,775
$ 2,769.50
Collection/year (Third week in Oct. to first week in Dec.) = 7
$ 19,386.50

SAY $ 20,000.00

2014 BRENTWOOD BUDGET EXPENDITURES
01426-427 REFUSE/RECYCLING EXPENDITURES

01 427-244 COMMUNITY CLEAN UP

Assumptions:

Cost per Dumpster =	$	300.00
2 Dumpsters/Event =		2
	$	600.00
Cost per Packer Per SHACOG Bid Spec.	$	1,500.00
Number of Packers requested =		3
	$	4,500.00
Subtotal Per Event =	$	5,100.00
Events/year (Spring and Fall) =		1
	$	5,100.00

SAY $ 5,000.00

01 427-450 CONTRACTED SERVICES-SOLID (This item was previously associated with Clean-Up Day.)

01 427-750 MINOR PURCHASES

Assumptions:

Includes Recycle Containers and New Trash Cans for Brownsville Road.

SAY $ 4,000.00

01 430

Public Works

2014 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES

2014 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01430	**PUBLIC WORKS**								
01 430-110	SALARY- P.W. SUPERTENDENT	$ 55,024.77	$ 54,999.88	$ 57,200.00	$ 58,999.98	$ 60,770.00	$ 60,770.00	**$ 125,000.00**	106%
01 430-140	SALARY-STAFF	$ 280,737.13	$ 314,486.93	$ 363,249.29	$ 418,247.26	$ 471,000.00	$ 449,000.00	**$ 500,000.00**	6%
01 430-141	SALARY-SUMMER PART TIME	$ 6,103.00	$ -	$ 16,146.00	$ 15,910.00	$ 26,000.00	$ 18,760.00	**$ 43,000.00**	65%
01 430-153	HEALTH-DISABILIY	$ 3,571.66	$ 4,292.36	$ 4,998.56	$ 4,909.94	$ 7,000.00	$ 6,370.00	**$ 7,000.00**	0%
01 430-156	HEALTH-HOSPITALIZATION	$ 102,839.87	$ 107,061.64	$ 119,388.72	$ 81,093.86	$ 95,000.00	$ 70,000.00	**$ 122,000.00**	28%
01 430-158	LIFE INSURANCE	$ 1,919.88	$ 1,903.47	$ 2,482.64	$ 2,320.60	$ 3,000.00	$ 2,500.00	**$ 3,000.00**	0%
01 430-161	FICA	$ 28,693.11	$ 31,482.80	$ 36,145.13	$ 40,679.38	$ 43,000.00	$ 41,000.00	**$ 51,000.00**	19%
01 430-162	UNEMPLOYMENT COMPENSATION	$ 3,154.64	$ 1,285.89	$ 2,253.67	$ 2,379.54	$ 2,600.00	$ 2,753.00	**$ 3,500.00**	35%
01 430-183	OVERTIME	$ 26,953.57	$ 35,165.63	$ 28,730.98	$ 25,570.66	$ 35,000.00	$ 25,000.00	**$ 36,000.00**	3%
01 430-187	HEALTHCARE BENEFIT BUY-BACK	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	**$ 11,000.00**	-8%
01 430-191	UNIFORMS	$ 5,197.87	$ 7,258.60	$ 7,593.53	$ 7,593.53	$ 8,000.00	$ 7,200.00	**$ 9,000.00**	13%
01 430-192	MEAL ALLOWANCE	$ 976.00	$ 890.00	$ 560.00	$ 270.00	$ 600.00	$ 600.00	**$ 600.00**	0%
01 430-193	TRAINING/EDUCATION	$ 285.00	$ 120.00	$ 857.98	$ 1,078.75	$ 2,000.00	$ 600.00	**$ 2,000.00**	0%
01 430-210	OFFICE SUPPLIES	$ 162.16	$ 230.82	$ 130.66	$ -	$ 500.00	$ 300.00	**$ 500.00**	0%
01 430-231	VEHICLE FUEL	$ 9,838.88	$ 18,157.91	$ 23,746.55	$ 21,317.72	$ 24,000.00	$ 24,000.00	**$ 24,000.00**	0%
01 430-240	OPERATING SUPPLIES	$ 4,414.16	$ 4,270.54	$ 6,385.16	$ 3,961.87	$ 6,000.00	$ 5,300.00	**$ 6,000.00**	0%
01 430-245	DPW-HWY SUPPLIES	$ 14,985.70	$ 34,775.43	$ 15,007.31	$ 15,722.94	$ 18,000.00	$ 12,000.00	**$ 18,000.00**	0%
01 430-250	R&M SUPPLIES	$ 73.54	$ 393.92	$ 5,178.40	$ 3,478.35	$ 5,000.00	$ 1,000.00	**$ 5,000.00**	0%
01 430-251	R&M SUPPLIES- VEHICLE	$ 20,380.83	$ 24,160.38	$ 14,018.28	$ 26,246.53	$ 20,000.00	$ 20,000.00	**$ 20,000.00**	0%
01 430-314	SPECIAL LEGAL SERVICES	$ -	$ -	$ 20.00	$ 219.50	$ 1,000.00	$ 600.00	**$ 1,000.00**	0%
01 430-317	OTHER SERVICES	$ -	$ 407.54	$ 1,263.69	$ 995.98	$ 3,000.00	$ 1,500.00	**$ 3,000.00**	0%
01 430-321	TELEPHONE	$ 1,117.62	$ 195.13	$ -	$ 360.96	$ 600.00	$ 500.00	**$ 600.00**	0%
01 430-324	WIRELESS TELEPHONE		$ 387.66	$ 599.00	$ 759.24	$ 1,400.00	$ 1,000.00	**$ 3,000.00**	114%
01 430-327	RADIO EQUIPMENT MAINTENANCE	$ 220.00	$ 468.38	$ 1,588.05	$ 417.55	$ 800.00	$ 400.00	**$ 800.00**	0%
01 430-361	ELECTRICITY	NA	NA	NA	NA	NA	NA	**$ 4,000.00**	***New Item***
01 430-362	NATURAL GAS	NA	NA	NA	NA	NA	NA	**$ 10,000.00**	***New Item***
01 430-366	WATER	NA	NA	NA	NA	NA	NA	**$ 4,200.00**	***New Item***
01 430-374	R&M MACHINERY & EQUIPMENT	$ 36.06	$ 919.41	$ 1,314.69	$ 2,401.59	$ 2,000.00	$ 2,000.00	**$ 2,000.00**	0%
01 430-384	RENTAL-MACHINERY ANE EQUIPMENT	$ -	$ -	$ -	$ -	$ 500.00	$ 300.00	**$ 500.00**	0%
01 430-420	DUES, SUBSCRIPTS, MEMB	$ 190.34	$ 423.93	$ 443.83	$ 940.36	$ 500.00	$ 500.00	**$ 500.00**	0%
01 430-450	STORM SEWERS	$ 1,753.00	$ 68,559.90	$ 549.25	$ 4,469.20	$ 15,000.00	$ 30,000.00	**$ -**	-100%
01 430-460	MEETINGS & CONFERENCES	$ 280.00	$ 344.00	$ 609.78	$ 621.07	$ 2,000.00	$ 1,000.00	**$ 2,500.00**	25%
01 430-700	MINOR PURCHASES	$ 1,500.68	$ 1,932.50	$ 2,462.41	$ 30.00	$ 3,000.00	$ 3,000.00	**$ 3,000.00**	0%
	TOTAL PUBLIC WORKS	**$ 576,409.47**	**$ 720,574.65**	**$ 718,923.56**	**$ 752,996.36**	**$ 869,270.00**	**$ 799,953.00**	**$ 1,021,700.00**	**18%**

These expenses are associated to the Borough's Department of Public Works

2014 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES

Public Works Expenditures

Fiscal Year 2014 Budget Recommendations:	$1,021,700.00	an increase/decrease of	**$**	**152,430.00**

Fiscal Year 2013 Adopted Budget:	$	869,270.00	
Fiscal Year 2013 Projected Budget:	$	799,953.00	
	$	**(69,317.00)**	Under Budget.

*$64,243 Increase in Salary due to Assist. DPW Director.
*$74,000 Change in Salary due to Contractual Obligations.
*$17,000 Increase for Summer Employees and additional summer employees.
*$35,000 Increase is anticipated for Healthcare Insurance Premiums.

*Included Utility Costs associated with New DPW Building.

01 430-130 SALARY- P.W. SUPERTENDENT

DPW Superindent
Robert Mackewich

Current Salary	$	60,770.00
2014 Increase		3.00%
2014 Salary	$	62,593
Say	**$**	**62,593.00**

Assistant Director DPW
Vitali Alexandrov

Current Salary	$	60,000.00
2013 Increase		3.00%
2014 Salary	**$**	**61,800.00**

Total Department Head Salaries = $ 124,393.10

SAY $ 125,000.00

01 430-140 SALARY-STAFF

Estimated Public Works 2014 Pay Rates

Public Works 2014 Pay Rates at 3.0% Increase

	Date of Hire	2014 Straight Time Rate[1]	2014 Base Salary	2014 Overtime Rate	2014 Longevity Factor	2014 Annual Longevity	2014 Total Base	2014 Salary & Longevity
Chuderwicz, Dennis	07/09/90	$ 24.49	$ 50,939.20	$ 37.64	0.6	$ 1,248.00	$ 25.09	$ 52,187.80
Cunningham, Pat	04/22/91	$ 24.49	$ 50,939.20	$ 37.64	0.6	$ 1,248.00	$ 25.09	$ 52,187.80
Dulski, Mike	04/28/75							
Frey, Sean	07/10/00	$ 24.49	$ 50,939.20	$ 37.49	0.5	$ 1,040.00	$ 24.99	$ 51,979.70
Herzberger, Von	04/01/79	$ 24.49	$ 50,939.20	$ 37.71	0.65	$ 1,352.00	$ 25.14	$ 52,291.85
Hubenthal, Wm.	06/01/12	$ 18.37	$ 38,209.60	$ 27.56			$ 18.37	$ 38,209.60
Kobelak, Justin	01/27/08	$ 24.49	$ 50,939.20	$ 36.74	0	$ -	$ 24.49	$ 50,939.20
New Hire	01/01/14	$ 15.00	$ 31,200.00	$ 22.50			$ 15.00	$ 31,200.00
Schmidt, Norman	08/31/94	$ 24.49	$ 50,939.20	$ 37.71	0.65	$ 1,352.00	$ 25.14	$ 52,291.85
Thompson, Scott	04/20/80	$ 24.49	$ 50,939.20	$ 37.71	0.65	$ 1,352.00	$ 25.14	$ 52,291.85
Fuhrer, Patrick	05/16/11	$ 24.49	$ 50,939.20	$ 36.74			$ 24.49	$ 50,939.20
Totals			**$ 375,044.80**			**$ 7,592.00**		**$ 484,518.85**

SAY	**$ 500,000.00**

01 430-141 SALARY-SUMMER PART TIME

Estimated Public Works Summer Employees 2014 Pay Rates

Assumptions:

	No. of Hours(1)	Straight Time Rate	2014 Salary
Summer Employee #1	640	$ 11.00	$ 7,040.00
Summer Employee #2	640	$ 11.00	$ 7,040.00
Summer Employee #3	640	$ 11.00	$ 7,040.00
Summer Employee #4	640	$ 11.00	$ 7,040.00
Summer Employee #5	640	$ 11.00	$ 7,040.00
Summer Employee #6	640	$ 11.00	$ 7,040.00
2014			$ 42,240.00

SAY	**$ 43,000.00**

[1] *Based on 16 weeks, (May, June, July, and August) 40 hours/week.*

01 430-153 HEALTH-DISABILITY

Provider: Hartford Group

Long Term Disability Premiums

	STD	LTD	ADD	2014 Monthly Premium	2014 Annual Premium
Mackewich	$ 11.69	41.0200	$ 3.50	$ 56.21	$ 674.52
Alexandrov, V	$ 11.69	41.0200	$ 3.50	$ 51.62	$ 619.44
Chuderwicz, Dennis	$ 9.66	33.9100	$ 3.50	$ 47.07	$ 564.84
Cunningham, Pat	$ 9.66	33.9100	$ 3.50	$ 47.07	$ 564.84
Frey, Sean	$ 9.62	33.7700	$ 3.50	$ 46.89	$ 562.68
Herzberger, Von	$ 9.68	33.9800	$ 3.50	$ 47.16	$ 565.92
Hubenthal, Wm.	$ 6.00	21.0600	$ 3.50	$ 30.56	$ 366.72
Kobelak, Justin	$ 9.60	33.7000	$ 3.50	$ 46.80	$ 561.60
New Hire	$ 6.00	21.0600	$ 3.50	$ 30.56	$ 366.72
Schmidt, Norman	$ 9.65	33.8300	$ 3.50	$ 46.98	$ 563.76
Thompson, Scott	$ 9.68	33.9800	$ 3.50	$ 47.16	$ 565.92
Fuhrer, Patrick	$ 7.07	24.7900	$ 3.50	$ 35.36	$ 424.32
				$ 450.92	$ 6,401.28
			Assume 4% Increase =		$ 6,657.33

SAY	**$**	**7,000.00**

01 430-156 HEALTH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield	Plan	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium	2014 Employee 5% Contribution
Mackewich	H/W	$ 725.71	10.0%	$ 798.28	12	$ 9,579.37	$ 478.97
Alexandrov, Vitali	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Chuderwicz, Dennis	Family	$ 756.62	10.0%	$ 832.28	12	Buy Back	$ -
Cunningham, Pat	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Frey, Sean	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Herzberger, Von	H/W	$ 725.71	10.0%	$ 798.28	12	$ 9,579.37	$ 478.97
Hubenthal, Wm.	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
Kobelak, Justin	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	$ 499.37
New Hire	Family	$ 756.62	10.0%	$ 832.28	12	$ 9,987.38	
Schmidt, Norman	H/W	$ 725.71	10.0%	$ 798.28	12	$ 9,579.37	$ 478.97
Thompson, Scott	Single	$ 271.19	10.0%	$ 298.31	12	$ 3,579.71	$ 178.99
Fuhrer, Patrick	Family	$ 756.62	10.0%	$ 832.28	12	Buy Back	$ -
Totals		$ 8,501.28		$ 9,351.41		$ 92,242.13	$ 4,112.74
					Borough Cost -	$ 88,129.39	

Subtotal Health Insurance = $ 88,129.39

Teamsters - Dental/Vision	Plan	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium
Mackewich	Two Person	$ 62.00	4.0%	$ 64	12	$ 773.76
Alexandrov, V	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Chuderwicz, Dennis	Family	Buy Back	4.0%	NA	12	$ -
Cunningham, Pat	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Frey, Sean	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Herzberger, Von	Two Person	$ 62.00	4.0%	$ 64	12	$ 773.76
Hubenthal, Wm.	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Kobelak, Justin	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
New Hire	Family	$ 62.00	4.0%	$ 64	12	$ 773.76
Schmidt, Norman	Two Person	$ 62.00	4.0%	$ 64	12	$ 773.76
Thompson, Scott	Single	$ 62.00	4.0%	$ 64	12	$ 773.76
Fuhrer, Patrick	Family	Buy Back	4.0%	NA	12	$ -
Totals =		$ 558.00		$ 580.32		$ 7,737.60

Subtotal Teamsters Dental = $ 7,737.60

North West Group Benefits Administrative Service Charge

$5/person x 13 x 12 months =	$ 780.00	***Subtotal NWG Benefits Service Charge =***	***$***	***780.00***

NWGBenefits Reimbursements

This is assoicated with the Borough's share of the employee's deductible as well as Prescription Co-Pays.
Based on 2013 actuals, we'll assume this to be $23,750.00 for 2014.

		Deductible
Mackewich	Two Person	$ 2,500.00
Alexandrov, V	Family	$ 2,500.00
Chuderwicz, Dennis	Family	Buy Back
Cunningham, Pat	Family	$ 2,500.00
Frey, Sean	Family	$ 2,500.00
Herzberger, Von	Two Person	$ 2,500.00
Hubenthal, Wm.	Family	$ 2,500.00
Kobelak, Justin	Family	$ 2,500.00
New Hire	Family	$ 2,500.00
Schmidt, Norman	Two Person	$ 2,500.00
Thompson, Scott	Single	$ 1,250.00
Fuhrer, Patrick	Family	Buy Back
		$ 23,750.00

	Subtotal Reimbursments =	***$***	***23,750.00***
TOTAL HEALTHCARE	***Subtotal***	**$**	**120,396.99**
	SAY	**$**	**122,000.00**

01 430-158 LIFE INSURANCE

Hartford Group	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium
Mackewich	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Alexandrov, Vitali	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Chuderwicz, Dennis	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Cunningham, Pat	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Frey, Sean	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Herzberger, Von	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Hubenthal, Wm.	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Kobelak, Justin	$ 17.00	4.0%	$ 17.68	12	$ 212.16
New Hire	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Schmidt, Norman	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Thompson, Scott	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Fuhrer, Patrick	$ 17.00	4.0%	$ 17.68	12	$ 212.16
Totals =	$ 170.00		$ 176.80		$ 2,545.92

SAY $ 3,000.00

01 430-161 FICA

FICA (SS=6.2% and Med. 1.45%) x Gross Wages

	2014 Gross Wage	SS	Med.	FICA
Mackewich	$ 62,593.10	6.20%	1.45%	$ 4,788.37
Alexandrov, V	$ 61,800.00	6.20%	1.45%	$ 4,727.70
Chuderwicz, Dennis	$ 52,187.80	6.20%	1.45%	$ 3,992.37
Cunningham, Pat	$ 52,187.80	6.20%	1.45%	$ 3,992.37
Frey, Sean	$ 51,979.70	6.20%	1.45%	$ 3,976.45
Herzberger, Von	$ 52,291.85	6.20%	1.45%	$ 4,000.33
Hubenthal, Wm.	$ 38,209.60	6.20%	1.45%	$ 2,923.03
Kobelak, Justin	$ 50,939.20	6.20%	1.45%	$ 3,896.85
New Hire	$ 31,200.00	6.20%	1.45%	$ 2,386.80
Schmidt, Norman	$ 52,291.85	6.20%	1.45%	$ 4,000.33
Thompson, Scott	$ 52,291.85	6.20%	1.45%	$ 4,000.33
Fuhrer, Patrick	$ 50,939.20	6.20%	1.45%	$ 3,896.85
Summer Employee 1	$ 7,040.00	6.20%	1.45%	$ 538.56
Summer Employee 2	$ 7,040.00	6.20%	1.45%	$ 538.56
Summer Employee 3	$ 7,040.00	6.20%	1.45%	$ 538.56
Summer Employee 4	$ 7,040.00	6.20%	1.45%	$ 538.56
Summer Employee 5	$ 7,040.00	6.20%	1.45%	$ 538.56
Summer Employee 6	$ 7,040.00	6.20%	1.45%	$ 538.56
				$ 49,813.12

SAY $ 51,000.00

01 430-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 2.21% of first $8,750)

	2014 Gross Wage		2014 Unemployment Compensation
Mackewich	$ 8,750.00	2.21%	$ 193.38
Alexandrov, Vitali	$ 8,750.00	2.21%	$ 193.38
Chuderwicz, Dennis	$ 8,750.00	2.21%	$ 193.38
Cunningham, Pat	$ 8,750.00	2.21%	$ 193.38
Frey, Sean	$ 8,750.00	2.21%	$ 193.38
Herzberger, Von	$ 8,750.00	2.21%	$ 193.38
Hubenthal, Wm.	$ 8,750.00	2.21%	$ 193.38
Kobelak, Justin	$ 8,750.00	2.21%	$ 193.38
New Hire	$ 8,750.00	2.21%	$ 193.38
Schmidt, Norman	$ 8,750.00	2.21%	$ 193.38
Thompson, Scott	$ 8,750.00	2.21%	$ 193.38
Fuhrer, Patrick	$ 8,750.00	2.21%	$ 193.38
Summer Employee 1	$ 6,512.00	2.21%	$ 143.92
Summer Employee 2	$ 6,512.00	2.21%	$ 143.92
Summer Employee 3	$ 6,512.00	2.21%	$ 143.92
Summer Employee 4	$ 6,512.00	2.21%	$ 143.92
Summer Employee 5	$ 6,512.00	2.21%	$ 143.92
Summer Employee 6	$ 6,512.00	2.21%	$ 143.92
			$ 3,183.99

SAY	**$**	**3,500.00**

01 430-168 RETIREE BENEFITS

*This pertains to Retiree Commitment.

Hartford Group

	Monthly Premium	Month/Year	Annual Premium
	$ 1.22	12	$ -
	Assume 4% Increase =		$ -

SAY $ -

01 430-183 OVERTIME

	2014 OT Rate	Estimated 2014 OT Cost	Estimated 2014 OT Hours(1)
Chuderwicz, Dennis	$ 37.64	$ 7,206.73	$ 191.49
Cunningham, Pat	$ 37.64	$ 6,831.13	$ 181.51
Frey, Sean	$ 37.49	$ 7,598.58	$ 202.71
Herzberger, Von	$ 37.71	$ 1,885.50	$ 50.00
Hubenthal, Wm.	$ 27.56	$ 826.65	$ 30.00
Kobelak, Justin	$ 36.74	$ 4,591.88	$ 125.00
New Hire	$ 22.50	$ 900.00	$ 40.00
Schmidt, Norman	$ 37.71	$ 3,771.00	$ 100.00
Thompson, Scott	$ 37.71	$ 754.20	$ 20.00
Fuhrer, Patrick	$ 36.74	$ 1,102.05	$ 30.00
Totals		$ 35,467.71	$ 970.71

SAY $ 36,000.00

[1]Based on 2011 OT hours.

01 430-187 HEALTHCARE BENEFIT BUY-BACK

*This expediture is related to line item 01 430-156 being if an employee takes advantage of this inititiative, then 01 430-156 will be reduced to eliminate the healthcare costs associated with the employee who participates in this proposal. As a conservative estimate, it will be assumed that only 1 employee will take part in the initiative.

	2014 Benefit Buy-Back
Chuderwicz	$ 4,993.69
Fuhrer	$ 4,993.69
	$ 9,987.38

SAY $ 11,000.00

01 430-191 UNIFORMS

*This Item pertains to the cleaning and supplying of shirts, pants, etc. This also includes the allotment of $250/employee towards steel toe boots, winter shirts, etc.

2014 Uniform Allowance * Increase from $250 to $275.

		Annual Allowance
Mackewich	$	275.00
Alexandrov, V	$	275.00
Chuderwicz, Dennis	$	275.00
Cunningham, Pat	$	275.00
Frey, Sean	$	275.00
Herzberger, Von	$	275.00
Hubenthal, Wm.	$	275.00
Kobelak, Justin	$	275.00
New Hire	$	275.00
Schmidt, Norman	$	275.00
Thompson, Scott	$	275.00
Fuhrer, Patrick	$	275.00
	$	3,300.00

UniFirst Corporation
*Associated with supplying uniforms, shirts, etc.
Service Agreement = approx. $332.72/month

$101.78/week x 52 weeks =	$	5,292.56

Sodini's Sports Spot, Inc.

Green Safety Tee-Shirts	$	400.00
	$	8,992.56

SAY	**$**	**9,000.00**

01 430-192 MEAL ALLOWANCE

*Pursant to Article No. 7 of the Current Public Works Contract, fifteen dollar ($15.00) meal money will be paid for each consecutive four hours of overtime worked.

Assuming 846.5 hours of Overtime and diving out the first 4 hours, there remains 212 hours of overtime which results in 53 four hour increments.
Therefore:

53 x $10 =	$	530.00

SAY	**$**	**600.00**

01 430-193 TRAINING/EDUCATION

**This items includes training and certification courses required to be completed.*

Assumptions:

H.C. Harrington Co.			
Pesticide Application Seminar		$	285.00
NACO Training (MS4)			
~$750 per person x 1 =		$	750.00
CDL Training			
$90 per person x 3 =		$	270.00
Cost of Course/Seminar =		$	50.00
Number per year =			8
		$	400.00
	Subtotal	$	1,705.00

SAY $ 2,000.00

01 430-210 OFFICE SUPPLIES

*Various office items, notebooks, etc. Will keep the same as budgeted in 2012 at $500.00.

SAY $ 500.00

01 430-231 VEHICLE FUEL

Assumptions:

Current Average Monthly Rate = $1000

$1,900/month x 12 months =	$	22,800.00
5% increase in fuel prices	$	23,940.00

SAY $ 24,000.00

01 430-240 OPERATING SUPPLIES

*Pertains to various items ranging from dissolved oxygen, materials, gloves, brooms, etc. Below are some of the vendors assoicated with this line item.

Keener Hardware -- General hardware supplies.
Alloy-Oxygen -- Welding
Zee Medical Services -- First Aide Kits
U.S. Municipal Supply --
Option Supply --
Gil-Con Tool Co. Inc. (Saw Blade)
PA One Call --
LandscaperPro
Grainger
Turf Maintenance
United Laboratories (Sanitizing Product)
Advance Auto Parts. --

SAY $ 6,000.00

01 430-245 DPW-HIGHWAY SUPPLIES
**Pertains to various items associated with paving and roadway maintenance.*

Russell Standard — Glass Beads for Paint Machine
U.S. Municipal Supply --
LaFarge Construction
Peter J. Caruso and Sons, Inc.
Sherwin-Williams
Clairton Slag, Inc.
Lane Construction
Lindy Paving, Inc.
Option Supply

2012 =	$	15,000.00
20% Increase in material costs =	$	18,000.00

SAY $ 18,000.00

01 430-250 R&M SUPPLIES
**This Item pertains to Repairs & Maintenace on DPW Equipment.*

Alloy-Oxygen
United Laboratories
Three Brothers Plumbing
Bell Auto Parts
Covers-All Canvas
Based on 2012, this item will be increased to $5,000.00.

SAY $ 5,000.00

01 430-251 R&M SUPPLIES- VEHICLE PARTS
**This item pertains to the supplies for Repairs & Maintenance on Borough DPW Vehicles/Trucks.*

Advance Auto Parts
Batteries Plus
Missionary Auto
Bell Auto Parts
Rich's Truck's Tire
Push-N-Pull, Inc.

Based on 2012, this item will be increased to $20,000.00.

SAY $ 20,000.00

01 430-314 SPECIAL LEGAL SERVICES
*This Line Item was created to better track legal fees that are associated with DPW Issues. (i.e. Arbitration, Grievance Hearings, etc.)

SAY $ 1,000.00

01 430-317 OTHER SERVICES
*This item pertains to miscellaneous services, such as Tree Trimming.
Will increase the tree trimming program in 2011.

SAY	**$**	**3,000.00**

01 430-321 TELEPHONE
Assumptions:

Consolodated

Monthly Rate =	$	50.00
Months per Year =		12
	$	600.00

SAY	**$**	**600.00**

01 430-324 WIRELESS TELEPHONE

Verizon Wireless Data Plan

$50/month x 12 months x 2 =	$	1,200.00

R. Mackewich - Stipend

$65/month x 12 months =	$	780.00

V. Alexandrov- Stipend

$65/month x 12 months =	$	780.00
	$	2,760.00

SAY	**$**	**3,000.00**

01 430-327 RADIO EQUIP/MAINTENANCE
*This item pertains to the maintenace of the DPW Radios. In 2008, this included the purchasing of new radios (in the trucks and portable).

Engineered Communications

SAY	**$**	**800.00**

01 430-361 ELECTRICITY
Assumptions:
Energy Efficiecy Plan is implimented.

Based on the past year, we will increase this line item to $4,000.

SAY	**$**	**4,000.00**

01 430-362 GAS

Assumptions:

Based on the past year, we will increase this line item to $10,000.

SAY	**$**	**10,000.00**

01 430-366 WATER

Assumptions:

Current Average Monthly Rate = $350

$350/month x 12 months = $ 2,040.00

SAY	**$**	**4,200.00**

01 430-374 R&M MACHINERY/EQUIPMENT

*This item pertains to the Repairs & Maintenace on DPW equipment.

SAY	**$**	**2,000.00**

01 430-384 RENTAL-MACHINERY/EQUIPMENT

*This item pertains to the need to rent equipment that the DPW does not pocess. This will be reduced since a Street Sweeper will not be needed to rent.

Assumptions:

Taylor Rental Center

Miscellaneous	$	500.00
	$	500.00

SAY	**$**	**500.00**

01 430-420	DUES, SUBSCRIPTS, MEMBERS					
	PA One Call					
	$26.35/month x 12 months =		$ 316.20			
	Western PA Public Works Association		$ 137.00			
	PA Department of Health -- Certifications					
	Frey		$ 10.00			
	Michalski		$ 10.00			
	Mackewich		$ 10.00			
			$ 483.20	**SAY**	**$**	**500.00**
01 430-450	STORM SEWERS					
	*This item pertains to supplies and repairs associated with the Borough Stormwater System.					
	It has been removed to the Capital Improvement Fund.					
				SAY	**$**	**-**
01 430-460	MEETINGS/CONFERENCES					
	Assumptions:					
	SHACOG 41st Annual Dinner					
	R. Mackewich x $70/delegate =		$ 70.00			
	PELRAS Conference					
	1 Employee with fees, mileage, etc.		$ 800.00			
	Miscellaneous Traning Confernce		$ 1,500.00			
		Total	$ 2,370.00			
				SAY	**$**	**2,500.00**
01 430-700	MINOR PURCHASES					
	Assumptions:					
	Includes items less than $5,000 in price.					
	Items may include but not be limited to the following:					
	2 Lawn mowers		$ 700.00			
	2 Weedwackers		$ 300.00			
	Core drill		$ 1,400.00			
	2 Blowers		$ 480.00			
			$ 2,880.00			
				SAY	**$**	**3,000.00**

01 433

Traffic Signals

2014 BRENTWOOD BUDGET EXPENDITURES
01433 TRAFFIC SIGNALS EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01433	**TRAFFIC SIGNALS**								
01 433-321	TELEPHONE	$ -	$ -	$ -	$ -	$ 500.00	$ 500.00	**$ 500.00**	0%
01 433-361	ELECTRICITY	$ (5.30)	$ -	$ 1,771.01	$ 285.67	$ 3,000.00	$ 2,000.00	**$ 3,000.00**	0%
01 433-450	CONTRACTED SERVICES	$ 5,096.83	$ 849.80	$ 6,600.10	$ 1,491.69	$ 6,000.00	$ 1,500.00	**$ 6,000.00**	0%
01 434-361	STREET LIGHTING	$ 592.67	$ 1,047.00	$ 15,379.89	$ -	$ 2,500.00	$ 2,500.00	**$ 2,500.00**	0%
	TOTAL TRAFFIC SIGNALS	**$ 5,684.20**	**$ 1,896.80**	**$ 23,751.00**	**$ 1,777.36**	**$ 12,000.00**	**$ 6,500.00**	**$ 12,000.00**	**0%**

These expenses are associated to the Borough's Traffic Lights.

Traffic Signals Expenditures

Fiscal Year 2014 Budget Recommendations: $12,000.00 an increase/decrease of **$ -**

Fiscal Year 2013 Adopted Budget:	$ 12,000.00	
Fiscal Year 2013 Projected Budget:	$ 6,500.00	
	$ (5,500.00)	Under Budget.

01 433-321 TELEPHONE

*This item is associated with a telephone service that permits PennDOT to dial into their traffic signals.

Approx. $40/month x 12 months = $ 480.00

SAY $ 500.00

01 433-361 ELECTRICITY

*This item is associated with any over-runs should Liquid Fuels funding not be enough. It also includes the Decorative Lighting the Borough uses during the Holidays.

