



FISCAL YEAR 2015 OPERATING BUDGET

**Borough of Brentwood
Allegheny County, Pennsylvania**

*"Believe in Brentwood"
1915 – 2015
Preparing for the next Century*

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FISCAL YEAR 2015 OPERATING BUDGET

**Borough of Brentwood
Allegheny County, Pennsylvania**

Borough Council

Dennis Troy, Mayor
Martin Vickless, President
John Frombach, Vice President
Rich Schubert, Pro Tem
Pasquale Carnevale
Stephanie Fox
Dr. Robert Pasquantonio
Dean Trent

PRESENTED TO:
**BRENTWOOD BOROUGH
COUNCIL**

PRESENTED BY:
George Zboyovsky, PE
Borough Manager

December 08, 2014



The Borough of Brentwood

Fiscal Year 2015 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.

SECTION 1: INTRODUCTION

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.



SECTION 1: INTRODUCTION

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



Marty Vickless (2012 - 2015)

President

(412) 884-1500 x165

mvickless@brentwoodboro.com

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

Committees/Boards

Park Funding & Development Committee

Strategic Planning Committee

Allegheny Southwest Tax Collection Committee, Alt. Delegate

Economic Development South, 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, Alt. Delegate

Council Vice-President



John Frombach (2014 - 2017)

Vice-President

(412) 884-1500 x166

jfrombach@brentwoodboro.com

Committees/Boards

Parks & Recreation Committee; Chairperson

Public Works Committee, Vice Chairperson

Planning & Zoning Committee, Member

Municipal Building Steering Committee

Naming Rights Committee

Strategic Planning Committee

Brentwood-Baldwin-Whitehall Chamber of Commerce; Alt. Delegate

Brentwood Business Owner's Association; Alt. Delegate

Brentwood Park Initiative, Delegate

Congress of Neighboring Communities; Delegate

SECTION 1: INTRODUCTION

President Pro-Tem



Rich Schubert (2014 - 2017)

President Pro Tem

(412) 884-1500 x163

rschubert@brentwoodboro.com

Committees/Boards

Public Works Committee, Chairperson
Planning & Zoning Committee, Vice Chairperson
Parks & Recreation, Member
Municipal Building Steering Committee
Brentwood Park Initiative; Alt. Delegate
Streets Run Watershed Association; Delegate



Pasquale Carnevale (2012 - 2015)

(412) 884-1500 x161

pcarnevale@brentwoodboro.com

Committees/Boards

Public Safety Committee, Chairperson
Administration and Finance, Vice Chairperson
Community Affairs, Vice Chairperson
Park Security Committee
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,
Alt. Delegate
Brentwood-Baldwin-Whitehall Chamber of Commerce;
Alt. Delegate
Brentwood Business Owner's Association; Alt. Delegate
Congress of Neighboring Communities; Delegate

SECTION 1: INTRODUCTION

Member of Council

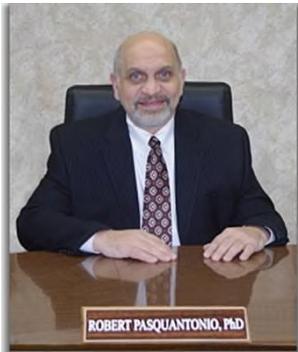


Stephanie Fox (2014 - 2015)
(412) 884-1500 Ext.167
sfox@brentwoodboro.com

Committees/Boards

Planning & Zoning Committee, Chairperson
Community Affairs Committee, Vice Chairperson
Public Works Committee
Anti-Bullying Committee
Park Funding & Development Committee
Walking Trail Committee
Brentwood Historical Committee; Delegate
Streets Run Watershed Association, Alt. Delegate

Member of Council



Dr. Robert Pasquantonio (2014 - 2015)
(412) 884-1500 Ext.164
rpasquantonio@brentwoodboro.com

Committees/Boards

Community Affairs Committee, Chairperson
Parks & Recreation Committee
Public Safety Committee
Anti-Bullying Committee
Municipal Building Steering Committee
Walking Trail Committee
Allegheny County Borough's Association, Alt. Delegate
Allegheny League of Municipalities, Alt. Delegate
EDS Route 51 Corridor Steering Committee, Delegate
Pennsylvania State Association of Borough's, Alt. Delegate

SECTION 1: INTRODUCTION

Member of Council



Dean Trent (2014 - 2017)

(412) 884-1500 x162

dtrent@brentwoodboro.com

Committees/Boards

Administration & Finance Committee, Chairperson

Parks & Recreation Committee, Vice Chairperson

Public Safety Committee, Vice Chairperson

Anti-Bullying Committee

Naming Rights Committee

Park Funding & Development Committee

Park Security Committee

Strategic Planning Committee

Walking Trail Committee

Allegheny County Borough's Association, Delegate

Allegheny League of Municipalities, Delegate

EDS Route 51 Corridor Steering Committee, Delegate

Pennsylvania State Association of Borough's, Alt. Delegate

Mayor



Dennis Troy (2014 – 2017)

Mayor

(412) 884-1500 x130

dtroy@brentwoodboro.com

Committees/Boards

Police Department

Park Security Committee

Walking Trail Committee

Brentwood Historical Committee

Strategic Planning Committee

Park Funding & Development Committee

GIS/Parking Study Committee

SECTION 1: INTRODUCTION

Meetings

The Council meets the third and fourth Monday 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.

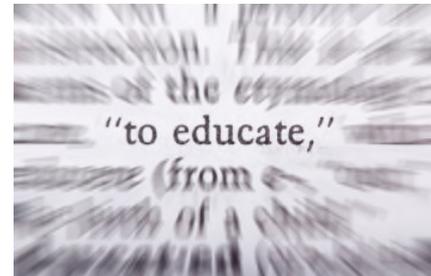
Minutes are taken of all formal Borough Council meetings. The Minutes are kept in the Borough's Secretary's office where they are available for public inspection. They are also provided on the Borough's web's site www.brentwoodboro.com.

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.

SECTION 1: INTRODUCTION

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, 2012, and then again in 2014 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 2015 Budget. The process will again take place in 2016 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 2015 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	Eric Peccon
Delinquent Sewage Collections	Karen McWilliams
Fire Commissioner & Fire Chief	Dan Nieczgorski
EMS Director	Joanne Cook
Acting Police Chief	Adam Zeppuhar
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	Clifford B. Levine – Cohen & Grigsby, PC
Borough Engineer	Ruthann L. Omer, P.E. – Gateway Engineers, Inc.
Auditors	Hosack Specht Muetzel & Wood, LLP.

SECTION 3 -- BUDGET VISION & GOALS

The future sustainability of the Borough, its operations, and the ability to continue to provide high quality public services to the community will be dependent on several factors. These include the Borough facilitating community and regional leadership, as well as participating in key strategic investment in the form of new initiatives and infrastructure over the next 3-5 years. It is expected that these initiatives will ultimately achieve a return on investment in terms of revenue growth, sustainability of the neighborhoods, diversity of the tax base and development of the Brownsville Road mixed use and Route 51 commercial corridor. In the spring of 2014, several methods of collecting information from residents were again used to determine if previous goals from the original SWOT analysis had been addressed, and if any new issues have arised.

In 2014, the Borough again conducted a survey to ask residents how they felt about the current conditions of the Borough. The survey targeted a broader age of participants by using a variety of methods for data collection. These methods included distribution through the Borough's IN Community Magazine, providing paper copies at the library, an introducing an online survey. Several questions asked the survey respondents to provide demographic information, opinions on the current status of the Borough, suggested areas of improvement, and overall future hopes for the Borough. This information was gathered and compiled to determine the areas that Brentwood Council will have to closely monitor. The 2014 Goal-Setting Survey allowed for residents to voice their opinions and be involved in the many mechanisms allotted for change. This current survey also helps Council to determine if the work completed since the last strategic planning process have been effective.

2015 Capital Improvement Projects

The Borough of Brentwood's 2015 budget includes a Capital Improvement Fund with expenditures equal to \$2,798,100 which is a 28% increase from 2014 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:

Police

- New Police Cruiser
- Surveillance Cameras

Public Works

- New DPW Equipment

Traffic Control Devices

- New Traffic Signals

Highway Constr. & Rebuilding

- Pave three (3) streets.
- New School Parking Lot
- East Francis Wall Repairs

Stormwater System

- Televising and Mapping
- Identify and repair.

Pool

- Identify and repair.

Civic Center

- ADA Upgrades
- Identify and repair.

SECTION 3 -- BUDGET VISION & GOALS

Survey Results: Quick Facts

- **43.21%** of survey respondents were categorized in the **45-64 age** group
- **54.32%** of survey respondents were male and **45.68 %** were female
- **56.79%** of survey respondents have been a resident of Brentwood for **21 or more years!**
- **58.02%** of survey respondents are **satisfied** with living in Brentwood
- **Common Reasons why Brentwood has improved:**
 - ✚ Community Pride
 - ✚ Brentwood Towne Square
 - ✚ Brentwood Park
- **Top 3 Reasons for moving to Brentwood:**
 - ✚ Reasonable Housing Stock
 - ✚ Walking Community
 - ✚ Near Family and Friends
- **Resident's Top 3 Priorities:**
 - ✚ Street Infrastructure Improvement
 - ✚ Neighborhood Revitalization
 - ✚ Route 51 Corridor Revitalization



SECTION 3 -- BUDGET VISION & GOALS

Capital Improvement Projects (Cont.)

Park

- New Playground

Library

- Upgrades
- Identify and repair.

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 2015.

Sanitary Sewers

- Operations & Maintenance
- Televising
- Identify and repair.

2014 Strategic Planning Process

Following the conclusion of the community survey distribution process, the results were collected and summarized. Brentwood Borough elected officials took part in a series of Strategic Planning sessions. At these sessions, Council explored the issues, successes, and plans for the future of Brentwood. Along with resident-raised issues, Council explored those items that are important to each member. This section explains the results of these sessions and Brentwood Council's ideas for the future, as developed through a collaborative effort with residents. The results are as follows:

Key Components for a Successful Borough:

- Maintaining a financially secure and appealing Borough.
- Encouraging growth and redevelopment.
- Promote the Borough outside of the Borough! Be able to adopt a "Think Outside the Box" approach when making decisions.
- Involving citizens to share a common vision; taking pride and giving back to the community.
- Creating a thriving Business District throughout the Borough.
- Improving the Route 51 Corridor with redevelopment and business opportunities.
- Partnering with others (organizations, schools, businesses, nearby communities, etc.).
- Promoting Brentwood as a community to stay; not just drive through town.
- Working with community businesses to help improve their businesses and to ensure they stay in the Borough.

SECTION 3 -- BUDGET VISION & GOALS

Council Identified Significant Borough Issues:

- Lack of benefits and programs for residents.
- Aging infrastructure and need for maintenance.
- Rising Crime.
- Lack of Communication with other Community Organizations.
- Poor School District performance.
- Poor Business District Structures.
- Lack of Property Maintenance.
- Limited Cooperation with Landlords.
- Deferred Maintenance of Borough Property
- Lack of Accountability of Borough staff.
- Lack of Community Involvement.
- Reduced “reputation” of Brentwood in outside communities.
- Limited Revenue Sources.

2015-2016 Vision

Council also conducted a “Visioning” exercise, in which they reviewed ideas to help coordinate where they hope to see Brentwood be in two to five years. This exercise contained ideas for improvements, maintaining current conditions, and creating more opportunities for the Borough.

Council’s Two to Five Year Vision:

- Maintain/Increase Property Values in the Borough.
- Improve Public Safety with the use of technology.
- Provide better traffic access for EMS.
- Create a Dog Park/Walking Trail.
- Ensure the Borough is Clean, Safe, and progressive towards the future.
- Improve Businesses and Attract New Clients to the community.

- Upgrade and Maintain Borough Infrastructure.

Issues that need to be addressed in 2015-16:

During the Strategic Planning Sessions in the summer of 2014, Council recognized several strategic areas that they believe will need to be addressed if Brentwood is to continue to move forward. These “areas” are identified below and were then used to develop “Strategic Goals”. It is easy for one to simply identify the “problems”; the difficult task is the developing of “Answers” or “Solutions” that will address the “problem”. As part of this exercise, Council was able to brainstorm several “solutions” to help deter these issues from growing, or that will terminate the issue altogether. These “solutions” are the objectives that are supportive of the goal. Listed below are the aforementioned issues that were identified by Council. They included the following:

1. Brentwood’s “Reputation” to those outside the community is not accurate. It is not flattering.
2. The Borough is limited on how it can generate revenues for operations, capital improvements, and simply maintaining the Borough.
3. If it is not for a School function or sporting function, the Borough residents do not seem to get involved with the community as much as they should.
4. It appears that some departments in the Borough do not have the same accountability as other departments.



SECTION 3 -- BUDGET VISION & GOALS

5. Keeping up with the enforcing of property maintenance continues to be a challenge given Borough resources.
6. The appearances of some of the buildings and structures located in the Borough's Business Districts are in a state of disrepair, outdated, or not aesthetically appealing.
7. A major reason young families move to an area is because of the School District Performance. Brentwood Borough School District's performance is not as good as it needs to be.
8. It seems like residents do not understand or are not aware of the many positive attributes some of the Borough's Community Organizations provide. Organizations such as Brentwood EMS, Brentwood Volunteer Fire Company, the Brentwood Athletic Association, and Brentwood Business Owners Association need help promoting themselves in the community.
9. There is a perception that Crime in the Borough is on the rise.
10. Although the Borough has established a 5-year continuing Street Rehabilitation and Maintenance Plan (STRMP), there remain other infrastructures that have gone without maintenance or have reached, or even exceeded, their life expectancy. The Borough needs to be proactive in addressing these other infrastructure issues.
11. The Borough needs to give back to the residents some additional benefits/amenities that will keep them satisfied as well as perhaps attract others to reside in the Borough.

ESTABLISHING THE GOALS

Every organization needs goals. Again, focus is a critical element in the success of any organization. This step may be the most important of all of the Strategic Planning exercises because it establishes the framework and basis for the development of the other key elements of the plan. By identifying the areas that need addressed or the key issues, the Brentwood Borough Council has thus established the goals. From the above identified "issues," the following Goals were established:

Strategic Goal 1: Improve Brentwood Borough's "Reputation".

Strategic Goal 2: Identify and Explore Additional Sources of Revenue.

Strategic Goal 3: Increase Community Involvement within the Borough.

Strategic Goal 4: Improve the Accountability of Various Borough Departments.

Strategic Goal 5: Improve Borough Wide Property Maintenance.

Strategic Goal 6: Address Poor Business District Structures/Lack of Property Maintenance:

Strategic Goal 7: Foster Improved School District Performance:

Strategic Goal 8: Improve Communication with Community Organizations:

Strategic Goal 9: Reduce Crime in the Borough:

Strategic Goal 10: Improve Conditions of Infrastructure

Strategic Goal 11: Establish More Benefits of Residency:

SECTION 3 -- BUDGET VISION & GOALS

Priorities of Council

As efficient and resourceful the Borough Staff is, it would be virtually impossible to address all 11 Strategic Goals let along the nearly 50 Strategic Objectives. Studies have shown that for each year of a Strategic Plan no more than two (2) Goals should be attempted. It is better to focus resources on a few goals effectively rather than try to accomplish many goals with the results being hurried and ineffectual. As such, from the list of determined strategic issues within the Borough, individual goals were denoted and possible solutions were provided. As a mechanism to address all issues, on some aspect, Council prioritized their solutions as an attempt to do as much as possible. From these prioritized solutions, additional suggestions were made to contribute to ensuring efficiency. These specific issues have steps to achieve the goals prioritized by the Council.

Priority 1: Establish TIF (Assessments) for Residential and Commercial Property:

Priority 2: Foster better relations between the Police Department and other emergency service providers.