SAY $ 3,000.00

2014 BRENTWOOD BUDGET EXPENDITURES
01433 TRAFFIC SIGNALS EXPENDITURES

01 433-450 CONTRACTED SERVICES

Traffic Control & Engineering

Service Agreement

This item is hit or miss. The Borough had a major repair due to high power lines damaging the signals.

Will maintain at 2013 level.

SAY	**$**	**6,000.00**

01 434-361 STREET LIGHTING

Assumptions:

Cousins Electric

Maintenance, repairs, etc.

SAY	**$**	**2,500.00**

01 451

Recreation

2014 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01451	**RECREATION**								
01 451-110	SALARY- RECREATION DIRECTOR	NA	$ -	$ -	$ -	$ 20,000.00	$ 12,500.00	**$ 33,000.00**	65%
01 451-153	HEALTH-DISABILITY	NA	NA	NA	NA	$ -	$ -	**$ 420.00**	New Item
01 451-156	HEALTH-HOSPITALIZATION	NA	NA	NA	NA	$ -	$ -	**$ 6,000.00**	New Item
01 451-161	FICA	NA	$ -	$ -	$ -	$ 2,000.00	$ 1,200.00	**$ 2,700.00**	35%
01 451-162	UNEMPLOYMENT COMPENSATION	NA	$ -	$ -	$ -	$ 200.00	$ 200.00	**$ 200.00**	0%
01 451-210	OFFICE SUPPLIES	NA	$ -	$ -	$ -	$ 500.00	$ 300.00	**$ 500.00**	0%
01 451-240	OPERATING SUPPLIES	NA	$ -	$ -	$ -	$ 1,000.00	$ 300.00	**$ 1,000.00**	0%
01 451-324	WIRELESS TELEPHONE	NA	$ -	$ -	$ -	$ 780.00	$ 368.00	**$ 780.00**	0%
01 451-460	MEETINGS & CONFERENCES	NA	$ -	$ -	$ -	$ 500.00	$ 500.00	**$ 1,000.00**	100%
01 451-530	CONTRIBUTIONS GOV'T GROUPS	$ 12,149.99	$ 6,815.54	$ 5,216.36	$ 5,392.13	$ 13,000.00	$ 12,000.00	**$ 13,000.00**	0%
01 451-700	MINOR PURCHASES	NA	$ -	$ 1,610.92	$ -	$ 1,000.00	$ 500.00	**$ 1,000.00**	0%
	TOTAL RECREATION	**$ 12,149.99**	**$ 6,815.54**	**$ 6,827.28**	**$ 5,392.13**	**$ 38,980.00**	**$ 27,868.00**	**$ 59,600.00**	**53%**

COMMENTS:
These expenses are associated primarily to the Borough's share of Day Camps.

Recreation Expenditures

Fiscal Year 2014 Budget Recommendations:	$ 59,600.00	an increase/decrease of	**$ 20,620.00**
Fiscal Year 2013 Adopted Budget:	$ 38,980.00		
Fiscal Year 2013 Projected Budget:	$ 27,868.00		
	$ (11,112.00)	under budget	

*Assumes the Part-Time Recreation Director will be full-time.

2014 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

01 451-110 SALARY- RECREATION DIRECTOR

Professional Salary - 2014 Pay Rates

	Date of Hire	2013 Hourly Rate	2014 Percent Increase	2014 Hourly Rate	2014 Base Salary
Simmons, Paula	06/xx/13	$ 16.00	3.00%	$ 16.48	$ 34,278.40
Totals					**$ 34,278.40**

SAY $ 33,000.00

Note: Pool Manager's Salary is $6,500.00. This will not be needed if a Rec. Director his hired.

01 451-153 HEALTH-DISABILITY

Hartford Group

	STD	LTD	ADD	2014 Monthly Prem.	2014 Annual Premium
Simmons, Paula	$ 5.49	$ 27.26	$ 2.00	$ 34.75	$ 417.00
Totals	$ 5.49	$ 27.26	$ 2.00	$ 34.75	$ 417.00

SAY $ 420.00

01 451-156 HEALTH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield

	Plan	2013 Monthly Premium	2014 Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium	2014 Employee 5% Contribution
Simmons, Paula	Single	$ 271.19	10.0%	$ 298.31	12	$ 3,579.71	$ 178.99
		$ 271.19			Totals	$ 3,579.71	$ 178.99
					Borough Cost =	$ 3,400.72	
						Subtotal =	$ 3,800.00

2014 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

Teamsters - Dental/Vision

	Plan	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium
Simmons, Paula	Single	$ 62.00	4.0%	$ 64	12	$ 773.76
		$ 62.00		$ 64.48	Totals	$ 773.76

Subtotal = $ 773.76

NWG Benefits Service Charge
$5/person x 1x 12 months = $ 60.00 Subtotal = $ 60.00

Employee Reimbursements — This is assoicated with the Borough's share of the employee's $2,500 deductible as well as Prescription Co-Pays.

Simmons, Paula	$ 1,250.00
	$ 1,250.00

Subtotal = $ 1,250.00

TOTAL HEALTH-HOSPITALIZATION $ 5,883.76

SAY $ 6,000.00

01 405-158 LIFE INSURANCE

Hartford Group

	2013 Monthly Premium	Anticipated Increase	2014 Monthly Premium	Month/Year	2014 Annual Premium
Simmons, Paula	$ 21.32	4.0%	$ 22.17	12	$ 266.07
		Total	$ 22.17		$ 266.07

SAY $ 300.00

2014 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

01 451-161 FICA

FICA (SS=6.2% and Med. 1.45%) x Gross Wages

	2013 Gross Wage	SS	Med.	FICA
Recreation Director	$ 34,278.40	6.20%	1.45%	$ 2,622.30

SAY $ 2,700.00

01 451-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 2.21% of first $8,750)

	2014 Gross Wage		Unemployment Compensation
Simmons, Paula	$ 8,750.00	2.21%	$ 193.38

SAY $ 200.00

01 451-210 OFFICE SUPPLIES

**Assume initial supplies required to set up department.*

SAY $ 500.00

01 451-240 OPERATING SUPPLIES

**Balls, games, equipment, etc.*

SAY $ 1,000.00

01 451-324 WIRELESS TELEPHONE

Rec. Director - Stipend

$65/month x 12 months =

SAY $ 780.00

01 451-460 MEETINGS & CONFERENCES

**Recreation or park related conferences, grant writing, etc.*

SAY $ 1,000.00

2014 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

01 451-530	CONTRIBUTIONS-GOVT GROUPS					
	Assumptions:					
	Brentwood School District					
	Based on 2013 Rates					
	Day Camp =		$ 6,815.54			
	South Hills YMCA					
	Based on 2013 Rates					
	Camp AIM =		$ 6,000.00			
		Total =	$ 12,815.54	**SAY**	**$**	**13,000.00**
01 451-700	MINOR PURCHASES					
	Miscellaneous		$ 1,000.00			
			$ 1,000.00	**SAY**	**$**	**1,000.00**

01 452

Swimming Pool

2014 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01452	**POOL**								
01 452-140	SALARY-STAFF	$ 73,962.50	$ 40,675.58	$ 50,693.08	$ 50,740.30	$ 52,000.00	$ 47,858.00	**$ 48,000.00**	-8%
01 452-161	FICA	$ 5,683.51	$ 3,114.59	$ 3,878.06	$ 3,881.63	$ 4,000.00	$ 3,662.00	**$ 4,000.00**	0%
01 452-162	UNEMPLOYMENT COMPENSATION	$ 3,343.36	$ 712.53	$ 1,160.85	$ 1,161.99	$ 1,200.00	$ 1,100.00	**$ 1,200.00**	0%
01 452-183	OVERTIME	$ 332.93	$ 40.15	$ -	$ -	$ 500.00	$ -	**$ 500.00**	0%
01 452-187	TRAINING/EDUCATION	$ 275.00	$ -	$ 10.00	$ 90.00	$ 600.00	$ -	**$ 600.00**	0%
01 452-240	OPERATING SUPPLIES	$ 6,151.37	$ 4,314.03	$ 5,408.84	$ 4,633.44	$ 7,000.00	$ 4,300.00	**$ 5,000.00**	-29%
01 452-260	CONCESSION STAND	$ 5,856.82	$ -	$ 513.72	$ -	$ 7,500.00	$ 3,500.00	**$ 7,500.00**	0%
01 452-310	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ 500.00	$ -	**$ 500.00**	0%
01 452-321	TELEPHONE	$ 143.62	$ 29.81	$ 159.39	$ 168.75	$ 300.00	$ 200.00	**$ 300.00**	0%
01 452-361	ELECTRICITY	$ 8,025.74	$ 7,373.28	$ 7,692.68	$ 6,724.64	$ 7,500.00	$ 5,800.00	**$ 7,500.00**	0%
01 452-366	WATER	$ 7,591.36	$ 17,887.94	$ 12,687.58	$ 8,621.62	$ 13,000.00	$ 9,500.00	**$ 13,000.00**	0%
01 452-372	POOL MAINTENANCE REPAIRS	$ 2,175.73	$ 1,517.89	$ 4,846.45	$ 4,258.23	$ 6,000.00	$ 1,000.00	**$ 6,000.00**	0%
01 452-450	CONTRACTED SERVICES	$ 910.00	$ 845.00	$ 2,530.00	$ 918.75	$ 3,000.00	$ 845.00	**$ 3,000.00**	0%
01 452-700	MINOR PURCHASES	$ 2,040.45	$ 6,052.41	$ 2,865.00	$ 2,555.87	$ 3,000.00	$ 2,800.00	**$ 3,000.00**	0%
	TOTAL POOL	**$ 116,492.39**	**$ 82,563.21**	**$ 92,445.65**	**$ 83,755.22**	**$ 106,100.00**	**$ 80,565.00**	**$ 100,100.00**	**-6%**

COMMENTS:
These expenses are associated with the Brentwood Pool.

Pool Expenditures
Fiscal Year 2014 Budget Recommendations: $ 100,100.00 an increase/decrease of **$ (6,000.00)**

Fiscal Year 2013 Adopted Budget: $ 106,100.00
Fiscal Year 2013 Projected Budget: $ 80,565.00
$ (25,535.00) Under Budget

*$5,000 Decrease in Salary-Staff due to not hiring a Pool Manager.
*$2,000 Decrease in Operating Supplies.

2014 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-140 SALARY-STAFF

Estimated Lifeguards/Concession Stand Employees 2014 Pay Rates. Assumes a 3% increase from 2013 Rates.

Assumptions:

Pool Opens, May 24, 2014 and Closes on September 1, 2014. 14 Weeks of Operations

	Number	No. of Hours(1)	Straight Time Rate	2014 Salary	
~~Swimming Pool Manager~~	~~1~~	~~540~~	~~$ 12.73~~	~~$ 6,874.20~~	Not Included
Swimming Pool Assistant Mngr.	1	344	$ 10.25	$ 3,526.00	
Concession Stand Manager	1	360	$ 10.25	$ 3,690.00	
Concession Stand Employees	5	190	$ 8.25	$ 7,837.50	
Head Life Guards (Rotates)	1	363	$ 9.00	$ 3,267.00	
Life Guards	13	214	$ 8.50	$ 23,647.00	
Clerk/Attendants	7	103	$ 8.25	$ 5,948.25	
Estimated 2014 Salaries =				$ 47,915.75	

SAY $ 48,000.00

(1) Based on 2013 Average Hours worked.

01 452-161 FICA

FICA (SS=6.2% and Med. 1.45%) x Gross Wages

	2014 Gross Wage	SS	Med.	FICA
Pool Employees	$ 48,000.00	6.20%	1.45%	$ 3,672.00

SAY $ 4,000.00

2014 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 2.29% of first $8,500.00.)

	2014 Gross Wage			Total Unemply. Comp.
Pool Employees	$ 48,000.00	$ 5.49	$ 187.85	$ 1,030.49

SAY $ 1,200.00

01 452-183 OVERTIME

*Overtime should be limited. Will keep the same as budgeted in 2014.

SAY $ 500.00

01 452-187 TRAINING/EDUCATION

H.C. Harrington Co., Inc.

Pool Operations Certification Course per examinee

S. Frey	$ 275.00
DPW Employee	$ 275.00
	$ 550.00

SAY $ 600.00

2014 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-240 OPERATING SUPPLIES
*Includes such items:
Pool Chemicals, Paint, Pool Tags, First-Aid Supplies, etc.

Bound Tree Medical
First aid Supplies

United Laboratories (Sanitizing Product)

H. C. Harrington Co., Inc.
Pool Chemical Supplies

B& R Pools
Swim Suits for Guards

UNIVAR
Pool Chemicals

PA DEP
Chlorine Tank Registration

Middle Atlantic Inspections, Inc.
Electrical Permit Fee

Treasure of Allegheny County - Bathing Place Manager's
Fee is calculated on the basis of $5.00 per year remaining on current CPO Certification
S. Frey = $25.00
J. Kobelic = $25.00

Sodini's Sports Spot, Inc.
Tee-Shirts for Life Guards

Assumptions:
Based on past expenditures and the 2013 expenditures, assume 2014 expenditures at $5,000.

SAY	**$**	**5,000.00**

01 452-260 CONCESSION STAND
*Items pertain to the food and items sold at the Pool Concession Stand.
Based on prior years and the 2009 expenditures, assume 2013 expenditures at $7,500 just in case a vendor is not obtained.

SAY	**$**	**7,500.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-310 PROFESSIONAL SERVICES
*There was not a need for professional services in 2012, however will keep 2013 expenditures at $500.00. **SAY $ 500.00**

01 452-321 TELEPHONE
PENN TELECOM/Consolodated

Assumptions:
$17/month x 12 months = $ 204.00 **SAY $ 300.00**

01 452-361 ELECTRICITY
Assumptions:
Apprx. $1,400/summer months

Duquesne Light Co.
$625/month x 12 months = $ 7,500.00 **SAY $ 7,500.00**

01 452-366 WATER
Assumptions:

PA-American Water
Based on prior years and the 2013 decrease in water expenditures, assume expenditures at 2013 budgeted level of $13,000.00. **SAY $ 13,000.00**

01 452-372 POOL MAINTENANCE REPAIRS

*Recommendation to budget for "Routine" Repairs & Maintenance on an annual basis considering the age of the Pool.

George L. Wilson & Co., Inc.
Supplies - Sikaflex

EMSCO Distributors
Lifeguard Seats, Chairs, Paint **SAY $ 6,000.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-450 CONTRACTED SERVICES

B& R Pools			
Testing of Pool Water			
Weekly Primary Samples = $25/week			
say 10 weeks = $250 x 4/week	$	1,000.00	
Weekly secondary samples = $20/week x 8 = $160/wk			
say 10 weeks = $160 x 10 weeks	$	1,600.00	
	$	2,600.00	**SAY $ 3,000.00**

01 452-610 CAPITAL CONSTRUCTIONS
*All Capital Improvements/Expenditures will be identified under the Capital Improvement Fund.

01 452-700 MINOR PURCHASES
Assumptions:
Includes items less than $5,000 in price.

Pool Chairs			
$119/each x 8 =	$	952.00	
Pool Umbrellas	$	800.00	
Float and Rope	$	200.00	
Miscellaneous	$	1,000.00	
	$	2,952.00	**SAY $ 3,000.00**

01 453

Civic Center

2014 BRENTWOOD BUDGET EXPENDITURES
01453 CIVIC CENTER EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01453	**CIVIC CENTER**								
01 453-240	OPERATING SUPPLIES	$ 2,309.08	$ 1,947.05	$ 1,270.02	$ 1,848.39	$ 3,000.00	$ 3,000.00	**$ 3,000.00**	0%
01 453-361	ELECTRICITY	$ 3,601.50	$ 3,577.26	$ 4,023.62	$ 3,221.90	$ 4,000.00	$ 4,000.00	**$ 4,000.00**	0%
01 453-362	GAS	$ 7,098.59	$ 9,586.84	$ 8,905.04	$ 4,300.51	$ 12,000.00	$ 9,000.00	**$ 10,000.00**	-17%
01 453-372	MAINTENANCE AND REPAIRS	$ 2,168.00	$ -	$ 3,976.02	$ 613.31	$ 4,000.00	$ 7,900.00	**$ 4,000.00**	0%
01 453-450	CONTRACTED SERVICES	$ 1,833.23	$ 591.68	$ 6,416.66	$ 366.68	$ 2,000.00	$ 200.00	**$ 2,000.00**	0%
01 453-700	MINOR PURCHASE	$ -	$ 1,014.00	$ -	$ -	$ 1,500.00	$ 2,027.00	**$ 1,500.00**	NA
	TOTAL CIVIC CENTER	**$ 17,010.40**	**$ 16,716.83**	**$ 24,591.36**	**$ 10,350.79**	**$ 26,500.00**	**$ 26,127.00**	**$ 24,500.00**	**-8%**

COMMENTS:

These expenses are associated with the Brentwood Borough Civic Center.

Civic Center Expenditures

Fiscal Year 2014 Budget Recommendations: $ 24,500.00 an increase/decrease of **$ (2,000.00)**

Fiscal Year 2013 Adopted Budget: $ 26,500.00
Fiscal Year 2013 Projected Budget: $ 26,127.00
$ (373.00) Under Budget

2014 BRENTWOOD BUDGET EXPENDITURES
01453 CIVIC CENTER EXPENDITURES

01 453-240 OPERATING SUPPLIES

*This item is primarily associated with cleaning supplies.
Based on past expeditures as well as 2010 expeditures, will reduce this in the proposed budget as $3,000.

Allgheny Refrigeration Service Co.

Lico Inc.
Cleaning Supplies

SAY	**$**	**3,000.00**

01 453-361 ELECTRICITY

Duquesne Light
Account No. 1000-525-482-001

SAY	**$**	**4,000.00**

01 453-362 GAS

Equitable Gas Co. Account # 001067123000026
Assumptions:
Energy Efficiecy Plan is implimented.
Current Average Monthly Rate = $1,000
$1,000/month x 12 months = $ 12,000.00

SAY	**$**	**10,000.00**

01 453-366 WATER
**Water is currently charged to the Parks.*

01 453-372 MAINTENANCE AND REPAIRS
*Recommendation to budget for "Routine" Repairs & Maintenance on an annual basis considering the age of the Civic Center.
In 2013 there was the need for an emergency repair associated with an underground service. The deck was also repaired and painted.

SAY	**$**	**4,000.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01453 CIVIC CENTER EXPENDITURES

01 453-450	CONTRACTED SERVICES			
	Denello Heating and Cooling			
	*Associated with the HVAC Units.	$	400.00	
	ABC Fire Extinguisher Co., Inc.			
	Service Contract for Fire Extingushers etc.	$	400.00	
	Linc Services			
	Service Contract			
	$91.67/quarter x 4 =	$	366.67	
	Advantage Engineers			
	Hazardous Materials Survey			$6,000 in 2011 for Hazardous Materials Study
		$	1,166.67	
				SAY $ 2,000.00
01 453-700	MINOR PURCHASE			
	*Assuming for events in 2014.			
	Miscellaneous items	$	1,500.00	
				SAY $ 1,500.00

01 454

Parks

2014 BRENTWOOD BUDGET EXPENDITURES
01454 PARK EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01454	**PARK**								
01 454-140	SALARY-STAFF	$ 92,629.26	$ 86,452.24	$ -	$ -	Moved to Public Works		-	-
01 454-153	HEALTH-DISABILITY	$ 919.68	$ 870.24	$ -	$ -	Moved to Public Works		-	-
01 454-156	HEALTH-HOSPITALIZATION	$ 11,610.46	$ 11,530.23	$ -	$ -	Moved to Public Works		-	-
01 454-158	LIFE INSURANCE	$ 492.00	$ 492.00	$ -	$ -	Moved to Public Works		-	-
01 454-161	FICA	$ 7,632.98	$ 7,151.47	$ -	$ -	Moved to Public Works		-	-
01 454-162	UNEMPLOYMENT COMPENSATION	$ 720.00	$ 272.01	$ -	$ -	Moved to Public Works		-	-
01 454-183	OVERTIME	$ 6,932.07	$ 6,822.35	$ -	$ -	Moved to Public Works		-	-
01 454-191	UNIFORMS	$ -	$ -	$ -	$ -	Moved to Public Works		-	-
01 454-192	MEAL ALLOWANCE	$ 218.00	$ 210.00	$ -	$ -	Moved to Public Works		-	-
01 454-231	VEHICLE FUEL	$ -	$ -	$ -	$ -	Moved to Public Works		-	-
01 454-240	OPERATING SUPPLIES	$ 2,968.49	$ 4,399.43	$ 4,874.82	$ 2,015.11	$ 5,000.00	$ 2,000.00	**$ 3,500.00**	-30%
01 454-251	R&M SUPPLIES-VEHICLE	$ 386.11	$ 62.50	$ 163.12	$ -	$ 1,000.00	$ 200.00	**$ 1,000.00**	0%
01 454-321	TELEPHONE	$ 318.34	$ 413.13	$ 207.66	$ 194.06	$ 400.00	$ 300.00	**$ 400.00**	0%
01 454-361	ELECTRICITY	$ 7,421.89	$ 7,330.47	$ 5,862.68	$ 5,317.53	$ 8,000.00	$ 5,200.00	**$ 8,000.00**	0%
01 454-366	WATER	$ 1,988.61	$ 9,000.41	$ 2,986.84	$ 1,376.08	$ 6,000.00	$ 1,400.00	**$ 2,000.00**	-67%
01 454-374	R&M MACHINERY & EQUIPMENT	$ 1,567.17	$ 1,092.35	$ 1,373.73	$ 926.30	$ 2,000.00	$ 1,000.00	**$ 2,000.00**	0%
01 454-384	RENTAL MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ -	$ 1,000.00	$ -	**$ 1,000.00**	0%
01 454-450	CONTRACTED SERVICES	$ 5,743.50	$ 4,180.00	$ 3,975.00	$ 4,770.00	$ 6,000.00	$ 5,000.00	**$ 8,000.00**	33%
01 454-460	MEETINGS AND CONFERENCES	$ -	$ -	$ -	$ -	$ 300.00	$ -	**$ 300.00**	0%
01 454-700	MINOR PURCHASE	$ 413.78	$ 3,562.00	$ 3,961.79	$ -	$ 5,000.00	$ 4,500.00	**$ 5,000.00**	0%
	TOTAL PARKS	**$ 141,962.34**	**$ 143,840.83**	**$ 23,405.64**	**$ 14,599.08**	**$ 34,700.00**	**$ 19,600.00**	**$ 31,200.00**	**-10%**

2014 BRENTWOOD BUDGET EXPENDITURES
01454 PARK EXPENDITURES

COMMENTS:
These expenses are associated to the Borough's Parks.

Park Expenditures					
Fiscal Year 2014 Budget Recommendations:	$	31,200.00	an increase/decrease of	**$**	**(3,500.00)**
Fiscal Year 2013 Adopted Budget:	$	34,700.00			
Fiscal Year 2013Projected Budget:	$	19,600.00			
	$	**(15,100.00)**	Under Budget		

**All employees under the Teamsters Bargaining Agreement for the Department of Public Works are now under the Department of Public Works.*
**Includes New Court Area (Basketball, Tennis, and Deck Hockey)*

**$1,500 Decrease in Operating Supplies.*
**$52,000 Increase in Electricity is anticipated due to new Deck Hockey/Court Area.*
*$4,000 Decrease in Water Usage.
*$2,000 Increase in Contracted Services primarily due to the hiring of Park Security.

01 454-240 OPERATING SUPPLIES

*Pertains to various items ranging from dissolved oxygen, materials, gloves, brooms, etc. Below are some of the vendors assoicated with this line item.

Keener Hardware -- General hardware supplies.
Three Brother's Plumbing Supplies
Alloy-Oxygen -- Welding
Zee Medical Services -- First Aide Kits
U.S. Municipal Supply --
Option Supply --
Turf Maintenance
PA One Call --
The Flag Factory
Advance Auto Parts. --

SAY	**$**	**3,500.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01454 PARK EXPENDITURES

01 454-251 R&M SUPPLIES-VEHICLE

**This item pertains to the supplies for Repairs & Maintenance on Borough Parks Vehicles/Trucks.*

Advance Auto Parts
Missionary Auto
Richs Truck Tire Service
Bell Auto Parts

Based on the age of the tractors and past expenditures, will budget for $1,000.

SAY	**$**	**1,000.00**

01 454-321 TELEPHONE
Assumptions:

Consolodated

Monthly Rate =	$	30.00
Months per Year =		12
	$	360.00

SAY	**$**	**400.00**

01 454-361 ELECTRICITY
*Associated with Lights and electricity in the Park.

Duquesne Light Co.
Assumptions:
Energy Efficiecy Plan is implimented.

Current Average Monthly Rate = $600	$	7,200.00	

Deck Hockey/Court Area Lighting
Assumptions:

3.5 Hours/day x 30-days/month x 7 months =		3.5	hours/day
		20	days/month
		7	months of activity (April - October)
	$	1.10	per hour per Duquesne Light
	$	539.00	

SAY	**$**	**8,000.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01454 PARK EXPENDITURES

01 454-366 WATER
**Associated with all park water. Is not split between concession stands, civic center, bathrooms, etc.*

PA American Water Co.
Current Average Monthly Rate = $400
$160/month x 12 months = $ 1,920.00

SAY $ 2,000.00

01 454-374 R&M MACHINERY & EQUIPMENT
*This item pertains to the Repairs & Maintenace on Parks equipment.

SAY $ 2,000.00

01 454-384 RENTAL MACHINERY & EQUIPMENT
*This item pertains to the need to rent equipment that Parks does not have. Although there was not a need for anything in 2008, will keep the budgeted amount the same for 2009.

Assumptions:
Taylor Rental Center

SAY $ 1,000.00

01 454-450 CONTRACTED SERVICES

Royal Flush
$175/unit/month x 3 units x 5 months = $ 2,625.00
Stadium, Dailey Rd., Pntview Rd.
Basketball cts., Dailey Rd.

Lowman Testing
Backflow Preventer $ 100.00

South Hills Welding $ 100.00

Cousins Electric $ 853.50

Specialized Security Response
Park Security
16 hrs/wk x $15/hr x 16 wks = $ 3,840.00
$ 7,518.50

SAY $ 8,000.00

2014 BRENTWOOD BUDGET EXPENDITURES
01454 PARK EXPENDITURES

01 454-460 MEETINGS AND CONFERENCES

Miscellaneous Traning Confernce		**SAY**	**$ 300.00**

01 454-700 MINOR PURCHASE

2 Backpack blowers	$	500.00
2 Lawn mowers	$	700.00
2 Weedwackers	$	300.00
Hedge trimmers	$	230.00
1 Backpack sprayer	$	200.00
hand tools/wrenches	$	500.00
Lopers	$	100.00
Miscellaneous	$	2,000.00
	$	4,530.00

SAY $ 5,000.00

01 456

Library

2014 BRENTWOOD BUDGET EXPENDITURES
01456 LIBRARY EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01456	**LIBRARY**								
01 456-240	OPERATING SUPPLIES	$ 3,528.03	$ 2,235.58	$ 3,288.14	$ 2,011.92	$ 3,000.00	$ 2,500.00	**$ 3,000.00**	0%
01 456-311	AUDITING SERVICES	$ -	$ -	$ 1,600.00	$ 1,665.00	$ 1,700.00	$ 1,665.00	**$ 1,700.00**	0%
01 456-361	ELECTRICITY	$ 14,043.61	$ 14,730.75	$ 21,135.80	$ 14,145.28	$ 18,000.00	$ 12,000.00	**$ 18,000.00**	0%
01 456-362	GAS	$ 11,253.00	$ 7,446.78	$ 8,555.91	$ 3,708.14	$ 8,000.00	$ 5,000.00	**$ 8,000.00**	0%
01 456-366	WATER	$ 1,167.20	$ 1,335.96	$ 1,415.47	$ 1,830.48	$ 2,000.00	$ 1,800.00	**$ 2,000.00**	0%
01 456-370	REPAIR & MAINTENANCE	$ 1,287.96	$ 405.90	$ 2,317.81	$ 1,100.18	$ 2,000.00	$ 1,000.00	**$ 2,000.00**	0%
01 456-450	CONTRACTED SERVICES	$ 2,585.27	$ 6,059.60	$ 1,508.69	$ 761.66	$ 2,000.00	$ 500.00	**$ 2,000.00**	0%
01 456-540	CONTRIBUTIONS	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ 150,000.00	**$ 161,575.00**	8%
01 456-610	CAPITAL CONSTRUCTION	$ 31,084.00	$ -	$ -	$ -	$ -	$ -	**$ -**	0%
01 456-700	MINOR PURCHASE	$ -	$ -	$ -	$ 199.99	$ 500.00	$ 300.00	**$ 500.00**	0%
	TOTAL LIBRARY	**$ 214,949.07**	**$ 182,214.57**	**$ 189,821.82**	**$ 175,422.65**	**$ 187,200.00**	**$ 174,765.00**	**$ 198,775.00**	**6%**

COMMENTS:
These expenses are associated to the Borough's Library.
The Borough dedicates 0.5 mils of property tax milage towards the Library. This equates to approximately $203,487.87/year.

Library Expenditures

Fiscal Year 2014 Budget Recommendations:	$ 198,775.00	an increase/decrease of	**$ 11,575.00**
Fiscal Year 2013 Adopted Budget:	$ 187,200.00		
Fiscal Year 2013 Projected Budget:	$ 174,765.00		
	$ (12,435.00)	Under Budget	

*$16,287.87 Increase in the Borough's Stipend to the Library due to the 2012 Property Reassessment and the value of the milage rate increasing.

2014 BRENTWOOD BUDGET EXPENDITURES
01456 LIBRARY EXPENDITURES

01 456-240 OPERATING SUPPLIES

*This is primarily associated with cleaning supplies. Based on past expenditures and 2008 expenditures, will keep budgeted amount at $,000.

United Laboratories (Sanitizing)

Lico Inc.
Cleaning Supplies

SAY $ 3,000.00

01 456-311 AUDITING SERVICES

* Will Be going out for Bid.

2012 Borough Audit Service		General Fund	**Library**	Sanitary Sewer
01/10/12 to 12/31/15 Agreement		60%	**10%**	30%
Year ending Dec. 31, 2012	$ 17,000.00	$ 10,200.00	$ 1,700.00	$ 5,100.00

SAY $ 1,700.00

01 456-361 ELECTRICITY

Assumptions:
Energy Efficiecy Plan is implimented.
Current Average Monthly Rate = $1,450
$1,500/month x 12 months = $ 18,000.00

Glacial Energy

SAY $ 18,000.00

01 456-362 GAS

Equitable Gas Co.
Assumptions:
Energy Efficiecy Plan is implimented.
Current Average Monthly Rate = $600
$600/month x 12 months = $ 7,200.00

SAY $ 8,000.00

2014 BRENTWOOD BUDGET EXPENDITURES
01456 LIBRARY EXPENDITURES

01 456-366	WATER					
	PA American Water					
	Assumptions:					
	Current Average Monthly Rate = $150					
	$150/month x 12 months =		$ 1,800.00		**SAY**	**$ 2,000.00**
01 456-370	REPAIR & MAINTENANCE					
	Assumptions:					
	*Recommendation to budget for "Routine" Repairs & Maintenance on an annual basis considering the age of the Library.				**SAY**	**$ 2,000.00**
01 456-450	CONTRACTED SERVICES					
	ABC Fire Extinguisher Co., Inc.					
	Fire extinguishers etc.		$ 513.95			
	Denillo Heating and Cooling		$ 500.00			
	General Windows:					
	Service Contract for Window Cleaning					
	$176/month x 12 months =		$ -	Eliminated in 2011.		
	Sonitrol Monitoring					
	$380/year		$ 380.00			
	Linc Service Contract					
	HVAC					
	$91.67/quarter x 4 =		$ 366.67			
	Lowman Testing					
	Backflow Preventer		$ 100.00			
	Miscellaneous:		$ 1,000.00			
		Total	$ 1,846.67			
					SAY	**$ 2,000.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01456 LIBRARY EXPENDITURES

01 456-540 CONTRIBUTIONS

*Annual Contribution is to be the equivalent of 0.5 mil of Real Estate Taxes less any operating costs.

2014 Mil Value =	$	397,550.00
0.5 Mils =	$	198,775.00
Operating/Maintenance Costs =	$	37,200.00
Balance to the Library =	$	161,575.00

This shall be paid in three (3) equal payments each quarter with the last payment being adjusted based on actual year-end expenditures.

SAY $ 161,575.00

01 456-610 CAPITAL CONSTRUCTION

*No Capital Construction Projects anticipated in 2014 that will be funded from the General Fund.

SAY

01 456-700 MINOR PURCHASE

Miscellaneous	$500
	$500

SAY $ 500.00

01 459

Stadium

2014 BRENTWOOD BUDGET EXPENDITURES
01459 STADIUM EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01459	**STADIUM**								
01 459-240	OPERATING SUPPLIES	$ 6,240.65	$ 6,344.59	$ 4,301.59	$ 8,062.50	$ 7,000.00	$ 6,800.00	**$ 3,000.00**	-57%
01 459-361	ELECTRICITY	$ 3,388.53	$ 2,187.89	$ 5,267.25	$ 3,688.57	$ 5,000.00	$ 3,500.00	**$ 5,000.00**	0%
01 459-366	WATER	$ 2,017.39	$ 2,595.17	$ 1,989.52	$ 1,440.57	$ 2,000.00	$ 1,400.00	**$ 2,000.00**	0%
01 459-370	REPAIRS AND MAINTENANCE	$ 1,859.10	$ 2,831.00	$ 19.80	$ 521.10	$ 3,000.00	$ 1,000.00	**$ 3,000.00**	0%
01 459-384	RENTAL MACHINERY & EQUIPMENT	$ 369.15	$ -	$ -	$ -	$ 1,000.00	$ -	**$ 1,000.00**	0%
01 459-700	MINOR PURCHASES		$ 825.00	$ 500.00	$ 162.00	$ 2,000.00	$ 2,000.00	**$ 1,000.00**	-50%
	TOTAL STADIUM	**$ 13,874.82**	**$ 14,783.65**	**$ 12,078.16**	**$ 13,874.74**	**$ 20,000.00**	**$ 14,700.00**	**$ 15,000.00**	**-25%**

COMMENTS:
These expenses are associated to the Borough's Stadium. Note, this does not include salaries of Public Works, Parks, and Police Personal.

Stadium Expenditures

Fiscal Year 2014 Budget Recommendations:	$ 15,000.00	an increase/decrease of	**$ (5,000.00)**
Fiscal Year 2013 Adopted Budget:	$ 20,000.00		
Fiscal Year 2013 Projected Budget:	$ 14,700.00		
	$ (5,300.00)	Under Budget	

*$4,000 Decrease in Operating Supplies due to Synthetic Turf.

2014 BRENTWOOD BUDGET EXPENDITURES
01459 STADIUM EXPENDITURES

01 459-240 OPERATING SUPPLIES

*This is primarily associated with paint and turf maintenance. Based on past expenditures and 2008 expenditures, will keep budgeted amount at $6,500.

Lico Inc.			
Cleaning Supplies	$ 500.00		
Turf Maintenance			
Fertilizer, Seed, etc.	~~$ 4,000.00~~	***This Item may be eliminated with Synthetic Turf.**	
Sherwin-Williams			
Paint for Fields	$ 2,500.00		
	$ 3,000.00		**SAY $ 3,000.00**

01 459-361 ELECTRICITY

Assumptions:
Energy Efficiecy Plan is implimented.
Current Average Monthly Rate = $400
$400/month x 12 months = $ 4,800.00 **SAY $ 5,000.00**

01 459-366 WATER
PA American Water
Assumptions:

Based on past expenditures and 2012 Expenditures, will reduce the 2013 budgeted amount to $2,000. **SAY $ 2,000.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01459 STADIUM EXPENDITURES

01 459-370 REPAIRS AND MAINTENANCE

Assumptions:

*Recommendation to budget for "Routine" Repairs & Maintenance on an annual basis considering the age of the Stadium.

Clairton Slag, Inc.
Binder for repairs

Hosmer Supply Co.
Field Sand

Lowman Testing
Backflow Preventer

Option Supply Co., Inc.
Top Soil

Turf Maintenance Equipment & Supplies
Irrigation

Dan Swift Enterprises
Unexpected $1,000 Repair to Scoreboard in 2010

SAY	**$**	**3,000.00**

01 459-384 RENTAL MACHINERY & EQUIPMENT

Assumptions:

*

Taylor Rental
Trench Excavator

SAY	**$**	**1,000.00**

01 459-700 MINOR PURCHASES

Miscellaneous Items

SAY	**$**	**1,000.00**

01 459

Economic Development

2014 BRENTWOOD BUDGET EXPENDITURES
01463 ECONOMIC DEVELOPMENT EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01463	**ECONOMIC DEVELOPMENT**								
01 463-310	PROFESSIONAL SERVICES	$ 28,500.00	$ 28,500.00	$ 28,530.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	**$ 30,000.00**	0%
01 463-340	ADVERTISING/MARKETING	$ -	$ -	$ 200.00	$ 622.24	$ 5,000.00	$ 500.00	**$ 5,000.00**	0%
01 463-450	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	0%
04 463-540	CONTRIBUTIONS- CIVIC	$ -	$ -	$ 3,000.00	$ 3,129.00	$ 4,000.00	$ 3,000.00	**$ 4,000.00**	0%
01 463-700	MINOR PURCHASES	$ -	$ 2,500.00	$ 100.00	$ 3,118.69	$ 4,000.00	$ 4,000.00	**$ 6,000.00**	50%
	TOTAL ECONOMIC DEVELOPMEN	**$ 28,500.00**	**$ 28,500.00**	**$ 28,630.00**	**$ 33,118.69**	**$ 43,000.00**	**$ 37,500.00**	**$ 45,000.00**	**5%**

COMMENTS:
These expenses are associated with Economic Development in the Borough.

Economic Development Expenditures
Fiscal Year 2014 Budget Recommendations: $ 45,000.00 an increase/decrease of **$ 2,000.00**

Fiscal Year 2013 Adopted Budget: $ 43,000.00
Fiscal Year 2013 Projected Budget: $ 37,500.00
$ (5,500.00) under budget

*$2,000 Increase due to new flower baskets.

01 463-310 PROFESSIONAL SERVICES
*This is associated with the annual stipend to Economic Developmetn South for consulting services, planning, etc.
EDS is requesting an additional $1,500 in 2012 and 2013. As such, this will increase Brentwood's contribution to $30,000.00.

SAY $ 30,000.00

01 463-340 ADVERTISING/MARKETING

2014 BRENTWOOD BUDGET EXPENDITURES
01463 ECONOMIC DEVELOPMENT EXPENDITURES

**This is associated with any advertisements and marketing of the Borough.*

Advertisements in various brouchours and programs	$	500.00			
Advertisement in magazines, newspapers, etc.	$	500.00			
Marketing Plan	$	3,000.00			
Miscellaneous	$	1,000.00			
	$	5,000.00	**SAY**	**$**	**5,000.00**

01 463-450 CONTRACTED SERVICES

**This is associated with the possibility of retaining a professional advertisement/marketing consultant. However, with the hiring of an Executive Director by EDS, the Borough Manager will work with the Executive Director in Marketing the Borough.*

SAY

04 463-540 CONTRIBUTIONS- CIVIC

2013 Light-Up Night	$	3,000.00			
Miscellaneous	$	1,000.00			
	$	4,000.00	**SAY**	**$**	**4,000.00**

01 463-700 Minor Purchases

Flowers Baskets					
$35 each x 100 =	$	3,500.00			
Christmas Decorations	$	2,000.00			
Miscellaneous	$	500.00			
	$	6,000.00			
			SAY	**$**	**6,000.00**

01 465

10 Marylea Apartments

2014 BRENTWOOD BUDGET EXPENDITURES
01465 10 MARYLEA APARTMENT EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01465	**10 MARYLEA APARTMENTS**								
01 465-240	OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	**$ 100.00**	0%
01 465-314	SPECIAL LEGAL SERVICES	$ -	$ -	$ -	$ 5,343.10	$ 1,000.00	$ 3,000.00	**$ 4,000.00**	300%
01 465-366	WATER	$ -	$ -	$ 867.67	$ 1,825.45	$ 3,000.00	$ 1,000.00	**$ 3,000.00**	0%
01 465-370	MAINTENANCE AND REPAIRS	$ -	$ -	$ 277.35	$ 933.69	$ 1,000.00	$ 4,500.00	**$ 1,000.00**	0%
01 465-450	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ 500.00	$ 2,972.00	**$ 500.00**	0%
01 465-700	MINOR PURCHASE	$ -	$ -	$ -	$ -	$ -	$ -	**$ 1,000.00**	0%
	TOTAL 10 MARYLEA APARTMEN	**$ -**	**$ -**	**$ 1,145.02**	**$ 8,102.24**	**$ 5,600.00**	**$ 11,572.00**	**$ 9,600.00**	**71%**

COMMENTS:

These expenses are associated with the Brentwood Borough Apartments located at 10 Marylea Avenue.

10 Marylea Avenue Apartments Expenditures

Fiscal Year 2014 Budget Recommendations:	$ 9,600.00	an increase/decrease of	**$ 4,000.00**
Fiscal Year 2013 Adopted Budget:	$ 5,600.00		
Fiscal Year 2013 Projected Budget:	$ 11,572.00		
	$ 5,972.00	Over Budget	

*$3,000 Increase in Special Legal Services associated with Tax Appeal as well as County and School Taxes.
*$1,500 Increase in Water.

01 465-240 OPERATING SUPPLIES

*This item is primarily associated supplies that may be needed associated with managing a property.

SAY	**$**	**100.00**

2014 BRENTWOOD BUDGET EXPENDITURES
01465 10 MARYLEA APARTMENT EXPENDITURES

01 465-314 SPECIAL LEGAL SERVICES
*Associated with any legal advices or services associated with leases, etc. Also where County and School Taxes are charged.

SAY	**$**	**4,000.00**

01 465-366 WATER
Approx. $200/month x 12 months = $ 2,400.00

SAY	**$**	**3,000.00**

01 465-370 MAINTENANCE AND REPAIRS

*Recommendation to budget for "Routine" Repairs & Maintenance on the building and apartments.
2013 had to replace the furnance for $3,445.00.

SAY	**$**	**1,000.00**

01 453-450 CONTRACTED SERVICES
*Associated with any need for contracting someone if DPW cannont perform the work.
2013 Contracted with Advantage Engineers to conduct an Asbestos Study.

SAY	**$**	**500.00**

01 453-700 MINOR PURCHASE
*No Minor Purchases are proposed in 2014.
However, will budget $1,000 for miscellanous items that may be needed.

SAY	**$**	**1,000.00**

01 486

Insurance

2014 BRENTWOOD BUDGET EXPENDITURES
01486 INSURANCE EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01486	**INSURANCE**								
01 486-351	PROPERTY/CASUALTY	$ 60,919.75	$ 85,600.25	$ 59,520.25	$ 70,061.00	$ 64,000.00	$ 73,123.00	**$ 75,000.00**	17%
01 486-352	LIABILITY INSURANCE	$ 24,348.00	$ 8,716.00	$ 36,831.75	$ 22,220.00	$ 32,000.00	$ 27,343.00	**$ 30,000.00**	-6%
01 486-354	WORKERS COMPENSATION	$ 143,590.84	$ 213,478.16	$ 228,059.75	$ 248,984.00	$ 240,000.00	$ 240,000.00	**$ 201,000.00**	-16%
01 486-355	INSURANCE DEDUCTIBLES	$ 4,118.40	$ 9,535.91	$ 450.37	$ (2,644.07)	$ 13,000.00	$ 6,183.00	**$ 15,000.00**	15%
01 486-356	MINE SUBSIDENCE	$ -	$ -	$ 263.99	$ 314.00	$ 314.00	$ 314.00	**$ 314.00**	0%
01 486-460	MEETINGS/CONFERENCES	$ -	$ -	$ 1,043.60	$ 1,120.86	$ 2,000.00	$ 1,500.00	**$ 2,000.00**	0%
	TOTAL INSURANCE	**$ 232,976.99**	**$ 317,330.32**	**$ 326,169.71**	**$ 340,055.79**	**$ 351,314.00**	**$ 348,463.00**	**$ 323,314.00**	**-8%**

COMMENTS:

These items are associated with the various Borough insurance policies.

Insurance Expenditures

Fiscal Year 2014 Budget Recommendations: $ 323,314.00 an increase/decrease of **$ (28,000.00)**

Fiscal Year 2013 Adopted Budget: $ 351,314.00
Fiscal Year 2013 Projected Budget: $ 348,463.00
$ (2,851.00) under Budget

*$11,000 Increase in Property/Casualty Insurance
*39,000 Decrease in Workers Comp. Insurance.

01 486-351 PROPERTY INSURANCE

*American Alternative Insurance Corporation. 04/01/13 to 03/31/14

Property	$ 26,785.00
Auto	$ 38,187.00
Commercial Excess Liability Policy	$ 8,151.00
Terrorism Coverage	
	$ 73,123.00

SAY $ 75,000.00

2014 BRENTWOOD BUDGET EXPENDITURES
01486 INSURANCE EXPENDITURES

01 486-352 LIABILITY INSURANCE

*American Alternative Insurance Corporation. 04/01/13 to 03/31/14

Law Enforcement Liability	$	17,446.00
E&O - Public Officials Liability	$	9,897.00
	$	27,343.00

SAY $ 30,000.00

01 486-354 WORKERS COMPENSATION

Carrier: H.A.R.I.
Policy # 05447851
Eff: 07/31/2013
Exp: 07/31/2014

Premium =	$	163,830.00
Membership Fee (one-time charge)	$	9,292.00
PCRB Employer Assessment	$	4,292.00
Modified Premium =	$	177,414.00

Volunteer Fire Department
S.W.I.F
Eff: 07/31/2013
Exp: 07/31/2014

Manual Premium	$	23,547.00
Total Workers Compensation Premium	$	200,961.00

SAY $ 201,000.00

2014 BRENTWOOD BUDGET EXPENDITURES
01486 INSURANCE EXPENDITURES

01 486-355 INSURANCE DEDUCTIBLES

Property & Liability
Deductible = $1,000/oc.
Assume two (2) occurances
$1,000 x 2 =

Law Enforcement Liability
Deductible = $25,000/oc.
Assume one (1) occurances
$25,000 x 1 = $ 25,000.00

Public Entity Management Liability
Deductible = $5,000/oc.
Assume one (1) occurances
$5,000 x 1 = $ -

Employment Practices Liability
Deductible = $10,000/oc.
Assume one (1) occurances
$10,000 x 1 = $ -
$ 25,000.00

SAY $ 15,000.00

01 486-356 MINE SUBSIDENCE

Mine Subsidence
Deductible = $??/oc.
Coverage = $250,000
PA DEP Mine Subsidence Insurance Fund $ 314.00

SAY $ 314.00

2014 BRENTWOOD BUDGET EXPENDITURES
01486 INSURANCE EXPENDITURES

01 486-460 MEETINGS/CONFERENCES

Safety Committee Meetings

$150 x 12 meeting =	$	1,800.00
Training Supplies =	$	200.00
	$	2,000.00

SAY	**$**	**2,000.00**

01 489

Intergovernmental Cooperation Act

2014 BRENTWOOD BUDGET EXPENDITURES
01489 INTERGOVERNMENTAL COOPERATION ACT EXPENDITURES

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01489	**INTGOV'T COOP. ACT**								
01 489-080	RAD DISTRIBUTION	$ 1,792.58	$ 1,792.58	$ -	$ 10,470.65	$ 5,000.00	$ 4,835.43	**$ 6,000.00**	20%
01 489-420	SHACOG MEMBERSHIP	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	**$ 3,000.00**	0%
01 489-421	CONNECT MEMBERSHIP	NA	NA	NA	$ 699.00	$ 1,398.00	$ 1,398.00	**$ 1,500.00**	7%
	TOTAL INTGOV'T COOP. ACT	**$ 4,792.58**	**$ 4,792.58**	**$ 3,000.00**	**$ 14,169.65**	**$ 9,398.00**	**$ 9,233.43**	**$ 10,500.00**	**12%**

COMMENTS:
These expenses are associated with Intergovernmental Cooperation.

IntGovt. Cooperation Expenditures
Fiscal Year 2014 Budget Recommendations: $ 10,500.00 an increase/decrease of **$ 1,102.00**

Fiscal Year 2013 Adopted Budget: $ 9,398.00
Fiscal Year 2013 Projected Budget: $ 9,233.43
$ (164.57) under Budget

01 489-080 RAD DISTRIBUTION
*Legislation creating the County one (1%) percent sales tax, more commonly referred to as the RAD Tax, contains a provision which mandates that each municipality receiving proceeds from the tax contribute twenty-five (25%) percent of the increase in revenues from the prior year to an organization created under Act 180 of 1972 - The Intergovernmental Cooperation Act. The Author this portion of the legislation specifically intended this distribution to be made to the Councils of Governments within Allegheny County.

2010	2011	2012	2012 Increase	25% to be Distributed	
$ 293,549.00	$ 312,890.73	$ 335,431.62	$ 22,540.89	$ 5,635.22	**SAY $ 6,000.00**

01 489-420 SHACOG MEMBERSHIP
*No Increase in the SHACOG Membership is proposed for 2014.

Membership Dues $ 3,000.00 **SAY $ 3,000.00**
NOTE 1: This line item was previously recorded under Line Item 01 400-420 Council Membership, Dues, Subscriptions.

2014 BRENTWOOD BUDGET EXPENDITURES
01489 INTERGOVERNMENTAL COOPERATION ACT EXPENDITURES

01 489-421 CONNECT MEMBERSHIP
*CONNECT is requesting a donation from each member community in order to raise funds to continue to match other funding sources.

2012	2013	2014	
$ 699.00	$ 1,398.00	???	**SAY $ 1,500.00**

01 492

TRANSFER

2014 BRENTWOOD BUDGET EXPENDITURES
01492 TRANSFERS

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01 492	**TRANSFERS**								
01 492-095	TRANSFER-OPERATING RESERVE FUND	NA	NA	NA	NA	$ -	$ -	**$ 47,000.00**	0%
01 492-150	TRANSFER-BPI FUND	NA	NA	$ 220,000.00	$ -	$ 60,000.00	$ 60,000.00	**$ 10,000.00**	0%
01 492-918	TRANSFER- CAPITAL IMPROVEMENT FUND	$ 165,949.28	$ 225,000.00	$ 365,000.00	$ -	$ 1,240,000.00	$ 1,240,000.00	**$ 1,000,000.00**	0%
01 492-960	TRANSFER- GL PENSION	$ 35,063.00	$ 34,184.85	$ 76,713.00	$ 63,471.00	$ 85,188.00	$ 85,188.00	**$ 74,645.00**	-12%
01 492-965	TRANSFER- POLICE PENSION	$ 134,642.00	$ 135,879.00	$ 163,689.00	$ 124,961.00	$ 227,576.00	$ 227,576.00	**$ 218,893.00**	-4%
	TOTAL TRANSFERS	**$ 335,654.28**	**$ 395,063.85**	**$ 825,402.00**	**$ 188,432.00**	**$ 1,612,764.00**	**$ 1,612,764.00**	**$ 1,350,538.00**	**-16%**

COMMENTS:
These expenses are associated with transfers from the General Fund to some other Borough Fund.

Transfers Expenditures
Fiscal Year 2014 Budget Recommendations: $ 1,350,538.00 an increase/decrease of **$ (262,226.00)**

Fiscal Year 2013 Adopted Budget: $ 1,612,764.00
Fiscal Year 2013 Projected Budget: $ 1,612,764.00
$ - over Budget

*$10,543.00 Decrease to the GL Pension Fund due to MMO requirements.
*$8,683 Decrease to the Police Pension Fund due to MMO requirements.

01 492-095 TRANSFER-OPERATING RESERVE FUND
**This is associated with any surplus funds remaining at the end of the year. Also, assuming the Borough does not take out a TAN loan in 2013, this funding will be replaced.*

Operating Reserve Fund can not exceed 5% of General Fund

2014 General Fund Budget =	$ 6,549,663.00	
5% of General Fund Budget =	$ 327,483.15	***Permitted Operating Reserve Fund Balance***
12/31/13 Balance in Operating Reserve Fund	$ 281,030.00	
Surplus/Deficit =	**$ (46,453.15)**	***Maximum Amount that could be transferred.***

SAY	**$ 47,000.00**

01 492-150 TRANSFER-BPI FUND

**This is associated with the Brentwood Park Redevelopment Project GO Bond Payment.*

	Item	Estimated Costs
15 471	Debt Principal	$ -
15 472	Debt Interest	$ 10,000.00

SAY $ 10,000.00

01 492-918 TRANSFER- CAPITAL IMPROVEMENT FUND

**Associated with Capital Improvement Plan funding requirements.*

	Item	Estimated Costs	GO VFC	2012/2007 GOB	2009 Energy Equipt.	2013 Backhoe	2013 BAN
18 410-742	Police Vehicle	$ 45,000.00					
18 430-744	DPW Truck(s)	$ 35,000.00					
18 430-745	Park Gator	$ 15,000.00					
18 430-746	Crack Sealer	$ 50,000.00					
18 430-747	Stormwater O&M	$ 82,000.00					
18 439-617	Road Program	$ 700,000.00					
18 471	Debt Principal	$ 357,024.06	$ 40,261.72	$ 252,430.63	$ 20,295.30	$ 24,036.41	$ 20,000.00
18 472	Debt Interest	$ 57,910.21	$ 547.03	$ 37,430.63	$ 11,931.27	$ 3,001.28	$ 5,000.00
18 xxx-xxx	Contingency	$ 40,000.00					
		$ 1,381,934.27					

NOTE: Due to the Capital Improvement Fund Balance, the Borough will only need to transfer the following:

SAY $ 1,000,000.00

01 492-960 TRANSFER- GL PENSION

	2012	2013	2014
2014 MMO Requirement =	$ 63,471.00	$ 85,188.00	$ 74,645.00

SAY $ 74,645.00

01 492-965 TRANSFER- POLICE PENSION

	2012	2013	2014	Difference
Police Contribution	3.50%	5.00%	5%	
2014 MMO Requirement =	$ 124,961.00	$ 227,576.00	**$ 218,893.00**	**$ 8,683.00**
	$ 124,961.00	$ 227,576.00	$ 218,893.00	
Estimated 2014 State Aid =	$ 85,000.00	$ 86,000.00	$ 86,000.00	
Net General Fund Share =	$ 39,961.00	$ 141,576.00	$ 132,893.00	

SAY $ 218,893.00

01 495

Contingency

2014 BRENTWOOD BUDGET EXPENDITURES
01495 CONTINGENCY

01	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
01495	**CONTINGENCY**								
01 495-000	UNRESERVED BALANCE	$ -	$ -	$ 340,360.44	$ -	$ -	$ -	$ -	0%
01 495-530	TO GOVT AGENCIES FOR GRANT MATCH	NA	NA	NA	$ -	$ -		$ -	NA
	TOTAL CONTINGENCY	**$ -**	**$ -**	**$ 340,360.44**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**

COMMENTS:
These expenses are associated with providing contingencies for known and unknown expenses.

01 495-000 UNRESERVED BALANCE
*This is what is reserved for emergencies, "rainy day" fund, etc.

SAY	**$**	**-**

01 495-530 TO GOVT AGENCIES FOR GRANT MATCH
**Item is included to provide a Match should a Grant the Borough receives in 2009 requires a match.*
Assumption:

SAY	**$**	**-**

This Page Intentionally Left Blank

08

Sanitary Sewer Fund

08

Sanitary Sewer Fund Revenues

2014 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES

2014 SANITARY SEWER FUND BUDGET

08 SANITARY SEWER FUND REVENUES

FINAL

08	SANITARY SEWER FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 100	**BEGINNING BALANCES**								
08 100-000	BEGINNING BALANCE	$ 2,445,737.00	$ 3,170,980.00	$ 3,374,322.00	$ 3,391,609.50	$ 2,800,000.00	$ 3,102,719.79	$ 2,800,000.00	0%
	TOTAL BEGINNING BALANCES	**$ 2,445,737.00**	**$ 3,170,980.00**	**$ 3,374,322.00**	**$ 3,391,609.50**	**$ 2,800,000.00**	**$ 3,102,719.79**	**$ 2,800,000.00**	**0%**
08 341 & 364	**SEWER CHARGES REVENUES**								
08 341-010	INTEREST	$ 18,385.09	$ 6,407.46	$ 4,491.52	$ 4,535.69	$ 4,000.00	$ 3,000.00	$ 3,000.00	-25%
08 364-010	SEWER CHARGES - ALCOSAN	$ 1,845,338.24	$ 1,916,530.42	$ 1,869,773.76	$ 1,910,933.93	$ 2,191,000.00	$ 1,925,000.00	$ 2,400,000.00	10%
08 364-050	SEWER CHARGES - DELINQ	$ 238,248.15	$ 231,656.29	$ 262,714.41	$ 294,475.00	$ 230,000.00	$ 220,000.00	$ 230,000.00	0%
08 364-100	REFUND - ALCOSAN REBATE	$ 8,614.09	$ 8,901.20	$ 9,085.44	$ 12,832.32	$ 8,000.00	$ 9,300.00	$ 8,000.00	0%
08 364-802	LIEN LETTERS	$ 10,175.00	$ -	$ 7,675.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	0%
08 364-900	REIMBURS. SHUT-OFF FEES	$ 4,370.00	$ 2,662.00	$ 5,032.76	$ 3,036.00	$ 2,400.00	$ 3,500.00	$ 2,400.00	0%
08 364-901	REIMBURS. POSTAGE EXP.	$ 2,043.67	$ 1,648.03	$ 2,249.32	$ 2,182.27	$ 1,000.00	$ 4,000.00	$ 1,000.00	0%
08 364-902	REIMBURS. LIEN REMOVAL FEE	$ 20.00	$ -	$ 1,142.93	$ 2,602.18	$ 1,000.00	$ 2,500.00	$ 2,000.00	100%
	TOTAL SEWER CHARGES REVENUES	**$ 2,127,194.24**	**$ 2,167,805.40**	**$ 2,162,165.14**	**$ 2,234,597.39**	**$ 2,441,400.00**	**$ 2,171,300.00**	**$ 2,650,400.00**	**9%**
TOTAL SANITARY SEWER FUND REVENUES		**$ 4,572,931.24**	**$ 5,338,785.40**	**$ 5,536,487.14**	**$ 5,626,206.89**	**$ 5,241,400.00**	**$ 5,274,019.79**	**$ 5,450,400.00**	**4%**

08 100

Beginning Balance

2014 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 100 BEGINNING BALANCE

08	SANITARY SEWER FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	ACTUAL 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 100	**BEGINNING BALANCES**								
08 100-000	BEGINNING BALANCE	$ 2,445,737.00	$ 3,170,980.00	$ 3,374,322.00	$ 3,391,609.50	$ 2,800,000.00	$ 3,102,719.79	$ 2,800,000.00	0%
	TOTAL BEGINNING BALANCES	**$ 2,445,737.00**	**$ 3,170,980.00**	**$ 3,374,322.00**	**$ 3,391,609.50**	**$ 2,800,000.00**	**$ 3,102,719.79**	**$ 2,800,000.00**	**0%**

COMMENTS:

08 100-000 BEGINNING BALANCE

*It is anticipated that the 2014 Beginning Balance will be =

SAY	**$ 2,800,000.00**

08 341-364

Sewer Charges

2014 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 341 & 364 SEWER CHARGES REVENUES

08	SANITARY SEWER FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 341 & 364	**SEWER CHARGES REVENUES**								
08 341-010	INTEREST	$ 18,385.09	$ 6,407.46	$ 4,491.52	$ 4,535.69	$ 4,000.00	$ 3,000.00	**$ 3,000.00**	-25%
08 364-010	SEWER CHARGES - ALCOSAN	$ 1,845,338.24	$ 1,916,530.42	$ 1,869,773.76	$ 1,910,933.93	$ 2,191,000.00	$ 1,925,000.00	**$ 2,400,000.00**	10%
08 364-050	SEWER CHARGES - DELINQ	$ 238,248.15	$ 231,656.29	$ 262,714.41	$ 294,475.00	$ 230,000.00	$ 220,000.00	**$ 230,000.00**	0%
08 364-100	REFUND - ALCOSAN REBATE	$ 8,614.09	$ 8,901.20	$ 9,085.44	$ 12,832.32	$ 8,000.00	$ 9,300.00	**$ 8,000.00**	0%
08 364-802	LIEN LETTERS	$ 10,175.00	$ -	$ 7,675.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	**$ 4,000.00**	0%
08 364-900	REIMBURS. SHUT-OFF FEES	$ 4,370.00	$ 2,662.00	$ 5,032.76	$ 3,036.00	$ 2,400.00	$ 3,500.00	**$ 2,400.00**	0%
08 364-901	REIMBURS. POSTAGE EXP.	$ 2,043.67	$ 1,648.03	$ 2,249.32	$ 2,182.27	$ 1,000.00	$ 4,000.00	**$ 1,000.00**	0%
08 364-902	REIMBURS. LIEN REMOVAL FEE	$ 20.00	$ -	$ 1,142.93	$ 2,602.18	$ 1,000.00	$ 2,500.00	**$ 2,000.00**	100%
	TOTAL SEWER CHARGES REVENUES	**$ 2,127,194.24**	**$ 2,167,805.40**	**$ 2,162,165.14**	**$ 2,234,597.39**	**$ 2,441,400.00**	**$ 2,171,300.00**	**$ 2,650,400.00**	**9%**

Summary and Assumptions:

Sewer Charges Revenues

Fiscal Year 2014 Budget Recommendations: $ 2,650,400.00 an increase/decrease of **$ 209,000.00**

Fiscal Year 2013Adopted Budget: $ 2,441,400.00
Fiscal Year 2013 Projected Budget: $ 2,171,300.00
$ (270,100.00) deficit projected.

*ALCOSAN sewer charge revenues were not increased in 2013.
*ALCOSAN sewer charge rates are proposed to be increased by 17% in 2014, 11% in 2015, 11% in 2016, and 11% in 2017.
*Includes a 17% increase in the Borough's Sewer Fees.
*Delinquent Sewage Collections remained the same as the 2013 Budgeted values as a conservative estimate.

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 341-100	INTEREST	$ 18,385.09	$ 6,407.46	$ 4,491.52	$ 4,535.69	$ 4,000.00	$ 3,000.00	$ 3,000.00	-25%

Assumptions

** Interest rates continue to remain low. Based on 2012 projected interest revenues, we will budget conservatively for 2014.*

SAY	**$ 3,000.00**

2014 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 341 & 364 SEWER CHARGES REVENUES

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 364-010	SEWER CHARGES - ALCOSAN	$ 1,845,338.24	$ 1,916,530.42	$ 1,869,773.76	$ 1,910,933.93	$ 2,191,000.00	$ 1,925,000.00	$ 2,400,000.00	10%

ALCOSAN announced that there would be a rate increase for 2014 to fund mandated sewer infrastructure projects along with increased daily operating costs.
Beginning January 1, 2014, the ACOSAN sewer rate will increase by 73 cents from$4.32 to $5.05 per 1,000 gallons of water used and the quarterly customer service charge will increase by $1.54, from $9.07 to $10.61 per quarter which equates to a monthly charge of $3.53 per month.