Priority 3: Redevelop the Civic Center:

Priority 4: Update Ordinances to be Business Friendly:

Priority 5: Establish Landlord and Borough Communication Plan:

Priority 6: Apply for and Obtain More Grants:

Priority 7: Create a program to implement an attitude of service connecting what is needed or should be done.:

Priority 8: Establish Traffic Weight Program:

These are the Goals and Priorities that were used when preparing the 2015 Budget and Capital Improvement Plan.

The Budget Vision & Goals will serve as a compass guiding the Borough officials when making critical decisions to steer the Borough in the right direction as it approaches its next 100 years.



SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY



"Coming together is a beginning; keeping together is progress; working together is success!" -Henry Ford

Honorable Mayor and Members of Council:

I am pleased to present the proposed Brentwood Borough Budget for fiscal year 2015. Our community continues to be robust. We continue to be a strong, fiscally sound municipal government. This budget advances nine (9) key strategic organizational goals that were developed by Council in 2014:

Strategic Goal 1: Improve Brentwood Borough's "Reputation".

Strategic Goal 2: Identify and Explore Additional Sources of Revenue.

Strategic Goal 3: Increase Community Involvement within the Borough.

Strategic Goal 4: Improve the Accountability of Various Borough Departments.

Strategic Goal 5: Improve Borough Wide Property Maintenance.

Strategic Goal 6: Address Poor Business District Structures/Lack of Property Maintenance:

Strategic Goal 7: Foster Improved School District Performance:

Strategic Goal 8: Improve Communication with Community Organizations:

Strategic Goal 9: Reduce Crime in the Borough:

Strategic Goal 10: Improve Conditions of Infrastructure

Strategic Goal 11: Establish More Benefits of Residency

The fiscal year 2015 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.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

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.

2015 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.)

2014 Highlighted Budget Components. This section highlights components of the previous year's budget, including capital outlay, staffing, and the capital improvement program.

Fiscal Year 2015 Strategic Budget Priorities. This section identifies components of the 2015 budget including capital outlay, projects, priorities, and the capital improvement program.

Acknowledgements. There are many others who contributed to the preparation of the 2015 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 2014 projected revenues and expenditures with the proposed 2015 revenues and expenditures and the percent change from the 2014 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.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

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, park, stadium, 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 was 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 2013 millage rate of 7.50 mils. Prior to this there had not been a tax increase in Brentwood for 7 years. This is commendable given the current economic times. In 2013, the Borough began to notice a lot of property owners filing appeals on their new assessed values. The Borough's total assessed value decreased by nearly \$9 million from 2013 to 2014. This, in addition to major capital projects being undertaken, resulted in the Borough increasing the Borough's tax rate from 7.50 mils to 8.75 mils in 2014. The Borough again witnessed property assessment appeals throughout 2014. Although not as dramatic as 2013 to 2014, the Borough's total property assessments decreased again by nearly \$2 million. In 2012, prior to the County wide reassessment the Borough wide total property assessment was approximately \$337 million with a property tax rate at 8.50 mils, today it is only \$396 million with a property tax rate at 8.75 mils. We are projecting an end of year 2014 fund balance of \$1,000,000. This is a far cry from the \$2 million that was realized in the past, however it is due to this fund balance that the Borough will not need to raise taxes in 2015. Looking "into the future", with the Borough's 2013 Bond Anticipation Note, Series 2013 being converted to a roughly \$5.5 million GO Bond with payments of approximately \$300,000/year and the Borough's nearly \$300,000 annual lease payment for a new Borough Building some tough decisions are going to have to be made in the near future. Based on these factors as well as some general assumptions, a 5-year projection of the Borough's General Fund Balance was conducted and is provided below.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

FIVE YEAR PROJECTION

FIVE-YEAR PROJECTION SUMMARY

Projections are utilized by Borough Council as a "snap shot" of what the future finances may be for the Borough under current revenues and expenditures as well as some educated assumptions. The assumption used for 2015-2019 are provided below.

FIVE YEAR OPERATING PROJECTIONS GENERAL FUND

GENERAL FUND DESCRIPTION	Proposed 2015	Forecasted 2016	Forecasted 2017	Forecasted 2018	Forecasted 2019
GENERAL FUND REVENUES					
Beginning Fund Balance	\$ 1,000,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
Real Estate Taxes	\$ 3,578,000.00	\$ 4,506,235.24	\$ 4,637,095.90	\$ 4,767,956.55	\$ 4,906,294.95
Real Estate Transfer Taxes/511 Taxes - 2% Growth	\$ 992,000.00	\$ 1,009,650.00	\$ 1,027,646.50	\$ 1,045,996.37	\$ 1,064,706.60
License & Permits	\$ 253,550.00	\$ 253,550.00	\$ 253,550.00	\$ 253,550.00	\$ 253,550.00
Fines & Penalties/Interest Earnings - 1% Growth	\$ 106,000.00	\$ 106,950.00	\$ 107,909.50	\$ 108,878.60	\$ 109,857.38
Interest-Rent-Royalties	\$ 64,000.00	\$ 114,000.00	\$ 114,000.00	\$ 114,000.00	\$ 114,000.00
Intergovernmental Revenues	\$ 561,500.00	\$ 561,800.00	\$ 561,800.00	\$ 561,800.00	\$ 561,800.00
Depatment Earnings - 2% Growth	\$ 93,500.00	\$ 93,950.00	\$ 94,413.50	\$ 94,890.91	\$ 95,382.63
Parking Meters	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
Culture-Recreation	\$ 65,200.00	\$ 65,200.00	\$ 65,200.00	\$ 65,200.00	\$ 65,200.00
School Guard Payroll - Reimbursement	\$ 50,500.00	\$ 50,500.00	\$ 50,500.00	\$ 50,500.00	\$ 50,500.00
Miscellaneous	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
Interfund Transfers - 3% Growth	\$ 542,779.00	\$ 412,000.00	\$ 424,360.00	\$ 437,090.80	\$ 450,203.52
Proceeds from Short-Term Debt (TAN)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Total General Fund Revenues	\$ 7,380,179.00	\$ 7,546,985.24	\$ 7,709,625.40	\$ 7,873,013.21	\$ 8,044,645.09

5-Year Revenue Projections - Assumptions

GENERAL FUND REVENUES	
*Annual Beginning Fund Balance =	\$ 300,000.00
*Transfer from the Operating Reserve Fund =	\$ -
*Current and proposed 2015 real estate tax rate =	8.75 mils
*Annual Increase in Revenues is minimal and only assumes tax increases.	
*2016 - 2019 real estate tax rates are assumed and based on anticipated Borough needs.	
*Assessed Property Value of Borough =	\$ 396,000,000
*Total Value of 1-mil =	\$ 396,000
*Actual Collected Value of 1-mil =	\$ 388,000

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

FIVE YEAR OPERATING PROJECTIONS GENERAL FUND					
GENERAL FUND DESCRIPTION	Proposed 2015	Forecasted 2016	Forecasted 2017	Forecasted 2018	Forecasted 2019
GENERAL FUND EXPENDITURES					
COUNCIL	\$ 32,400.00	\$ 32,870.00	\$ 32,648.10	\$ 33,434.54	\$ 33,229.58
MAYOR	\$ 5,650.00	\$ 5,657.50	\$ 5,665.23	\$ 5,673.18	\$ 5,681.38
FINANCE - 3% Increase	\$ 10,200.00	\$ 10,506.00	\$ 10,821.18	\$ 11,145.82	\$ 11,480.19
TAX COLLECT - 3% Increase	\$ 63,000.00	\$ 64,695.00	\$ 66,440.85	\$ 68,239.08	\$ 70,091.25
LEGAL - 3% Increase	\$ 88,000.00	\$ 90,640.00	\$ 93,359.20	\$ 96,159.98	\$ 99,044.78
ADMINISTRATION - 3% Increase	\$ 370,630.00	\$ 381,405.00	\$ 392,637.15	\$ 404,416.26	\$ 416,548.75
PUBLICATIONS	\$ 22,000.00	\$ 22,000.00	\$ 23,000.00	\$ 24,000.00	\$ 25,000.00
DATA PROCESSING - 3% Increase	\$ 60,700.00	\$ 62,521.00	\$ 64,396.63	\$ 66,328.53	\$ 68,318.38
ENGINEERING	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
BUILDINGS - 3% Increase	\$ 69,200.00	\$ 71,276.00	\$ 73,414.28	\$ 75,616.71	\$ 77,885.21
POLICE - 3% Increase	\$ 2,099,405.00	\$ 2,135,401.15	\$ 2,199,463.18	\$ 2,265,447.08	\$ 2,333,410.49
VOLUNTEER FIRE	\$ 176,436.00	\$ 176,436.00	\$ 176,436.00	\$ 176,436.00	\$ 176,436.00
EMS - 3% Increase	\$ 68,010.00	\$ 70,000.00	\$ 72,100.00	\$ 74,263.00	\$ 76,490.89
PLANNING AND ZONING - 3% Increase	\$ 164,250.00	\$ 169,177.50	\$ 174,252.83	\$ 179,480.41	\$ 184,864.82
COMMUNICATION - 3% Increase	\$ 140,450.00	\$ 144,663.50	\$ 149,003.41	\$ 153,473.51	\$ 158,077.71
PARKING METERS	\$ 40,900.00	\$ 40,900.00	\$ 40,900.00	\$ 40,900.00	\$ 40,900.00
CROSSING GDS	\$ 100,300.00	\$ 100,300.00	\$ 100,300.00	\$ 100,300.00	\$ 100,300.00
SUMMER CR GDS	\$ 16,600.00	\$ 16,600.00	\$ 16,600.00	\$ 16,600.00	\$ 16,600.00
REFUSE-RECYCLING	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
PUBLIC WORKS - 3% Increase	\$ 1,053,000.00	\$ 1,077,895.00	\$ 1,110,231.85	\$ 1,143,538.81	\$ 1,177,844.97
TRAFFIC SIGNALS	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00	\$ 11,500.00
RECREATION - 3% Increase	\$ 105,710.00	\$ 108,881.30	\$ 112,147.74	\$ 114,547.81	\$ 117,984.25
POOL - 3% Increase	\$ 100,100.00	\$ 103,103.00	\$ 106,196.09	\$ 109,381.97	\$ 112,663.43
CIVIC CENTER - 3% Increase	\$ 24,500.00	\$ 25,235.00	\$ 25,992.05	\$ 26,771.81	\$ 27,574.97
PARKS	\$ 31,550.00	\$ 31,550.00	\$ 31,550.00	\$ 31,550.00	\$ 31,550.00
LIBRARY	\$ 198,200.00	\$ 237,200.00	\$ 237,200.00	\$ 237,200.00	\$ 237,200.00
STADIUM - 3% Increase	\$ 17,000.00	\$ 17,360.00	\$ 17,730.80	\$ 18,112.72	\$ 18,506.11
ECONOMIC DEVELOPMENT	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
10 MARYLEA APARTMENTS	\$ 8,548.00	\$ 8,600.00	\$ 8,600.00	\$ 8,600.00	\$ 8,600.00
INSURANCE - 4% Increase	\$ 332,200.00	\$ 344,800.00	\$ 357,904.00	\$ 371,532.16	\$ 385,705.45
INTERGOVT COOP ACT	\$ 9,740.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
TRANSFERS - 1% Increase	\$ 1,878,000.00	\$ 1,889,340.00	\$ 1,901,020.20	\$ 1,913,050.81	\$ 1,925,442.33
CONTINGENCY (Lease or Bond Payment)	\$ -	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
TOTAL GENERAL FUND EXPENDITURES	\$ 7,380,179.00	\$ 7,841,512.95	\$ 8,002,510.76	\$ 8,168,700.18	\$ 8,339,930.93

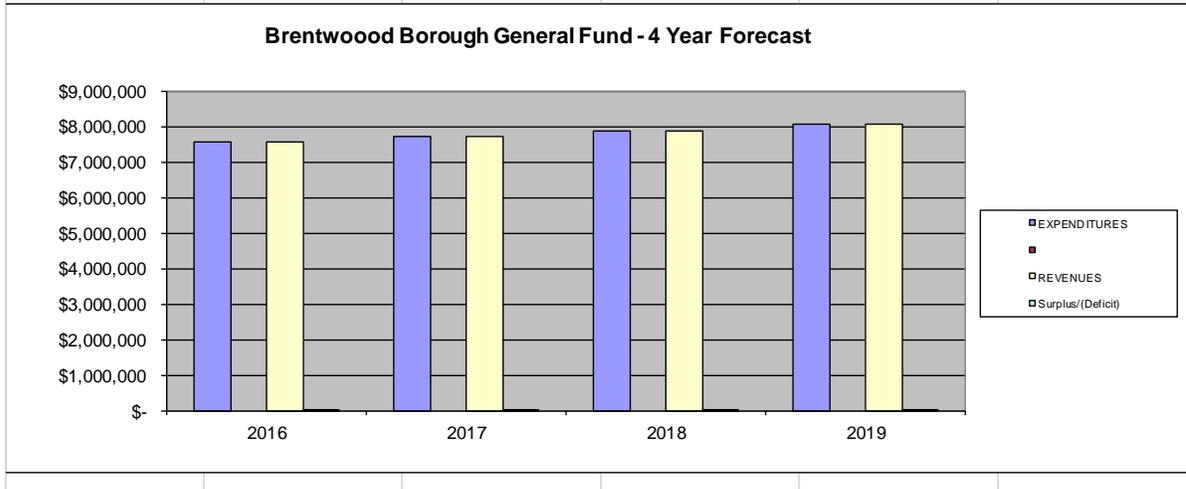
5-Year Revenue Projections - Assumptions

GENERAL FUND EXPENDITURES	
*General Fund Expenditures are projected to grow at a rate of 3% based on the past 5 years of historic data.	
*Annual Road Program =	\$ 500,000.00
*Annual Stormwater Program =	\$ 100,000.00
*Pool Improvements =	\$ 100,000.00
*Annual Equipment/Miscellaneous Cap. Projects =	\$ 200,000.00
*Annual Pension Obligation =	\$ 330,000.00
*Annual Debt Service =	\$ 690,000.00
*Annual Cost Associated with Lease Payment on new Facility	\$ 300,000.00

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

Based on the above, the below table is a summary of the forecasted revenues and expenditures with any anticipated real estate tax increase to meet the forecasted expenditures based on current trends. (See below Table 1 and Chart).

BRENTWOOD BOROUGH GENERAL OPERATING FUND 4-YEAR FORECAST (Includes New Borough Facility - Lease or Bond Payment)					
	2015	2016	2017	2018	2019
EXPENDITURES	\$ 7,380,179.00	\$ 7,541,512.95	\$ 7,702,510.76	\$ 7,868,700.18	\$ 8,039,930.93
REVENUES	\$ 7,380,179.00	\$ 7,546,985.24	\$ 7,709,625.40	\$ 7,873,013.21	\$ 8,044,645.09
Surplus/(Deficit)		\$ 5,472.29	\$ 7,114.64	\$ 4,313.03	\$ 4,714.16
Tax Increase ⁽¹⁾ =	0.0 mils	2.5 mils	0.35 mils	0.35 mils	0.37 mils
New Milage Rate =	8.75 mils	11.25 mils	11.60 mils	11.95 mils	12.32 mils



Even with the nearly \$6 million of Capital Projects planned in 2013, over \$4 million Capital Projects in 2014, and nearly \$5 million planned in 2015 the Borough did not need to significantly raise taxes (1.25 mils increase to 8.75 mils in 2014). Since the Operating Reserve Fund was at the then 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.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

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. The Borough will be 100 years old in 2015! With that is 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.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

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.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

2015 Fiscal Year Overall Budget Summary and Overview

General Fund Revenues

A realistic approach was utilized when preparing the 2015 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, streets, public safety (police, fire, and EMS), sanitary sewer infrastructure, parks and recreational facilities. The property tax rate will remain at 8.75 mils of property tax. This is expected to generate an estimated \$3,465,307 based on a total local taxable assessed property value equal to \$396,035,150.00. It is unfortunate that not all of this is collectable due to the 2% discount rate as well as delinquent tax payers. Therefore, a 97% collection rate was assumed resulting in \$3,271,516 in total current property tax revenues collected. This equates to the following dedicated milage:

Police	5.35 Mils	\$ 2,118,788.00
Debt Service	1.52 Mils	\$ 601,973.00
Capital Improvements	1.38 Mils	\$ 546,528.00
Library	0.50 Mils	\$ 198,017.00
Total	8.75 Mils	\$ 3,465,306.00

The majority of the 2015 General Fund Operating Revenues are real estate and earned income taxes. The balance of the operating revenues is comprised of other taxes and other revenues. Such taxes consist of real estate transfer, public utilities, sales & use, and local service taxes. Other revenues consists of licenses and permits, fines, fees, rental & service agreements, parking meters, recreation fees, grants, and other non-tax revenues.