As such, the Borough of Brentwood will need to increase their rates to fund current and future mandated sewer infrastructure projects.
Beginning January 1, 2014, the Borough of Brentwood sewer rate will also increase 17 percent from $5.18 to $6.06 per thousand gallons of water used and likewise the quarterly customer service charge will increase from $7.89 to $9.23 per quarter (17 percent) which equates to a monthly change from $2.63 per month to $3.08 per month.

Proposed Rates (2014)

Brentwood Boroughs Consumption Surcharge =	$	6.06	per thousand gallons
Alcosan's usage Surcharge =	$	5.05	per thousand gallons
Total Amount JORDAN Bills Resident =	**$**	**11.11**	**per thousand gallons**

Proposed Service Charges (2014)

Brentwood Borough Service Charge =	$	3.08	per month
Alcosan's Service Charge =	$	3.53	per month
Total Amount JORDAN Bills Resident =	**$**	**6.61**	**per month**

Based on a Total monthly consumption rate of =		17,281,900	gallons per month (based on Jordan Tax 2013 figures).
per 1,000 gallons =		17,282	
Monthtly Brentwood Borough Consumption Surchage =	$	104,728.31	
Monthtly Alcosan Consumption Surchage =	$	87,273.60	
Total Monthly Consumption Surchage =	$	192,001.91	per month
Number of Resident's Billed =		3,994	
Total Montlhy Brentwood Borough Service Charge =	$	12,301.52	per month
Alcosan's Service Charge =	$	14,098.82	per month
Total Montlhy Service Charges =	$	26,400.34	per month
Total Monthly Amount Billed to Residents =	$	218,402.25	
Annual Amount Billed to Residents =	$	2,620,826.99	
Assume a 90% Collection Rate =	$	2,358,744.29	

SAY	**$ 2,400,000.00**

2014 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 341 & 364 SEWER CHARGES REVENUES

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 341-050	SEWER CHARGES - DELINQ	$ 238,248.15	$ 231,656.29	$ 262,714.41	$ 294,475.00	$ 230,000.00	$ 220,000.00	$ 230,000.00	0%

*Based on the collections the Borough has realized since 2008, we will budget revenues slightly higher.

SAY $ 230,000.00

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 364-100	REFUND - ALCOSAN REBATE	$ 8,614.09	$ 8,901.20	$ 9,085.44	$ 12,832.32	$ 8,000.00	$ 9,300.00	$ 8,000.00	0%

*Amount sent to the Borough from Alcosan. Will keep the anticipated revenue the same as the 2012 Budgeted amount.

SAY $ 8,000.00

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 364-802	LIEN LETTERS	$ 10,175.00	$ -	$ 7,675.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	0%

*This is associated with the certified letters. This is reimbursed by the Delinquent Resident.

SAY $ 4,000.00

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 364-900	REIMBURS. SHUT-OFF FEES	$ 4,370.00	$ 2,662.00	$ 5,032.76	$ 3,036.00	$ 2,400.00	$ 3,500.00	$ 2,400.00	0%

*This is associated with the $60 shut-off fee that ALSOCAN charges the Borough. The customers are required to pay this amount before their water is turned back on.

Estimated 2012 Shut-Offs =	40	
2012 Shut-Off Fee =	$	60.00
	$	2,400.00

SAY $ 2,400.00

2014 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 341 & 364 SEWER CHARGES REVENUES

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2013	PERCENTAGE CHANGE FROM 2013
08 364-901	REIMBURS. POSTAGE EXP.	$ 2,043.67	$ 1,648.03	$ 2,249.32	$ 2,182.27	$ 1,000.00	$ 4,000.00	**$ 1,000.00**	0%

*This is associated with certified mailings shut-off notices. This is also reimbursed by the Deliquent Resident.

Estimated 2012 Shut-Offs =	100	
2012 Cert. Ltr.Fee =	$ 6.00	
	$ 600.00	

SAY $ 1,000.00

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 364-902	REIMBURS. LIEN REMOVAL FEE	$ 20.00	$ -	$ 1,142.93	$ 2,602.18	$ 1,000.00	$ 2,500.00	**$ 2,000.00**	100%

*This is associated with the satifying of a lien by a customer. This is also reimbursed by the Deliquent Resident.

Estimated 2014 Liens =	8	
2014 Lien Removal Fee =	$ 145.00	
	$ 1,160.00	

SAY $ 2,000.00

08

Sanitary Sewer Fund Expenditures

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES

2014 SANITARY SEWER FUND BUDGET

08 SANITARY SEWER FUND EXPENDITURES

FINAL

FINAL

01	SANITARY SEWER FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 429	**OPERATIONS & MAINTENANCE**								
08 429-313	ENGINEERING SERVICES	$ 103,988.27	$ 133,743.72	$ 151,564.52	$ 168,855.58	$ 213,000.00	$ 197,000.00	$ 158,000.00	-26%
08 429-314	LEGAL SERVICES	$ 856.25	$ -	$ 10,585.62	$ 4,028.50	$ 5,000.00	$ 7,000.00	$ 10,000.00	100%
08 429-370	R&M SERVICES	$ 3,523.35	$ -	$ 639.00	$ 4,295.78	$ 5,000.00	$ 1,000.00	$ 5,000.00	0%
08 429-372	O & M PLAN	$ -	-	$ 59,978.48	$ 91,518.83	$ 501,000.00	$ 400,000.00	$ 475,000.00	-5%
08 429-375	FLOW MONITORING	$ -	$ 11,336.58	$ 5,760.00	$ -	$ 6,000.00	$ -	$ -	-100%
08 429-450	CONTRACTED SERVICES	$ 69,122.08	$ 3,749.34	$ -	$ 10,228.63	$ 20,000.00	$ 5,000.00	$ 20,000.00	0%
08 429-455	CONTRACTED SVCS-CCTV	$ 2,589.97	$ 900.00	$ 332,232.20	$ 24,615.45	$ -	$ -	$ -	NA
08 429-610	CAPITAL CONSTRUCTION	$ 268.98	$ -	$ -	$ 353,052.20	$ -	$ -	$ 80,000.00	NA
	TOTAL OPERATIONS & MAINTENANCE	**$ 180,348.90**	**$ 149,729.64**	**$ 560,759.82**	**$ 656,594.97**	**$ 750,000.00**	**$ 610,000.00**	**$ 748,000.00**	**$ (0.00)**
08 429	**WASTEWATER COLLECTION & TREATMENT**								
08 429-210	OFFICE SUPPLIES	$ 907.31	$ 1,316.27	$ 1,000.00	$ 12.99	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
08 429-311	AUDITING SERVICES	$ 3,270.00	$ 4,000.00	$ 4,800.00	$ 4,995.00	$ 5,100.00	$ 5,100.00	$ 5,100.00	$ -
08 429-316	SERVICE/ADMIN FEES	$ 105.70	$ 40.00	$ 79.49	$ 40.00	$ 1,000.00	$ 100.00	$ 1,000.00	$ -
08 429-325	POSTAGE	$ 2,500.00	$ 1,208.00	$ 1,550.00	$ 1,822.68	$ 3,000.00	$ 4,000.00	$ 4,000.00	$ 0.33
08 429-341	ADVERTISING	$ 369.25	$ 877.50	$ -	$ 1,172.85	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
08 429-453	CONTRACTED SVCS-ALCOSAN	$ 1,216,323.95	$ 791,378.52	$ 1,051,655.91	$ 1,083,744.66	$ 1,287,000.00	$ 1,350,000.00	$ 1,426,293.00	$ 0.11
08 429-454	CONTRACTED SVCS-JORDAN	$ 38,682.75	$ 28,232.48	$ 38,025.25	$ 34,048.30	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ -
08 429-740	CAPITAL PURCHASE - VEHICLE	$ -	$ 211,154.88	$ -	$ -	$ -	$ -	$ -	NA
	TOTAL WASTEWATER COLLECTION & TREATMENT	**$ 1,262,158.96**	**$ 1,038,207.65**	**$ 1,097,110.65**	**$ 1,125,836.48**	**$ 1,358,100.00**	**$ 1,421,200.00**	**$ 1,498,393.00**	**$ 0.10**
08 471	**DEBT PRINCIPAL**								
08 471-200	1995 PENNVEST PRINCIPAL	$ 21,191.43	$ 22,301.01	$ 23,284.50	$ 24,224.62	$ 18,935.16	$ 24,880.00	$ -	Closed
08 471-201	2005 PWSA LOAN	$ 16,422.70	$ 16,715.40	$ 17,285.00	$ 17,807.92	$ 21,731.01	$ 21,731.00	$ 21,948.32	1%
08 471-202	2007 PENNVEST PRINCIPAL	$ 152,330.24	$ 154,288.45	$ 156,271.86	$ 138,958.41	$ 137,861.60	$ 138,000.00	$ 130,611.64	-5%
08 471-203	2010 GO NOTE PRINCIPAL	$ -	$ -	$ 29,843.25	$ 30,765.41	$ -	$ -	$ -	Closed
	TOTAL DEBT PRINCIPAL	**$ 189,944.37**	**$ 193,304.86**	**$ 226,684.61**	**$ 211,756.36**	**$ 178,527.77**	**$ 184,611.00**	**$ 152,559.96**	**-15%**
08 472	**DEBT INTEREST**								
08 472-200	1995 PENNVEST INTEREST	$ 4,512.09	$ 3,402.51	$ 2,419.02	$ 1,478.90	$ 342.79	$ 455.17	$ -	Closed
08 472-201	2005 PWSA LOAN INTEREST	$ 8,543.60	$ 8,420.52	$ 7,850.92	$ 7,328.00	$ 3,404.91	$ 3,664.00	$ 3,187.60	-6%
08 472-202	2007 PENNVEST INTEREST	$ 19,316.08	$ 17,360.87	$ 15,377.46	$ 32,690.91	$ 37,906.69	$ 31,280.00	$ 57,513.56	52%
08 472-203	2010 GO NOTE INTEREST	$ -	$ -	$ 1,872.81	$ 958.57	$ -	$ -	$ -	Closed
	TOTAL DEBT INTEREST	**$ 32,371.77**	**$ 29,183.90**	**$ 27,520.21**	**$ 42,456.38**	**$ 41,654.39**	**$ 35,399.17**	**$ 60,701.16**	**46%**

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES

2014 SANITARY SEWER FUND BUDGET

08 SANITARY SEWER FUND EXPENDITURES

FINAL

FINAL

01	SANITARY SEWER FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 491	**REFUNDS**								
08 491-000	REFUNDS	$ 50.00	$ 194.47	$ 366.53	$ -	$ 1,000.00	$ 315.00	$ 1,000.00	0%
	TOTAL REFUNDS	**$ 50.00**	**$ 194.47**	**$ 366.53**	**$ -**	**$ 1,000.00**	**$ 315.00**	**$ 1,000.00**	**0%**
08 492	**TRANSFERS**								
08 492-30	TRANSFER- CAPITAL IMPROVEMENT FUND	$ -	$ 140,000.00	$ 100,000.00	$ 50,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	0%
08 492-090	TRANSFER- PENNVEST FUND	$ 34,228.83	$ -	$ -	$ -	$ -	$ -	$ -	NA
08 492-100	TRANSFER- GL FUND	$ -	$ 200,000.00	$ 255,000.00	$ 262,000.00	$ 276,000.00	$ 276,000.00	$ 355,000.00	29%
	TOTAL TRANSFERS	**$ 34,228.83**	**$ 340,000.00**	**$ 355,000.00**	**$ 312,000.00**	**$ 356,000.00**	**$ 356,000.00**	**$ 435,000.00**	**22%**
08 495	**CONTINGENCY**								
08 495-000	UNRESERVED BALANCE	$ -	$ -	$ 1,960,654.94	$ 1,715,073.95	$ 2,556,117.84	$ 2,556,117.84	$ 2,554,745.88	0%
	TOTAL CONTINGENCY	**$ -**	**$ -**	**$ 1,960,654.94**	**$ 1,715,073.95**	**$ 2,556,117.84**	**$ 2,556,117.84**	**$ 2,554,745.88**	**0%**
TOTAL SEWER FUND EXPENDITURES		**$ 1,699,102.83**	**$ 1,750,620.52**	**$ 4,228,096.76**	**$ 4,063,718.14**	**$ 5,241,400.00**	**$ 5,163,643.01**	**$ 5,450,400.00**	**4%**
TOTAL SANITARY SEWER FUND REVENUES		**$ 4,572,931.24**	**$ 5,338,785.40**	**$ 5,536,487.14**	**$ 5,626,206.89**	**$ 5,241,400.00**	**$ 5,274,019.79**	**$ 5,450,400.00**	**4%**
						SURPLUS/(DEFICIT) =		**$ -**	

08 429

Operations & Maintenance

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 OPERATIONS AND MAINTENANCE PLAN EXPENDITURES

08	SANITARY SEWER FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 429	**OPERATIONS & MAINTENANCE**								
08 429-313	ENGINEERING SERVICES	$ 103,988.27	$ 133,743.72	$ 151,564.52	$ 168,855.58	$ 213,000.00	$ 197,000.00	**$ 158,000.00**	-26%
08 429-314	LEGAL SERVICES	$ 856.25	$ -	$ 10,585.62	$ 4,028.50	$ 5,000.00	$ 7,000.00	**$ 10,000.00**	100%
08 429-370	R&M SERVICES	$ 3,523.35	$ -	$ 639.00	$ 4,295.78	$ 5,000.00	$ 1,000.00	**$ 5,000.00**	0%
08 429-372	O & M PLAN	$ -	-	$ 59,978.48	$ 91,518.83	$ 501,000.00	$ 400,000.00	**$ 475,000.00**	-5%
08 429-375	FLOW MONITORING	$ -	$ 11,336.58	$ 5,760.00	$ -	$ 6,000.00	$ -	**$ -**	-100%
08 429-450	CONTRACTED SERVICES	$ 69,122.08	$ 3,749.34	$ -	$ 10,228.63	$ 20,000.00	$ 5,000.00	**$ 20,000.00**	0%
08 429-455	CONTRACTED SVCS-CCTV	$ 2,589.97	$ 900.00	$ 332,232.20	$ 24,615.45	$ -	$ -	**$ -**	NA
08 429-610	CAPITAL CONSTRUCTION	$ 268.98	$ -	$ -	$ 353,052.20	$ -	$ -	**$ 80,000.00**	NA
	TOTAL OPERATIONS & MAINTENANCE	**$ 180,348.90**	**$ 149,729.64**	**$ 560,759.82**	**$ 656,594.97**	**$ 750,000.00**	**$ 610,000.00**	**$ 748,000.00**	**0%**

Summary and Assumptions:

Operations & Maintenance

Fiscal Year 2014 Budget Recommendations: $ 748,000.00 an increase/decrease of **$ (2,000.00)**

Fiscal Year 2013 Adopted Budget: $ 750,000.00
Fiscal Year 2013 Projected Budget: $ 610,000.00
$ (140,000.00) under budget

*$55,000 Decrease in Engineering Services.
*$5,000 Increase in Legal Services
*$26,000 Decrease in O&M Plan requirements based on Engineer's Estimates.
*$80,000 Increase in Captial Construction due to East Willock Stream/Manhole/Culvert Project.

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 OPERATIONS AND MAINTENANCE PLAN EXPENDITURES

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 429-313	ENGINEERING SERVICES	$ 103,988.27	$ 133,743.72	$ 151,564.52	$ 168,855.58	$ 213,000.00	$ 197,000.00	**$ 158,000.00**	-26%

Gateway Engineers
Assumptions:
*Pertains to Consent Order engineering consulting services.

Feasibility Study	$ 10,000.00
Operations and Maintenance Plan (Work Auth.)	$ 120,000.00
East Willock Culvert Project	$ 8,000.00
Miscellaneous	$ 20,000.00
	$ 158,000.00

SAY $ 158,000.00

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 429-314	LEGAL SERVICES	$ 856.25	$ -	$ 10,585.62	$ 4,028.50	$ 5,000.00	$ 7,000.00	**$ 10,000.00**	100%

Includes Attorney fees associated with Sanitary Sewer work. Filing and satisfying liens, etc.

SAY $ 10,000.00

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 429-370	R&M SERVICES	$ 3,523.35	$ -	$ 639.00	$ 4,295.78	$ 5,000.00	$ 5,000.00	**$ 5,000.00**	0%

**Associated with minor repairs performed by DPW.*

SAY $ 5,000.00

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 OPERATIONS AND MAINTENANCE PLAN EXPENDITURES

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 429-370	O & M PLAN	$ -	-	$ 59,978.48	$ 91,518.83	$ 627,000.00	$ 45,000.00	**$ 475,000.00**	-20%

**Associated with the mandated Consent Decree Operations & Maintenance Plan*

Assumptions:

*Pertains to Consent Order O&M Plan Requirements

Including but not limited to the following: $ 435,000.00

CCTV
Point Repair/Manhole Repair
Lining
Special Repairs
Emergency Repairs
Preventative Maintenance

Miscellaneous $ 40,000.00

Total O&M Budget = $ 475,000.00

SAY $ 475,000.00

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2012	PROJECTED 2012	PROPOSED 2013	PERCENTAGE CHANGE FROM 2012
08 429-450	CONTRACTED SERVICES	$ 69,122.08	$ 3,749.34	$ -	$ 10,228.63	$ 20,000.00	$ 5,000.00	**$ 20,000.00**	0%

*Pertains to emergecy repairs or CCTV that may be needed.

SAY $ 20,000.00

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 OPERATIONS AND MAINTENANCE PLAN EXPENDITURES

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2012	PROJECTED 2012	PROPOSED 2013	PERCENTAGE CHANGE FROM 2012
08 429-455	CONTRACTED SVCS-CCTV	$ 2,589.97	$ 900.00	$ 332,232.20	$ 24,615.45	$ -	$ -	$ -	NA

2014 CCTV
*Annual CCTV is accounted for under the O&M Plan Line Item.

SAY	**$**	**-**

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 429-610	CAPITAL CONSTRUCTION	$ 268.98	$ -	$ -	$ 353,052.20	$ -	$ -	**$ 80,000.00**	NA

Assumptions:
*Associated with any type of emergency capital repair.

East Willock Stream/Culvert Project	$ 75,000.00
Contingency	$ 5,000.00
	$ 80,000.00

SAY	**$**	**80,000.00**

08 429

Wastewater Collection & Treatment

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 WASTEWATER COLLECTION AND TREATMENT EXPENDITURES

08	SANITARY SEWER FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 429	**WASTEWATER COLLECTION & TREATMENT**								
08 429-210	OFFICE SUPPLIES	$ 907.31	$ 1,316.27	$ 1,000.00	$ 12.99	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	0%
08 429-311	AUDITING SERVICES	$ 3,270.00	$ 4,000.00	$ 4,800.00	$ 4,995.00	$ 5,100.00	$ 5,100.00	**$ 5,100.00**	0%
08 429-316	SERVICE/ADMIN FEES	$ 105.70	$ 40.00	$ 79.49	$ 40.00	$ 1,000.00	$ 100.00	**$ 1,000.00**	0%
08 429-325	POSTAGE	$ 2,500.00	$ 1,208.00	$ 1,550.00	$ 1,822.68	$ 3,000.00	$ 4,000.00	**$ 4,000.00**	33%
08 429-341	ADVERTISING	$ 369.25	$ 877.50	$ -	$ 1,172.85	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	0%
08 429-453	CONTRACTED SVCS-ALCOSAN	$ 1,216,323.95	$ 791,378.52	$ 1,051,655.91	$ 1,083,744.66	$ 1,287,000.00	$ 1,350,000.00	**$ 1,426,293.00**	11%
08 429-454	CONTRACTED SVCS-JORDAN	$ 38,682.75	$ 28,232.48	$ 38,025.25	$ 34,048.30	$ 60,000.00	$ 60,000.00	**$ 60,000.00**	0%
08 429-740	CAPITAL PURCHASE - VEHICLE	$ -	$ 211,154.88	$ -	$ -	$ -	$ -	**$ -**	NA
	TOTAL WASTEWATER COLLECTION & TREATMENT	**$ 1,262,158.96**	**$ 1,038,207.65**	**$ 1,097,110.65**	**$ 1,125,836.48**	**$ 1,358,100.00**	**$ 1,421,200.00**	**$ 1,498,393.00**	**10%**

Summary and Assumptions:

Wastewater Collection & Treatment

Fiscal Year 2014 Budget Recommendations: $ 1,676,000.00 an increase/decrease of **$ 140,293.00**

Fiscal Year 2013 Adopted Budget: $ 1,358,100.00
Fiscal Year 2013 Projected Budget: $ 1,421,200.00
$ 63,100.00 over budget

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2012	PROJECTED 2012	PROPOSED 2013	PERCENTAGE CHANGE FROM 2012
08 429-210	OFFICE SUPPLIES	$ 907.31	$ 1,316.27	$ 1,000.00	$ 12.99	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	0%

*This pertains to mailings, envelopes, etc.

Miscellaneious office supplies $ 1,000.00
Total $ 1,000.00

SAY $ 1,000.00

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 WASTEWATER COLLECTION AND TREATMENT EXPENDITURES

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2012	PROJECTED 2012	PROPOSED 2013	PERCENTAGE CHANGE FROM 2012
08 429-311	AUDITING SERVICES	$ 3,270.00	$ 4,000.00	$ 4,800.00	$ 4,995.00	$ 5,100.00	$ 5,100.00	**$ 5,100.00**	0%

Auditor - Currently Receiving Proposals

2013 Borough Audit Service 01/10/13 to 12/31/15 Agreement		General Fund 60%	Library 10%	**Sanitary Sewer 30%**
	$ 17,000.00	$ 10,200.00	$ 1,700.00	**$ 5,100.00**

SAY $ 5,100.00

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2012	PROJECTED 2012	PROPOSED 2013	PERCENTAGE CHANGE FROM 2012
08 429-316	SERVICE/ADMIN FEES	$ 105.70	$ 40.00	$ 79.49	$ 40.00	$ 1,000.00	$ 100.00	**$ 1,000.00**	0%

Allegheny County 2013 Sewage	$ 1,300.00
Department of State 2013 Lien	$ 100.00
	$ 1,400.00

SAY $ 1,000.00

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 429-325	POSTAGE	$ 2,500.00	$ 1,208.00	$ 1,550.00	$ 1,822.68	$ 3,000.00	$ 4,000.00	**$ 4,000.00**	33%

*Associted with Purchase Power which is the Postage Machine.

SAY $ 4,000.00

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 WASTEWATER COLLECTION AND TREATMENT EXPENDITURES

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 429-341	ADVERTISING	$ 369.25	$ 877.50	$ -	$ 1,172.85	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	0%

**Associated with advertising of Sanitary Sewer Rate Ordinance, Contracted Projects, etc.*

SAY $ 1,000.00

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2012	PROJECTED 2012	PROPOSED 2013	PERCENTAGE CHANGE FROM 2012
08 429-453	CONTRACTED SVCS-ALCOSAN	$ 1,216,323.95	$ 791,378.52	$ 1,051,655.91	$ 1,083,744.66	$ 1,287,000.00	$ 1,350,000.00	**$ 1,426,293.00**	11%

ALCOSAN announced that there would be a rate increase for 2014 to fund mandated sewer infrastructure projects along with increased daily operating costs. Beginning January 1, 2014, the ACOSAN sewer rate will increase by 73 cents from$4.32 to $5.05 per 1,000 gallons of water used and the quarterly customer service charge will increase by $1.54, from $9.07 to $10.61 per quarter which equates to a monthly charge of $3.53 per month.

As such, the Borough of Brentwood will need to increase their rates to fund current and future mandated sewer infrastructure projects. Beginning January 1, 2014, the Borough of Brentwood sewer rate will also increase 17 percent from $5.18 to $6.06 per thousand gallons of water used and likewise the quarterly customer service charge will increase from $7.89 to $9.23 per quarter (17 percent) which equates to a monthly change from $2.63 per month to $3.08 per month.

	2014 Estimates
1st Quarter 2014 =	$ 304,117.00
2nd Quarter 2014 =	$ 304,117.00
3rd Quarter 2014 =	$ 304,117.00
4th Quarter 2014 =	$ 304,117.00
Total	$ 1,216,468.00

ALCOSAN estimates the Borough's 2014 requirements to be $1,188,576.95. However, ALCOSAN requires municipalities to provide in their annual budget to equal at least 120% of the amount ALCOSAN estimates. As such, at 120% of ALCOSAN's estimate this would be equal to $1,426,292.34.

SAY $ 1,426,293.00

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 WASTEWATER COLLECTION AND TREATMENT EXPENDITURES

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2012	PROJECTED 2012	PROPOSED 2013	PERCENTAGE CHANGE FROM 2012
08 429-454	CONTRACTED SVCS-PAW	$ 38,682.75	$ 28,232.48	$ 38,025.25	$ 34,048.30	$ 60,000.00	$ 60,000.00	**$ 60,000.00**	0%

*Associated with collecting sewage on the water bills.

NOTE: In 2012, PA American Water decided that they were no longer going to collect sewage fees. As such, Jordan Tax Services was retained by the Borough to collect Current Sewage Fees from the Borough residents.

Households =	$ 3,994.00	
Postage =	$ 0.45	
Collection Fee =	$ 0.43	
	$ 3,514.72	per month
Annual Cost =	$ 42,176.64	
Water Shut Offs (Reimbursed)		
$1,000/month x 12 =	$ 12,000.00	
	$ 54,176.64	

SAY $ 60,000.00

08	ITEM	ACTUAL 2008	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2012	PROJECTED 2012	PROPOSED 2013	PERCENTAGE CHANGE FROM 2012
08 429-740	CAPITAL PURCHASE - VEHICLE	$ -	$ 211,154.88	$ -	$ -	$ -	$ -	**$ -**	NA

SAY $ -

08 471

Debt Principal

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 471 DEBT PRINCIPAL EXPENDITURES

08	SANITARY SEWER FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 471	**DEBT PRINCIPAL**								
08 471-200	1995 PENNVEST PRINCIPAL	$ 21,191.43	$ 22,301.01	$ 23,284.50	$ 24,224.62	$ 18,935.16	$ 24,880.00	**$ -**	Closed
08 471-201	2005 PWSA LOAN	$ 16,422.70	$ 16,715.40	$ 17,285.00	$ 17,807.92	$ 21,731.01	$ 21,731.00	**$ 21,948.32**	1%
08 471-202	2007 PENNVEST PRINCIPAL	$ 152,330.24	$ 154,288.45	$ 156,271.86	$ 138,958.41	$ 137,861.60	$ 138,000.00	**$ 130,611.64**	-5%
08 471-203	2010 GO NOTE PRINCIPAL	$ -		$ 29,843.25	$ 30,765.41	$ -	$ -	**$ -**	Closed
	TOTAL DEBT PRINCIPAL	**$ 189,944.37**	**$ 193,304.86**	**$ 226,684.61**	**$ 211,756.36**	**$ 178,527.77**	**$ 184,611.00**	**$ 152,559.96**	-15%

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 471 DEBT PRINCIPAL EXPENDITURES

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 471-201	2005 PWSA LOAN	$ 16,422.70	$ 16,715.40	$ 16,715.40	$ 17,807.92	$ 17,285.00	$ 17,285.00	**$ 21,948.32**	27%

2005 PWSA LOAN

PWSA Loan of 2005, due in monthly installments of $2,094.66 including principal and interest from February 1, 2009 to January 2024; interst rate of 1.8%.

	2005 Original Balance	Balance 1/1/2013	Additions	Due Witin 2013	Balance 12/31/2013
2005 PWSA Loan	$ -	$ 251,359.00	$ -	$ 25,136.00	$ 226,223.00

Approximate Amortization Table based on the above information.

Loan Payble
2005 PWSA LOAN

	Principal	Interest	Total
2014	$ 21,948.32	$ 3,187.60	$ 25,135.92
2015	$ 22,167.80	$ 2,968.12	$ 25,135.92
2016	$ 22,389.48	$ 2,746.44	$ 25,135.92
2017	$ 22,613.38	$ 2,522.54	$ 25,135.92
2018	$ 22,839.51	$ 2,296.41	$ 25,135.92
2019	$ 23,067.91	$ 2,068.01	$ 25,135.92
2020	$ 23,298.58	$ 1,837.34	$ 25,135.92
2021	$ 23,531.57	$ 1,604.35	$ 25,135.92
2022	$ 23,766.89	$ 1,369.03	$ 25,135.92
2023	$ 23,764.51	$ 1,371.41	$ 25,135.92
	$ 229,387.94	$ 21,971.26	$ 251,359.20

SAY $ 21,948.32

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 471 DEBT PRINCIPAL EXPENDITURES

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 471-202	2007 PENNVEST PRINCIPAL	$ 152,330.24	$ 154,288.45	$ 152,330.24	$ 138,958.41	$ 169,786.00	$ 169,786.00	**$ 130,611.64**	-23%

2007 PENNVEST LOAN

PennVest Loan of 2007, due in interest-only monthly installments of $636 from January 1, 2008 through September 1, 2008; monthly installments of principal and interest of $14,304 began on October 1, 2008 through September 1, 2028. The loan approved totaled $3,027,945; however, only $1,621,133 was drawn by an application for payment after a project payment is made.

	2007 Original Balance	Balance 1/1/2013	2013 Additions	2013 Retirements	Balance 12/31/2013	Due Within 2012
2007 PENNVEST LOAN	$ -	$ 2,447,588.80	$ -	$ 175,768.29	$ 2,309,727.20	$ 53,795.00

Loan Payble
2007 PENNVEST LOAN

	Principal	Interest	Total	Balance
2014	$ 130,611.64	$ 57,513.56	$ 188,125.20	$ 2,179,115.56
2015	$ 133,989.46	$ 54,135.74	$ 188,125.20	$ 2,045,126.10
2016	$ 127,454.64	$ 50,670.56	$ 178,125.20	$ 1,917,671.46
2016-2027	$ -	$ -	$ -	

SAY	**$ 130,611.64**

08 472

Debt Interest

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 472 DEBT INTEREST EXPENDITURES

08	SANITARY SEWER FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 472	**DEBT INTEREST**								
08 472-200	1995 PENNVEST INTEREST	$ 4,512.09	$ 3,402.51	$ 2,419.02	$ 1,478.90	$ 342.79	$ 455.17	**$ -**	Closed
08 472-201	2005 PWSA LOAN INTEREST	$ 8,543.60	$ 8,420.52	$ 7,850.92	$ 7,328.00	$ 3,404.91	$ 3,664.00	**$ 3,187.60**	-6%
08 472-202	2007 PENNVEST INTEREST	$ 19,316.08	$ 17,360.87	$ 15,377.46	$ 32,690.91	$ 37,906.69	$ 31,280.00	**$ 57,513.56**	52%
08 472-203	2010 GO NOTE INTEREST	$ -	$ -	$ 1,872.81	$ 958.57	$ -	$ -	**$ -**	Closed
	TOTAL DEBT INTEREST	**$ 32,371.77**	**$ 29,183.90**	**$ 27,520.21**	**$ 42,456.38**	**$ 41,654.39**	**$ 35,399.17**	**$ 60,701.16**	46%

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 472 DEBT INTEREST EXPENDITURES

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 472-201	2005 PWSA LOAN INTEREST	$ 8,543.60	$ 8,420.52	$ 7,850.92	$ 7,328.00	$ 7,851.00	$ 7,851.00	**$ 3,187.60**	-59%

2005 PWSA LOAN

PWSA Loan of 2005, due in monthly installments of $2,094.66 including principal and interest from February 1, 2009 to January 2024; interst rate of 1.8%.

	2005 Original Balance	Balance 1/1/2013	Additions	Due Witin 2013	Balance 12/31/2013
2005 PWSA Loan	$ -	$ 251,359.00	$ -	$ 25,136.00	$ 226,223.00

Approximate Amortization Table based on the above information.

Loan Payble
2005 PWSA LOAN

	Principal	Interest	Total
2014	$ 21,948.32	$ 3,187.60	$ 25,135.92
2015	$ 22,167.80	$ 2,968.12	$ 25,135.92
2016	$ 22,389.48	$ 2,746.44	$ 25,135.92
2017	$ 22,613.38	$ 2,522.54	$ 25,135.92
2018	$ 22,839.51	$ 2,296.41	$ 25,135.92
2019	$ 23,067.91	$ 2,068.01	$ 25,135.92
2020	$ 23,298.58	$ 1,837.34	$ 25,135.92
2021	$ 23,531.57	$ 1,604.35	$ 25,135.92
2022	$ 23,766.89	$ 1,369.03	$ 25,135.92
2023	$ 23,764.51	$ 1,371.41	$ 25,135.92
	$ 251,118.95	$ 25,376.17	$ 276,495.12

SAY $ 3,187.60

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 472 DEBT INTEREST EXPENDITURES

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 472-202	2007 PENNVEST INTEREST	$ 19,316.08	$ 17,360.87	$ 15,377.46	$ 32,690.91	$ 1,863.00	$ 1,863.00	**$ 57,513.56**	2987%

2007 PENNVEST LOAN

PennVest Loan of 2007, due in interest-only monthly installments of $636 from January 1, 2008 through September 1, 2008; monthly installments of principal and interest of $14,304 began on October 1, 2008 through September 1, 2028. The loan approved totaled $3,027,945; however, only $597,625 was drawn by an application for payment after a project payment is made.

	2007 Original Balance	Balance 1/1/2011	2011 Additions	2011 Retirements	Balance 12/31/2011	Due Within 2012
2007 PENNVEST LOAN	$ -	$ 225,444.00	$ -	$ 171,649.00	$ 53,795.00	$ 171,649.00

Loan Payble
2007 PENNVEST LOAN

	Principal	Interest	Total	Balance
2014	$ 130,611.64	$ 57,513.56	$ 188,125.20	$ 2,179,115.56
2015	$ 133,989.46	$ 54,135.74	$ 188,125.20	$ 2,045,126.10
2016	$ 127,454.64	$ 50,670.56	$ 178,125.20	$ 1,917,671.46
2016-2027	$ -	$ -	$ -	

SAY	**$ 57,513.56**

08 491

Refunds

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 491 REFUNDS

08	SANITARY SEWER FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 491	**REFUNDS**								
08 491-000	REFUNDS	$ 50.00	$ 194.47	$ 366.53	$ -	$ 1,000.00	$ 315.00	**$ 1,000.00**	0%
	TOTAL REFUNDS	**$ 50.00**	**$ 194.47**	**$ 366.53**	**$ -**	**$ 1,000.00**	**$ 315.00**	**$ 1,000.00**	**0%**

COMMENTS:
These items are associated with various refunds to residents.

08 491-000 REFUNDS
*This is associated with anyone over paying at closing or a water company adjustment. To be conservative, will budget this expenditure as $1,000.00.

SAY	**$**	**1,000.00**

08 492

Transfers

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 492 TRANSFERS

08	SANITARY SEWER FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 492	**TRANSFERS**								
08 492-30	TRANSFER- CAPITAL IMPROVEMENT FUND	$ -	$ 140,000.00	$ 100,000.00	$ 50,000.00	$ 80,000.00	$ 80,000.00	**$ 80,000.00**	0%
08 492-090	TRANSFER- PENNVEST FUND	$ 34,228.83	$ -	$ -	$ -	$ -	$ -	**$ -**	NA
08 492-100	TRANSFER- GL FUND	$ -	$ 200,000.00	$ 255,000.00	$ 262,000.00	$ 276,000.00	$ 276,000.00	**$ 355,000.00**	29%
	TOTAL TRANSFERS	**$ 34,228.83**	**$ 340,000.00**	**$ 355,000.00**	**$ 312,000.00**	**$ 356,000.00**	**$ 356,000.00**	**$ 435,000.00**	**22%**

COMMENTS:
These expenses are associated with transfers from the Sanitary Sewer Fund to some other Borough Fund.

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 492-30	TRANSFER- CAPITAL IMPROVEMENT FUND	$ 140,000.00	$ 100,000.00	$ 50,000.00	$ 50,000.00	$ 80,000.00	$ 80,000.00	**$ 80,000.00**	0%
	*This amount corresponds to Sanitary Sewer Related Capital Projects.								
	2014 Road Paving Projects =				$ 80,000.00				
					$ 80,000.00			**SAY**	**$ 80,000.00**

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 492-090	TRANSFER- PENNVEST FUND	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	NA
	**Associated with 2007 PENNVEST Loan funding requirements.*							**SAY**	**$ -**

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 492 TRANSFERS

08	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 492-100	TRANSFER- GL FUND	$ 200,000.00	$ 255,000.00	$ 262,000.00	$ 262,000.00	$ 276,000.00	$ 276,000.00	**$ 355,000.00**	29%

* Associated with salaries for the Collection of Delinquent Sewage Accounts, Borough Manager, Finance Director, as well as Public Works expenses for Sewage Related work.

G. Zboyovsky
15% of G. Zboyovsky 2014 Salary
G. Zboyovsky's 2014 Salary = $ 98,426.00

15% = $ 14,763.90

15% of G. Zboyovsky's 2014 Benefits and FICA =
G. Zboyovsky's 2014 Benefits = $ 24,737.00

15% = $ 3,710.55

Total of G. Zboyovsky's 2014 Salary & Benefits associated with Sanitary Sewer tasks = **$ 18,474.45**

S. Toth
25% of S. Toth's 2014 Salary
S. Toth's 2014 Salary = $ 48,880.00

25% = $ 12,220.00

25% of S. Toth's 2014 Benefits
S. Toth's 2014 Benefits = $ 11,912.00
25% = $ 2,978.00

Total of S. Toth's 2014 Salary & Benefits associated with Sanitary Sewer tasks = **$ 15,198.00**

New Employee - Delinquent Sanitary Sewer Collections
100% of 2014 Salary - Part-Time
2014 Salary (Based on 30 Hours/week) = $ 23,400.00
$ -

Total of 2014 Salary & Benefits associated with Sanitary Sewer tasks = **$ 23,400.00**

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 492 TRANSFERS

V. Alexandrov		
75% of 2014 Salary		
2014 Salary =	$	61,800.00
75% =	$	46,350.00
75% of 2014 Benefits =		
2014 Benefits =	$	15,055.00
75% =	$	7,527.50
Total of 2014 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**53,877.50**
Public Works Sewer Work/Expenses		
Total DPW 2014 Operating Budget (minus VA Salary from above) =	$	975,822.00
Assume 25% work and supplies are for Sanitary Sewer Work		25.0%
Total DPW 2014 Expenses associated with Sanitary Sewer Work =	**$**	**243,955.50**
Total Amount of Borough Operations associated with Sanitary Sewer Work to be transferred =	$	354,905.45

SAY	**$**	**355,000.00**

08 495

Contingency

2014 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 495 CONTINGENCY

08	SANITARY SEWER FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
08 495	**CONTINGENCY**								
08 495-000	UNRESERVED BALANCE	$ -	$ -	$ 1,960,654.94	$ 1,715,073.95	$ 2,556,117.84	$ 2,556,117.84	**$ 2,554,745.88**	0%
	TOTAL CONTINGENCY	**$ -**	**$ -**	**$ 1,960,654.94**	**$ 1,715,073.95**	**$ 2,556,117.84**	**$ 2,556,117.84**	**$ 2,554,745.88**	**0%**

COMMENTS:
These expenses are associated with providing contingencies for known and unknown expenses and future capital improvements.

08 498-000 UNRESERVED BALANCE

1/1/14 Estimated Beginning Balance =	$ 2,800,000.00	
Contingency =	$ 2,554,745.88	
Deficit/Surplus =	$ 245,254.12	***Amount of the "Surplus" required to balance Sanitary Sewer Fund.***

SAY	**$ 2,554,745.88**

This Page Intentionally Left Blank

15

BRENTWOOD PARK FUND

15

Brentwood Park Fund Revenues

2014 BRENTWOOD BUDGET PARK INITIATIVE FUND

15 PARK INITIATIVE FUND REVENUES

FINAL

15	PARK INITIATIVE FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
15 100	**2014 BEGINNING BALANCE**								
15 100-000	BEGINNING BALANCE	NA	NA	$ 70,000.00	$ 290,000.00	$ 250,000.00	$ 267,954.68	$ -	-100%
	TOTAL BEGINNING BALANCE	**$ -**	**$ -**	**$ 70,000.00**	**$ 290,000.00**	**$ 250,000.00**	**$ 267,954.68**	**$ -**	**-100%**
15 341	**INTEREST**								
15 341-000	INTEREST	NA	NA	NA	NA	$ -	$ -	$ -	0%
	TOTAL INTEREST	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
15 354	**STATE CAPITAL & OPERATING GRANTS**								
15 354-070	2010 DCNR - C2P2 GRANT	$ -	$ -	$ -	$ -	$ 416,000.00	$ -	$ 416,000.00	0%
15 354-071	ALLEGHY CNTY - CITF GRANT	NA	NA	NA	NA	$ 190,000.00	$ 198,000.00	$ -	-100%
15 354-072	2011 DCNR - C2P2 GRANT	NA	NA	NA	NA	$ 380,000.00	$ -	$ 380,000.00	0%
	TOTAL STATE CAPITAL & OPERATING GRANTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 986,000.00**	**$ 203,000.00**	**$ 796,000.00**	**-19%**
15 387	**CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES**								
15 387-100	BRENTWOOD PARK INITIATIVE	NA	$ -	$ -	$ -	$ 250,000.00	$ 300,000.00	$ -	-100%
15 387-110	BRENTWOOD SCHOOL DISTRICT LEASE	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000.00	0%
	TOTAL CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000.00**	**$ 300,000.00**	**$ 10,000.00**	**-96%**
15 392	**INTERFUND OPERATING TRANSFERS**								
15 392-100	TRANSFER- FROM GENERAL FUND	NA	NA	$ 220,000.00	$ -	$ 60,000.00	$ 60,000.00	$ 10,000.00	-83%
	TOTAL INTERFUND OPERATING TRANSFERS	**$ -**	**$ -**	**$ 220,000.00**	**$ -**	**$ 60,000.00**	**$ 60,000.00**	**$ 10,000.00**	**-83%**
15 393	**PROCEEDS OF GENERAL LONG-TERM DEBT**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
15 393-301	2013 GO BOND ANTICIPATION NOTE	NA	NA	NA	NA	$ 1,000,000.00	$ 1,598,545.32	$ 1,140,500.00	14%
	TOTAL PROCEEDS OF GENERAL LONG-TERM DEBT	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000.00**	**$ 1,598,545.32**	**$ 1,140,500.00**	**14%**
TOTAL PARK FUND REVENUES		**$ -**	**$ -**	**$ 290,000.00**	**$ 290,000.00**	**$ 2,546,000.00**	**$ 2,429,500.00**	**$ 1,956,500.00**	**-23%**

15 100

Beginning Balance

2014 BRENTWOOD BUDGET PARK FUND
15 PARK FUND REVENUES

15	PARK FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	ACTUAL 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
15 100	**2014 BEGINNING BALANCE**								
15 100-000	BEGINNING BALANCE	NA	NA	$ 70,000.00	$ 290,000.00	$ 250,000.00	$ 267,954.68	$ -	-100%
	TOTAL BEGINNING BALANCE	**$ -**	**$ -**	**$ 70,000.00**	**$ 290,000.00**	**$ 250,000.00**	**$ 267,954.68**	**$ -**	**-100%**

COMMENTS:

09 100-000 BEGINNING BALANCE
*It is anticipated that the 2014 Beginning Balance will be =

11/08/12 Balance =	$ 235,885.98	
Phase I Remaining Balance =	$ 360,000.00	
Phase II Remaining Balance =	$ 178,509.49	
Phase III Remaining Balance =	$ 4,000.00	
	$ 542,509.49	
Accounts Receivables		
CITF Grant	$ 198,000.00	
01/01/14 Account Balance =	$ (108,623.51)	Estimated "Draw Down on Bond Anticipation in 2013"

15 341

Interest

2014 BRENTWOOD BUDGET PARK FUND
15 341 INTEREST REVENUES

15	PARK INITIATIVE FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
15 341	**INTEREST**								
15 341-000	INTEREST	NA	NA	NA	NA	$ -	$ -	$ -	0%
	TOTAL INTEREST	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

15 341-000 INTEREST
*It is anticipated that the interest to be earned in 2014 = **SAY** **$ -**

15 354

State Capital & Operating Grants

2014 BRENTWOOD BUDGET PARK FUND
15 354 STATE CAP & OPERATING GRANTS REVENUES

15	PARK FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
15 354	**STATE CAPITAL & OPERATING GRANTS**								
15 354-070	2010 DCNR - C2P2 GRANT	NA	$ -	$ -	$ -	$ 416,000.00	$ -	$ 416,000.00	0%
15 354-071	ALLEGHY CNTY - CITF GRANT	NA	NA	NA	NA	$ 190,000.00	$ 198,000.00	$ -	-100%
15 354-072	2011 DCNR - C2P2 GRANT	NA	NA	NA	NA	$ 380,000.00	$ -	$ 380,000.00	0%
15 354-073	2013 ALLEGHY CNTY - VIDEO CAMERA GRANT	NA	NA	NA	NA	$ -	$ 5,000.00	$ -	***New Item***
	TOTAL STATE CAPITAL & OPERATING GRANTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 986,000.00**	**$ 203,000.00**	**$ 796,000.00**	**-19%**

15 354-07 2010 DCNR - C2P2 GRANT

*Based on the 2010 notice of the Borough's receipt of the DCNR Community Conservation Partnership Program Grant.
NOTE: This is a "REIMBURSEMENT GRANT" meaning, the Borough will be reimbursed for eligible expenses upon the presenting of the paid receipts.

DCNR - C2P2 GRANT

Original Grant Amount =	$	438,000.00
Administration Fee (5%) =	$	21,900.00
Total Grant Amount =	$	416,100.00

SAY $ 416,000.00

15 354-071 ALLEGHY CNTY - CITF GRANT

*Based on the 2011 notice of the Borough's receipt of the Allegheny County Community Infrastructure and Tourism Fund Grant
NOTE: This is a "REIMBURSEMENT GRANT" meaning, the Borough will be reimbursed for eligible expenses upon the presenting of the paid receipts.

ALLEGHY CNTY - CITF GRANT

Original Grant Amount =	$	200,000.00
Administration Fee (1%) =	$	2,000.00
Total Grant Amount =	$	198,000.00

SAY $ -

15 387

Contributions and Donations from Private Sources

2014 BRENTWOOD BUDGET PARK FUND
15 387 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES REVENUES

15	PARK FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
15 387	**CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES**								
15 387-100	BRENTWOOD PARK INITIATIVE	NA	NA	$ -	$ -	$ 250,000.00	$ 300,000.00	**$ -**	-100%
15 387-110	BRENTWOOD SCHOOL DISTRICT LEASE							**$ 10,000.00**	
	TOTAL CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000.00**	**$ 300,000.00**	**$ 10,000.00**	**-96%**

15 387-100 BRENTWOOD PARK INITIATIVE
*Based on Brentwood Park Initiatives Funds raised to date.

SAY $ -

15 387-110 BRENTWOOD SCHOOL DISTRICT LEASE
*The portion of the School District's Lease for use of the Stadium and Fields that will be allocated to the Park Fund.

SAY $ 10,000.00

15 392

Interfund Operating Transfers

2014 BRENTWOOD BUDGET PARK FUND
15 392 INTERFUND TRANSFER REVENUES

15	PARK FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
15 392	**INTERFUND OPERATING TRANSFERS**								
15 392-015	TRANSFER-FROM OPERATING RESERVE FUND	NA	NA	NA	$ 20,000.00	$ -	$ -	$ -	0%
15 392-100	TRANSFER- FROM GENERAL FUND	NA	NA	$ 220,000.00	$ -	$ 60,000.00	$ 60,000.00	**$ 10,000.00**	-83%
	TOTAL INTERFUND OPERATING TRANSFERS	**$ -**	**$ -**	**$ 220,000.00**	**$ -**	**$ 60,000.00**	**$ 60,000.00**	**$ 10,000.00**	**-83%**

15 392-100 TRANSFER- FROM GENERAL FUND
**This is associated with the Brentwood Park Redevelopment Project*

ASSUMPTIONS:

General Bond Anticipation Obligation Note of 2013

*Associated with funding necessary to complete Phase II of the BPI Project plus Phase III. Due January 2014 and July 2014.

ASSUMPTIONS:

2013 PHASE II - BPI =	$ 1,000,000.00
2014 PHASE III - BPI =	$ 2,000,000.00
	$ 3,000,000.00

ESTIMATED PAYMENTS (PRINCIPAL AND INTEREST)

	Item	Estimated Costs
15 471	Debt Principal	$ -
15 472	Debt Interest	$ 20,000.00

SAY	**$ 10,000.00**

15 393

Proceeds from Long Term Debt

2014 BRENTWOOD BUDGET PARK FUND
15 393 PROCEEDS OF GENERAL LONG-TERM DEBT REVENUES

15	PARK INITIATIVE FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	ACTUAL 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
15 393	**PROCEEDS OF GENERAL LONG-TERM DEBT**								
15 393-301	2013 GO BOND ANTICIPATION NOTE	NA	NA	NA	NA	$ 1,000,000.00	$ 1,598,545.32	$ 1,140,500.00	14%
	TOTAL PROCEEDS OF GENERAL LONG-TERM DEBT	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000.00**	**$ 1,598,545.32**	**$ 1,140,500.00**	**14%**

Summary and Assumptions:

Proceeds of General Long-Term Debt Revenues

Fiscal Year 2014 Budget Recommendations:	$ 1,140,500.00	
Fiscal Year 2013 Adopted Budget:	$ 1,000,000.00	
Fiscal Year 2013 Projected Budget:	$ 1,598,545.32	
	$ 598,545.32	over budget revenues expectations.

*$3,050,000 GO Bond is anticipated in 2013 for Capital Improvement Projects.

CAPITAL CONSTRUCTION - PHASE III

**This is associated with the Brentwood Park Redevelopment Project*

Legal Fees	$ 5,000.00
Engineering Fees	$ 5,000.00
	$ 10,000.00

Phase III - Brentwood Park Initiative Project - Bleachers and Press Box

	Estimate
Estimated Phase III Base Bid	$ 1,537,400.00
Bonds	$ 76,870.00
Engineering Design Fees	$ 150,000.00
5% Contingency	$ 76,870.00
Total Phase I - Estimated Costs	$ 1,841,140.00

2014 BRENTWOOD BUDGET PARK FUND
15 393 PROCEEDS OF GENERAL LONG-TERM DEBT REVENUES

CAPITAL CONSTRUCTION -
PLAYGROUND/PAVILLION
**This is associated with the Brentwood Park Redevelopment Project*

New Playground/Pavilion/Scoreboard/Miscellaneous

		Estimate
Estimated Cost for Playground	$	50,000.00
Estimated Cost for Pavilion	$	10,000.00
Estimated Cost for Dek Hockey Scoreboard	$	10,000.00
Contingency	$	3,000.00
Miscellaneous	$	5,000.00
Total Playground/Pavillion - Estimated Costs	$	78,000.00
Total =	$	1,929,140.00
2010 and 2012 DCNR Grant (Reimbursements)	$	796,000.00
	$	1,133,140.00

SAY	**$ 1,140,500.00**

15

Brentwood Park Fund Expenditures

2014 BRENTWOOD BUDGET PARK FUND

2014 PARK FUND BUDGET

15 PARK FUND EXPENDITURES

FINAL

FINAL

15	PARK FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
15 454	**PARK**								
15 454-317	SOLICITOR (HOURLY)	NA	NA	NA	$ 1,189.50	$ 5,000.00	$ 3,000.00	5,000.00	0%
15 454-313	ENGINEERING SERVICES	NA	NA	NA	$ 21,046.36	$ 5,000.00	$ 2,500.00	5,000.00	0%
15 454-610	CAPITAL CONSTRUCTION - PHASE I	NA	NA	NA	$ 23,806.30	$ 830,000.00	$ 975,000.00	$ -	-100%
15 454-611	CAPITAL CONSTRUCTION - PHASE II	NA	NA	NA	$ 23,208.70	$ 1,650,000.00	$ 1,421,000.00	$ -	Closed
15 454-612	CAPITAL CONSTRUCTION - PHASE III - BLEACHER & P	NA	NA	NA	NA	$ -	$ 23,000.00	$ 1,841,140.00	New Item
15 454-613	CAPITAL CONSTRUCTION - PLAYGROUND	NA	NA	NA	NA	NA	NA	$ 63,000.00	New Item
15 454-740	CAPITAL PURCHASES	NA	NA	NA	NA	NA	$ 5,000.00	$ 15,000.00	New Item
	TOTAL PARK	**$ -**	**$ -**	**$ -**	**$ 69,250.86**	**$ 2,490,000.00**	**$ 2,429,500.00**	**$ 1,929,140.00**	**-23%**
15471	**DEBT PRINCIPAL**								
15 471-205	2013 GOB PRINCIPAL-PHASE II - BPI	NA	NA	NA	NA	$ 22,000.00	$ -	**$ -**	**0%**
	TOTAL DEBT PRINCIPAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,000.00**	**$ -**	**$ -**	**New Item**
15472	**DEBT INTEREST**								
15 472-205	2013 GOB INTEREST-PHASE II - BPI	NA	NA	NA	NA	$ 31,000.00	NA	**$ 20,000.00**	**New Item**
	TOTAL DEBT PRINCIPAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 31,000.00**	**$ -**	**$ 20,000.00**	**New Item**
15 495	**CONTINGENCY**								
15 495-000	UNRESERVED BALANCE	NA	NA	NA	NA	$ 3,000.00	$ -	$ 7,360.00	145%
	TOTAL CONTINGENCY	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,000.00**	**$ -**	**$ 7,360.00**	**145%**
TOTAL PARK FUND EXPENDITURES		**$ -**	**$ -**	**$ -**	**$ 69,250.86**	**$ 2,546,000.00**	**$ 2,429,500.00**	**$ 1,956,500.00**	**NA**
TOTAL PARK FUND REVENUES		**$ -**	**$ -**	**$ 290,000.00**	**$ 290,000.00**	**$ 2,546,000.00**	**$ 2,429,500.00**	**$ 1,956,500.00**	**128%**
						SURPLUS/(DEFICIT) =		**$ -**	

15 454

Park Expenditures

2014 BRENTWOOD BUDGET PARK FUND
15 454 PARK EXPENDITURES

15	PARK INITIATIVE FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
15 454	**PARK**								
15 454-317	SOLICITOR (HOURLY)	NA	NA	NA	$ 1,189.50	$ 5,000.00	$ 3,000.00	**$ 5,000.00**	0%
15 454-313	ENGINEERING SERVICES	NA	NA	NA	$ 21,046.36	$ 5,000.00	$ 2,500.00	**$ 5,000.00**	0%
15 454-610	CAPITAL CONSTRUCTION - PHASE I	NA	NA	NA	$ 23,806.30	$ 830,000.00	$ 975,000.00	**$ -**	-100%
15 454-611	CAPITAL CONSTRUCTION - PHASE II	NA	NA	NA	$ 23,208.70	$ 1,650,000.00	$ 1,421,000.00	**$ -**	Closed
15 454-612	CAPITAL CONSTRUCTION - PHASE III - BLEACHER & PRESS BOX	NA	NA	NA	NA	$ -	$ 23,000.00	**$ 1,841,140.00**	***New Item***
15 454-613	CAPITAL CONSTRUCTION - PLAYGROUND	NA	NA	NA	NA	NA	NA	**$ 63,000.00**	***New Item***
15 454-740	CAPITAL PURCHASES	NA	NA	NA	NA	NA	$ 5,000.00	**$ 15,000.00**	***New Item***
	TOTAL PARK	**$ -**	**$ -**	**$ -**	**$ 69,250.86**	**$ 2,490,000.00**	**$ 2,429,500.00**	**$ 1,929,140.00**	**-23%**

01 454-317 SOLICITOR (HOURLY)
**This is associated with any legal contracts/agreements that may need reviewed and/or prepared.*

SAY $ 5,000.00

01 408-313 ENGINEERING SERVICES
**This is associated with any engineering or architectural fees that may not be associated with Phase III.*

SAY $ 5,000.00

15 454-610 CAPITAL CONSTRUCTION - PHASE III
**This is associated with the Brentwood Park Redevelopment Project*

Phase III - Brentwood Park Initiative Project - Bleachers and Press Box

	Estimate	Actual	YTD Expended	Remaining Balance
Estimated Phase III Base Bid	$ 1,537,400.00			$ -
Bonds	$ 76,870.00	$ -		$ -
Engineering Design Fees	$ 150,000.00		$ -	$ -
5% Contingency	$ 76,870.00			$ -
Total Phase I - Estimated Costs	$ 1,841,140.00	$ -		$ -

SAY $ 1,841,140.00

2014 BRENTWOOD BUDGET PARK FUND
15 454 PARK EXPENDITURES

15 454-613 CAPITAL CONSTRUCTION - PLAYGROUND/PAVILLION

**This is associated with the Brentwood Park Redevelopment Project*

New Playground/Pavilion

	Estimate	Actual	YTD Expended	Remaining Balance
Estimated Cost for Playground	$ 50,000.00			$ -
Estimated Cost for Pavilion	$ 10,000.00			$ -
Engineering Design Fees	$ -		$ -	$ -
5% Contingency	$ 3,000.00			$ -
Total Playground/Pavillion - Estimated Costs	$ 63,000.00	$ -		$ -

SAY $ 63,000.00

15 454-740 CAPITAL PURCHASES

**This is associated with items needed for the Park that are over $5,000.00.*

Dek Hockey Scoreboard

	Estimate
Estimated Cost for Dek Hockey Scoreboard	$ 10,000.00
Miscellaneous	$ 5,000.00
Total Playground/Pavillion - Estimated Costs	$ 15,000.00

SAY $ 15,000.00

15 471

Debt Principal

2014 BRENTWOOD BUDGET PARK FUND
15 471 DEBT PRINCIPAL EXPENDITURES

15	PARK INITIATIVE FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
15471	**DEBT PRINCIPAL**								
15 471-205	2013 GOB PRINCIPAL-PHASE II - BPI	NA	NA	NA	NA	$ 22,000.00	$ -	**$ -**	***0%***
	TOTAL DEBT PRINCIPAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,000.00**	**$ -**	**$ -**	**New Item**

Debt Principal Expenditures

Fiscal Year 2014 Budget Recommendations: $ - an increase/decrease of **$ (22,000.00)**

Fiscal Year 2013 Adopted Budget: $ 22,000.00
Fiscal Year 2013 Projected Budget: $ -
$ (22,000.00)

15 471-205 2013 GOB PRINCIPAL-PHASE II - BPI

General Bond Anticipation Obligation Note of 2013

*Associated with funding necessary to complete Phase II of the BPI Project plus Phase III. Due January 2014 and July 2014.

ASSUMPTIONS:

2013 PHASE II - BPI = $ 1,000,000.00
2014 PHASE III - BPI = $ 2,000,000.00

$ 3,000,000.00

ESTIMATED PAYMENTS (PRINCIPAL AND INTEREST)

	Item	Estimated Costs
15 471	Debt Principal	$ -
15 472	Debt Interest	$ 20,000.00

SAY	**$**	**-**

15 472

Debt Interest

2014 BRENTWOOD BUDGET PARK FUND
15 472 DEBT INTEREST EXPENDITURES

15	PARK INITIATIVE FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
15472	**DEBT INTEREST**								
15 472-205	2013 GOB INTEREST-PHASE II - BPI	NA	NA	NA	NA	$ 31,000.00	NA	**$ 20,000.00**	***New Item***
	TOTAL DEBT PRINCIPAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 31,000.00**	**$ -**	**$ 20,000.00**	***New Item***

Debt Principal Expenditures

Fiscal Year 2014 Budget Recommendations:	$ 20,000.00	an increase/decrease of	**$ (11,000.00)**
Fiscal Year 2013 Adopted Budget:	$ 31,000.00		
Fiscal Year 2013 Projected Budget:	$ -		
	$ (31,000.00)		

15 471-205 2013 GOB PRINCIPAL-PHASE II & III- BPI

General Bond Anticipation Obligation Note of 2013

*Associated with funding necessary to complete Phase II of the BPI Project plus Phase III. Due January 2014 and July 2014.

ASSUMPTIONS:

PHASE II - BPI =	$ 1,000,000.00
PHASE III - BPI =	$ 2,000,000.00
	$ 3,000,000.00

ESTIMATED PAYMENTS (PRINCIPAL AND INTEREST)

	Item	Estimated Costs
15 471	Debt Principal	$ -
15 472	Debt Interest	$ 20,000.00

SAY	**$ 20,000.00**

15 495

Contingency

2014 BRENTWOOD BUDGET PARK FUND
15 495 CONTINGENCY EXPENDITURES

15	PARK INITIATIVE FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
15 495	**CONTINGENCY**								
15 495-000	UNRESERVED BALANCE	NA	NA	NA	NA	$ 3,000.00	$ -	**$ 7,360.00**	145%
	TOTAL CONTINGENCY	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,000.00**	**$ -**	**$ 7,360.00**	**145%**

COMMENTS:
These expenses are associated with providing contingencies for known and unknown expenses.

01 495-000 UNRESERVED BALANCE
*This is what is reserved for emergencies or extra costs that were not budgeted for.