General Fund revenues are projected to increase from 2014 Budget amounts of \$6,549,663 to \$7,380,179, or 13%. The increase in General Fund revenue is mainly due to the effect of a beginning fund balance from 2014. In 2014 the Borough budgeted a beginning General Fund Balance of \$650,000. It is anticipated that the beginning General Fund Balance in 2015 will be \$1,000,000 or a \$350,000 increase. In addition, tax revenues, primarily earned income tax which is projected to increase by more than \$100,000. The Borough's real estate tax rate will remain at 8.75 mils and the earned income tax rate will remain at 1.0%.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

A summary of the revenues sources being proposed for the 2015 Overall Brentwood Borough Budget are as illustrated below:

FISCAL YEAR 2015		
PROPOSED BUDGETED REVENUES		
SUMMARY		
LINE ITEM	BUDGETED REVENUES	Proposed 2015
01 300	Beginning Fund Balance	\$ 1,000,000.00
01 301	Real Estate Taxes	\$ 3,578,000.00
01 310	Real Estate Transfer Taxes/511 Taxes	\$ 992,000.00
01 321	License & Permits	\$ 253,550.00
01 331	Fines & Penalties/Interest Earnings	\$ 106,000.00
01 341	Interest Earnings	\$ 64,000.00
01 350	Intergovernmental Revenues	\$ 561,500.00
01 360	Department Earnings	\$ 93,500.00
01 363	Parking Meters	\$ 65,000.00
01 367	Culture-Recreation	\$ 65,200.00
01 368	School Guard Payroll - Reimbursement	\$ 50,500.00
01 380	Miscellaneous	\$ 8,000.00
01 392	Interfund Transfers	\$ 542,779.00
01 394	Proceeds from Short-Term Debt (TAN)	\$ -
01 395	Other Sources	\$ 150.00
01	Total 2015 General Fund Revenues	\$ 7,380,179.00
08	Total 2015 Sanitary Sewer Fund Revenues	\$ 5,488,900.00
15	Total 2015 Park Fund Revenues	\$ 796,000.00
18	Total 2015 Capital Improvement Fund Revenues	\$ 3,111,804.00
35	Total 2015 Highway Aid Fund Revenues	\$ 202,140.00
		\$ 16,979,023.00
	Minus Interfund Transfers (From the GF and Operating Reserve Fund)	\$ 1,500,000.00
	Minus Interfund Transfers (From the Sanitary Sewer Fund)	\$ 480,000.00
TOTAL 2015 BOROUGH REVENUES		\$ 14,999,023.00

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

New this year, I have included a more detailed explanation of how the above values are determined along with an assessment of 2014 forecasted final values.

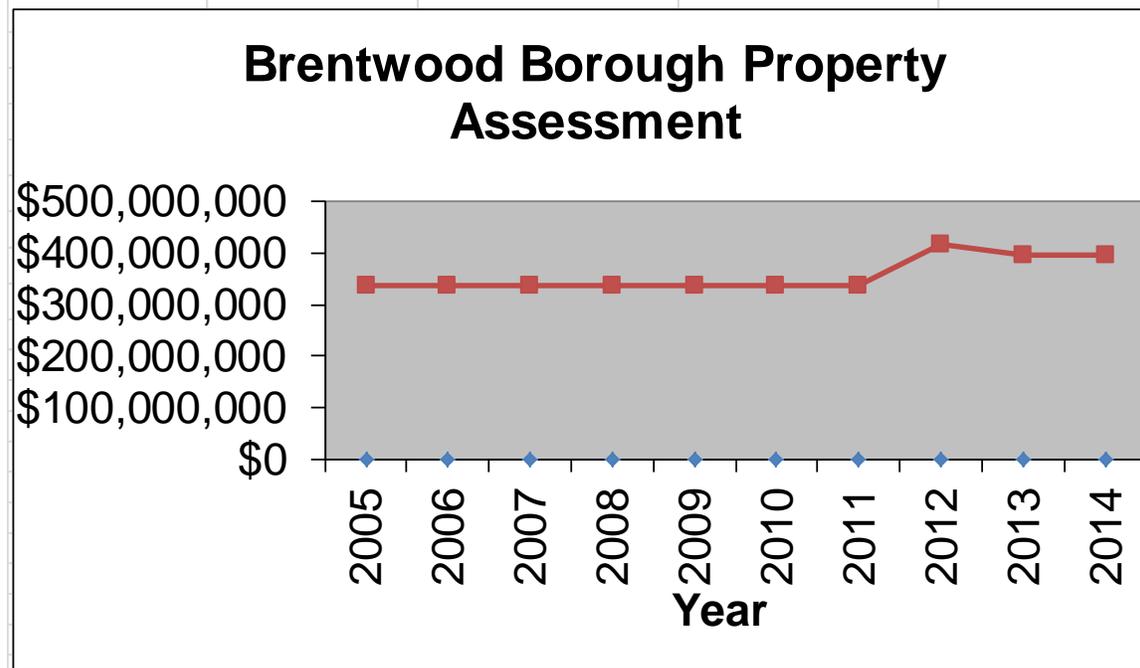
SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-301 Real Estate Taxes

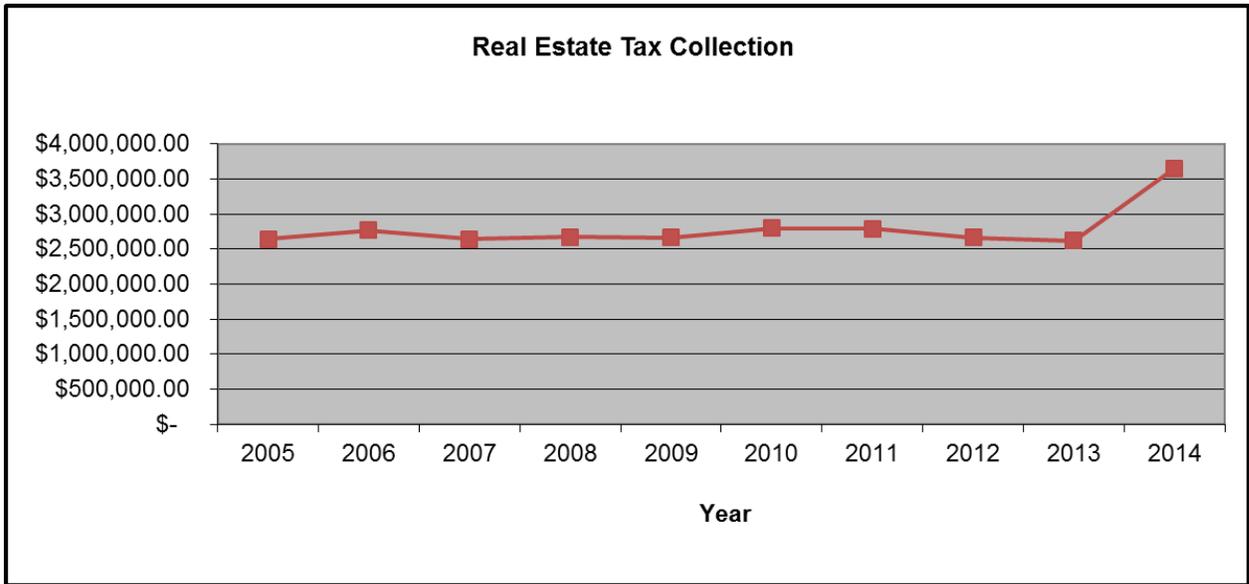
From the below table and chart, you can see that the Borough did benefit from the County's Re-Assessment in 2011. However, appeals on property assessments have decreased the gains the Borough realized in 2012 and are gradually approaching pre-reassessment levels.

Real Estate Tax Collection vs. Assessed Value				
Brentwood Borough				
Ten Year History				
Year	Millage Rate	Assessed Value	Collection	\$/Mill
2005	8.5	\$ 337,031,160.00	\$ 2,864,764.90	\$ 337,031.16
2006	8.5	\$ 336,139,660.00	\$ 2,857,187.11	\$ 336,139.66
2007	8.5	\$ 337,177,960.00	\$ 2,866,012.70	\$ 377,177.96
2008	8.5	\$ 335,713,160.00	\$ 2,853,561.86	\$ 335,713.16
2009	8.5	\$ 335,744,060.00	\$ 2,661,473.73	\$ 335,744.06
2010	8.5	\$ 338,223,840.00	\$ 2,793,006.00	\$ 338,223.04
2011	8.5	\$ 337,363,640.00	\$ 2,790,997.80	\$ 337,363.64
2012	8.5	\$ 415,594,100.00	\$ 2,662,891.39	\$ 415,594.10
2013	7.5	\$ 397,550,400.00	\$ 2,615,441.23	\$ 397,550.40
2014	8.75	\$ 396,035,130.00	\$ 3,654,144.00	\$ 396,035.13

Note: 2014 revenues are projected values



SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY



As you can see, this clearly demonstrates stagnation in the property values in the Borough over the past 10-years. This is analogous to maintaining one's own household operations without any increase in salary for nearly 10-years. As such, in 2014 the Borough had no choice but to increase the property tax milage from the reduced 7.5 mils to the current rate of 8.75 mils. It should be noted that the increase did **NOT** go to Borough general operations, however the approximately \$1 million increase in the revenues that were realized as a result in the tax increase went to fund the over \$3 million in Capital Improvements that occurred in 2014 as well as those that are planned for the Borough.



(No, the Borough does not have a "money tree" unfortunately!)

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

The below calculation is used to determine the Real Estate Tax revenues.

			As 10-10-14
2015 Total Local Taxable Assessed Value =			\$ 396,035,150.00
2015 Milage Rate =			8.75
100 % Estimated 2015 Real Estate Tax Revenues =			\$ 3,465,307.56
2% Discount =			\$ 69,306.15
Act 77 Reduction =			\$ 23,304.19
Total Estimated 2015 Taxes Due =			\$3,372,697.22
Collection Rate =			97.00%
Total Estimated 2015 Real Estate Tax Revenues =			\$ 3,271,516.30
Mil Value =	\$3,465,307.56	8.75	\$ 396,035.15
RE CURRENT- GENERAL OP.			\$ 3,073,498.73
RE CURRENT- LIBRARY			\$ 198,017.58
*Dedicated Milage = 0.5 mils for the Library			
Total Estimated Collectable 2015 Real Estate Taxes =			\$ 3,271,516.30
<i>Estimated Uncollected 2015 Real Estate Taxes =</i>			\$ 193,791.26

Based on 2014 actuals, the Real Estate Tax Collection rate improved considerably. It could be due to the fact the Borough's changing of the tax due date, moving it up earlier, or it could be due to the economy improving. Regardless of the reason I feel comfortable increasing the Real Estate Collection Rate from 92% to 97% for 2015. This will result in an 8% or \$254,225 increase in anticipated revenues from Real Estate tax collections. The above is based on a total taxable assessed value of \$396,035,150.00. This is actually a \$1,515,250 decrease from 2014 levels and \$10,133,620 lower than 2013 assessed values. As a result, the value of 1 mil decreased \$1,500 from 2014 value to \$396,035. It appears that values are leveling off and I hope that they will actually begin to increase as word of all of the improvements to the Borough over the past few years circulates throughout the region.



SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-321 Licenses/Permits

Due to the Borough's implementing a new Street Opening Tracking and Invoicing process in 2014 as well as historic trends, it is anticipated that such revenues will increase 9% or \$20,000 in 2015.

Summary and Assumptions:				
<u>Licenses and Permits</u>				
Fiscal Year 2015 Budget Recommendations:	\$ 253,550.00		an increase/decrease of	\$ 20,000.00
Fiscal Year 2014 Adopted Budget:	\$ 233,550.00			
Fiscal Year 2014 Projected Budget:	\$ 254,925.00			
	\$ 21,375.00	additional revenue projected.		
*\$0 Increase in Video Machines.				
*No Change in Pool Table Fees.				
*\$5,000 Increase in Cable TV Franchise Fees.				
*\$15,000 Increase in Street Permits due to new tracking and billing process.				

01-331 Fines and Forfeits

This line item tends to be consistent each year. Although it appears a newly implemented tracking and billing system for recovering work performed by DPW when they cut grass of vacant properties resulted in an \$18,000 increase in DPW Reimbursements, I'd like to give this one more year before expecting this to be a normal occurrence. The goal is to not have DPW employees spend time taking care of such properties.

Summary and Assumptions:				
<u>Fines and Forfeits Revenues</u>				
Fiscal Year 2015 Budget Recommendations:	\$ 106,000.00		an increase/decrease of	\$ (642.00)
Fiscal Year 2014 Adopted Budget:	\$ 106,642.00			
Fiscal Year 2014 Projected Budget:	\$ 128,300.00			
	\$ 21,658.00	additional revenue projected.		
*\$0 Increase in Motor Vehicle Violations		*\$0 Change in Restitution/Settlements		
*\$0 Increase in DPW Reimbursements		*\$0 Increase in Code Enforcement Citations.		



SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-341 Interest, Rents, and Royalties

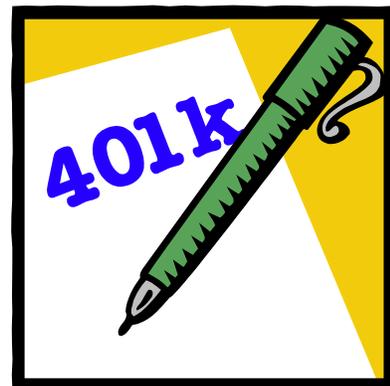
Revenues received from rent received by the School District's Lease agreement for the Stadium and the Library's final payment of their Construction Loan to the Borough will result in such revenues to be budgeted with a -43% or \$48,933 decrease in 2015.

Summary and Assumptions:			
<u>Interests, Rents, and Royalties Revenues</u>			
Fiscal Year 2015 Budget Recommendations:	\$ 64,000.00	an increase/decrease of	\$ (48,933.00)
Fiscal Year 2014 Adopted Budget:	\$ 112,933.00		
Fiscal Year 2014 Projected Budget:	\$ 114,533.00		
	\$ 1,600.00	additional revenue projected.	
*No Change in Interest revenue.			
*\$28,933 Decrease in Rent of Land due to the 2015 reduction of lease payment from the School District on account of losses from construction of the Stadium.			
*\$0 Increase in the Rec. Center revenues from 2014.			
*\$20,600 Decrease in Rent of Buildings due to Library's repayment of Construction Loan.			
*\$600 Increase in the Community Center revenues from 2014.			
*No other fee increases have been proposed.			

01-350 Intergovernmental

Due to increases in the State Aid to the Pension Fund and the Borough's share of the RAD-Sales Tax proceeds over the past few years, these two line items are increased by \$10,000 and \$36,000 respectively for 2015. As a result, a total increase of 9% or \$44,000 in revenues is proposed.

Summary and Assumptions:			
<u>Intergovernmental Revenues</u>			
Fiscal Year 2015 Budget Recommendations:	\$ 561,500.00	an increase/decrease of	\$ 44,000.00
Fiscal Year 2014 Adopted Budget:	\$ 517,500.00		
Fiscal Year 2014 Projected Budget:	\$ 586,615.99		
	\$ 69,115.99	additional revenue projected.	
*\$10,000 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 and 2014, we will assume a slight increase.			
*\$36,000 Increase in RAD-Sales Tax proceeds was assumed based on the past few years.			
*No Change in Foreign Fire Insurance is anticipated in 2014.			



SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-360 Departmental Earnings

Revenues to cover the Borough's costs associated with the Tenant Registration and their new Rental Inspections will result in a 28% or \$20,500 increase in revenues.

Summary and Assumptions:			
<u>Departmental Earnings Revenues</u>			
Fiscal Year 2015 Budget Recommendations:	\$ 93,500.00	an increase/decrease of	\$ 20,500.00
Fiscal Year 2014 Adopted Budget:	\$ 73,000.00		
Fiscal Year 2014 Projected Budget:	\$ 124,420.00		
	\$ 51,420.00	additional revenue projected.	
*No Change in Zoning/Planning Fees.			
*Accident Reports were increase by \$1,000 based on recent years.			
*\$No change in Engineering Reimbursements.			
*\$5,000 Increase in Tenant Registration based on historical trends.			
*\$15,000 of new revenue due to Rental Inspection's Program.			
*There are no Fee Increases proposed.			

01-363 Parking Meters

No changes are anticipated for this item in 2015.

Summary and Assumptions:			
<u>Parking Meter Revenues</u>			
Fiscal Year 2015 Budget Recommendations:	\$ 65,000.00	an increase/decrease of	\$ -
Fiscal Year 2014 Adopted Budget:	\$ 65,000.00		
Fiscal Year 2014 Projected Budget:	\$ 64,000.00		
	\$ (1,000.00)	additional revenue projected.	



SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-367 Culture/Recreation

The first year of the Borough's Dek Hockey program did not return the revenues as initially expected. The Borough continues to promote this program as well as other new recreational activities for its residents. The programs conducted in 2014 exceeded expectations by \$12,000 of new revenue. The Borough's infant Recreation Department will continue to expand these programs as well as others. It is the long term goal to have this Enterprise fund be self-sustaining through various "pay as you go" fees for such programs. With Expenses estimated at \$106,601 in 2015 and Revenues estimated at \$65,200 the difference of \$41,401 is the cost to subsidize such programs. One of the main benefits of these programs that would be difficult to quantify is the number of people they bring to the Borough.

Summary and Assumptions:			
<u>Culture Recreation Revenues</u>			
Fiscal Year 2015 Budget Recommendations:	\$ 65,200.00	an increase/decrease of	\$ (37,000.00)
Fiscal Year 2014 Adopted Budget:	\$ 102,200.00		
Fiscal Year 2014 Projected Budget:	\$ 35,953.00		
	\$ (66,247.00)	additional revenue projected.	
*\$16,000 Increase in Rec. Program Fee Revenues.		*\$500 Estimated in Ball Field Rentals.	
*\$54,000 Decrease in Dek Hockey Rental/Program Fees.		*Assumes the Concession Stand will be leased again.	
*\$500 Estimated in Stadim Rentals.			

01-368 School Guard Payroll

This item is consistent every year. There are not changes being proposed in 2015.

Summary and Assumptions:			
<u>School Guard Payroll Revenues</u>			
Fiscal Year 2015 Budget Recommendations:	\$ 50,500.00	an increase/decrease of	\$ -
Fiscal Year 2014 Adopted Budget:	\$ 50,500.00		
Fiscal Year 2014 Projected Budget:	\$ 37,449.01		
	\$ (13,050.99)		
This is directly proportionate to the total actual expenditures payout by the Borough in Salaries and subsequently reimbursed by the School District.)			

01-380 Miscellaneous

The Borough's Auditor's advised the Borough that we can only budget \$500 in miscellaneous revenues each year. However, based on historic trends of fees received from Municipal Lien Letters, this item is estimated to increase by 81% or \$3,587 in 2015.

Summary and Assumptions:			
<u>Miscellaneous Revenues</u>			
Fiscal Year 2015 Budget Recommendations:	\$ 8,000.00	an increase/decrease of	\$ 3,587.00
Fiscal Year 2014 Adopted Budget:	\$ 4,413.00		
Fiscal Year 2014 Projected Budget:	\$ 44,200.00		
	\$ 39,787.00	surplus projected.	

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-392 Interfund Transfers

The Borough's transfer from the Sanitary Sewer Fund to the General Fund to cover the costs of Borough Employee Salaries associated with Sanitary Sewer related tasks will increase by \$45,000 in 2015 to cover increases in salaries, DPW Department expenses, as well as the addition of the Code Enforcement Department employees who estimate they spend 20%-25% every week related to such sanitary sewer related tasks as, Dye Testing and the new Sanitary Sewer Lateral Inspection requirement that was implemented in 2014. In addition, with the Borough taking on more of the engineering pertaining to the mandated Consent Decree O&M Plan requirements, I find myself spending more time with the Borough In-House Engineer on various questions and tasks associated with this requirement. As such, the 2015 General Fund Budget will see a justifiable transfer from the Sanitary Sewer Fund of \$400,000.00. In addition, with the retirement of the Brentwood Town Square TIF in 2013, the balance of funds, approximately \$143,000, in an associated PA Invest Fund will be transferred to the General Fund. In addition, Council approved a Transfer of \$10,000 from the Borough's Operating Reserve Fund in 2014 to purchase rapid deployable cameras for the Police Department.

Summary and Assumptions:			
<u>Interfund Transfer Revenues</u>			
Fiscal Year 2015 Budget Recommendations:	\$ 542,779.00	an increase/decrease of	\$ 187,779.00
Fiscal Year 2014 Adopted Budget:	\$ 355,000.00		
Fiscal Year 2014 Projected Budget:	\$ 365,000.00		
	\$ 10,000.00		
*\$45,000 increase in the amount transferred is proposed associated with Salary increases to reflect the Sanitary Sewer associated work performed by Manager, Finance Director, Collections, Code Department and DPW.			
*Borough Manager and Finance Director's time on Sanitary Sewer related tasks was not accounted for in 2009 or the past.			

01-394 Proceeds of Short-Term Debt

For the third year in a row, it is not anticipated that the Borough will need a Tax Anticipation Note to provide funding until tax revenues come due.

01-395 Other Sources

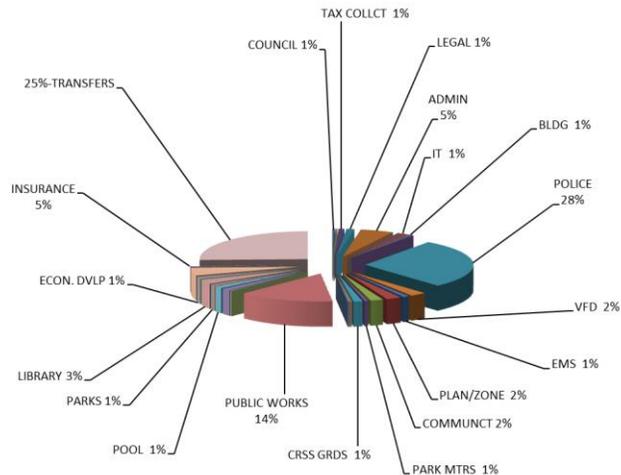
Revenues received from the selling of recycle bins is recorded under this line item.

Summary and Assumptions:			
<u>Other Sources of Revenues</u>			
Fiscal Year 2015 Budget Recommendations:	\$ 150.00		
Fiscal Year 2014 Adopted Budget:	\$ 150.00		
Fiscal Year 2014 Projected Budget:	\$ 204.00		
	\$ 54.00	projected surplus.	

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

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 once again 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 proposed expenditures contains all Borough programs, services and capital improvement projects that will be provided to Brentwood's citizens and businesses from January 1, 2015, to December 31, 2015. 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.

As with 2015 Revenues, General Fund Expenditures will also be increasing from \$6,549,663 million to \$7,380,179 million. The primary reason for the increase in expenditures was on account of significant capital improvements that occurred in 2013, 2014 and are being planned in 2015. 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 saw the construction of new press box and bleachers, concession stand, and restrooms as well as new scoreboards, pathways, and other support facilities associated with the Borough owned and operated Stadium.

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 Tax Collections (62%) due to property assessment refunds, Legal (10%), IT-Networking (23%), Borough

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

Building (7%), Police Department (7%), Planning and Zoning (9%), Communications (13%), Recreation (77%), and Economic Development (11%). Most of these department increases are associated with employee contractual obligations/salaries and the increases to healthcare insurance. Recreation is also associated with the expansion of the Borough's Recreation programming.

Brentwood Volunteer Fire Department and the Brentwood EMS total expenditures will not increase from 2014 levels.

The Borough's Long Term Debt Principal and Interest Payments in 2015 will actually see a slight decrease of (-9%) from 2014 levels. This equates to a total debt principal and interest payment of \$387,000 which is \$33,000 **LESS** than 2014. This does NOT include a Tax Anticipation Note which the Borough did not take in 2013, 2014, nor will take in 2015. However, the Borough's General Obligation Bond Anticipation Note, Series 2013 will be converted to an estimated \$5.5 million GO Bond in 2015 with payments beginning in 2016. This, in addition to \$1.08 million in proposed capital projects will result in a transfer of \$1.5 million from the General Fund to the Borough's dedicated Capital Improvement Fund. This is an increase of \$500,000 from 2014.

The Borough's Pension obligations will increase by \$84,000 (30%) in 2015 to meet the Borough's Minimum Municipal Obligation (MMO).



SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

A summary of the Proposed 2015 General Fund Expenditures are presented on the Table on the next page.

FISCAL YEAR 2015		
PROPOSED BUDGETED EXPENDITURES		
SUMMARY		
LINE	BUDGETED EXPENDITURES	Proposed
ITEM		2015
01 400	COUNCIL	\$ 32,400.00
01 401	MAYOR	\$ 5,650.00
01 402	FINANCE	\$ 10,200.00
01 403	TAX COLLECT	\$ 63,000.00
01 404	LEGAL	\$ 88,000.00
01 405	ADMINISTRATION	\$ 370,630.00
01 406	PUBLICATIONS	\$ 22,000.00
01 407	DATA PROCESSING	\$ 60,700.00
01 408	ENGINEERING	\$ 10,000.00
01 409	BUILDINGS	\$ 69,200.00
01 410	POLICE	\$ 2,099,405.00
01 411	VOLUNTEER FIRE	\$ 176,436.00
01 412	EMS	\$ 68,010.00
01 414	PLANNING AND ZONING	\$ 164,250.00
01 415	COMMUNICATION	\$ 140,450.00
01 417	PARKING METERS	\$ 40,900.00
01 419	CROSSING GDS	\$ 100,300.00
01 420	SUMMER CR GDS	\$ 16,600.00
01 426-427	REFUSE-RECYCLING	\$ 22,000.00
01 430	PUBLIC WORKS	\$ 1,053,000.00
01 433	TRAFFIC SIGNALS	\$ 11,500.00
01 450	RECREATION	\$ 105,710.00
01 452	POOL	\$ 100,100.00
01 453	CIVIC CENTER	\$ 24,500.00
01 454	PARKS	\$ 31,550.00
01 456	LIBRARY	\$ 198,200.00
01 459	STADIUM	\$ 17,000.00
01 463	ECONOMIC DEVELOPMENT	\$ 50,000.00
01 465	10 MARYLEA APARTMENTS	\$ 8,548.00
01 486	INSURANCE	\$ 332,200.00
01 489	INTERGOV'T COOP ACT	\$ 9,740.00
01 492	TRANSFERS	\$ 1,878,000.00
01 495	CONTINGENCY	\$ -
01	TOTAL GENERAL FUND	\$ 7,380,179.00
08	Total 2015 Sanitary Sewer Fund Expenditures	\$ 5,488,900.00
15	Total 2015 Park Fund Expenditures	\$ 796,000.00
18	Total 2015 Capital Improvement Fund Expenditures	\$ 3,111,804.00
35	Total 2015 Highway Aid Fund Expenditures	\$ 202,140.00
		\$ 16,979,023.00
	Minus Interfund Transfers (From the GF and Operating Reserve Fund)	\$ 1,500,000.00
	Minus Interfund Transfers (From the Sanitary Sewer Fund)	\$ 480,000.00
		\$ 14,999,023.00
	TOTAL 2015 BOROUGH EXPENDITURES	\$ 14,999,023.00

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY



01-400 Council

Decreased by -2% or -\$800 from 2014 Budget. You will note that Line Item 01-400-460 was increased by \$2,000 to permit more council members to attend various meetings and training conferences should they so desire.

Summary and Assumptions:				
<u>Council Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:	\$ 32,400.00		an increase/(decrease) of	\$ (800.00)
Fiscal Year 2014 Adopted Budget:	\$ 33,200.00			
Fiscal Year 2014 Projected Budget:	\$ 27,900.00			
	\$ (5,300.00)		under budget	
*\$2,000 Increase in Meetings and Conference to allow more members the opportunity to attend Conferences as well as LGA Newly Elected Officials Course.				

01-401 Mayor

Minimal change from 2014 Budget to account for office supplies.

Summary and Assumptions:				
<u>Mayor Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:	\$ 5,650.00		an increase of	\$ 150.00
Fiscal Year 2014 Adopted Budget:	\$ 5,500.00			
Fiscal Year 2014 Projected Budget:	\$ 5,810.16			
	\$ 310.16		over budget	

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-402 Finance

No change from 2014 Budget. In 2013, the Borough prepared a RFP for Auditing Services. Hosack Specht Muetzel & Wood, LLP submitted a proposal that was competitive and the Borough entered into a three year agreement with said firm.

Summary and Assumptions:				
<u>Finance Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:	\$	10,200.00	an increase of	\$ -
Fiscal Year 2014 Adopted Budget:	\$	10,200.00		
Fiscal Year 2014 Projected Budget:	\$	10,200.00		
	\$	-		

01-403 Tax Collection

Increased by 62% or \$24,200 from 2014 Budget. This is due to the Borough's recording and tracking of Real Estate Tax Refunds due to property owner's appealing their property's assessed values. Past practice, the Borough would simply offset these refunds with the total Real Estate Revenues received. However, to better track the amounts that are being appealed and awarded the Borough began recording such refunds as a true expense under the Budget Line Item 01-403-900 Refund of Prior Years.

Summary and Assumptions:				
<u>Tax Collection Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:	\$	63,000.00	an increase/(decrease) of	\$ 24,200.00
Fiscal Year 2014 Adopted Budget:	\$	38,800.00		
Fiscal Year 2014 Projected Budget:	\$	67,900.00		
	\$	29,100.00	under budget	
*\$3,000 Increase in Del. RE Tax Commission due to an increase in Del. R.E. Taxes Collected.				
*\$1,800 Decrease in EIT Collection Commission as delinquent accounts diminish.				
*\$23,000 Increase in Refund of Prior Years due to new recording process to better track the refunds each year.				

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-404 Legal

Increased by 10% or \$8,000 from 2014 Budget. This is due primarily to the \$15,000 increase in Solicitor fees. Although the Solicitor's fee is anticipated to be roughly \$40,000 over the budgeted amount of \$60,000, this is assumed to be due to an isolated case that occurred in 2014.

Summary and Assumptions:				
<u>Legal Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:	\$ 80,000.00	an increase/(decrease) of	\$	8,000.00
Fiscal Year 2014 Adopted Budget:	\$ 80,000.00			
Fiscal Year 2014 Projected Budget:	\$ 111,500.00			
	\$ 31,500.00	over budget.		
*\$6,000 Decrease in Special Legal Services Fee based on 2014 projected year-end expenses.				
*\$15,000 Increase in Solicitor fees.				