SAY	**$ 7,360.00**

This Page Intentionally Left Blank

18

Capital Improvement Fund

18

Capital Improvement Fund Revenues

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

2014 CAPITAL IMPROVEMENT FUND BUDGET

18 CAPITAL IMPROVEMENT FUND REVENUES

FINAL

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 100	**BEGINNING BALANCE**								
18 100-000	BEGINNING BALANCE	NA	NA	$ 166,581.82	$ 320,246.00	$ 260,000.00	$ 320,246.00	$ 1,260,000.00	385%
	TOTAL BEGINNING BALANCE	**$ -**	**$ -**	**$ 166,581.82**	**$ 320,246.00**	**$ 260,000.00**	**$ 320,246.00**	**$ 1,260,000.00**	**385%**
18 341	**INTEREST**								
18 341-000	INTEREST	NA	$ -	?	$ -	$ 500.00	$ 500.00	$ 500.00	0%
	TOTAL INTEREST	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500.00**	**$ 500.00**	**$ 500.00**	**0%**
18 354	**STATE CAPITAL & OPERATING GRANTS**								
18 354-020	DCED-POLICE VEHICLE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Closed
18 354-021	DCED-VIDEO CAMERAS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Closed
18 354-030	SAFEWAY TO SCHOOL GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Closed
18 354-090	SHACOG- CD35	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Closed
18 354-091	JAG GRANT - POLICE RADIOS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Closed
18 354-092	SHACOG- CD36-Willohaven Reconstruction	$ 25,000.00	$ -	$ -	$ -	$ -	$ -	$ -	Closed
18 354-093	SHACOG MANHOLE REHAB. PROJECT	$ -	$ 22,300.00	$ 22,300.00	$ -	$ -	$ -	$ -	Closed
18 354-094	SHACOG- CD40 - BROWNSVILLE RD ADA	NA	$ -	$ -	$ -	$ -	$ -	$ 36,035.00	New Item
18 354-095	SPC REGIONAL TRAFFIC SIGNALS	NA	$ -	$ -	$ -	$ -	$ -	$ -	New Item
18 354-101	ALLEGHENY CNTY - VIDEO CAMERAS	NA	NA	NA	NA	$ -	$ 5,000.00	$ -	Closed
	TOTAL STATE CAPITAL & OPERATING GRANTS	**$ 25,000.00**	**$ 22,300.00**	**$ 22,300.00**	**$ -**	**$ -**	**$ 5,000.00**	**$ 36,035.00**	**0%**
18 392	**INTERFUND OPERATING TRANSFERS**								
18 392-010	TRANSFER- FROM GENERAL FUND	$ 235,392.87	$ 225,000.00	$ 365,000.00	$ -	$ 1,240,000.00	$ 1,240,000.00	$ 1,000,000.00	-19%
18 392-015	TRANSFER-FROM 2007 GO NOTE FUND	$ 100,000.00	$ 207,010.08	$ -	$ -	$ -	$ -	$ -	Closed
18 392-080	TRANSFER-FROM SANITARY SEWER FUND	$ -	$ 140,000.00	$ 100,000.00	$ 50,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	0%
18 392-095	TRANSFER-FROM OPERATIONG RESERVE FUND	NA	NA	NA	$ 359,000.00	$ -	$ 12,000.00	$ -	NA
	TOTAL INTERFUND OPERATING TRANSFERS	**$ 335,392.87**	**$ 572,010.08**	**$ 465,000.00**	**$ 409,000.00**	**$ 1,320,000.00**	**$ 1,332,000.00**	**$ 1,080,000.00**	**-18%**
18 393	**PROCEEDS OF GENERAL LONG-TERM DEBT**								
18 393-300	2009 LEASE ESCROW - ENERGY SAVINGS EQUIP.	$ 399,150.50	$ -	$ -	$ -	$ -	$ -	$ -	Closed
18 393-301	2013 GO BOND	NA	NA	NA	NA	$ 2,035,000.00	$ 1,700,000.00	$ -	New Item
18 393-302	2013 LEASE PURCHASE - DPW BACKHOE	NA	NA	NA	NA	$ 98,144.00	$ 98,144.00	$ -	Closed
18 393-303	2014 LEASE PURCHASE - (2) DPW TRUCKS	NA	NA	NA	NA	$ -	NA	$ 140,000.00	0%
	TOTAL PROCEEDS OF GENERAL LONG-TERM DEBT	**$ 399,150.50**	**$ -**	**$ -**	**$ -**	**$ 2,133,144.00**	**$ 1,798,144.00**	**$ 140,000.00**	***New Items***
TOTAL CAPITAL IMPROVEMENT FUND REVENUES		**$ 360,392.87**	**$ 594,310.08**	**$ 653,881.82**	**$ 729,246.00**	**$ 3,713,644.00**	**$ 3,455,890.00**	**$ 2,516,535.00**	**-32%**

18 100

Beginning Balance

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 100 2013 BEGINNING BALANCE REVENUE

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	ACTUAL 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 100	**BEGINNING BALANCE**								
18 100-000	BEGINNING BALANCE	NA	NA	$ 166,581.82	$ 320,246.00	$ 260,000.00	$ 320,246.00	$ 1,260,000.00	385%
	TOTAL BEGINNING BALANCE	**$ -**	**$ -**	**$ 166,581.82**	**$ 320,246.00**	**$ 260,000.00**	**$ 320,246.00**	**$ 1,260,000.00**	**385%**

Summary and Assumptions:

Beginning Balance

Fiscal Year 2014 Budget Recommendations:	$ 1,260,000.00	an increase/decrease of	**$ 1,000,000.00**
Fiscal Year 2013 Adopted Budget:	$ 260,000.00		
Fiscal Year 2013 Projected Budget:	$ 320,246.00		
	$ 60,246.00	surplus revenues	

*Items earmarked in 2009, 2010, and 2011 and not expended will be carried through to 2012 Capital Improvement Budget.

18 100-000 BEGINNING BALANCE

*It is anticipated that the 2013 Beginning Balance will be =

Earmarked Funds not spent to date.

Balance as of 10/05/13 =	$ 1,426,347.00

Outstanding 2013 Expenses

Buildings	$ 110,000.00
Zoning Code Revisions	$ 3,000.00
New DPW Building =	$ -
Highway Construction =	$ 140,000.00
Miscellaneous	$ 14,000.00
Total =	$ 1,269,347.00

SAY	**$ 1,260,000.00**

18 341

Interest

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 341 INTEREST REVENUES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 341	**INTEREST**								
18 341-000	INTEREST	NA	$ -	?	$ -	$ 500.00	$ 500.00	$ 500.00	0%
	TOTAL INTEREST	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500.00**	**$ 500.00**	**$ 500.00**	**0%**

Summary and Assumptions:

Interest Revenues

Fiscal Year 2013 Budget Recommendations:	$ 500.00	an increase/decrease of	$ -
Fiscal Year 2012 Adopted Budget:	$ 500.00		
Fiscal Year 2012 Projected Budget:	$ 500.00		
	$ -	under budget.	

18 341-000 INTEREST

*It is anticipated that the interest to be earned in 2014 =

SAY	**$**	**500.00**

18 354

State Capital and Operating Grants

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 354 STATE CAPITAL & OPERATING GRANT REVENUES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 354	**STATE CAPITAL & OPERATING GRANTS**								
18 354-020	DCED-POLICE VEHICLE	$ -	$ -						Closed
18 354-021	DCED-VIDEO CAMERAS	$ 15,000.00	$ -						Closed
18 354-022	DCED-BBOA BUCKET TRUCK	$ 70,000.00	$ -						Closed
18 354-030	SAFEWAY TO SCHOOL GRANT	$ 160,907.73	$ -						Closed
18 354-090	SHACOG- CD35	$ 12,800.00	$ -						Closed
18 354-091	JAG GRANT - POLICE RADIOS	$ 12,808.00	$ -						Closed
18 354-092	SHACOG- CD36-Willohaven Reconstruction	$ -	$ 25,000.00						Closed
18 354-093	SHACOG MANHOLE REHAB. PROJECT	$ -	$ -	$ 22,300.00	$ -	$ -	$ -	**$ -**	Closed
18 354-094	SHACOG- CD40 - BROWNSVILLE RD ADA	NA	NA	$ -	$ -	$ -	$ -	**$ 36,035.00**	***New Item***
18 354-095	SPC REGIONAL TRAFFIC SIGNALS	NA	NA	$ -	$ -	$ -	$ -	**$ -**	***New Item***
18 354-101	ALLEGHENY CNTY - VIDEO CAMERAS	NA	NA	NA	NA	$ -	$ 5,000.00	**$ -**	Closed
	TOTAL STATE CAPITAL & OPERATING GRANTS	**$ 271,515.73**	**$ 25,000.00**	**$ 22,300.00**	**$ -**	**$ -**	**$ 5,000.00**	**$ 36,035.00**	**0%**

Summary and Assumptions:

State Capital & Operating Grants Revenues

Fiscal Year 2014 Budget Recommendations:	$ 36,035.00	an increase/decrease of	**$ 36,035.00**
Fiscal Year 2013 Adopted Budget:	$ -		
Fiscal Year 2013 Projected Budget:	$ 5,000.00		
	$ 5,000.00	under budget revenues expectations.	

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 354 STATE CAPITAL & OPERATING GRANT REVENUES

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	ACTUAL 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 354-094	SHACOG- CD40 - BROWNSVILLE RD ADA	NA	NA	NA	NA	$ -	$ -	**$ 36,035.00**	New Item

SHACOG CD 40 Grant – Brownsville Road ADA Ramp Project
Resolution No. 2013-xx - "CD Year 40 Concurring Resolutions" requested $36,035 from the Allegheny County Department of Economic Development.

This program requires a mandatory local match of forty-five (45%) percent. Please note that this project is admistered by SHACOG. Therefore, the Borough does not actually receive the grant revenues. SHACOG substracts the allocated grant funds from the contractor's invoices and sends the Borough an invoice for the remaining balance.

Brownsville Rd. ADA Project	Estimated	Actual
Estimated Construction Cost	$ 45,043.00	$ -
Surveying Fees	$ -	$ -
Engineering Design Fees	$ -	$ -
5% Contingency	$ 2,252.15	$ -
Total Project- Estimated Costs	$ 47,295.15	
SHACOG Grant	$ (36,035.00)	$ -
Remaining amount needed for match =	$ 11,260.15	$ -

SAY $ 36,035.00

18 392

Interfund Operating Transfers

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 392 INTERFUND OPERATING TRANSFER REVENUES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 392	**INTERFUND OPERATING TRANSFERS**								
18 392-010	TRANSFER- FROM GENERAL FUND	$ 165,949.28	$ 225,000.00	$ 365,000.00	$ -	$ 1,240,000.00	$ 1,240,000.00	**$ 1,000,000.00**	-19%
18 392-015	TRANSFER-FROM 2007 GO NOTE FUND	$ 100,000.00	$ 207,010.08	$ -					Closed
18 392-080	TRANSFER-FROM SANITARY SEWER FUND	$ -	$ 140,000.00	$ 100,000.00	$ 50,000.00	$ 80,000.00	$ 80,000.00	**$ 80,000.00**	0%
18 392-095	TRANSFER-FROM OPERATIONG RESERVE FUND	NA	NA	NA	$ 359,000.00	$ -	$ 12,000.00	**$ -**	NA
	TOTAL INTERFUND OPERATING TRANSFERS	**$ 265,949.28**	**$ 572,010.08**	**$ 465,000.00**	**$ 409,000.00**	**$ 1,320,000.00**	**$ 1,332,000.00**	**$ 1,080,000.00**	**-18%**

Summary and Assumptions:

Interfund Operating Transfer Revenues

Fiscal Year 2014 Budget Recommendations: $ 1,080,000.00 an increase/decrease of **$ (240,000.00)**

Fiscal Year 2013Adopted Budget: $ 1,320,000.00
Fiscal Year 2013 Projected Budget: $ 1,332,000.00
$ 12,000.00 surplus revenues

*$240,000 Decrease in the amount Transfered from General Fund for Capital Expenditures.
*$80,000 from the Sanitary Sewer Fund for permitted Sanitary Sewer Related Projects.
*No Transfer from the Operating Reserve Fund necessary to Balance the Capital Improvement Fund.

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 392 INTERFUND OPERATING TRANSFER REVENUES

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	ACTUAL 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 392-010	TRANSFER- FROM GENERAL FUND	$ 235,392.87	$ 225,000.00	$ 365,000.00	$ -	$ 1,240,000.00	$ 1,240,000.00	**$ 1,000,000.00**	-19%

Assumptions:
*This amount corresponds with the General Fund Expenditure, Line Item 01 492-918.

**Associated with Capital Improvement Plan funding requirements.*

	Item	Estimated Costs	GO VFC	2012/2007 GOB	2009 Energy Equipt.	2013 Backhoe	2013 BAN
18 410-742	Police Vehicle	$45,000.00					
18 430-741	DPW Truck(s)	$35,000.00					
18 430-744	Crack Sealer	$50,000.00					
18 430-745	Park Gator	$15,000.00					
18 430-747	Stormwater O&M	$84,000.00					
18 439-617	Road Program	$700,000.00					
18 471	Debt Principal	$357,024.06	$ 40,261.72	$ 252,430.63	$ 20,295.30	$ 24,036.41	$ 20,000.00
18 472	Debt Interest	$57,910.21	$ 547.03	$ 37,430.63	$ 11,931.27	$ 3,001.28	$ 5,000.00
18 xxx-xxx	Contingency	$40,000.00					
		$1,383,934.27					

SAY $ 1,000,000.00

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	ACTUAL 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 392-080	TRANSFER-FROM SANITARY SEWER FUND	$ -	$ 140,000.00	$ 100,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	**$ 80,000.00**	60%

*This amount corresponds with the Sanitary Sewer Fund Expenditure, Line Item 08 492-030.

Associated with Roadway Improvement Projects = $ 80,000.00
Brownsville Road
Hillson Avenue

SAY $ 80,000.00

18 393

Proceeds of General Long-Term Debt

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 393 PROCEEDS OF GENERAL LONG-TERM DEBT REVENUES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	ACTUAL 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 393	**PROCEEDS OF GENERAL LONG-TERM DEBT**								
18 393-300	2009 LEASE ESCROW - ENERGY SAVINGS EQUIP.	$ 399,150.50							**Closed**
18 393-301	2013 GO BOND	NA	NA	NA	NA	$ 2,035,000.00	$ 1,700,000.00	$ -	***New Item***
18 393-302	2013 LEASE PURCHASE - DPW BACKHOE	NA	NA	NA	NA	$ 98,144.00	$ 98,144.00	$ -	***Closed***
18 393-303	2014 LEASE PURCHASE - (2) DPW TRUCKS	NA	NA	NA	NA	$ -	NA	$ 140,000.00	
	TOTAL PROCEEDS OF GENERAL LONG-TERM DEBT	**$ 399,150.50**	**$ -**	**$ -**	**$ -**	**$ 2,133,144.00**	**$ 1,798,144.00**	**$ 140,000.00**	***New Items***

Summary and Assumptions:

Proceeds of General Long-Term Debt Revenues

Fiscal Year 2014 Budget Recommendations:	$ 140,000.00	
Fiscal Year 2013 Adopted Budget:	$ 2,133,144.00	
Fiscal Year 2013 Adopted Budget:	$ 1,798,144.00	
	$ (335,000.00)	under budget revenues expectations.

*$0 GO Bond is anticipated in 2014 for Capital Improvement Projects.
*$140,000Lease Purchase for two (2) new DPW 5-Ton Trucks.

18 393-301 2013 GO BOND

***Associated with funding 2013 DPW Building. No additional borrowing is anticipated for the 2014 Capital Improvement.**

SAY	**$**	**-**

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 393 PROCEEDS OF GENERAL LONG-TERM DEBT REVENUES

18 393-303 2014 LEASE PURCHASE - (2) DPW TRUCKS

*Associated with the Lease Purchase of two (2) 2014 Trucks for the Department of Public Works. Replacing 1999 and 2000 5 tons Chevy dumps

ASSUMPTIONS:

5 Ton Dump	$ 70,000.00	each
Total Amount of Loan	$ 140,000.00	
Interest Rate =	4.00%	
Term =	4 Years	
Payments per year =	1	

	Loan Payble 2013 Equpment Financing Loan		
	Principal	**Interest**	**Totals**
2014	**$ 32,400.00**	$ 3,900.00	$ 36,300.00
2015	$ 32,400.00	$ 3,900.00	$ 36,300.00
2016	$ 32,400.00	$ 3,900.00	$ 36,300.00
2017	$ 32,400.00	$ 3,900.00	$ 36,300.00
	$ 129,600.00	$ 15,600.00	$ 145,200.00

SAY $ 140,000.00

18

Capital Improvement Fund Expenditures

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

18 CAPITAL IMPROVEMENT FUND EXPENDITURES

2014 CAPITAL IMPROVEMENT FUND BUDGET FINAL

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 407	**DATA PROCESSING/IT**								
18 407-454	**GENERAL HARDWARE**	NA	NA	NA	NA	NA	0	$ 16,000.00	100%
18 407-455	GENERAL SOFTWARE/LICENSES	NA	21045.74	21045.74	$ 12,629.19	$ -	$ -	$ -	NA
	TOTAL DATA PROCESSING/IT	**$ -**	**$ -**	**$ 21,045.74**	**$ 12,629.19**	**$ -**	**$ -**	**$ 16,000.00**	**0%**
18 409	**BUILDINGS**								
18 409-313	ENGINEER & ARCHITECTURAL SERVICES	$ 290.00	$ 18,078.32	$ 18,078.32	$ 12,500.00	$ 325,000.00	$ 90,000.00	$ 225,000.00	-31%
18 409-720	HVAC UNITS & LED LIGHTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Closed
18 409-740	SAFETY IMPROVEMENTS/RENNOVATIONS	NA	NA	NA	NA	$ 20,000.00	$ 20,000.00	$ -	Closed
18 409-750	MINOR MACHINERYAND EQUIPMENT	$ -	$ 11,248.50	$ 11,248.50	$ 3,749.50	$ -	$ -	$ -	Closed
	TOTAL BUILDINGS	**$ 290.00**	**$ 118,568.07**	**$ 118,568.07**	**$ 16,249.50**	**$ 345,000.00**	**$ 110,000.00**	**$ 225,000.00**	**NA**
18 410	**POLICE**								
18 410-700	2009 POLICE RADIOS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Closed
18 410-740	2009 (2) POLICE VEHICLE LEASES	$ 13,786.43	$ -	$ -	$ -	$ -	$ -	$ -	Closed
18 410-741	2010 (1) POLICE VEHICLE LEASE	$ 8,090.17	$ 8,547.42	$ 8,547.42	$ 8,395.38	$ -	$ -	$ -	Closed
18 410-742	POLICE VEHICLE PURCHASE	NA	NA	NA	$ 31,504.00	$ 40,000.00	$ 52,055.41	$ 45,000.00	13%
	TOTAL POLICE	**$ 21,876.60**	**$ 8,547.42**	**$ 8,547.42**	**$ 8,395.38**	**$ 40,000.00**	**$ 52,055.41**	**$ 45,000.00**	**13%**
18 414	**PLANNING & ZONING**								
18 414-313	ENGINEERING-SVC	NA	$ -	$ -	$ 20,843.05	$ 9,000.00	$ 9,000.00	$ 4,500.00	-50%
18 414-314	SPECIAL LEGAL-SVC	NA	$ -	$ -	$ 1,741.50	$ 10,500.00	$ 2,000.00	$ 3,000.00	-71%
18 414-610	GEN CONSTRUCT - APT DEMO	NA	$ 3,917.50	$ 3,917.50	$ -	$ -	$ -	$ -	0%
18 414-611	GEN CONSTRUCT - HOUSE DEMOS	NA	$ 32,094.15	$ 32,094.15	$ 21,564.70	$ -	$ -	$ -	0%
	TOTAL PLANNING & ZONING	**$ -**	**$ 36,011.65**	**$ 36,011.65**	**$ 21,564.70**	**$ 19,500.00**	**$ 11,000.00**	**$ 7,500.00**	**-62%**
18 430	**PUBLIC WORKS**								
18 430-740	2009 BUCKET TRUCK	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Closed
18 430-741	DPW TRUCK	NA	NA	NA	$ 35,611.98	$ -	$ -	$ 140,000.00	New Item
18 430-742	NEW DPW BUILDING	NA	NA	NA	$ 26,720.08	$ 2,000,000.00	$ 1,667,354.00	$ 20,000.00	-99%
18 430-743	2013 DPW BACKHOE	NA	NA	NA	NA	$ 98,144.00	$ 88,799.00	$ -	-100%
	TOTAL PUBLIC WORKS	**$ -**	**$ -**	**$ -**	**$ 62,332.06**	**$ 2,098,144.00**	**$ 1,756,153.00**	**$ 225,000.00**	**-89%**
18 433	**TRAFFIC CONTROL DEVICES**								
18 433-313	ENGINEERING - SVC	NA	$ -	$ -	$ -	$ 6,000.00	$ -	$ 6,000.00	0%
18 433-610	TRAFFIC CALMING DEVICES	NA	$ -	$ -	$ 35.50	$ 20,000.00	$ -	$ 20,000.00	0%
18 433-700	MINOR PURCHASES	NA	$ -	$ -	$ 5,000.00	$ -	$ -	$ -	#DIV/0!

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

18 CAPITAL IMPROVEMENT FUND EXPENDITURES

2014 CAPITAL IMPROVEMENT FUND BUDGET FINAL

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
	TOTAL TRAFFIC CONTROL DEVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 26,000.00**	**$ -**	**$ 26,000.00**	**0%**
18 439	**HIGHWAY CONSTRUCTION & REBUILDING PROJECTS**								
18 439-313	ENGINEERING SVCS	$ 7,305.50	$ -	$ -	$ -	$ 15,000.00	$ 15,000.00	$ 15,000.00	0%
18 439-610	GENERAL CONSTRUCTION-STAIRWAY REPLACEMENT PROJECT	$ 10,022.36	$ -	$ -	$ -	$ -	$ -	$ -	Completed
18 439-611	2010 ROADWAY REHIBILITATION PROJECT	$ 249,114.70	$ -	$ -	$ -	$ -	$ -	$ -	Completed
18 439-612	SHACOG CD 36 WILLOHAVENREHIBILITATION PROJECT	$ 68,289.84	$ -	$ -	$ -	$ -	$ -	$ -	Completed
18 439-613	MANHOLE REHABILITATION PROJECT	$ 10,050.50	$ 50,411.34	$ 50,411.34	$ 50,411.34	$ -	$ -	$ -	Completed
18 439-614	2010/2011 STORMWATER REHABILITATION PROJECT	$ 5,135.50	$ 34,266.42	$ 21,082.42	$ 21,082.42	$ -	$ -	$ -	Completed
18 439-615	SHACOG- CD37- Pikney Way	NA	$ 21,082.42	$ 21,082.42	$ 21,082.42	$ -	$ -	$ -	Completed
18 439-616	BROWNSVILLE ROAD	NA	NA	NA	NA	$ 500,000.00	$ 140,000.00	$ 500,000.00	Completed
18 439-617	HILLSON AVENUE RECONSTRUCTION	NA	NA	NA	NA	$ 340,000.00	$ -	$ 200,000.00	Completed
18 439-618	SHACOG- CD40-BROWNSVILLE RD. ADA RAMPS	NA	NA	NA	NA	$ -	$ -	$ 50,000.00	New Item
18 439-619	2014 ROADWAY REHABILITATION PROJECTS	NA	NA	NA	NA	NA	$ -	$ 700,000.00	New Item
	TOTAL HIGHWAY CONSTRUCTION & REBUILDING PROJECTS	**$ 342,612.90**	**$ 105,760.18**	**$ 105,760.18**	**$ 105,760.18**	**$ 855,000.00**	**$ 155,000.00**	**$ 1,465,000.00**	**71%**
18 446	**STORMWATER MANAGEMENT**								
18 446-313	ENGINEERING SVCS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,000.00**	**New Item**
18 446-314	LEGAL SVCS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000.00**	**New Item**
18 446-341	ADVERTISING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000.00**	**New Item**
18 446-370	R&M SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,000.00**	**New Item**
18 446-372	CCTV	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,000.00**	**New Item**
18 446-373	EMERGENCY REPAIRS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000.00**	**New Item**
18 446-610	CAPITAL CONSTRUCTION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000.00**	**New Item**
	TOTAL STORMWATER MANAGEMENT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 82,000.00**	**New Item**
18 452	**POOL PROJECTS**								
18 452-313	ENGINEERING SVCS	NA	NA	NA	NA	$ 5,000.00	$ -	$ 5,000.00	0%
18 452-610	SHACOG - CD 38 - POOL ADA IMPROVEMENTS	NA	NA	NA	$ 31,000.00	$ -	$ -	$ -	CLOSED
	TOTAL POOL PROJECTS	**$ -**	**$ -**	**$ -**	**$ 31,000.00**	**$ 5,000.00**	**$ -**	**$ 5,000.00**	**New Item**
18 453	**CIVIC CENTER PROJECTS**								
18 453-313	ENGINEERING SVCS	NA	NA	NA	$ -	$ -	$ -	$ -	NA
18 453-610	SHACOG - CD 38 - CIVIC CENTER ADA UPGRADES	NA	NA	NA	$ -	$ -	$ -	$ -	NA
	TOTAL CIVIC CENTER PROJECTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

18 CAPITAL IMPROVEMENT FUND EXPENDITURES

2014 CAPITAL IMPROVEMENT FUND BUDGET FINAL

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 456	**LIBRARY**								
18 456-373	LIBRARY ADA PROJECT (SHACOG CD35)	$ 25,547.55	$ -	$ -	$ -	$ -	$ -	$ -	**Completed**
18 456-374	LIBRARY ROOF PROJECT	NA	NA	NA	NA	$ 20,000.00	$ 17,600.00	$ -	***Completed***
	TOTAL LIBRARY	**$ 25,547.55**	**$ -**	**$ -**	**$ -**	**$ 20,000.00**	**$ 17,600.00**	**$ -**	**0%**
18471	**DEBT PRINCIPAL**	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	**0%**
18 471-201	GENERAL OBLIGATION NOTE VFD	$ -	$ 71,828.10	$ 71,828.10	$ 71,260.42	$ 77,087.63	$ 77,087.53	**$ 40,362.45**	**-48%**
18 471-202	2012/2007 GOB PRINCIPAL	$ 145,000.00	$ 150,000.00	$ 150,000.00	$ 155,000.00	$ 52,490.63	$ 53,000.00	**$ 252,430.63**	**381%**
18 471-203	2009 ENERGY SAVINGS EQUIP.	$ 16,683.51	$ 17,493.93	$ 17,493.93	$ 18,343.71	$ 19,355.11	$ 19,355.00	**$ 20,295.30**	**5%**
18 471-204	2013 LEASE - DPW BACKHOE	NA	NA	NA	NA	$ 23,500.00	$ -	**$ 24,036.41**	**2%**
18 471-205	2013 GOB PRINCIPAL-DPW	NA	NA	NA	NA	$ 43,000.00	$ -	**$ -**	**-100%**
	TOTAL DEBT PRINCIPAL	**$ 161,683.51**	**$ 239,322.03**	**$ 239,322.03**	**$ 244,604.13**	**$ 215,433.37**	**$ 149,442.53**	**$ 337,124.79**	**56%**
18472	**DEBT INTEREST**	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	**0%**
18 472-201	GENERAL OBLIGATION NOTE VFD	$ 23,553.69	$ -	$ 8,381.20	$ 5,606.82	$ 3,121.18	$ 3,121.79	**$ 547.03**	**-82%**
18 472-202	2012/2007 GOB INTEREST	$ 152,670.00	$ 147,430.69	$ 141,975.00	$ 115,084.96	$ 37,490.63	$ 37,490.00	**$ 37,430.63**	**0%**
18 472-203	2009 ENERGY SAVINGS EQUIP. INT	$ 7,963.46	$ 15,342.71	$ 14,532.29	$ 13,682.51	$ 12,871.47	$ 12,871.00	**$ 11,931.27**	**-7%**
18 472-204	2013 LEASE - DPW BACKHOE	NA	NA	NA	NA	$ 4,000.00	$ -	**$ 3,001.28**	**New Item**
18 472-205	2013 GOB PRINCIPAL-DPW	NA	NA	NA	NA	$ 61,050.00	$ -	**$ 30,000.00**	**New Item**
	TOTAL DEBT INTEREST	**$ 184,187.15**	**$ 162,773.40**	**$ 164,888.49**	**$ 134,374.29**	**$ 118,533.28**	**$ 53,482.79**	**$ 82,910.21**	**-30%**
18 492	**TRANSFERS**								
18 492-930	TRANSFER- CAPITAL RESERVE FUND - PARK INITIATIVE PROJECT	$ 70,000.00	$ 4,458.04	$ 4,458.04	$ -	$ -	$ -	$ -	NA
	TOTAL TRANSFER - CAPITAL RESERVE FUND - PARK INITIATIVE PROJECT	**$ 70,000.00**	**$ 4,458.04**	**$ 4,458.04**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**
18 495	**CONTINGENCY**								
18 495-000	UNRESERVED BALANCE	$ -	$ 12,388.81	$ 12,388.81	$ 12,388.81	$ 11,033.45	$ 8,828.00	$ -	-100%
	TOTAL CONTINGENCY	**$ -**	**$ 12,388.81**	**$ 12,388.81**	**$ 12,388.81**	**$ 11,033.45**	**$ 8,828.00**	**$ -**	**-100%**
TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES		**$ 806,197.71**	**$ 687,829.60**	**$ 710,990.43**	**$ 649,298.24**	**$ 3,419,677.45**	**$ 2,313,561.73**	**$ 2,516,535.00**	**-26%**
TOTAL CAPITAL IMPROVEMENT FUND REVENUES		**$ 360,392.87**	**$ 594,310.08**	**$ 653,881.82**	**$ 729,246.00**	**$ 3,713,644.00**	**$ 3,455,890.00**	**$ 2,516,535.00**	**-32%**
					BALANCE SURPLUS/(DEFICIT) =			**$ -**	

18 407

Data Processing/IT

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 407 DATA PROCESSING/IT EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 407	**DATA PROCESSING/IT**								
18 407-454	GENERAL HARDWARE	NA	NA	NA	NA	**NA**	$ -	**$ 16,000.00**	100%
18 407-455	GENERAL SOFTWARE/LICENSES	NA	NA	$ 21,045.74	$ 12,629.19	**$ -**	$ -	**$ -**	NA
	TOTAL DATA PROCESSING/IT	**$ -**	**$ -**	**$ -**	**$ 12,629.19**	**$ -**	**$ -**	**$ 16,000.00**	**0%**

Summary and Assumptions:

Data Processing/IT Capital Expenditures

Fiscal Year 2014 Budget Recommendations:	$ 16,000.00	
Fiscal Year 2013 Adopted Budget:	$ -	
Fiscal Year 2013 Projected Budget:	$ -	
	$ -	over budget.

18 409

Buildings

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 409 BUILDINGS EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 409	**BUILDINGS**								
18 409-313	ENGINEER & ARCHITECTURAL SERVICES	$ 10.00	$ 290.00	$ 18,078.32	$ 12,500.00	$ 325,000.00	$ 90,000.00	**$ 225,000.00**	**-31%**
18 409-720	HVAC UNITS & LED LIGHTS	$ 347,827.00							**Closed**
18 409-730	PURCHASING OF BUILDINGS - 10 MARYLEA	NA	NA	$ 89,241.25					**Closed**
18 409-740	SAFETY IMPROVEMENTS/RENNOVATIONS	NA	NA	NA	NA	$ 20,000.00	$ 20,000.00	**$ -**	**Closed**
18 409-750	MINOR MACHINERYAND EQUIPMENT	$ -	$ -	$ 11,248.50	$ 3,749.50				**Closed**
	TOTAL BUILDINGS	**$ 347,837.00**	**$ 290.00**	**$ 118,568.07**	**$ 16,249.50**	**$ 345,000.00**	**$ 110,000.00**	**$ 225,000.00**	**NA**

Summary and Assumptions:

Building Expenditures

Fiscal Year 2014 Budget Recommendations: $ 225,000.00 an increase/decrease of **$ (120,000.00)**

Fiscal Year 2013 Adopted Budget: $ 345,000.00
Fiscal Year 2013 Projected Budget: $ 110,000.00
$ (235,000.00) over budget due to purchase of additional property.

*In 2009 the Borough enterned into a Lease Purchase associated with an Energy Audit on Borough Facilities. This resulted in the purchasing of new HVAC Units for the Library and Civic Center as well as new energy efficient lighting throughout Borough facilities and Roadways.
*In 2011 the Borough purchased a commercial triplex apartment building located at 10 Marylea Avenue for additional space planned for a new Municipal Complex.
*In 2013 the Borough made safety improvements to the front lobby of the Municipal Building.

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 409-313	ENGINEER & ARCHITECTURAL SERVICES	$ 10.00	$ -	$ 18,078.32	$ 12,500.00	$ 325,000.00	$ 90,000.00	**$ 225,000.00**	NA

*This is associated with Architectural Bid Documents for a new Brentwood Municipal Building.