01-405 Administration

Increased by 3% or \$11,530 from 2014 Budget. It appears that Administration Expenditures will come in roughly \$22,000 under budget in 2014. All other Expenditures remained relatively the same as those budgeted in 2014.

Summary and Assumptions:				
<u>Administration Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:	\$ 359,100.00	an increase/decrease of	\$	11,530.00
Fiscal Year 2014 Adopted Budget:	\$ 359,100.00			
Fiscal Year 2014 Projected Budget:	\$ 337,492.90			
	\$ (21,607.10)	under budget.		
*\$0 Change in Salary- Professional.				
*\$1,000 Increase in Salary-Staff due to keeping new hire as part-time.				
*Will apply for a for a Summer Intern grant by the LGA in 2015.				
*\$500 Decrease in Disability Insurance Premiums.				
*\$3,000 Increase in Health Insurance Premiums.				
*\$100 increase Unemployment Compensation.				
*No Change in Overtime is expected based on 2014 actual figures, additional meetings, etc.				
*Eliminated \$2,000 in Sick-Day Buy Back.				
*\$7,000 Increase in Vacation/PTO Buy Back. This benefit was added in 2014 for all Admin and Non-Contractual employees.				
*No Increase in Postage Expenses				
*No Increase in Meetings and Conferences .				
*\$1,000 Decrease in Rental-Machinery Equipment due to the need for Two (2) new copiers. (Lease Agreements)				



SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-406 Publications

Increased by 10% or \$2,000 from 2014 Budget. The quarterly fee is \$5,000 to publish the IN Community Magazine. If there is a need for the borough to exceed 16 pages and additional fee of \$312.50 is charged. Although the Borough typically limits their information to 16 pages, there are times when additional pages are required. Thus far in 2014 the Borough required 6 additional pages.

Summary and Assumptions:				
<u>Publication Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:	\$	20,000.00	an increase/decrease of	\$ 2,000.00
Fiscal Year 2014 Adopted Budget:	\$	20,000.00		
Fiscal Year 2014 Projected Budget:	\$	21,875.00		
	\$	1,875.00		
*\$2,000 Increase from 2014 to cover any overages/additional pages.				

01-407 IT-Networking-Data Processing

It appears that the IT-Networking-Data Processing budget will end the year approximately \$8,000 under budget. With the ever increasing need for technology the 2015 budget shows a 23% or \$11,300 increase. This is due to the need for the Police Department to implement a Scheduling Program that will take the "paper" schedule away and allow the Chief to schedule his department in a more efficient manner. It appears that this software may be able to be utilized for DPW as well. In addition, a new IT firm will be retained by the Borough to handle both Administration as well as the Police Department's IT needs.

Summary and Assumptions:				
<u>IT-Networking-Data Processing Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:	\$	60,700.00	an increase/decrease of	\$ 11,300.00
Fiscal Year 2014 Adopted Budget:	\$	49,400.00		
Fiscal Year 2014 Projected Budget:	\$	41,600.00		
	\$	(7,800.00)	under budget.	
*\$11,000 Increase in Contracted IT/Networking.				
*\$0 Increase in Web Design/Maintenance due to email accounts.				
*\$1,500 Decrease in General Hardware				
*\$0 Increase in General Software/Licenses.				
*\$1,000 Increase in Police Hardware to replace three (3) Work Stations.				
*\$3,000 Increase in Police Software associated with new Scheduling Program and updating new Workstations.				



SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-408 Engineering

The Engineering budget will come in roughly \$10,000 over the 2014 Budgeted amount. This is due to the continued reliance of the Borough's Engineering Consultant to perform the mandated MS4 Stormwater Phase II requirements. As some of the 2014 Budgets come to a conclusion, it is anticipated that DPW Assistant Superintendent will be able to take on the MS4 requirements in 2015. As such, there is no increase in the 2015 Engineering Budget from 2014 budgeted number.

Summary and Assumptions:				
<u>Engineering Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:	\$ 10,000.00		an increase/decrease of	\$ -
Fiscal Year 2014 Adopted Budget:	\$ 10,000.00			
Fiscal Year 2014 Projected Budget:	\$ 20,000.00			
	\$ 10,000.00	Over budget.		
*\$0 Increase in General Engineering Services due to performing more of this work in-house.				

01-409 Buildings

The Borough Building operating and maintenance budget will come in roughly \$6,700 over the 2014 Budgeted amount. This is primarily due to the Borough's need to purchase furniture for various offices at the beginning of the year. In addition, the Gas bills were \$8,000 over the 2014 budgeted amount due to the colder than usual winter. The need for maintenance of the Borough Building HVAC System was continual throughout 2014. In addition, we added 01-409.325 Internet Services to this section of the budget which alone is \$2,500.00. The 2015 Budgeted amount is a 7% or \$4,600 increase over 2014 budgeted amount.



Summary and Assumptions:				
<u>Building Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:	\$ 69,200.00		an increase/decrease of	\$ 4,600.00
Fiscal Year 2014 Adopted Budget:	\$ 64,600.00			
Fiscal Year 2014 Projected Budget:	\$ 71,300.00			
	\$ 6,700.00	Over budget.		
*\$7,000 Decrease in electricity.				
*\$8,000 Increase in Gas				
*\$1,900 Increase in Contracted Services.				

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-410 Police

The Police Department Budget may be over budget by approximately \$31,000. It appears that this may be on account primarily to the Special Investigation that is being conducted and was approved at \$45,000.00. Estimated Overtime and Vehicle Maintenance was also greater than the 2014 Budgeted amounts. Everything else appears to be in line with historic trends. The 2015 Budget is estimated with a 7% or \$128,000 increase from 2014.



This is due to contractual obligations as well as the increase in healthcare costs. Healthcare is expected to increase by \$34,000 in 2015 for the Police Department. In 2014 these costs increased by \$41,000. In addition, with the Police Collective Bargaining Agreement to be negotiated in 2015, it is assumed the Solicitor will have more involvement in this process.

<u>Police Expenditures</u>			
Fiscal Year 2015 Budget Recommendations:	\$ 2,099,405.00	an increase/decrease of	\$ 128,479.00
Fiscal Year 2014 Adopted Budget:	\$ 1,970,926.00		
Fiscal Year 2014 Projected Budget:	\$ 2,002,332.44		
	31,406.44	under budget.	
*\$15,726 Decrease in anticipated management salary due to retirement of Police Chief in 2014.			
*\$80,000 Increase in Officer Salaries due to contractual requirements and two new officers from previous year at full salary.			
*\$4,000 Decrease in Personal Day Buy Back based on historic trends.			
*\$9,000 Decrease in LTD and STD Insurance.			
*\$34,000 Increase in Healthcare Expenditures due to an expected 25% rate increase in healthcare plan.			
Note: in 2014 rates increased \$41,000.00. That is \$87,000 in healthcare increases in 2 years.			
*\$5,000 Increase in FICA.			
*\$35,000 Increase in Overtime.			
*\$9,000 Increase in vehicle fuel.			
*\$4,000 Increase in R&M Vehicle Parts.			
*\$15,000 Increase in Special Legal Services due to 2015 CBA Negotiations.			

01-411 Volunteer Fire Company

There is no change in the Volunteer Fire Company's 2015 Budgeted line item from 2014.

<u>Volunteer Fire Expenditures</u>			
Fiscal Year 2015 Budget Recommendations:	\$ 176,427.00	an increase/decrease of	\$ 77.00
Fiscal Year 2014 Adopted Budget:	\$ 176,350.00		
Fiscal Year 2014 Projected Budget:	\$ 177,318.39		
	\$ 968.39	over 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 2015.			
In addition, this contribution will be tied to vehicle fuel. If the vehicle fuel exceeds the 2015 budgeted allotment, the difference will be taken from the monetary contribution in the 4th quarter contribution amount.			



SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-412 EMS

There is no change in the Brentwood EMS 2015 Budgeted line item from 2014. There have been discussions regarding the eliminating of the Borough's paying the EMS fuel cards and having the ambulances covered on the Borough's Property & Liability Insurance.

<u>Volunteer Fire Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:		\$68,010.00	an increase/decrease of	\$ -
Fiscal Year 2014 Adopted Budget:		\$ 68,010.00		
Fiscal Year 2014 Projected Budget:		\$ 68,010.00		
		\$ -	under budget.	
*These expenses are associated to the Borough's support of the Brentwood Emergency Medical Services.				

01-414 Planning & Zoning

It is projected that Planning & Zoning will end the year approximately \$12,000 under the 2014 Budgeted amount. This is primarily due to their being \$6,000 under their anticipated healthcare reimbursable. The 2015 Budgeted amount is 9% or \$13,300 over the 2014 budgeted expenditures. This is due primarily to the promotion of the Assistant Code Enforcement Officer to Assistant Borough Manager.

<u>Planning & Zoning Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:		\$164,250.00	an increase/decrease of	\$ 13,300.00
Fiscal Year 2014 Adopted Budget:		\$ 150,950.00		
Fiscal Year 2014 Projected Budget:		\$ 138,856.00		
		\$ (12,094.00)	under budget.	
*These expenses are associated to the Borough's Department of Code Enforcement/Building Inspection, Zoning, and Planning.				
*\$7,000 Increase in Staff salary.				
*\$3,000 Increase in Health-Hospitalization due to a proposed 25% Increase.				
*\$3,500 new item associated with Vacation/PTO Buy-Back Policy.				

01-415 Communications

The Communications (aka Police Clerical) will end the year approximately \$1,500 under their 2014 budget. Their 2015 budget is estimated with a 13% or \$16,150 increase. Again, this is due to the increase in Healthcare costs which is estimated at an additional \$4,000 required in 2015.

<u>Communications Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:		\$140,450.00	an increase/decrease of	\$ 16,150.00
Fiscal Year 2014 Adopted Budget:		\$ 124,300.00		
Fiscal Year 2014 Projected Budget:		\$ 122,795.00		
		\$ (1,505.00)	Under Budget.	
*This section is associated with Police Clerical.				
*\$8,000 Increase in salaries due to contractual obligations.				
*\$4,000 Increase in Healthcare costs due to anticipated 25% Increase in Premiums.				
*\$3,600 new item associated with Vacation/PTO Buy-Back Policy.				

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-417 Parking Meters

The Parking Meter section is projected to end the year nearly \$14,000 under the 2014 budget. This is due to one of the employees being out on an illness. The 2015 budget is estimated being 2% or \$800 less than the 2014 budget. You will notice that I am proposing a 3% increase in the Parking Enforcement salaries. The Borough is having some difficulty maintaining Crossing Guards. Based on other communities, the proposed new rate is competitive.

<u>Parking Meters Expenditures</u>					
Fiscal Year 2015 Budget Recommendations:		\$40,900.00		an increase/decrease of	\$ (800.00)
Fiscal Year 2014 Adopted Budget:		\$ 41,700.00			
Fiscal Year 2014 Projected Budget:		\$ 27,800.00			
		\$ (13,900.00)		under Budget.	
*\$1,000 Decrease. This includes a 3% Increase in pay rate.					

01-419 Crossing Guards

No change in the Crossing Guard's 2015 budget from 2014. You will notice that I am proposing a 3% increase in the Crossing Guard's salaries. The Borough is having some difficulty maintaining Crossing Guards. Based on other communities, the proposed new rate is competitive.



<u>Crossing Guard Expenditures</u>					
Fiscal Year 2015 Budget Recommendations:		\$100,300.00		an increase/decrease of	\$ -
Fiscal Year 2014 Adopted Budget:		\$ 100,300.00			
Fiscal Year 2014 Projected Budget:		\$ 99,063.00			
		\$ (1,237.00)		Under Budget.	
*\$0 Increase in salaries even though a proposed 3% increase in pay rate.					
*50% Reimbursed by School District. Line Item 01 368-110 on Revenues.					

01-420 Summer Crossing Guards

A proposed 7.1% or \$1,100 increase in the Summer Crossing Guard's budget is presented. Again, I am proposing a 3% increase in the Summer Crossing Guard's salaries. The Borough is having some difficulty maintaining Crossing Guards especially during the summer. Based on other communities, the proposed new rate is competitive.

<u>Summer Crossing Guard Expenditures</u>					
Fiscal Year 2015 Budget Recommendations:		\$16,600.00		an increase/decrease of	\$ 1,100.00
Fiscal Year 2014 Adopted Budget:		\$ 15,500.00			
Fiscal Year 2014 Projected Budget:		\$ 14,580.00			
		\$ (920.00)		Under Budget.	
*\$1,000 Increase in total salaries and includes a 3% increase in salaries.					

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-426 Refuse/Recycling

A -24% or \$7,000 decrease from 2014 budgeted levels is being proposed for the Refuse/Recycling budget. With the new DPW Building the Borough can now limit the weekly leaf pick up and provide a dumpster for yard waste at the facility. This is also a requirement from the DEP and will earn the Borough recycling credit.

<u>Refuse/Recycling Expenditures</u>			
Fiscal Year 2015 Budget Recommendations:	\$22,000.00	an increase/decrease of	\$ (7,000.00)
Fiscal Year 2014 Adopted Budget:	\$ 29,000.00		
Fiscal Year 2014 Projected Budget:	\$ 21,000.00		
	\$ (8,000.00)	Under Budget.	

01-430 Public Works

The Department of Public Works is projected to end 2014 approximately \$105,000 under their 2014 budgeted amounts. One reason for this is the DPW employees were \$24,000 under their Healthcare insurance. Another reason is the long term disability of an employee. This reduced the salary requirement by \$29,000.00. The 2015 proposed budget however, will see a 3% or \$31,300 increase from 2014. Again, salaries and healthcare increases are the primary reasons for this increase.

<u>Public Works Expenditures</u>			
Fiscal Year 2015 Budget Recommendations:	\$1,053,000.00	an increase/decrease of	\$ 31,300.00
Fiscal Year 2014 Adopted Budget:	\$ 1,021,700.00		
Fiscal Year 2014 Projected Budget:	\$ 916,468.00		
	\$ (105,232.00)	Under Budget.	
*\$4,000 Increase in Salary due to Assist. DPW Director.		*Included Utility Costs associated with New DPW Building.	
*\$15,000 Change in Salary due to Contractual Obligations.			
*\$14,000 Decrease for Summer Employees by only budgeting for four (4).			
*\$13,000 Increase is anticipated for Healthcare Insurance Premiums. Premiums increased by \$35,000 in 2014.			
*\$9,000 Decrease in Overtime.			
*\$3,000 Increase in Fuel Costs.			
*\$2,000 Decrease in DPW-Highway Supplies.			

01-433 Traffic Signals.

The Traffic Signal's section is projected to exceed it's 2014 Budget by \$6,000 due to two traffic signal major repairs. The Borough has to replace a pole and then ordered a "spare pole" in case the need should occur in the future. However, this is not the norm and thus 2015 budget will be the same as 2014 expenditures.

<u>Traffic Signals Expenditures</u>			
Fiscal Year 2015 Budget Recommendations:	\$11,500.00	an increase/decrease of	\$ (500.00)
Fiscal Year 2014 Adopted Budget:	\$ 12,000.00		
Fiscal Year 2014 Projected Budget:	\$ 17,540.00		
	\$ 5,540.00	Over Budget.	