2014 Municipal Building Final Design

	2013	2014
HHSDR Architectual Firm =	$ 90,000.00	$ 180,000.00
Gateway Engineers =	$ -	$ 30,000.00
Legal =	$ -	$ 5,000.00
Miscellaneous	$ -	$ 10,000.00
	$ 90,000.00	**$ 225,000.00**

SAY $ 225,000.00

18 410

Police

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 410 POLICE EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 410	**POLICE**								
18 410-700	2009 POLICE RADIOS	$ 12,800.00							Closed
18 410-740	2009 (2) POLICE VEHICLE LEASES	$ 53,326.50	$ 13,786.43						Closed
18 410-741	2010 (1) POLICE VEHICLE LEASE	NA	$ 8,090.17	$ 8,547.42	$ 8,395.38				Closed
18 410-742	POLICE VEHICLE PURCHASE	NA	NA	NA	$ 31,504.00	$ 40,000.00	$ 52,055.41	**$ 45,000.00**	13%
	TOTAL POLICE	**$ 53,326.50**	**$ 21,876.60**	**$ 8,547.42**	**$ 8,395.38**	**$ 40,000.00**	**$ 52,055.41**	**$ 45,000.00**	**13%**

Summary and Assumptions:

Police Capital Expenditures

Fiscal Year 2014 Budget Recommendations: $ 45,000.00 an increase/decrease of **$ 5,000.00**

Fiscal Year 2013 Adopted Budget: $ 40,000.00
Fiscal Year 2013 Projected Budget: $ 52,055.41
$ 12,055.41

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2013	PERCENTAGE CHANGE FROM 2013
18 410-742	POLICE VEHICLE PURCHASE	NA	NA	NA	$ 31,504.00	$ 40,000.00	$ 52,055.41	**$ 45,000.00**	New Item

*Associated with the Purchase of one (1) new 2014 Police Cruiser, with Police Communications.

SAY	**$ 45,000.00**

18 414

Planning & Zoning

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 414 PLANNING & ZONING EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 414	**PLANNING & ZONING**								
18 414-313	ENGINEERING-SVC	NA	NA	$ -	$ 20,843.05	$ 9,000.00	$ 9,000.00	**$ 4,500.00**	-50%
18 414-314	SPECIAL LEGAL-SVC	NA	NA	$ -	$ 1,741.50	$ 10,500.00	$ 2,000.00	**$ 3,000.00**	-71%
18 414-610	GEN CONSTRUCT - APT DEMO	NA	NA	$ 3,917.50	$ -	$ -	$ -	**$ -**	0%
18 414-611	GEN CONSTRUCT - HOUSE DEMOS	NA	NA	$ 32,094.15	$ 21,564.70	$ -	$ -	**$ -**	0%
					$ -				
	TOTAL PLANNING & ZONING	**$ -**	**$ -**	**$ 36,011.65**	**$ 21,564.70**	**$ 19,500.00**	**$ 11,000.00**	**$ 7,500.00**	**-62%**

Summary and Assumptions:

Planning & Zoning Expenditures

Fiscal Year 2014 Budget Recommendations: $ 7,500.00 an increase/decrease of **$ (12,000.00)**

Fiscal Year 2013 Adopted Budget: $ 19,500.00
Fiscal Year 2013 Projected Budget: $ 11,000.00
$ (8,500.00)

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 414-313	ENGINEERING-SVC	NA	NA	$ -	$ 20,843.05	$ 9,000.00	$ 9,000.00	**$ 4,500.00**	-50%

2014 RT. 51 OVERLAY DISTRICT

Zoning Consultant Fee = $ 4,500.00

SAY $ 4,500.00

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 414 PLANNING & ZONING EXPENDITURES

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 414-314	SPECIAL LEGAL-SVC	NA	NA	$ -	$ 1,741.50	$ 12,500.00	$ 2,000.00	**$ 3,000.00**	-76%

*Legal Fees associated with Zoning Code Updates

Assumptions:

Hourly Rate =	$ 145.00
Est. Hours Billed for project =	20
	$ 2,900.00

SAY $ 3,000.00

18 430

Public Works

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 430 PUBLIC WORKS EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 430	**PUBLIC WORKS**								
18 430-740	2009 BUCKET TRUCK	$ 70,733.25							Closed
18 430-741	DPW TRUCK	NA	NA	NA	$ 35,611.98	$ -	$ -	**$ 140,000.00**	***New Item***
18 430-742	NEW DPW BUILDING	NA	NA	NA	$ 26,720.08	$ 2,000,000.00	$ 1,667,354.00	**$ 20,000.00**	-99%
18 430-743	2013 DPW BACKHOE	NA	NA	NA	NA	$ 98,144.00	$ 88,799.00	**$ -**	-100%
18 430-744	NEW CRACK SEALER	NA	NA	NA	NA	$ -	$ -	**$ 50,000.00**	***New Item***
18 430-745	PARK GATOR	NA	NA	NA	NA	$ -	$ -	**$ 15,000.00**	***New Item***
	TOTAL PUBLIC WORKS	**$ -**	**$ -**	**$ -**	**$ 62,332.06**	**$ 2,098,144.00**	**$ 1,756,153.00**	**$ 225,000.00**	**-89%**

Summary and Assumptions:

Public Works Capital Expenditures

Fiscal Year 2014 Budget Recommendations: $ 225,000.00 an increase/decrease of **$ (1,873,144.00)**

Fiscal Year 2013 Adopted Budget: $ 2,098,144.00
Fiscal Year 2013 Projected Budget: $ 1,756,153.00
$ (341,991.00)

*In 2009 the Borough received a $70,000 Grant from the Brentwood Business Owners Association to purchase a new Bucket Truck.

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 430-741	DPW Truck	NA	NA	NA	$ 35,611.98	$ -	$ -	$ 140,000.00	New Item

*Associated with the Purchase of two (2) new 2013 5 Ton Trucks

SAY	**$ 140,000.00**

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 430 PUBLIC WORKS EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 430-742	NEW DPW BUILDING	NA	NA	NA	$ 26,720.08	$ 2,000,000.00	$ 1,667,354.00	$ 20,000.00	-99%

*Associated with the installation of a prefabricated building to house the DPW.

Miscellaneous Items 2014
Finish Bathrooms
Security Cameras
Furnature

New DPW Building	Estimate	2013 Actual
Estimated Construction Cost	$ 1,800,000.00	$ 1,321,676.00
Engineering Design Fees	$ 73,000.00	$ -
Change Orders to Date		$ 320,678.00
Inspection Fees	$ 30,000.00	$ 25,000.00
5% Contingency	$ 95,150.00	$ -
Total DPW Building Project - Estimated Costs	**$ 1,998,150.00**	**$ 1,667,354.00**

SAY $ 20,000.00

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 430-744	2014 CRACK SEALER	NA	NA	NA	NA	$ -	$ -	$ 50,000.00	New Item

*Associated with the purchasing of an Asphalt Crack Sealer that will be used to extend the life of the roadways.

SAY $ 50,000.00

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 430 PUBLIC WORKS EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 430-745	PARK GATOR	NA	NA	NA	NA	$ -	$ -	$ 15,000.00	New Item

*Associated with the purchasing of an Gator for working in the Park.

SAY	**$**	**15,000.00**

18 433

Traffic Control Devices

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 433 TRAFFIC CONTROL DEVICES EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 433	**TRAFFIC CONTROL DEVICES**								
18 433-313	ENGINEERING - SVC	NA	NA	$ -	$ -	$ 6,000.00	$ -	**$ 6,000.00**	0%
18 433-610	TRAFFIC CALMING DEVICES	NA	NA	$ -	$ 35.50	$ 20,000.00	$ -	**$ 20,000.00**	0%
18 433-700	MINOR PURCHASES	NA	NA	$ -	$ 5,000.00	$ -	$ -	**$ -**	#DIV/0!
	TOTAL TRAFFIC CONTROL DEVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 26,000.00**	**$ -**	**$ 26,000.00**	**0%**

Summary and Assumptions:

Traffic Control Devices Capital Expenditures

Fiscal Year 2014 Budget Recommendations:	$ 26,000.00	an increase/decrease of	$ -
Fiscal Year 2013 Adopted Budget:	$ 26,000.00		
Fiscal Year 2013 Projected Budget:	$ -		
	$ (26,000.00)	under budget	

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 433-313	ENGINEERING - SVC	NA	NA	$ -	$ -	$ 6,000.00	$ -	**$ 6,000.00**	0%

Assumptions:

*This is associated with Traffic Studies that is required for a Phase I Traffic Calming Analysis.

Engineering - Traffic Study	$ 6,000.00
No. of studies in 2014	1
	$ 6,000.00

SAY	**$ 6,000.00**

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 433 TRAFFIC CONTROL DEVICES EXPENDITURES

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 433-610	TRAFFIC CALMING DEVICES	NA	NA	$ -	$ 35.50	$ 20,000.00	$ -	**$ 20,000.00**	0%

Assumptions:
*This item is associated with the implimentation of a Traffic Calming Device as determined in accordance with the Borough's Traffic Calming Policy.

Additional Signage =	$	1,000.00
Installation of a Prefabricated Speed Hump/Bump =	$	15,000.00
Miscellaneous =	$	4,000.00
	$	20,000.00

SAY $ 20,000.00

18 439

Highway Construction & Rebuilding Projects

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 439 HIGHWAY CONSTRUCTION & REBUILDING PROJECTS EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 439	**HIGHWAY CONSTRUCTION & REBUILDING PROJECTS**								
18 439-313	ENGINEERING SVCS	$ 60,285.98	$ 7,305.50	$ -	$ -	$ 15,000.00	$ 15,000.00	**$ 15,000.00**	**0%**
18 439-610	GENERAL CONSTRUCTION-STAIRWAY REPLACEMENT PROJECT	$ 292,978.23	$ 10,022.36	$ -	$ -	$ -	$ -	**$ -**	**Completed**
18 439-611	2010 ROADWAY REHIBILITATION PROJECT	NA	$ 249,114.70	$ -	$ -	$ -	$ -	**$ -**	**Completed**
18 439-612	SHACOG CD 36 WILLOHAVENREHIBILITATION PROJECT	NA	$ 68,289.84	$ -	$ -	$ -	$ -	**$ -**	**Completed**
18 439-613	MANHOLE REHABILITATION PROJECT	NA	$ 10,050.50	$ 50,411.34	$ 50,411.34	$ -	$ -	**$ -**	**Completed**
18 439-614	2010/2011 STORMWATER REHABILITATION PROJECT	NA	$ 5,135.50	$ 34,266.42	$ 34,266.42	$ -	$ -	**$ -**	**Completed**
18 439-615	SHACOG- CD37- Pikney Way	NA	NA	$ 21,082.42	$ 21,082.42	$ -	$ -	**$ -**	**Completed**
18 439-616	BROWNSVILLE ROAD	NA	NA	NA	NA	$ 500,000.00	$ 140,000.00	**$ 500,000.00**	**Completed**
18 439-617	HILLSON AVENUE RECONSTRUCTION	NA	NA	NA	NA	$ 340,000.00	$ -	**$ 200,000.00**	**Completed**
18 439-618	SHACOG- CD40-BROWNSVILLE RD. ADA RAMPS	NA	NA	NA	NA	$ -	$ -	**$ 50,000.00**	***New Item***
18 439-619	2014 ROADWAY REHABILITATION PROJECTS	NA	NA	NA	NA	NA	$ -	**$ 700,000.00**	***New Item***
	TOTAL HIGHWAY CONSTRUCTION & REBUILDING PROJECTS	**$ 292,978.23**	**$ 342,612.90**	**$ 105,760.18**	**$ 105,760.18**	**$ 855,000.00**	**$ 155,000.00**	**$ 1,465,000.00**	**71%**

Summary and Assumptions:

Highway Construction & Rebuilding Projects Expenditures

Fiscal Year 2014 Budget Recommendations: $ 1,465,000.00 an increase/decrease of **$ 610,000.00**

Fiscal Year 2013 Adopted Budget: $ 855,000.00
Fiscal Year 2013 Projected Budget: $ 155,000.00
$ (700,000.00) under budget.

*Engineering Fees associated with Capital Projects will be tracked with the associated project's Budget Number.
*Actual Streets to be rehabiliated will be based on the Borough's 5-Year Roadway Rehabilitation Program and will be considered by Council during a public meeting.

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 439 HIGHWAY CONSTRUCTION & REBUILDING PROJECTS EXPENDITURES

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 439-313	ENGINEERING SVCS	$ 60,285.98	$ -	$ -	$ 5,000.00	$ 15,000.00	$ 15,000.00	**$ 15,000.00**	0%

*This is associated with any miscellaneous Engineering fees that pertain to the Capital Improvement Fund that are not related to a specific project or Work Authorization.

Miscellaneous	$ 15,000.00
	$ 15,000.00

SAY $ 15,000.00

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 439-616	**Brownsville Road - Brentridge Ave. to Hillso**	NA	NA	NA	NA	NA	NA	**$ 500,000.00**	**New Item**

Brownsville Road - Brentridge Ave. to Hillson Avenue
Includes Stormwater Inlets and Curbing

Brownsville Road - Brentridge Ave. to Hillson Avenue	Estimate	Bid Amount	Date Approved	**Actual Amount**
Estimated Construction Cost	$425,000.00	$513,283.75	7/23/2013	
Engineering Design Fees	$40,000.00	$22,500.00	2/26/2013	
Engineering Construction Administration Fees	$5,000.00	$25,000.00	8/27/2013	
Legal Fees	$3,000.00	$3,000.00		
Engineering Inspection Fees	$1,000.00	$ -		
5% Contingency	$21,250.00	$25,664.19		
Total Brownsville Road Repaving Project - Estimated Costs	$495,250.00	$589,447.94		
Estimated To Be Paid in 2013 =		$ 140,000.00		
Remaining amount needed to complete =	$495,250.00	$449,447.94		

SAY $ 500,000.00

18	**ITEM**	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	**PROPOSED 2014**	**PERCENTAGE CHANGE FROM 2013**
18 439-617	**Hillson Avenue Reconstruction**	NA	NA	$ -	$ -	NA	NA	**$ 200,000.00**	**New Item**

Hillson Avenue Reconstruction
Total Reconstruction of Hillson Avenue from Dauphin to Shadewell. Does Not include the demolition and restabilization of cantilevered walkway on Kaufman Avenue which was completed in 201

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 439 HIGHWAY CONSTRUCTION & REBUILDING PROJECTS EXPENDITURES

Hillson Avenue Reconstruction	Estimate	Bid Amount	Date Approved	**Actual Amount**
Estimated Construction Cost	$300,000.00	$141,410.00	7/23/2015	
Engineering Design Fees	$20,000.00	$30,000.00	2/26/2013	
Engineering Construction Administration Fees	$ -	$12,500.00	8/27/2013	
Surveying	$2,000.00	$2,000.00		
Legal Fees	$2,000.00	$2,000.00		
5% Contingency	$15,000.00	$7,070.50		
Total Hillson Avenue Reconstruction Project - Estimated Costs	$339,000.00	$194,980.50		
Estimated To Be Paid in 2013 =		$ -		
Estimated Total =	$339,000.00	$194,980.50		

SAY	**$**	**200,000.00**

18	**ITEM**	**ACTUAL 2009**	**ACTUAL 2010**	**ACTUAL 2011**	**ACTUAL 2012**	**BUDGETED 2013**	**PROJECTED 2013**	**PROPOSED 2014**	**PERCENTAGE CHANGE FROM 2013**
18 439-618	SHACOG- CD40-BROWNSVILLE RD. ADA RAMPS	NA	NA	$ -	$ -	NA	NA	**$ 50,000.00**	Future Project

SHACOG CD 40 Grant – Brownsville Road ADA Ramp Project
Resolution No. 2013-31 - "CD Year 40 Concurring Resolutions" requested $36,035 from the Allegheny County Department of Economic Development.

This program requires a mandatory local match of forty-five (45%) percent. Please note that this project is admistered by SHACOG. Therefore, the Borough does not actually receive the grant revenues. SHACOG substracts the allocated grant funds from the contractor's invoices and sends the Borough an invoice for the remaining balance.

Brownsville Rd. ADA Project	Estimated
Estimated Construction Cost	$ 45,043.00
Surveying Fees	$ -
Engineering Design Fees	$ -
5% Contingency	$ 2,252.15
Total Project - Estimated Costs	$ 47,295.15
SHACOG Grant	$ (36,035.00)
Remaining amount needed for match =	$ 11,260.15

SAY	**$**	**50,000.00**

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 439 HIGHWAY CONSTRUCTION & REBUILDING PROJECTS EXPENDITURES

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 439-619	2014 ROADWAY PAVING	NA	NA	$ -	$ -	NA	NA	**$ 700,000.00**	Future Project

2014 ROADWAY PROGRAM	Estimate	Acutal
Estimated Construction Cost	$ 600,000.00	
Engineering Design Fees	$ 60,000.00	
Surveying	$ 5,000.00	
Legal Fees	$ 5,000.00	
5% Contingency	$ 30,000.00	
Total Cantilevered Walkway at Tuxey Avenue & Dailey Road Project - Estimated Costs	**$ 700,000.00**	

SAY	**$**	**700,000.00**

18 446

Stormwater Management

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 446 STORMWATER MANAGEMENT EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 446	**STORMWATER MANAGEMENT**								
18 446-313	ENGINEERING SVCS	$ -	$ -	$ -	$ -	$ -	$ -	**$ 10,000.00**	***New Item***
18 446-314	LEGAL SVCS	$ -	$ -	$ -	$ -	$ -	$ -	**$ 5,000.00**	***New Item***
18 446-341	ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	**$ 1,000.00**	***New Item***
18 446-370	R&M SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	**$ 6,000.00**	***New Item***
18 446-372	CCTV	$ -	$ -	$ -	$ -	$ -	$ -	**$ 15,000.00**	***New Item***
18 446-373	EMERGENCY REPAIRS							**$ 25,000.00**	***New Item***
18 446-610	CAPITAL CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	**$ 20,000.00**	***New Item***
	TOTAL STORMWATER MANAGEMENT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 82,000.00**	***New Item***

Summary and Assumptions:

Highway Construction & Rebuilding Projects Expenditures

Fiscal Year 2014 Budget Recommendations:	$ 82,000.00	an increase/decrease of	**$ 82,000.00**
Fiscal Year 2013 Adopted Budget:	$ -		
Fiscal Year 2013 Projected Budget:	$ -		
	$ -	under budget.	

*Engineering Fees associated with Capital Projects will be tracked with the associated project's Budget Number.

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 446 STORMWATER MANAGEMENT EXPENDITURES

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 439-313	ENGINEERING SVCS	$ -	$ -	$ -	$ -	$ -	$ -	**$ 10,000.00**	***New Item***

*This is associated with Engineering fees that pertain to Stormwater Management.
related to a specific project or Work Authorization. The majority of this work will be conducted In-house by the Borough.

Gateway Engineer's Support	$ 3,000.00
Database Maintenance/Mapping Updates	$ 2,000.00
Surveying	$ 3,000.00
Miscellaneous	$ 2,000.00
	$ 10,000.00

SAY $ 10,000.00

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 446-314	LEGAL SVCS	$ -	$ -	$ -	$ -	$ -	$ -	**$ 5,000.00**	***New Item***

*This associated with any Legal Fees associated with Stormwater Management.

SAY $ 5,000.00

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 446 STORMWATER MANAGEMENT EXPENDITURES

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 446-341	ADVERTISING	NA	NA	$ -	$ -	$ -	$ -	**$ 1,000.00**	***New Item***

**Associated with advertising of Stormwater Management Contracts, etc.*

SAY $ 1,000.00

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 446-370	R&M SERVICES	NA	NA	NA	NA	NA	NA	**$ 6,000.00**	***New Item***

**Associated with minor repairs performed by DPW.*

SAY $ 6,000.00

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 446-372	CCTV	NA	NA	$ -	$ -	NA	NA	**$ 15,000.00**	***New Item***

**Associated with the televising of all of the Stormwater Systems in the Borough.*

Contract with Third Party CCTV Contractor

Initial Year Estimate = $ 15,000.00

SAY $ 15,000.00

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 446-373	EMERGENCY REPAIRS	NA	NA	$ -	$ -	NA	NA	**$ 25,000.00**	Future Project

**Associated with unexpected repairs needed to the Stormwater Systems in the Borough.*

SAY $ 25,000.00

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 446 STORMWATER MANAGEMENT EXPENDITURES

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 446-610	CAPITAL CONSTRUCTION	NA	NA	$ -	$ -	NA	NA	**$ 20,000.00**	Future Project

**Associated with making the necessary repairs to those sections identified as being a Level 4 or Level 5 repair.*

These repairs will be identified after CCTVing is performed. However, the Borough will have to make a permanent repair to East Bellecrest from a Stormwater Pipe that collapsed in 2013.

LINING REPAIRS
POINT REPAIRS
EXCAVATION REPAIRS

SAY	**$**	**20,000.00**

18 452

Pool

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 452 POOL PROJECT EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 452	**POOL PROJECTS**								
18 452-313	ENGINEERING SVCS	NA	NA	NA	NA	$ 5,000.00	$ -	**$ 5,000.00**	0%
18 452-610	SHACOG - CD 38 - POOL ADA IMPROVEMENTS	NA	NA	NA	$ 31,000.00	$ -	$ -	**$ -**	**CLOSED**
	TOTAL POOL PROJECTS	**$ -**	**$ -**	**$ -**	**$ 31,000.00**	**$ 5,000.00**	**$ -**	**$ 5,000.00**	***New Item***

Summary and Assumptions:

Pool Projects Expenditures

Fiscal Year 2014 Budget Recommendations: $ 5,000.00 an increase/decrease of **$ -**

Fiscal Year 2013 Adopted Budget: $ 5,000.00
Fiscal Year 2013 Projected Budget: $ -
$ (5,000.00) under budget.

*Engineering Fees associated with Capital Projects will be tracked with the associated project's Budget Number.

18	ITEM	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 439-313	ENGINEERING SVCS	NA	NA	NA	NA	$ 5,000.00	$ -	**$ 5,000.00**	0%

*This is associated with any miscellaneous Engineering fees that pertain to the Capital Improvement Fund that are not related to a specific project or Work Authorization.

SAY	**$ 5,000.00**

18 453

Civic Center

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 453 CIVIC CENTER PROJECT EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 453	**CIVIC CENTER PROJECTS**								
18 453-313	ENGINEERING SVCS	NA	NA	NA	$ -	$ -	$ -	**$ -**	***NA***
18 453-610	SHACOG - CD 38 - CIVIC CENTER ADA UPGRADES	NA	NA	NA	$ -	$ -	$ -	**$ -**	***NA***
	TOTAL CIVIC CENTER PROJECTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	***NA***

Summary and Assumptions:

Civic Center Projects Expenditures

Fiscal Year 2014 Budget Recommendations: $ - an increase/decrease of $ -

Fiscal Year 2013 Adopted Budget: $ -
Fiscal Year 2013 Projected Budget: $ -
$ - under budget.

*Engineering Fees associated with Capital Projects will be tracked with the associated project's Budget Number.

18 456

Library

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 456 LIBRARY EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 456	**LIBRARY**								
18 456-373	LIBRARY ADA PROJECT (SHACOG CD35)	$ 5,536.45	$ 25,547.55						Completed
18 456-374	LIBRARY ROOF PROJECT	NA	NA	NA	NA	$ 20,000.00	$ 17,600.00	$ -	Completed
	TOTAL LIBRARY	**$ 5,536.45**	**$ 25,547.55**	**$ -**	**$ -**	**$ 20,000.00**	**$ 17,600.00**	**$ -**	**0%**

Summary and Assumptions:

Library Projects Expenditures

Fiscal Year 2014 Budget Recommendations: $ - an increase/decrease of **$ (20,000.00)**

Fiscal Year 2013 Adopted Budget: $ 20,000.00
Fiscal Year 2013 Projected Budget: $ 17,600.00
$ (2,400.00) under budget.

18 471

Debt Principal

2014 BRENTWOOD BUDGET EXPENDITURES
18 471 DEBT PRINCIPAL EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18471	**DEBT PRINCIPAL**								
18 471-201	GENERAL OBLIGATION NOTE VFD	$ 132,106.20	$ 131,207.00	$ 71,828.10	$ 71,260.42	$ 77,087.63	$ 77,087.53	**$ 40,362.45**	-48%
18 471-202	2012/2007 GOB PRINCIPAL	$ 140,000.00	$ 145,000.00	$ 150,000.00	$ 155,000.00	$ 52,490.63	$ 53,000.00	**$ 252,430.63**	381%
18 471-203	2009 ENERGY SAVINGS EQUIP.	$ 24,062.78	$ 16,683.51	$ 17,493.93	$ 18,343.71	$ 19,355.11	$ 19,355.00	**$ 20,295.30**	5%
18 471-204	2013 LEASE - DPW BACKHOE	NA	NA	NA	NA	$ 23,500.00	$ -	**$ 24,036.41**	2%
18 471-205	2013 GOB PRINCIPAL-DPW	NA	NA	NA	NA	$ 43,000.00	$ -	**$ -**	-100%
	TOTAL DEBT PRINCIPAL	**$ 296,168.98**	**$ 292,890.51**	**$ 239,322.03**	**$ 244,604.13**	**$ 215,433.37**	**$ 149,442.53**	**$ 337,124.79**	**56%**

Debt Principal Expenditures

Fiscal Year 2014 Budget Recommendations:	$ 337,124.79	an increase/decrease of	**$ 121,691.42**
Fiscal Year 2013 Adopted Budget:	$ 215,433.37		
Fiscal Year 2013 Projected Budget:	$ 149,442.53		
	$ (65,990.84)		

*$34,049 Decrease in GO Note associated with VFD Truck.
*$97,430.63 Increase in 2012/2007 GOB Principal due to refinancing in 2012.
*$1,011.40 Increase in 2009 Energy Savings Equip.

2014 BRENTWOOD BUDGET EXPENDITURES
18 471 DEBT PRINCIPAL EXPENDITURES

18 471-201 GENERAL OBLIGATION NOTE VFD

Brentwood Bank fire truck loan of 2004; due in monthly installments of $6,288 including principal and interest through August 2014; interest rate of 3.49%

	2004 Original Balance	Balance 1/1/2014	Additions	2014 Retirements	Balance 12/31/2014	Total Due Within 2014
Fire Truck Obligation	$ 542,976.90	$ 40,909.48	$ -	$ 40,909.48	$ -	$ 40,909.48

	Loan Payble Brentwood Bank		**Total**
	Principal	**Interest**	**Due**
2014	$ 40,362.45	$ 547.03	$ 40,909.48
	$ -	$ -	$ -
	$ 40,362.45	$ 547.03	$ 40,909.48

SAY $ 40,362.45

2014 BRENTWOOD BUDGET EXPENDITURES
18 471 DEBT PRINCIPAL EXPENDITURES

18 471-202 2012/2007 GOB PRINCIPAL

General Obligation Note of 2012 Refinancing of GO Series 2007

Due in annual principal and semi-annual interest installment due on March 1 and a semi-annual only interest installment due on September 1, with interest rates from 0.80% - 3.0%

	2012 Original Balance	Balance 1/1/2014	Additions	2014 Retirements	Principal Balance 12/31/2014	Principal Due Within 2014
2012 GOB PRINCIPAL	$ 3,430,000.00	$ 4,101,602.54	$ -	$ 289,861.26	$ 3,811,741.28	$ 252,430.63

Loan Payble
2012 GON

	Principal	Interest	Total
2014	$ 252,430.63	$ 37,430.63	$ 289,861.26
2015	$ 256,570.63	$ 36,570.63	$ 293,141.26
2016	$ 260,415.63	$ 35,415.63	$ 295,831.26
2017	$ 259,009.38	$ 34,009.38	$ 293,018.76
2018	$ 262,462.50	$ 32,462.50	$ 294,925.00
2019	$ 260,450.00	$ 30,450.00	$ 290,900.00
2020	$ 263,150.00	$ 28,150.00	$ 291,300.00
2021	$ 265,506.25	$ 25,506.25	$ 291,012.50
2022	$ 272,806.25	$ 22,806.25	$ 295,612.50
2023	$ 274,525.00	$ 19,525.00	$ 294,050.00
2024	$ 276,018.75	$ 16,018.75	$ 292,037.50
2025	$ 282,281.25	$ 12,281.25	$ 294,562.50
2026	$ 283,400.00	$ 8,400.00	$ 291,800.00
2027	$ 289,275.00	$ 4,275.00	$ 293,550.00
	$ 3,758,301.27	$ 343,301.27	**$ 4,101,602.54**

SAY	**$ 252,430.63**

2014 BRENTWOOD BUDGET EXPENDITURES
18 471 DEBT PRINCIPAL EXPENDITURES

18 471-203 2009 ENERGY SAVINGS EQUIP.

*Associated with Energy Efficiency Program which included new HVAC Units at the Civic Center and Brentwood Library. Also included new lighting at all of the Borough facilities as well as LED street lighting and traffic signals.

	2009 Original Balance	Balance 1/1/2014	Additions	2014 Retirements	Balance 12/31/2014	Principal Due Within 2014
2009 ENERGY SAVINGS EQUIP.	$ 347,918.34	$ 321,063.63		$ 32,226.58	$ 288,837.05	$ 20,295.30

Loan Payble
2009 Equpment Financing Loan

	Principal	**Interest**	**Totals**
2014	$ 20,295.30	$ 11,931.27	$ 32,226.57
2015	$ 21,281.17	$ 10,945.41	$ 32,226.58
2016	$ 22,314.92	$ 9,911.65	$ 32,226.57
2017	$ 23,398.89	$ 8,827.69	$ 32,226.58
2018-2022	$ 134,348.62	$ 25,782.48	$ 160,131.10
2023	$ 30,909.10	$ 1,117.13	$ 32,026.23
	$ 252,548.00	$ 68,515.63	$ 321,063.63

SAY $ 20,295.30

2014 BRENTWOOD BUDGET EXPENDITURES
18 471 DEBT PRINCIPAL EXPENDITURES

18 471-204 2012 BACKHOE
*Associated with the Lease Purchase of a 2013 Backhoe for the Department of Public Works.

Case Model 580SN Backhoe	$	98,144.00
Interest Rate =		4.00%
Term =		4 Years
Payments per year =		1

	Loan Payble 2013 Equpment Financing Loan		
	Principal	**Interest**	**Totals**
2014	$ 24,036.41	$ 3,001.28	$ 27,037.69
2015	$ 24,997.87	$ 2,039.83	$ 27,037.70
2016	$ 24,957.87	$ 1,039.91	$ 25,997.78
	$ 73,992.15	$ 6,081.02	$ 80,073.17

SAY $ 24,036.41

18 471-205 2013 GOB PRINCIPAL

General Obligation Note of 2013

*Associated with funding necessary to complete Phase II of the BPI Project and to Construct a New DPW Building.