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-451 Recreation

The Recreation Budget is proposed to be increased by 77% or \$46,110 in 2015. This is associated with the expanding programing of the Recreation Department along with plans for a Summer Concert Series and Community Day being the most costly. However, the Recreation Fund is an Enterprise Fund meaning the funds are used to account for the revenues earned from external fees, expenses incurred, and net income of activities for Recreation programing. In other words, there are revenues associated with this fund that can offset the expenditures. These funds are financed and operated in a manner similar to a private business enterprise where the intent of the Borough is that costs of providing goods or services to the general public be financed or recovered primarily through user charges. In addition Baldwin Borough plans to continue the Intergovernmental Agreement with the Borough

<u>Recreation Expenditures</u>							
Fiscal Year 2015 Budget Recommendations:	\$ 105,710.00		an increase/decrease of	\$ 46,110.00			
Fiscal Year 2014 Adopted Budget:	\$ 59,600.00						
Fiscal Year 2014 Projected Budget:	\$ 66,301.00						
	\$ 6,701.00	Over budget					
*\$1,400 Increase to Health-Hospitalization.			*\$30,000 for Contracted Services associated with Recreation Programs, Community Day, Events.				
*\$1,400 new item associated with Vacation/PTO Buy-Back.			*\$6,000 Decrease in Contributions Gov't Groups.				
*\$2,000 Increase in Operating Supplies			*\$5,000 Increase in Minor Purchases associated with Portable Stage.				

01-452 Pool

The Brentwood Pool was not operational in 2014 due to the Stadium renovations project. As such the Pool expenses were approximately \$91,000 below the 2014 budgeted amounts. There were some expenses associated with utilities and operating supplies. As such, the proposed 2015 Budget for the pool operations will be the same as the 2014 budgeted amounts. However, there is an estimated \$250,000 worth of repairs that is being identified under the Capital Improvement Fund.

<u>Pool Expenditures</u>							
Fiscal Year 2015 Budget Recommendations:	\$ 100,100.00		an increase/decrease of	\$ -			
Fiscal Year 2014 Adopted Budget:	\$ 100,100.00						
Fiscal Year 2014 Projected Budget:	\$ 9,300.00						
	\$ (90,800.00)	Under Budget					

01-453 Civic Center

Even with the additional use of the Civic Center the fund expenditures are projected to come in approximately \$11,000 under the 2014 budgeted amounts. As such, there are no changes to this budget item from the 2014 budgeted amounts. However, like the pool, the Civic Center is in need of some upgrades and renovations.

<u>Civic Center Expenditures</u>							
Fiscal Year 2015 Budget Recommendations:	\$ 24,500.00		an increase/decrease of	\$ -			
Fiscal Year 2014 Adopted Budget:	\$ 24,500.00						
Fiscal Year 2014 Projected Budget:	\$ 14,000.00						
	\$ (10,500.00)	Under Budget					

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-454 Parks

There were not many revisions to the Parks budget from 2014 budgeted values. It is projected to come in approximately \$4,500 under the 2014 budgeted values. As such, 2015 budget is similar to the 2014 values except for a \$500 increase in contracted services. Note, the Park's budget does include approximately \$4,000 for part-time contracted park security.

<u>Park Expenditures</u>					
Fiscal Year 2015 Budget Recommendations:	\$	31,550.00		an increase/decrease of	\$ 350.00
Fiscal Year 2014 Adopted Budget:	\$	31,200.00			
Fiscal Year 2014 Projected Budget:	\$	26,650.00			
		\$ (4,550.00)	Under Budget		
<i>*All employees under the Teamsters Bargaining Agreement for the Department of Public Works are now under the Department of Public Works.</i>					
<i>*Includes New Court Area (Basketball, Tennis, and Deck Hockey)</i>					

01-456 Library

It appears that the Library budget will be approximately \$7,000 under its 2014 budgeted expenditures. As such, there are no changes being proposed to the Library Budget for 2015. However, like with other Borough owned facilities, there are a lot of capital improvements/renovations that are required. These capital improvements are being quantified and will outlined in the Capital Improvement Fund.

<u>Library Expenditures</u>					
Fiscal Year 2015 Budget Recommendations:	\$	198,200.00		an increase/decrease of	\$ (575.00)
Fiscal Year 2014 Adopted Budget:	\$	198,775.00			
Fiscal Year 2014 Projected Budget:	\$	191,749.00			
		\$ (7,026.00)	Under Budget		

01-459 Stadium

It appears that the Stadium budget will be approximately \$5,000 under its 2014 budgeted expenditures. However, the electricity is projected to be approximately \$2,500 over the budgeted amount. In addition, with the recent Stadium Renovations, there is now Internet available at the new stadium. With the increase in the electricity and the addition of internet the 2015 Stadium budget is proposed with a 13% or \$2,000 increase from 2014 budgeted amounts.

<u>Stadium Expenditures</u>					
Fiscal Year 2015 Budget Recommendations:	\$	17,000.00		an increase/decrease of	\$ 2,000.00
Fiscal Year 2014 Adopted Budget:	\$	15,000.00			
Fiscal Year 2014 Projected Budget:	\$	9,900.00			
		\$ (5,100.00)	Under Budget		
<i>*\$3,000 Increase to Electricity.</i>					
<i>*\$2,000 Decrease in Repairs and Maintenance.</i>					

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-463 Economic Development

The Economic Development budget will end the year approximately \$5,000 under its 2014 budgeted expenditures as well. However, 2015 will mark the Borough's Centennial Year long celebration. To assist in these efforts, the Economic Development budget includes a \$5,000 contribution to the Centennial Committee as well funding to purchase new Centennial Banners that will line Brownsville Road. This results in an 11% or \$5,000 increase from the 2014 budgeted expenditures.

<u>Economic Development Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:	\$	50,000.00	an increase/decrease of	\$ 5,000.00
Fiscal Year 2014 Adopted Budget:	\$	45,000.00		
Fiscal Year 2014 Projected Budget:	\$	40,200.00		
	\$	(4,800.00)	under budget	
*\$5,000 Increase due to a contribution towards the Centennial Committee				

01-465 10 Marylea

The Borough is still managing and maintaining the property behind the current Borough building. The Borough's 2014 expenditures are projected to be approximately \$5,300.00. The Borough does receive revenues from this property that equates to approximately \$18,000 annually. The 2015 budget associated with 10 Marylea is decreased by -11% or \$1,000 on account of the historic costs for water being lower than budgeted.

<u>10 Marylea Avenue Apartments Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:	\$	8,548.00	an increase/decrease of	\$ (1,052.00)
Fiscal Year 2014 Adopted Budget:	\$	9,600.00		
Fiscal Year 2014 Projected Budget:	\$	5,300.00		
	\$	(4,300.00)	Under Budget	
*\$1,000 Decrease in water based on historic trends.				

01-486 Insurance

The Borough's insurance rates remain stable with minor increases. It is projected the 2014 budgeted amounts will be approximately \$28,000 under budget. The 2015 budgeted amounts increase 3% or approximately \$9,000. This is the first time that the Borough was able to receive more than one quote for its Workers Compensation Insurance. In addition, Amerihealth actually took on the Brentwood Volunteer Fire Company as well. This is very unusual as most Fire Companies are relegated to the State Workers Insurance Fund (SWIF).

<u>Insurance Expenditures</u>				
Fiscal Year 2015 Budget Recommendations:	\$	332,200.00	an increase/decrease of	\$ 8,886.00
Fiscal Year 2014 Adopted Budget:	\$	323,314.00		
Fiscal Year 2014 Projected Budget:	\$	295,400.00		
	\$	(27,914.00)	under Budget	
*\$5,000 Increase in Property/Casualty Insurance				
*4,000 Increase in Workers Comp. Insurance.				

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

01-489 Intergovernmental Cooperation

There is little change between 2014 budgeted amounts and 2015. These items are all associated with membership fees.

<u>IntGovt. Cooperation Expenditures</u>					
Fiscal Year 2015 Budget Recommendations:	\$	9,740.00		an increase/decrease of	\$ (760.00)
Fiscal Year 2014 Adopted Budget:	\$	10,500.00			
Fiscal Year 2014 Projected Budget:	\$	9,700.00			
		\$ (800.00)	under Budget		

01-492 Transfers

The necessary transfers from the General Fund to either the Capital Improvement Fund or Park Fund to finance 2015 projects occur in this section. The proposed capital projects for the preceding year are outline and described in more detail in the Capital Improvement Fund Budget but they are directly proportional to the amount being transferred from the General Fund since both the Capital Improvement Fund and Park Fund will not have any fund balance due to the projects the past two years that were primarily funded via the Borough's 2013 General Obligation Anticipation Loan.

The current Debt Principal and Interest are the only non-discretionary line items. In other words, at a very minimum, \$412,000 would have to be transferred from the General Fund in order to make the debt payments. The below **\$1 million** in identified projects were based on past policy (i.e. 5-Year Street Renovation and Maintenance Plan), the current Department needs (i.e., new Police Vehicle), and the Borough's Strategic Plan Goals and Objectives (i.e. Civic Center renovations). As you may have noticed during your review, the General Fund Expenditures are very tight with little discretionary options that would have any significant impact on the overall budget. Any additional projects that may not be included below but are important to be included would either have to replace one of the projects or an appropriate tax increase would be needed. This winter, I will be working with Vitali Alexandrov to prepare a 5-year Capital Improvement Plan to better identify and forecast the necessary funding that will be required for future projects. A "rough" forecast of such CIP is provided below as well.

Item	Estimated Future Capital Projects					
	2015 Estimated Costs	2016	2017	2018	2019	2020
Playground	\$ 50,000.00					
Surveillance Cameras	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Police Vehicle	\$ 50,000.00		\$ 50,000.00		\$ 50,000.00	
Riding Mower and Trailer	\$ 30,000.00	\$ 50,000.00	\$ 35,000.00	\$ 50,000.00	\$ 35,000.00	\$ 50,000.00
Engineering (Miscellaneous)	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
SHACOG CD40 - ADA Ramps	\$ 32,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Road Program	\$ 700,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
Stormwater O&M	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Engineering (Pool Related)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Pool Improvements	\$ 15,000.00	\$ 100,000.00	\$ 100,000.00	\$ 50,000.00	\$ 50,000.00	
SHACOG CD 41 - Civic Cnter ADA Bthr	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Civic Center Rennovations	\$ 40,000.00	\$ 20,000.00				
Library Improvements	\$ 18,000.00	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -
Debt Principal	\$ 340,000.00	\$ 552,000.00	\$ 552,000.00	\$ 552,000.00	\$ 552,000.00	\$ 552,000.00
Debt Interest	\$ 80,000.00	\$ 135,100.00	\$ 135,100.00	\$ 135,100.00	\$ 135,100.00	\$ 135,100.00
Total to Transfer to CAP FUND	\$ 1,500,000.00	\$ 1,482,100.00	\$ 1,512,100.00	\$ 1,412,100.00	\$ 1,462,100.00	\$ 1,362,100.00

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

<u>Transfers Expenditures</u>					
Fiscal Year 2015 Budget Recommendations:		\$	1,878,000.00	an increase/decrease of	\$ 527,462.00
Fiscal Year 2014 Adopted Budget:		\$	1,350,538.00		
Fiscal Year 2014 Projected Budget:		\$	1,303,538.00		
		\$	(47,000.00)	under Budget	
*No Transfer to the Operating Reserve Fund is proposed.					
*\$500,000 increase to fund 2015 Capital Expenditures.					
*\$23,000 Increase to the GL Pension Fund due to MMO requirements.					
*\$60,000 Increase to the Police Pension Fund due to MMO requirements.					

Enterprise Funds

Sanitary Sewer Fund

ALCOSAN announced that there would be a rate increase for 2015 of 11% to fund mandated sewer infrastructure projects along with increased daily operating costs. Beginning January 1, 2015, the ALCOSAN sewer rate will increase by 56 cents from \$5.05 to \$5.61 per 1,000 gallons of water used and the quarterly customer service charge will increase by \$1.54, from \$10.61 to \$11.78 per quarter which equates to a monthly charge of \$3.92 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, 2015, the Borough of Brentwood sewer rate will also increase 11 percent from \$6.06 to \$6.73 per thousand gallons of water used and likewise the quarterly customer service charge will increase from \$9.34 to \$10.36 per quarter (11%) which equates to a monthly change from \$3.08 per month to \$3.42 per month.

Nearly \$5 million dollars' worth of expenditures are budgeted in the Borough's Sanitary Sewer Fund for 2015. A majority of these expenses are associated with the increase in the ALCOSAN treatment fees (\$1.6 million) as well as the major capital improvement repairs associated with the EPA Consent Decree Order (\$723,000). Sanitary Sewer related Debt Service accounts for roughly \$216,000 and Transfers account for \$480,000.00.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

Capital Improvement Fund

As indicated in Section 3, the 2015 Budget will also see approximately \$3,111,000.00 in expenditures for such capital projects as the Borough's 2015 Roadway Rehabilitation Project, video surveillance cameras, new Police Vehicle, Public Works equipment, new traffic signals at Brownsville Road and Willock Road, the 2015 Street Rehabilitation and Maintenance Plan, Stormwater Management, Pool repairs, Civic Center repairs, improvements to the Library, and the installation of a new playground in the park. In addition, approximately \$400,000 in Debt Service for past capital projects is included in the Capital Improvement Fund. It is anticipated that the Borough will be reimbursed \$796,000 for Phase I and Phase II grants associated with the Park Improvements.

In 2014, the Borough adopted a 5-Year Street Rehabilitation and Maintenance program. The Borough dedicated \$700,000 each year to repair and maintain the Borough 33 miles of streets. The Capital Improvement Fund is funded primarily through a transfer from the General Fund. In 2015, this transfer is budgeted at \$1.5 million. A \$162,000 ARLE grant from PennDOT will go towards the new traffic signals at Brownsville Road and East Willock.

Brentwood Park Fund

The 2015 Park Fund will be dedicated to future park/stadium capital projects. Revenues associated with the selling of advertising for various park fields will be deposited into this fund as well as portions of the School District's lease payment to the Borough for the use of these facilities.

Highway Aid Fund

Based on the October 2014 letter from Commonwealth of PA, 2015 Estimated Liquid Fuels allocation will be approximately \$202,000.00. The amount available for the April 1, 2015, payment to municipalities is currently forecast to be approximately \$33,000 more 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.

Expenditures associated with the Highway Aid Fund are restricted to "highway related" expenses. The Borough limits the use of these funds for Rock Salt (\$108,000), Traffic Signals (\$3,500), and Street Lighting (\$90,000).

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

2014 Highlighted Budget Components

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

2014 Capital Improvement Program

The Borough completed nearly **\$3 million dollar's** worth of capital projects in 2014 which included the following:

- Data Processing = \$16,000.00
The Borough kick-off a comprehensive Borough wide parking study utilizing ESRI Geographical Information Systems (GIS).

- Borough Building = \$46,000.00
The Borough continued evaluations on a future of a new municipal building. Some minor architectural work was conducted in 2014.

- Police Department = \$50,000.00
The Borough purchased one (1) new Police Cruisers.

- Planning & Zoning = \$7,000.00
The Borough staff along with Consultants from Delta Development continued work to create a Rt. 51 Zoning Overlay District. The new Zoning Ordinance is scheduled for adoption in early 2015.

- Public Works = \$776,000.00
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 with final payments in the amount of \$548,000 paid in 2014.

The DPW also purchased two (2) new trucks at a cost of \$151,000.00.

The DPW also purchased a crack sealer and park gator which cost \$77,000.00.

- Brownsville/Hillson Avenue Road Project = \$600,000.00
Work began on the Brownsville Road Paving and Stormwater project in 2013. Due to unforeseen delays, this project was completed in the Spring of 2014.

- 2015 STRMP = \$500,000.00
Year 1 of the Borough's 5-Year Street Rehabilitation and Maintenance Plan resulted in the paving of seven (7) streets. In addition, recently paved roads were evaluated and cracks sealed with the DPW's new crack sealer.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

- Stormwater Management = \$8,000.00.
CCTVing of the Borough's Stormwater system commenced in 2014.
- 2014 Sanitary Sewer Repairs Project-Consent Order Phase I = \$708,000.00
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 Project = \$3,000,000.00.

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. Construction commenced in March of 2014. Miscellaneous expenditures associated with Phase I and Phase II were paid in 2014 as well as other related costs such as two (2) new scoreboards, new fencing, new dugouts, and video surveillance cameras throughout the park.

New Additions to the Borough Family

The Borough welcomed two (1) new employees to the Borough. Ms. Karen McWilliams was hired as part-time delinquent sewage collections/clerical and Mark Lenkiewicz was hired as a full-time DPW employee.

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. Since then, the quarterly newsletter has grown and in November of 2010 evolved into the very professional IN Brentwood, Baldwin-Whitehall Community Magazine.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

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 2015 Strategic Budget Priorities

The proposed fiscal year 2015 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. Issues were identified and the following Strategic Goals developed to address those issues:

Strategic Goal 1: Improve Brentwood Borough's "Reputation".

Strategic Goal 2: Identify and Explore Additional Sources of Revenue.

Strategic Goal 3: Increase Community Involvement within the Borough.

Strategic Goal 4: Improve the Accountability of Various Borough Departments.

Strategic Goal 5: Improve Borough Wide Property Maintenance.

Strategic Goal 6: Address Poor Business District Structures/Lack of Property Maintenance:

Strategic Goal 7: Foster Improved School District Performance:

Strategic Goal 8: Improve Communication with Community Organizations:

Strategic Goal 9: Reduce Crime in the Borough:

Strategic Goal 10: Improve Conditions of Infrastructure

Strategic Goal 11: Establish More Benefits of Residency:

Moving to accomplish the above Strategic Goals, Borough Council developed the following Priorities to be addressed by Council and Borough Staff over the next two (2) years.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

Recapping those priorities identified in Section 3 were the following:

Priority 1: Establish TIF (Assessments) for Residential and Commercial Property:

Priority 2: Foster better relations between the Police Department and other emergency service providers.

Priority 3: Redevelop the Civic Center:

Priority 4: Update Ordinances to be Business Friendly:

Priority 5: Establish Landlord and Borough Communication Plan:

Priority 6: Apply for and Obtain More Grants:

Priority 7: Create a program to implement an attitude of service connecting what is needed or should be done.:

Priority 8: Establish Traffic Weight Program

The Borough has accomplished a lot of their goals in 2014. 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 2015 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.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

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 2015 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,

A handwritten signature in blue ink that reads "George Zboyovsky". The signature is written in a cursive style and is positioned above the printed name.

George Zboyovsky, PE
Borough Manager

01

General Fund

01

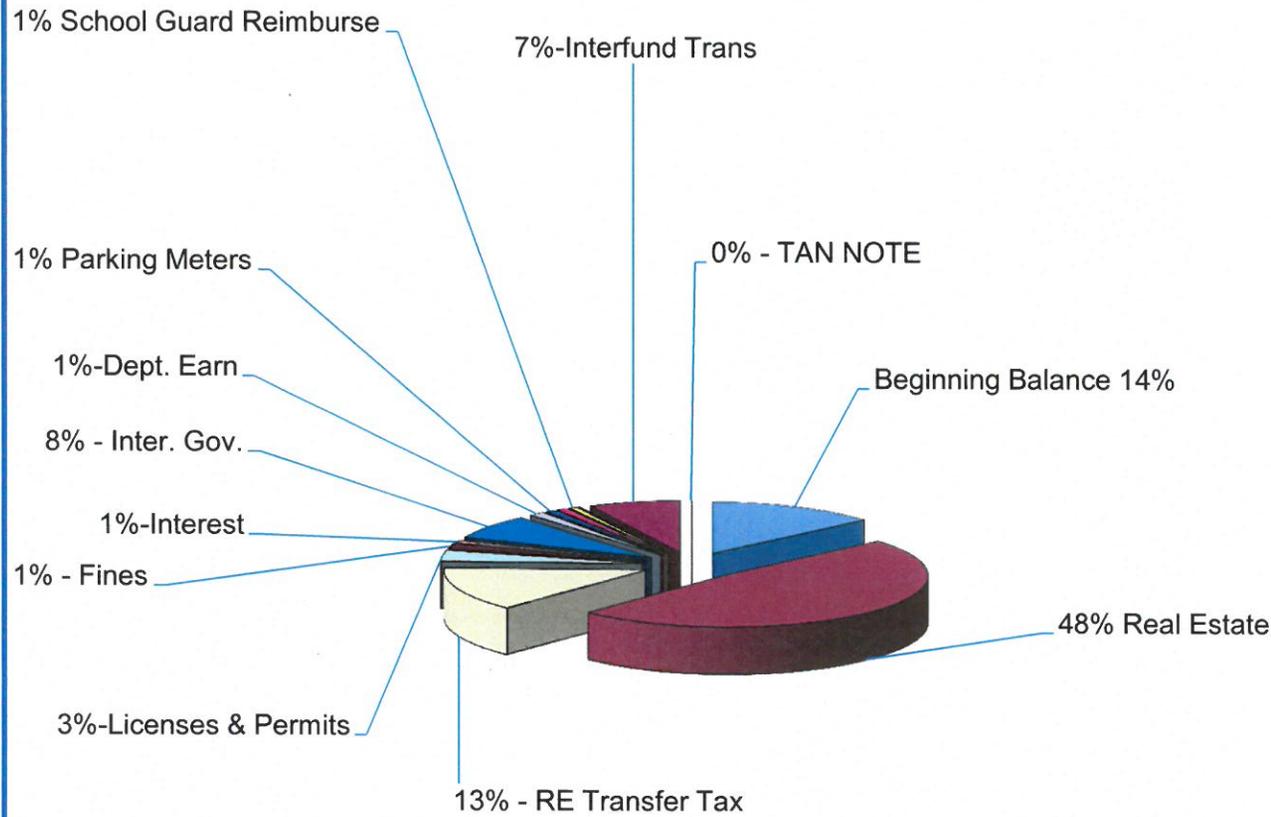
General Fund Revenue

**FISCAL YEAR 2015
PROPOSED BUDGETED REVENUES
SUMMARY**

LINE ITEM	BUDGETED REVENUES	Proposed 2015
01 300	Beginning Fund Balance	\$ 1,000,000.00
01 301	Real Estate Taxes	\$ 3,578,000.00
01 310	Real Estate Transfer Taxes/511 Taxes	\$ 992,000.00
01 321	License & Permits	\$ 253,550.00
01 331	Fines & Penalties/Interest Earnings	\$ 106,000.00
01 341	Interest Earnings	\$ 64,000.00
01 350	Intergovernmental Revenues	\$ 561,500.00
01 360	Department Earnings	\$ 93,500.00
01 363	Parking Meters	\$ 65,000.00
01 367	Culture-Recreation	\$ 65,200.00
01 368	School Guard Payroll - Reimbursement	\$ 50,500.00
01 380	Miscellaneous	\$ 8,000.00
01 392	Interfund Transfers	\$ 542,779.00
01 394	Proceeds from Short-Term Debt (TAN)	\$ -
01 395	Other Sources	\$ 150.00
01	Total 2015 General Fund Revenues	\$ 7,380,179.00
08	Total 2015 Sanitary Sewer Fund Revenues	\$ 5,488,900.00
15	Total 2015 Park Fund Revenues	\$ 796,000.00
18	Total 2015 Capital Improvement Fund Revenues	\$ 3,111,804.00
35	Total 2015 Highway Aid Fund Revenues	\$ 202,140.00
		\$ 16,979,023.00
	Minus Interfund Transfers (From the GF and Operating Reserve Fund) ⁽¹⁾	\$ 1,500,000.00
	Minus Interfund Transfers (From the Sanitary Sewer Fund)	\$ 480,000.00
TOTAL 2015 BOROUGH REVENUES		\$ 14,999,023.00

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

2015 General Fund Revenues



- Beginning Fund Balance
- Real Estate Taxes
- Real Estate Transfer Taxes/511 Taxes
- License & Permits
- Fines & Penalties/Interest Earnings
- Interest Earnings
- Intergovernmental Revenues
- Department Earnings
- Parking Meters
- Culture-Recreation
- School Guard Payroll - Reimbursement
- Miscellaneous
- Interfund Transfers
- Proceeds from Short-Term Debt (TAN)
- Other Sources

2015 BRENTWOOD BUDGET REVENUES
01 GENERAL FUND REVENUES

2015 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	BUDGETED 2015	PERCENTAGE CHANGE FROM 2014
01 100	BEGINNING FUND BALANCE								
01 300-000	BEGINNING FUND BALANCE	\$ 2,137,385.00	\$ 1,899,486.00	\$ 1,691,708.00	\$ 1,301,919.07	\$ 650,000.00	\$ 749,040.29	\$ 1,000,000.00	54%
	TOTAL BEGINNING FUND BALANCE	\$ 2,137,385.00	\$ 1,899,486.00	\$ 1,691,708.00	\$ 1,301,919.07	\$ 650,000.00	\$ 749,040.29	\$ 1,000,000.00	54%
01301	REAL ESATE TAXES								
01 301-100	RE CURRENT GL	\$ 2,284,631.15	\$ 2,327,989.91	\$ 2,183,728.29	\$ 2,119,874.10	\$ 2,900,000.00	\$ 3,080,000.00	\$ 3,080,000.00	6%
01 301-104	RE CURRENT LIBRARY	\$167,872	\$ 144,992.91	\$ 144,157.83	\$ 207,797.05	\$ 198,775.00	\$ 214,144.00	\$ 198,000.00	0%
01 301-300	RE DELINQUENT	\$ 205,724.16	\$ 238,473.75	\$ 255,464.04	\$ 220,143.16	\$ 225,000.00	\$ 360,000.00	\$ 300,000.00	33%
01 301-700	RE TIF PAYMENT- CURRENT	\$ 79,541.23	\$ 79,541.23	\$ 79,541.23	\$ 67,626.92	\$ -	\$ -	\$ -	CLOSED
	TOTAL REAL ESTATE TAXES	\$ 2,737,768.57	\$ 2,790,997.80	\$ 2,662,891.39	\$ 2,615,441.23	\$ 3,323,775.00	\$ 3,654,144.00	\$ 3,578,000.00	8%
01310	TRANS/ENAB TAXES								
01 310-100	RE TRANSFER TAX	\$ 66,784.82	\$ 56,547.66	\$ 85,130.95	\$ 71,303.27	\$ 70,000.00	\$ 76,000.00	\$70,000.00	0%
01 310-210	EARNED INCOME TAX- CURRENT	\$ 416,407.84	\$ 467,692.30	\$ 762,883.38	\$ 1,048,572.14	\$ 750,000.00	\$ 900,000.00	\$850,000.00	13%
01 310-230	EARNED INC TAX DELINQUENT	\$ 387,206.02	\$ 419,941.43	\$ 437,089.55	\$ 33,664.84	\$ 70,000.00	\$ 7,000.00	\$7,000.00	-90%
01 310-401	LOCAL SERVICE TAX	\$ 59,111.68	\$ 79,100.58	\$ 73,264.65	\$ 86,660.33	\$ 65,000.00	\$ 65,000.00	\$65,000.00	0%
	TOTAL TRANS/ENAB TAXES	\$ 929,510.36	\$ 1,023,281.97	\$ 1,358,368.53	\$ 1,240,200.58	\$ 955,000.00	\$ 1,048,000.00	\$ 992,000.00	4%
01321	LICENSES/PERMITS								
01 321-740	VIDEO MACHINES	\$ 22,800.00	\$ 32,200.00	\$ 33,200.00	\$ 38,600.00	\$ 39,000.00	\$ 35,400.00	\$ 39,000.00	0%
01 321-750	POOL TABLES	\$ 4,000.00	\$ 1,200.00	\$ 4,000.00	\$ 3,800.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
01 321-800	CABLE TV FRAN FEES	\$ 167,756.52	\$ 236,744.12	\$ 178,156.03	\$ 184,642.76	\$ 170,000.00	\$ 180,000.00	\$ 175,000.00	3%
01 322-801	STREET PERMITS	\$ 22,784.00	\$ 18,115.00	\$ 37,262.00	\$ 45,241.00	\$ 20,000.00	\$ 35,000.00	\$ 35,000.00	75%
01 322-802	GRADING PERMITS	NA	NA	\$ -	\$ -	\$ -	\$ -	\$ -	0%
01 322-900	SIGN PERMITS	\$ 271.00	\$ 1,892.00	\$ 556.00	\$ 999.00	\$ 500.00	\$ 400.00	\$ 500.00	0%
01 322-901	SOLICITATION PERMITS	NA	NA	\$60.00	\$ 485.00	\$ 50.00	\$ 125.00	\$ 50.00	0%
	TOTAL LICENSES/PERMITS	\$ 217,611.52	\$ 290,151.12	\$ 253,234.03	\$ 232,740.00	\$ 233,550.00	\$ 254,925.00	\$ 253,550.00	9%
01 331	FINES AND FORFEITS								
01 331-110	MOTOR VEHICLE VIOLATIONS	\$ 93,785.34	\$ 87,468.76	\$ 139,202.57	\$ 108,813.56	\$ 95,642.00	\$ 98,000.00	\$ 95,000.00	-1%
01 332-100	DPW REIMBURSEMENTS	NA	NA	\$ 7,517.66	\$ 4,670.59	\$ 7,000.00	\$ 25,000.00	\$ 7,000.00	0%
01 332-101	RESTITUTIONS/SETTLEMENTS	NA	NA	\$ 5,787.77	\$ 390.63	\$ 1,000.00	\$ 2,300.00	\$ 1,000.00	0%
01 332-102	CODE ENFORCEMENT CITATIONS	NA	NA	\$ 4,229.89	\$ 6,501.72	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
	TOTAL FINES AND FORFEITS	\$ 93,785.34	\$ 87,468.76	\$ 156,737.89	\$ 120,376.50	\$ 106,642.00	\$ 128,300.00	\$ 106,000.00	-1%