ASSUMPTIONS:

DPW New Building =	$	1,670,000.00
Interest Rate =		3.00%

ESTIMATED PAYMENTS (PRINCIPAL)

SAY

18 472

Debt Interest

2014 BRENTWOOD BUDGET EXPENDITURES
18472 DEBT INTEREST EXPENDITURES

18	GENERAL FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18472	**DEBT INTEREST**								
18 472-201	GENERAL OBLIGATION NOTE VFD	$ 23,553.69	$ -	$ 8,381.20	$ 5,606.82	$ 3,121.18	$ 3,121.79	**$ 547.03**	-82%
18 472-202	2012/2007 GOB INTEREST	$ 152,670.00	$ 147,430.69	$ 141,975.00	$ 115,084.96	$ 37,490.63	$ 37,490.00	**$ 37,430.63**	0%
18 472-203	2009 ENERGY SAVINGS EQUIP. INT	$ 7,963.46	$ 15,342.71	$ 14,532.29	$ 13,682.51	$ 12,871.47	$ 12,871.00	**$ 11,931.27**	-7%
18 472-204	2013 LEASE - DPW BACKHOE	NA	NA	NA	NA	$ 4,000.00	$ -	**$ 3,001.28**	***New Item***
18 472-205	2013 GOB PRINCIPAL-DPW	NA	NA	NA	NA	$ 61,050.00	$ -	**$ 30,000.00**	***New Item***
	TOTAL DEBT INTEREST	**$ 184,187.15**	**$ 162,773.40**	**$ 164,888.49**	**$ 134,374.29**	**$ 118,533.28**	**$ 53,482.79**	**$ 82,910.21**	**-30%**

Debt Interest Expenditures

Fiscal Year 2013 Budget Recommendations:	$ 82,910.21	an increase/decrease of	**$ (35,623.07)**
Fiscal Year 2012 Adopted Budget:	$ 118,533.28		
Fiscal Year 2012 Projected Budget:	$ 53,482.79		
	$ (65,050.49)	under Budget	

*$2,574.15 Decrease in GO Note Interest associated with VFD Truck.

*$940.20 Decrease in 2009 Energy Savings Equip.

2014 BRENTWOOD BUDGET EXPENDITURES
18472 DEBT INTEREST EXPENDITURES

01 472-201 GENERAL OBLIGATION NOTE VFD

Brentwood Bank fire truck loan of 2004; due in monthly installments of $6,288 including principal and interest thorugh August 2014; interest rate of 3.49%
Fire Truck Obligation

	Loan Payble Brentwood Bank Principal	Interest	Total Due
2014	$ 40,362.45	$ 547.03	$ 40,909.48
	$ -	$ -	$ -
	$ 40,362.45	$ 547.03	$ 40,909.48

SAY $ 547.03

2014 BRENTWOOD BUDGET EXPENDITURES
18472 DEBT INTEREST EXPENDITURES

01 472-202 2012/2007 GOB PRINCIPAL

General Obligation Note of 2012 Refinancing of GO Series 2007

Due in annual principal and semi-annual interest installment due on March 1 and a semi-annual only interest installment due on September 1, with interest rates from 0.80% - 3.0%

	2012 Original Balance	Balance 1/1/2014	Additions	2014 Retirements	Principal Balance 12/31/2014	Principal Due Within 2014
2012 GOB PRINCIPAL	$ 3,430,000.00	$ 4,101,602.54	$ -	$ 289,861.26	$ 3,811,741.28	$ 252,430.63

	Loan Payble 2012 GON		
	Principal	**Interest**	**Total**
2014	$ 252,430.63	$ 37,430.63	$ 289,861.26
2015	$ 256,570.63	$ 36,570.63	$ 293,141.26
2016	$ 260,415.63	$ 35,415.63	$ 295,831.26
2017	$ 259,009.38	$ 34,009.38	$ 293,018.76
2018	$ 262,462.50	$ 32,462.50	$ 294,925.00
2019	$ 260,450.00	$ 30,450.00	$ 290,900.00
2020	$ 263,150.00	$ 28,150.00	$ 291,300.00
2021	$ 265,506.25	$ 25,506.25	$ 291,012.50
2022	$ 272,806.25	$ 22,806.25	$ 295,612.50
2023	$ 274,525.00	$ 19,525.00	$ 294,050.00
2024	$ 276,018.75	$ 16,018.75	$ 292,037.50
2025	$ 282,281.25	$ 12,281.25	$ 294,562.50
2026	$ 283,400.00	$ 8,400.00	$ 291,800.00
2027	$ 289,275.00	$ 4,275.00	$ 293,550.00
	$ 3,758,301.27	$ 343,301.27	**$ 4,101,602.54**

SAY	**$**	**37,430.63**

NOTE 1: 2008 Principal & Interest Payment were made from the 2007 General Obligation Fund.

2014 BRENTWOOD BUDGET EXPENDITURES
18472 DEBT INTEREST EXPENDITURES

01 472-203 2009 ENERGY SAVINGS EQUIP. INT

	Loan Payble 2009 Equpment Financing Loan		
	Principal	**Interest**	**Totals**
2014	$ 20,295.30	$ 11,931.27	$ 32,226.57
2015	$ 21,281.17	$ 10,945.41	$ 32,226.58
2016	$ 22,314.92	$ 9,911.65	$ 32,226.57
2017	$ 23,398.89	$ 8,827.69	$ 32,226.58
2018-2022	$ 134,348.62	$ 25,782.48	$ 160,131.10
2023	$ 30,909.10	$ 1,117.13	$ 32,026.23
	$ 252,548.00	$ 68,515.63	$ 321,063.63

SAY $ 11,931.27

18 472-204 2012 BACKHOE
*Associated with the Lease Purchase of a 2013 Backhoe for the Department of Public Works.

Case Model 580SN Backhoe	$ 98,144.00
Interest Rate =	4.00%
Term =	4 Years
Payments per year =	1

	Loan Payble 2013 Equpment Financing Loan		
	Principal	**Interest**	**Totals**
2014	$ 24,036.41	$ 3,001.28	$ 27,037.69
2015	$ 24,997.87	$ 2,039.83	$ 27,037.70
2016	$ 24,957.87	$ 1,039.91	$ 25,997.78
	$ 73,992.15	$ 6,081.02	$ 80,073.17

SAY $ 3,001.28

2014 BRENTWOOD BUDGET EXPENDITURES
18472 DEBT INTEREST EXPENDITURES

18 472-205 2013 GOB INTEREST

General Obligation Note of 2013

*Associated with funding necessary to complete Phase II of the BPI Project and to Construct a New DPW Building.

ASSUMPTIONS:

DPW New Building =	$ 1,670,000.00
Interest Rate =	3.00%

ESTIMATED PAYMENTS (PRINCIPAL)

Interest Only Payment in 2014	**SAY**	**$**	**30,000.00**

18 492

Transfers

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 492 TRANSFERS EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 492	**TRANSFERS**								
18 492-930	TRANSFER- CAPITAL RESERVE FUND - PARK INITIATIVE PROJECT	$ -	$ 70,000.00	$ 4,458.04	$ -	$ -	$ -	$ -	NA
	TOTAL TRANSFER - CAPITAL RESERVE FUND - PARK INITIATIVE PROJECT	**$ -**	**$ 70,000.00**	**$ 4,458.04**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**

Summary and Assumptions:

Transfers Expenditures

Fiscal Year 2014 Budget Recommendations:	$ -	Capital Stadium Expenditures will be moved to the Capital Reserve Fund - Brentwood Park Initiative
Fiscal Year 2013 Adopted Budget:	$ -	
Fiscal Year 2013 Projected Budget:	$ -	
	$ -	

*See Note Below.

18 495

Contingency

2014 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 495 CONTINGENCY

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
18 495	**CONTINGENCY**								
18 495-000	UNRESERVED BALANCE	$ -	$ -	$ 12,388.81	$ 12,388.81	$ 11,033.45	$ 8,828.00	$ -	-100%
	TOTAL CONTINGENCY	**$ -**	**$ -**	**$ 12,388.81**	**$ 12,388.81**	**$ 11,033.45**	**$ 8,828.00**	**$ -**	**-100%**

Summary and Assumptions:

Contingency Expenditures

Fiscal Year 2014 Budget Recommendations: $ - an increase/decrease of **$ (11,033.45)**

Fiscal Year 2013 Adopted Budget: $ 11,033.45
Fiscal Year 2013 Projected Budget: $ 8,828.00
$ (2,205.45)

*This is a new budget item.

COMMENTS:

These expenses are associated with providing contingencies for known and unknown expenses.

18 495-000 UNRESERVED BALANCE

*This is associated with cost over-runs or miscellaneous expenses pertaining to Capital Improvements.

SAY	$	-

This Page Intentionally Left Blank

35

Highway Aid Fund

35

Highway Aid Fund Revenues

2014 BRENTWOOD BUDGET HIGHWAYAID FUND

2014 HIGHWAY AID FUND BUDGET

FINAL

35 HIGHWAY AID FUND REVENUES

35	HIGHWAY AID FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
35 100	**2014 BEGINNING BALANCE**								
35 100-000	BEGINNING BALANCE	$ -	$ -	$ -	$ -	$ 100.00	$ 60.48	$ 100.00	0%
	TOTAL BEGINNING BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100.00**	**$ 60.48**	**$ 100.00**	**0%**
35 341	**INTEREST**								
35 341-100	INTEREST	$ 562.38	$ 299.55	$ 93.48	$ 56.62	$ 50.00	$ 45.00	$ 50.00	0%
	TOTAL INTEREST	**$ 562.38**	**$ 299.55**	**$ 93.48**	**$ 56.62**	**$ 50.00**	**$ 45.00**	**$ 50.00**	**0%**
35 355	**STATE SHARED REVENUES**								
35 355-02	STATE HIGHWAY AID (LIQUID FUELS TAX)	$ 190,602.37	$ 183,240.57	$ 187,664.24	$ 178,719.45	$ 170,705.32	$ 175,837.17	$ 169,350.00	-1%
	TOTAL STATE SHARED REVENUES	**$ 190,602.37**	**$ 183,240.57**	**$ 187,664.24**	**$ 178,719.45**	**$ 170,705.32**	**$ 175,837.17**	**$ 169,350.00**	**-1%**
35 392	**INTERFUND TRANSFERS**								
35 392-095	TRANSFER FROM OPERATING RESERVE FUND	$ -	$ 10,000.00	$ -	$ -	$ 42,000.00	$ 30,557.35	$ 10,000.00	-76%
	TOTAL TRANSFERS	**$ -**	**$ 10,000.00**	**$ -**	**$ -**	**$ 42,000.00**	**$ 30,557.35**	**$ 10,000.00**	**-76%**
TOTAL HIGHWAY AID FUND REVENUES		**$ 191,164.75**	**$ 183,540.12**	**$ 187,757.72**	**$ 178,776.07**	**$ 212,855.32**	**$ 206,500.00**	**$ 179,500.00**	**-16%**

35 100

Beginning Balance

2014 BRENTWOOD BUDGET HIGHWAYAID FUND
35 100 2010 BEGINNING BALANCE

35	HIGHWAYAID FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	ACTUAL 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
35 100	**2014 BEGINNING BALANCE**								
35 100-000	BEGINNING BALANCE					$ 100.00	$ 60.48	**$ 100.00**	0%
	TOTAL BEGINNING BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100.00**	**$ 60.48**	**$ 100.00**	**0%**

Summary and Assumptions:

Beginning Balance Revenues

Fiscal Year 2014 Budget Recommendations:	$ 100.00	an increase/decrease of	**$ -**
Fiscal Year 2013 Adopted Budget:	$ 100.00		
Fiscal Year 2013 Projected Budget:	$ 60.48		
	$ (39.52)	over budgeted revenues.	

35 100-000 BEGINNING BALANCE

*It is anticipated that the 2014 Beginning Balance will be =

SAY	**$**	**100.00**

35 341

Interest

2014 BRENTWOOD BUDGET HIGHWAYAID FUND
35 341 INTEREST REVENUES

35	HIGHWAY AID FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	ACTUAL 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
35 341	**INTEREST**								
35 341-100	INTEREST	$ 562.38	$ 299.55	$ 93.48	$ 56.62	$ 50.00	$ 45.00	**$ 50.00**	0%
	TOTAL INTEREST	**$ 562.38**	**$ 299.55**	**$ 93.48**	**$ 56.62**	**$ 50.00**	**$ 45.00**	**$ 50.00**	**0%**

Summary and Assumptions:

Interest Revenues

Fiscal Year 2014 Budget Recommendations:	$ 50.00	an increase/decrease of	**$ -**
Fiscal Year 2013 Adopted Budget:	$ 50.00		
Fiscal Year 2013 Projected Budget:	$ 45.00		
	$ (5.00)	shortfall in revenues.	

35 341-100 INTEREST

*It is anticipated that the interest to be earned in 2014 =

SAY	**$**	**50.00**

35 355

State Shared Revenues

2014 BRENTWOOD BUDGET HIGHWAYAID FUND
35 355 STATE SHARED REVENUES

35	HIGHWAY AID FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
35 355	**STATE SHARED REVENUES**								
35 355-02	STATE HIGHWAY AID (LIQUID FUELS TAX)	$ 190,602.37	$ 183,240.57	$ 187,664.24	$ 178,719.45	$ 170,705.32	$ 175,837.17	**$ 169,350.00**	-1%
	TOTAL STATE SHARED REVENUES	**$ 190,602.37**	**$ 183,240.57**	**$ 187,664.24**	**$ 178,719.45**	**$ 170,705.32**	**$ 175,837.17**	**$ 169,350.00**	**-1%**

Summary and Assumptions:

State Shared Revenues

Fiscal Year 2014 Budget Recommendations: $ 169,350.00 an increase/decrease of **$ (1,355.32)**

Fiscal Year 2013 Adopted Budget: $ 170,705.32
Fiscal Year 2013 Projected Budget: $ 175,837.17
$ 5,131.85 additional revenues.

35 355-02 STATE HIGHWAY AID (LIQUID FUELS TAX)

*Based on the September 2013 letter from Commonwealth of PA, 2013 Estimated Liquid Fuels allocation is approximately $169,281.48. This is roughly $7,000 less than what was received in 2013. Due to the high price of motor vehicle fuels and the current economic conditions, revenue from liquid fuels purchases has declined.
The amount available for the March 1, 2014 payment to municipalites is currently forecast to be less than the prior year.

This amount is based on the mileage of 24.43 and the population of 9,643 (decreased from 10,000) for Brentwood. With Brentwood's Population decreased to 9,600 the allocation may be less.

SAY $ 169,350.00

35 392

Interfund Transfers

2014 BRENTWOOD BUDGET HIGHWAYAID FUND
35 392 INTERFUND TRANSFERS

35	HIGHWAY AID FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	ACTUAL 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
35 392	**STATE SHARED REVENUES**								
35 392-095	TRANSFER FROM OPERATING RESERVE FUND	$ -	$ 10,000.00		$ -	$ 42,000.00	$ 30,557.35	**$ 10,000.00**	-76%
	TOTAL TRANSFER REVENUES	**$ -**	**$ 10,000.00**	**$ -**	**$ -**	**$ 42,000.00**	**$ 30,557.35**	**$ 10,000.00**	**-76%**

35 392-010 TRANSFER FROM OPERATING RESERVE FUND

*This is associated with funding transferred from the Borough's Operating Reserve Fund

SAY	**$ 10,000.00**

This Page Intentionally Left Blank

35

Highway Aid Fund Expenditures

2014 BRENTWOOD BUDGET HIGHWAYAID FUND

2013 HIGHWAY AID FUND BUDGET

FINAL

35 HIGHWAY AID FUND EXPENDITURES

35	HIGHWAY AID FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
35 432	**WINTER MAINTENANCE-SNOW REMOVAL**								
35 432-245	ROAD SALT	$ 61,673.38	$ 125,165.86	$ 86,879.36	$ 98,595.24	$ 100,000.00	$ 100,000.00	$ 71,000.00	-29%
	TOTAL WINTER MAINTENANCE-SNOW REMOVAL	**$ 61,673.38**	**$ 125,165.86**	**$ 86,879.36**	**$ 98,595.24**	**$ 100,000.00**	**$ 100,000.00**	**$ 71,000.00**	**-29%**
35 433	**TRAFFIC CONTROL DEVICES**								
35 433-245	STREET SIGNS & MARKINGS	$ -	$ -	$ -	$ -	$ 355.32	$ -	$ -	-100%
35 433-270	DATA PROCESSING EQUIPT.	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000.00	NA
35 433-361	ELECTRIC-TRAFFIC SIGNALS	$ 74.00	$ 11,684.98	$ 2,767.26	$ 7,539.80	$ 6,500.00	$ 6,000.00	$ 6,500.00	0%
35 433-374	REPAIRS-TRAFFIC SIGNALS	$ -	$ 1,892.25	$ 403.00	$ 469.50	$ 1,000.00	$ 500.00	$ 1,000.00	0%
	TOTAL TRAFFIC CONTROL DEVICES	**$ 74.00**	**$ 13,577.23**	**$ 3,170.26**	**$ 8,009.30**	**$ 7,855.32**	**$ 6,500.00**	**$ 8,500.00**	**8%**
35 434	**STREET LIGHTING**								
35 434-361	ELECTRICITY-STREET LIGHTING	$ 128,438.97	$ 105,586.71	$ 102,741.52	$ 72,118.18	$ 105,000.00	$ 100,000.00	$ 100,000.00	-5%
	TOTAL STREET LIGHTING	**$ 128,438.97**	**$ 105,586.71**	**$ 102,741.52**	**$ 72,118.18**	**$ 105,000.00**	**$ 100,000.00**	**$ 100,000.00**	**-5%**
TOTAL HIGHWAY AID FUND EXPENDITURES		**$ 190,186.35**	**$ 244,329.80**	**$ 192,791.14**	**$ 178,722.72**	**$ 212,855.32**	**$ 206,500.00**	**$ 179,500.00**	**-16%**
TOTAL HIGHWAY AID FUND REVENUES		**$ 191,164.75**	**$ 183,540.12**	**$ 187,757.72**	**$ 178,776.07**	**$ 212,855.32**	**$ 206,500.00**	**$ 179,500.00**	**-16%**
					FUND BALANCE - SURPLUS/(DEFICIT) =			**$ -**	

Note: Highway Aide Fund was balanced due to a $10,000.00 transfer from the Operating Reserve Fund

35 432

Winter Maintenance – Snow Removal

2014 BRENTWOOD BUDGET HIGHWAYAID FUND
35 432 WINTER MAINTENANCE-SNOW REMOVAL EXPENDITURES

35	HIGHWAYAID FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
35 432	**WINTER MAINTENANCE-SNOW REMOVAL**								
35 432-245	ROAD SALT	$ 61,673.38	$ 125,165.86	$ 86,879.36	$ 98,595.24	$ 100,000.00	$ 100,000.00	**$ 71,000.00**	-29%
	TOTAL WINTER MAINTENANCE-SNOW REMOVAL	**$ 61,673.38**	**$ 125,165.86**	**$ 86,879.36**	**$ 98,595.24**	**$ 100,000.00**	**$ 100,000.00**	**$ 71,000.00**	**-29%**

Summary and Assumptions:

Winter Maintenance - Snow Removal Expenditures

Fiscal Year 2014 Budget Recommendations:	$ 71,000.00	an increase/decrease of	**$ (29,000.00)**
Fiscal Year 2013 Adopted Budget:	$ 100,000.00		
Fiscal Year 2013 Projected Budget:	$ 100,000.00		
	$ -	over budgeted amount.	

*6% Decrease in Road Salt due to past severity of winters and forecast for 2013 winter.

35 432-245 ROAD SALT

Assumptions:

Current Volume (tons) in Salt Dome =	600	Actual Tons in 2013
2014 Quantity (Tons)=	1,200	1,300
2014 Unit Price per Ton (SHACOG Joint Purchase) =	$ 57.52	
2014 Total =	$ 69,024.00	

SAY $ 71,000.00

Note: in 2009 the Unit Price was $45.00/Ton

35 433

Traffic Control Devices

2014 BRENTWOOD BUDGET HIGHWAYAID FUND
35 433 TRAFFIC CONTROL DEVICES EXPENDITURES

35	HIGHWAY AID FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2012
35 433	**TRAFFIC CONTROL DEVICES**								
35 433-245	STREET SIGNS & MARKINGS	$ -	$ -	$ -	$ -	$ 355.32	$ -	**$ -**	-100%
35 433-270	DATA PROCESSING EQUIPT.	$ -	$ -	$ -	$ -	$ -	$ -	**$ 1,000.00**	NA
35 433-361	ELECTRIC-TRAFFIC SIGNALS	$ 74.00	$ 11,684.98	$ 2,767.26	$ 7,539.80	$ 6,500.00	$ 6,000.00	**$ 6,500.00**	0%
35 433-374	REPAIRS-TRAFFIC SIGNALS	$ -	$ 1,892.25	$ 403.00	$ 469.50	$ 1,000.00	$ 500.00	**$ 1,000.00**	0%
	TOTAL TRAFFIC CONTROL DEVICES	**$ 74.00**	**$ 13,577.23**	**$ 3,170.26**	**$ 8,009.30**	**$ 7,855.32**	**$ 6,500.00**	**$ 8,500.00**	**8%**

Summary and Assumptions:

Traffic Control Devices Expenditures

Fiscal Year 2013 Budget Recommendations: $ 8,500.00 an increase/decrease of **$ 644.68**

Fiscal Year 2012 Adopted Budget: $ 7,855.32
Fiscal Year 2012 Projected Budget: $ 6,500.00
$ (1,355.32) under budgeted amount.

35 433-245 STREET SIGNS & MARKINGS

Assumptions:

Road Signage and Stop Signs
Line Painting

SAY $ -

35 433-270 DATA PROCESSING EQUIPT.

*Associated with the Purchasing of a Lap Top Computer for the Department of Public Works.
$1,000 is permitted from the Highway Aid Fund.

SAY $ 1,000.00

35 433-361 ELECTRIC-TRAFFIC SIGNALS

*Duquesne Light

SAY $ 6,500.00

35 433-374 REPAIRS-TRAFFIC SIGNALS

*Associated with any repairs to the Traffic Signals.

SAY $ 1,000.00

35 434

Street Lighting

2014 BRENTWOOD BUDGET HIGHWAYAID FUND
35 434 STREET LIGHTING EXPENDITURES

35	HIGHWAY AID FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
35 434	**STREET LIGHTING**								
35 434-361	ELECTRICITY-STREET LIGHTING	$ 128,438.97	$ 105,586.71	$ 102,741.52	$ 72,118.18	$ 105,000.00	$ 100,000.00	$ 100,000.00	-5%
	TOTAL STREET LIGHTING	**$ 128,438.97**	**$ 105,586.71**	**$ 102,741.52**	**$ 72,118.18**	**$ 105,000.00**	**$ 100,000.00**	**$ 100,000.00**	**-5%**

Summary and Assumptions:

Street Lighting Expenditures

Fiscal Year 2013 Budget Recommendations:	$ 100,000.00	an increase/decrease of	**$ (5,000.00)**
Fiscal Year 2012 Adopted Budget:	$ 105,000.00		
Fiscal Year 2012 Projected Budget:	$ 100,000.00		
	$ (5,000.00)	under budgeted amount.	

*4% Decrese in Electricity over 2012 Budgeted amount.

35 434-361 ELECTRICITY-STREET LIGHTING

*Assuming a slight decrease in the 2014 budgeted street lighting expenditures.

SAY	**$ 100,000.00**

This Page Intentionally Left Blank

95

Operating Reserve Fund

95

Operating Reserve Fund Revenues

2014 BRENTWOOD BUDGET OPERATING RESERVE FUND

2014 OPERATING RESERVE FUND BUDGET

95 OPERATING RESERVE FUND REVENUES

FINAL

95	OPERATING RESERVE FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	ACTUAL 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
95 100	**2014 BEGINNING BALANCE**								
95 100-000	BEGINNING BALANCE	NA	NA	NA	NA	$ 321,543.00	$ 321,708.21	$ 281,030.00	-13%
	TOTAL BEGINNING BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 321,543.00**	**$ 321,708.21**	**$ 281,030.00**	**-13%**
95 341	**INTEREST**								
95 341-100	INTEREST	NA	NA	NA	NA	$ 300.00	$ 550.00	$ 500.00	67%
	TOTAL INTEREST	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300.00**	**$ 550.00**	**$ 500.00**	**67%**
35 392	**INTERFUND TRANSFERS**								
95 392-01	TRANSFER FROM GENERAL FUND	NA	NA	NA	$ 1,100,000.00	$ -	$ -	$ 47,000.00	$ -
	TOTAL TRANSFERS	**$ -**	**$ -**	**$ -**	**$ 1,100,000.00**	**$ -**	**$ -**	**$ 47,000.00**	**$ -**
TOTAL OPERATING RESERVE FUND REVENUES		**$ -**	**$ -**	**$ -**	**$ 1,100,000.00**	**$ 321,843.00**	**$ 322,258.21**	**$ 328,530.00**	**2%**

95 100

Beginning Balance

2014 BRENTWOOD BUDGET OPERATING RESERVE FUND
95 100 2012 BEGINNING BALANCE

95	OPERATING RESERVE FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	ACTUAL 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
95 100	**2014 BEGINNING BALANCE**								
95 100-000	BEGINNING BALANCE	NA	NA	NA	NA	$ 321,543.00	$ 321,708.21	$ 281,030.00	-13%
	TOTAL BEGINNING BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 321,543.00**	**$ 321,708.21**	**$ 281,030.00**	**-13%**

Summary and Assumptions:

Beginning Balance Revenues

Fiscal Year 2014 Budget Recommendations:	$ 281,030.00	an increase/decrease of	**$ (40,513.00)**
Fiscal Year 2013 Adopted Budget:	$ 321,543.00		
Fiscal Year 2013 Projected Budget:	$ 321,708.21		
	$ 165.21	over budgeted revenues.	

95 100-000 BEGINNING BALANCE

*It is anticipated that the 2014 Beginning Balance will be =

SAY	**$**	**281,030.00**

95 341

Interest

2014 BRENTWOOD BUDGET OPERATING RESERVE FUND
95 341 INTEREST REVENUES

95	OPERATING RESERVE FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
95 341	**INTEREST**								
95 341-100	INTEREST	NA	NA	NA	NA	$ 300.00	$ 550.00	**$ 500.00**	67%
	TOTAL INTEREST	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300.00**	**$ 550.00**	**$ 500.00**	**67%**

Summary and Assumptions:

Interest Revenues

Fiscal Year 2014 Budget Recommendations:	$ 500.00	an increase/decrease of	**$ 200.00**
Fiscal Year 2013 Adopted Budget:	$ 300.00		
Fiscal Year 2013 Projected Budget:	$ 550.00		
	$ 250.00	shortfall in revenues.	

95 341-100 INTEREST

*It is anticipated that the interest to be earned in 2014 =

SAY	**$**	**500.00**

95 392

Interfund Transfers

2014 BRENTWOOD BUDGET OPERATING RESERVE FUND
95 392 INTERFUND TRANSFERS

95	OPERATING RESERVE FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
95 392	**INTERFUND TRANSFERS**								
95 392-01	TRANSFER FROM GENERAL FUND	NA	NA	NA	$ 1,100,000.00	$ -	$ -	**$ 47,000.00**	0%
	TOTAL TRANSFER REVENUES	**$ -**	**$ -**	**$ -**	**$ 1,100,000.00**	**$ -**	**$ -**	**$ 47,000.00**	**0%**

35 392-010 TRANSFER FROM OPERATING RESERVE FUND

*This is associated with funding transferred from the Borough's Operating Reserve Fund

2014 Operating Reserve Fund Beginning Balance 01/01/13 =	$ 281,030.00
Revenue needed to balance 2013 General Fund =	$ -
Remaining Balance =	$ 281,030.00
Revenue needed to balance 2013 Capital Improvement Fund =	$ -
Remaining Balance =	$ 281,030.00
Revenue needed to balance 2013 Highway Aide Fund =	**$ (10,000.00)**
Estimated Remaining Operating Reserve Fund =	**$ 271,030.00**

Operating Reserve Fund can not exceed 5% of General Fund		
2013 General Fund Budget =	$ 6,549,663.00	
5% of General Fund Budget =	$ 327,483.15	***Permitted Operating Reserve Fund Balance***
12/31/13 Balance in Operating Reserve Fund	$ 281,030.00	
Surplus/Deficit =	$ (46,453.15)	***Amount Permitted to Transfer***

SAY	**$ 47,000.00**

This Page Intentionally Left Blank

95

Operating Reserve Fund Expenditures

2014 BRENTWOOD BUDGET OPERATING RESERVE FUND

2014 OPERATING RESERVE FUND BUDGET

95 OPERATING RESERVE FUND EXPENDITURES

FINAL

95	OPERATING RESERVE FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2012
35 492	**INTERFUND TRANSFERS**								
95 492-01	TRANSFER TO GENERAL FUND	NA	NA	NA	$ 404,157.64	$ -	$ 29,328.18	$ -	See Note 2
95 492-15	TRANSFER TO CAPITAL IMPROVEMENT FUND	NA	NA	NA	$ 359,000.00	$ -	$ -	$ -	0%
95 492-18	TRANSFER TO PARK INITIATIVE FUND	NA	NA	NA	$ 20,000.00	$ -	$ 12,000.00	$ -	See Note 1
95 492-35	TRANSFER TO HIGHWAY AIDE FUND	NA	NA	NA	$ -	$ 42,000.00	$ -	$ 10,000.00	-76%
	TOTAL TRANSFERS	**$ -**	**$ -**	**$ -**	**$ 783,157.64**	**$ 42,000.00**	**$ 41,328.18**	**$ 10,000.00**	**-76%**
TOTAL OPERATING RESERVE FUND EXPENDITURES		**$ -**	**$ -**	**$ -**	**$ 1,566,315.28**	**$ 42,000.00**	**$ 41,328.18**	**$ 10,000.00**	**-76%**
TOTAL OPERATING RESERVE FUND REVENUES		$ -	$ -	$ -	$ 1,100,000.00	**$ 321,843.00**	**$ 322,258.21**	**$ 281,530.00**	**-13%**
					12/31/14 REMAINING BALANCE =			**$ 271,530.00**	

95 492

Interfund Transfers

2014 BRENTWOOD BUDGET OPERATING RESERVE FUND
EXPENDITURES
95 492 INTERFUND TRANSFERS

95	OPERATING RESERVE FUND	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGETED 2013	PROJECTED 2013	PROPOSED 2014	PERCENTAGE CHANGE FROM 2013
95 492	**INTERFUND TRANSFERS**								
95 492-01	TRANSFER TO GENERAL FUND	NA	NA	NA	$ 404,157.64	$ -	$ 29,328.18	**$ -**	See Note 2
95 492-15	TRANSFER TO CAPITAL IMPROVEMENT FUND	NA	NA	NA	$ 359,000.00	$ -		**$ -**	0%
95 492-18	TRANSFER TO PARK INITIATIVE FUND	NA	NA	NA	$ 20,000.00	$ -	$ 12,000.00	**$ -**	See Note 1
95 492-35	TRANSFER TO HIGHWAY AIDE FUND	NA	NA	NA	$ -	$ 42,000.00	$ -	**$ 10,000.00**	-76%
	TOTAL TRANSFER EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 783,157.64**	**$ 42,000.00**	**$ 41,328.18**	**$ 10,000.00**	**-76%**

Note 1: *In 2012 $20,000 transfer to the Brentwood Park Initiative Fund was approved by Brentwood Borough Council in 2012 to pay for a Comprehensive Survey of the Brentwood Park.*
In 2013 $12,000 transfer to the Brentwood Park Fund was approved by Brentwood Borough Council to pay for Park Survey.
Note 2: *In 2013 $29,328.18 transfer to the General Fund was approved by Brentwood Borough Council to pay for repairs to an EMS and BVFC Vehicle.*

95 492-35 TRANSFER TO HIGHWAY AIDE FUND

*This is associated with funding transferred from the Borough's Operating Reserve Fund

2014 Operating Reserve Fund Beginning Balance 01/01/14 =	$ 281,030.00
Revenue needed to balance 2014 General Fund =	$ -
Remaining Balance =	$ 281,030.00
Revenue needed to balance 2014 Capital Improvement Fund =	$ -
Remaining Balance =	$ 281,030.00
Revenue needed to balance 2014 Highway Aide Fund =	**$ (10,000.00)**
Estimated Remaining Operating Reserve Fund =	**$ 271,030.00**

SAY	**$ 10,000.00**

This Page Intentionally Left Blank