2015 BRENTWOOD BUDGET REVENUES
01 GENERAL FUND REVENUES

2015 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	BUDGETED 2015	PERCENTAGE CHANGE FROM 2014
01341	INT, RENTS, ROYALTIES								
01 341-000	INTEREST- TEMP INVEST	\$ 3,020.44	\$ 666.34	\$ 1,307.83	\$ 870.67	\$ 600.00	\$ 600.00	\$ 600.00	0%
01 342-101	RENT OF LAND	\$ 44,725.00	\$ 49,875.00	\$ 54,423.50	\$ 57,465.00	\$ 58,933.00	\$ 58,933.00	\$ 30,000.00	-49%
01 342-200	RECREATION CENTER	\$ 1,000.00	\$ 200.00	\$ 500.00	\$ 300.00	\$ 400.00	\$ 1,000.00	\$ 400.00	0%
01 342-201	RENT OF BUILDINGS	\$ 26,257.00	\$ 25,207.00	\$ 25,187.00	\$ 32,900.00	\$ 34,600.00	\$ 34,600.00	\$ 14,000.00	-60%
01 342-202	RENT OF BUILDINGS-10 MARYLEA AVE.	\$ -	\$ 9,730.00	\$ 18,112.60	\$ 16,105.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	0%
01 342-300	COMMUNITY CENTER	\$ 655.00	\$ 1,356.00	\$ 1,200.00	\$ 2,350.00	\$ 400.00	\$ 1,400.00	\$ 1,000.00	0%
	TOTAL INT, RENTS, ROYALTIES	\$ 75,657.44	\$ 87,034.34	\$ 100,730.93	\$ 109,990.67	\$ 112,933.00	\$ 114,533.00	\$ 64,000.00	-43%
01350	INTERGOVERNMENTAL								
01 351 120	PA EMERGENCY MGMT	\$ 10,397.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Note 1
01 354-022	STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Note 2
01 355-010	PUBLIC UTILITY REALTY TAX	\$ 5,135.65	\$ 4,936.93	\$ 5,076.58	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	0%
01 355-040	LIQUOR LICENSES	\$ 3,600.00	\$ 4,200.00	\$ 3,000.00	\$ 2,700.00	\$ 4,000.00	\$ 2,200.00	\$ 2,000.00	-50%
01 355-050	STATE AID TO PENSION FUND	\$ 139,098.22	\$ 211,527.32	\$ 143,044.39	\$ 167,027.41	\$ 150,000.00	\$ 162,652.56	\$ 160,000.00	7%
01 355-070	FOREIGN FIRE INSURANCE	\$ 54,701.60	\$ 77,264.97	\$ 43,902.91	\$ 49,513.46	\$ 45,000.00	\$ 46,963.43	\$ 45,000.00	0%
01 355-080	RAD- SALES TAX PROCEEDS	\$ 295,745.04	\$ 315,523.59	\$ 335,410.06	\$ 350,384.42	\$ 314,000.00	\$ 370,000.00	\$ 350,000.00	11%
01 355-090	MARCELLUS SHALE IMPACT	\$ -	\$ -	\$ 204.72	\$ 373.40	\$ -	\$ 300.00	\$ 300.00	0%
	TOTAL INTERGOVERNMENTAL	\$ 516,081.08	\$ 508,677.88	\$ 613,452.81	\$ 574,498.69	\$ 517,500.00	\$ 586,615.99	\$ 561,500.00	9%
01360	DEPT. EARNINGS								
01 361-310	ZONING/PLANNING FEES	\$ 6,200.00	\$ 3,900.00	\$ 1,275.00	\$ 3,600.00	\$ 2,500.00	\$ 3,600.00	\$ 2,000.00	-20%
01 361-510	SALE OF MAPS/ZONING BOOKS	\$ 20.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
01 361-560	PHOTOCOPIES	\$ 7.75	\$ 6.25	\$ 663.75	\$ 50.46	\$ -	\$ 20.00	\$ -	0%
01 362-102	SPECIAL POLICE SERVICES	\$ 27,342.38	\$ 18,021.15	\$ 34,044.44	\$ 13,166.64	\$ 20,000.00	\$ 36,000.00	\$ 20,000.00	0%
01 362-112	ACCIDENT REPORTS	\$ 3,665.00	\$ 3,870.00	\$ 12,007.38	\$ 9,094.42	\$ 5,000.00	\$ 7,000.00	\$ 6,000.00	20%
01 362-130	POLICE/SECURITY ALARMS	\$ 1,200.00	\$ 900.00	\$ 200.00	\$ 2,200.00	\$ 500.00	\$ 1,800.00	\$ 500.00	0%
01 362-150	CIVIL SERVICE APPLICATION FEE	\$ -	\$ 1,850.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	0%
01 362-313	ENGINEERING REIMBURS.	NA	\$ 4,797.50	\$ 2,811.50	\$ 11,598.53	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%
01 362-410	BUILDING PERMITS	\$ 11,592.50	\$ 25,065.00	\$ 8,748.00	\$ 21,630.00	\$ 15,000.00	\$ 11,000.00	\$ 15,000.00	0%
01 362-450	OCCUPANCY PERMITS	\$ 17,483.00	\$ 14,813.00	\$ 19,609.00	\$ 14,823.00	\$ 15,000.00	\$ 20,000.00	\$ 15,000.00	0%
01 362-460	TENANT REGISTRATION	\$ 8,478.00	\$ 9,990.00	\$ 12,105.00	\$ 35,488.75	\$ 10,000.00	\$ 21,000.00	\$ 15,000.00	50%
01 362-461	RENTAL INSPECTION FEES	NA	NA	NA	NA	\$ -	\$ 19,000.00	\$ 15,000.00	New Item
	TOTAL DEPT. EARNINGS	\$ 75,988.63	\$ 83,212.90	\$ 91,464.07	\$ 112,151.80	\$ 73,000.00	\$ 124,420.00	\$ 93,500.00	28%
01363	PARKING METERS								
01 363-210	PARKING METER REVENUE	\$ 45,583.36	\$ 46,488.14	\$ 42,136.69	\$ 45,361.18	\$ 40,000.00	\$ 43,000.00	\$ 40,000.00	0%
01 363-120	PARKING METER VIOLATIONS	\$ 28,872.68	\$ 25,856.75	\$ 28,689.21	\$ 21,650.00	\$ 25,000.00	\$ 21,000.00	\$ 25,000.00	0%
01 363-250	HANDICAP PARKING PERMITS	\$ 70.00	\$ 60.00	\$ -	\$ -	\$ -	\$ -	\$ -	Fee Eliminated
	TOTAL PARKING METERS	\$ 68,994.12	\$ 74,526.04	\$ 72,404.89	\$ 67,011.18	\$ 65,000.00	\$ 64,000.00	\$ 65,000.00	0%

2015 BRENTWOOD BUDGET REVENUES
01 GENERAL FUND REVENUES

2015 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	BUDGETED 2015	PERCENTAGE CHANGE FROM 2014
01367	CULTURE RECREATION								
01 367-202	SWIMMING POOL FEES	\$ 29,734.50	\$ 30,313.55	\$ 30,711.75	\$ 23,266.11	\$ 25,000.00	\$ -	\$ 25,000.00	0%
01 367-300	REC. PROGRAM FEES	NA	NA	NA	\$ 1,438.20	\$ 6,000.00	\$ 18,000.00	\$ 22,000.00	267%
01 367-301	DECK HOCKEY	NA	NA	NA	NA	\$ 55,000.00	\$ 1,500.00	\$ 1,000.00	-98%
01 367-302	REC. DIRECTOR FEE	NA	NA	NA	NA	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	0%
01 367-303	STADIUM RENTAL FEE	NA	NA	NA	NA	\$ -	\$ 553.00	\$ 500.00	New Item
01 367-304	BASEBALL RENTAL FEE	NA	NA	NA	NA	\$ -	\$ 500.00	\$ 500.00	New Item
01 367-400	PARK AND REC CONCESSIONS	\$ 400.00	\$ 900.00	\$ 2,500.00	\$ 400.00	\$ 1,200.00	\$ 400.00	\$ 1,200.00	See Note 1
	TOTAL CULTURE RECREATION	\$ 30,134.50	\$ 31,213.55	\$ 33,211.75	\$ 25,104.31	\$ 102,200.00	\$ 35,953.00	\$ 65,200.00	-36%
01368	SCHOOL GUARD PAYROLL								
01 368-100	SCHOOL GUARD PAYROLL	\$ 25,558.89	\$ 64,382.21	\$ 48,831.09	\$ 52,449.82	\$ 50,000.00	\$ 36,949.01	\$ 50,000.00	0%
01 368-110	SCHOOL GUARD UNIFORMS	\$ -	\$ -	\$ 701.56	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	0%
	TOTAL SCHOOL GUARD PAYROLL	\$ 25,558.89	\$ 64,382.21	\$ 49,532.65	\$ 52,449.82	\$ 50,500.00	\$ 37,449.01	\$ 50,500.00	0%
01380	MISCELLANEOUS								
01 380-000	MISCELLANEOUS REVENUE	\$ 2,237.72	\$ 651.97	\$ 4,140.46	\$ 11,776.05	\$ 413.00	\$ 36,000.00	\$ 500.00	21%
01 380-802	MUNICIPAL LIEN LETTERS	\$ 470.00	\$ -	\$ 10,157.68	\$ 9,730.02	\$ 4,000.00	\$ 8,200.00	\$ 7,500.00	88%
	TOTAL MISCELLANEOUS	\$ 2,707.72	\$ 651.97	\$ 14,298.14	\$ 21,506.07	\$ 4,413.00	\$ 44,200.00	\$ 8,000.00	81%

2015 BRENTWOOD BUDGET REVENUES
01 GENERAL FUND REVENUES

*2015 GENERAL FUND BUDGET
FINAL*

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	BUDGETED 2015	PERCENTAGE CHANGE FROM 2014
01392	INTERFUND TRANSFERS								
01 392-080	TRANSFER-FROM SEWER FUND	\$ 200,000.00	\$ 255,000.00	\$ 262,000.00	\$ 276,000.00	\$ 355,000.00	\$ 355,000.00	\$ 400,000.00	13%
01 392-095	TRANSFER-FROM OPERATING RESERVE FUND	\$ -	\$ -	\$ 404,157.64	\$ -	\$ -	\$ 10,000.00	\$ -	0%
01 392-096	TRANSFER-FROM PA INVEST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,779.00	New Item
	TOTAL INTERFUND TRANSFERS	\$ 200,000.00	\$ 255,000.00	\$ 666,157.64	\$ 276,000.00	\$ 355,000.00	\$ 365,000.00	\$ 542,779.00	53%
01394	PROCEEDS OF SHORT-TERM DEBT								
01 394-10	TAX ANTICIPATION NOTE	\$ 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	\$ -	\$ -	\$ -	\$ -	0%
01395	OTHER SOURCES								
01 395-000	REFUND PRIOR YR EXPENSES	\$ 9,042.04	\$ 6,123.43	\$ 28,918.48	\$ 3,225.39	\$ -	\$ -	\$ -	NA
01 395-510	RECYCLE BINS	\$ 48.00	\$ 240.50	\$ 265.00	\$ 265.00	\$ 150.00	\$ 204.00	\$ 150.00	0%
	TOTAL OTHER SOURCES	\$ 9,090.04	\$ 6,363.93	\$ 29,183.48	\$ 3,490.39	\$ 150.00	\$ 204.00	\$ 150.00	0%
	TOTAL GENERAL FUND REVENUES	\$ 8,420,273.21	\$ 8,502,448.47	\$ 8,293,376.20	\$ 6,752,880.31	\$ 6,549,663.00	\$ 7,206,784.29	\$ 7,380,179.00	13%

01 300

Beginning Balance

2015 BRENTWOOD BUDGET REVENUES
01300 BEGINNING FUND BALANCE

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	ACTUAL 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
1 300	BEGINNING FUND BALANCE								
01 300-000	BEGINNING FUND BALANCE	\$ 2,137,385.00	\$ 1,899,486.00	\$1,691,708.00	\$1,301,919.07	\$ 650,000.00	\$ 749,040.29	\$ 1,000,000.00	54%
	TOTAL BEGINNING FUND BALANCE	\$ 2,137,385.00	\$ 1,899,486.00	\$ 1,691,708.00	\$ 1,301,919.07	\$ 650,000.00	\$ 749,040.29	\$ 1,000,000.00	54%

01 300-000 BEGINNING FUND BALANCE

Based on year-end projections, it is anticipated that the General Fund will have a fund balance on 12/31/14 in the amount of \$1,000,000.
As such, assuming miscellaneous 2014 Expenditures that will be paid in 2015. Say the actual 2015 Beginning Balance to be SAY =

\$ 1,000,000.00

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".

General Fund Balance As of 11/01/14	\$ 1,154,000.00
November Revenues	\$ 350,000.00
December Revenues	\$ 345,000.00
Total Anticipated Revenues	\$ 1,849,000.00
November Expenditures	\$ 428,000.00
December Expenditures	\$ 375,000.00
Total Anticipated Expenditures	\$ 803,000.00
 Estimated Year-In-General Fund Balance	 \$ 1,046,000.00

01 301

Real Estate Taxes Revenue

**2015 BRENTWOOD BUDGET REVENUES
01301 REAL ESTATE TAXES REVENUE**

2015 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	BUDGETED 2015	PERCENTAGE CHANGE FROM 2014
01301	REAL ESATE TAXES								
01 301-100	RE CURRENT GL	\$ 2,284,631.15	\$ 2,327,989.91	\$ 2,183,728.29	\$ 2,119,874.10	\$ 2,900,000.00	\$ 3,080,000.00	\$ 3,080,000.00	6%
01 301-104	RE CURRENT LIBRARY	\$ 167,872.03	\$ 144,992.91	\$ 144,157.83	\$ 207,797.05	\$ 198,775.00	\$ 214,144.00	\$ 198,000.00	0%
01 301-300	RE DELINQUENT	\$ 205,724.16	\$ 238,473.75	\$ 255,464.04	\$ 220,143.16	\$ 225,000.00	\$ 360,000.00	\$ 300,000.00	33%
01 301-700	RE TIF PAYMENT- CURRENT	\$ 79,541.23	\$ 79,541.23	\$ 79,541.23	\$ 67,626.92	\$ -	\$ -	\$ -	CLOSED
	TOTAL REAL ESTATE TAXES	\$ 2,737,768.57	\$ 2,790,997.80	\$ 2,662,891.39	\$ 2,615,441.23	\$ 3,323,775.00	\$ 3,654,144.00	\$ 3,578,000.00	8%

Summary and Assumptions:

Real Estate Taxes Revenues

Fiscal Year 2015 Budget Recommendations: \$ 3,578,000.00 an increase of \$ 254,225.00

Fiscal Year 2014 Adopted Budget: \$ 3,323,775.00

Fiscal Year 2014 Projected Budget: \$ 3,654,144.00

\$ 330,369.00 surplus projected.

*Total Taxable Assessed Value has decreased by \$1,515,250.00 from 2014 levels due to County Reassessments and appeals.

*Mil Value decreased \$1,515 to \$396,035.

* Currently \$51,676,600 exempt real estate in Brentwood.

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

2015 Anticipated Real Estate Taxes

2015 Total Local Taxable Assessed Value =	As 10-10-14	\$ 396,035,150.00	Note: Does not include approx. \$51,676,600 of exempt real estate.
2015 Milage Rate =		8.75	mils NO TAX INCREASE
100 % Estimated 2015 Real Estate Tax Revenues =		\$ 3,465,307.56	
2% Discount =		\$ 69,306.15	
Act 77 Reduction =		\$ 23,304.19	
Total Estimated 2015 Taxes Due =		\$3,372,697.22	
Collection Rate =		97.00%	
Total Estimated 2015 Real Estate Tax Revenues =		\$ 3,271,516.30	
Mil Value =		\$3,465,307.56	8.75
			\$ 396,035.15

01 301-100 RE CURRENT- GENERAL OP. \$ 3,073,498.73 or **SAY \$ 3,080,000.00**

01 301-104 RE CURRENT- LIBRARY \$ 198,017.58 or **SAY \$ 198,000.00**

*Dedicated Milage = 0.5 mils for the Library

Total Estimated Collectable 2015 Real Estate Taxes = \$ 3,271,516.30

Estimated Uncollected 2015 Real Estate Taxes = \$ 193,791.26

2015 BRENTWOOD BUDGET REVENUES
01301 REAL ESTATE TAXES REVENUE

2015 GENERAL FUND BUDGET
FINAL

01 301-300 REAL ESTATE- DELINQUENT

Assumptions:

Based on historic data Delinquent Real Estate Taxes Collected in 2014 =

\$ 300,000.00

SAY	\$	300,000.00
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01 310

**Transfer/Enabling Taxes
Revenue**

**2015 BRENTWOOD BUDGET REVENUES
01 310 TRANSFER/ENABLING TAXES REVENUE**

2015 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01310	TRANS/ENAB TAXES								
01 310-100	RE TRANSFER TAX	\$ 66,784.82	\$ 56,547.66	\$ 85,130.95	\$ 71,303.27	\$ 70,000.00	\$ 76,000.00	\$ 70,000.00	0%
01 310-210	EARNED INCOME TAX- CURRENT	\$ 416,407.84	\$ 467,692.30	\$ 762,883.38	\$ 1,048,572.14	\$ 750,000.00	\$ 900,000.00	\$ 850,000.00	13%
01 310-230	EARNED INC TAX DELINQUENT	\$ 387,206.02	\$ 419,941.43	\$ 437,089.55	\$ 33,664.84	\$ 70,000.00	\$ 7,000.00	\$ 7,000.00	-90%
01 310-401	LOCAL SERVICE TAX	\$ 59,111.68	\$ 79,100.58	\$ 73,264.65	\$ 86,660.33	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	0%
	TOTAL TRANS/ENAB TAXES	\$ 929,510.36	\$ 1,023,281.97	\$ 1,358,368.53	\$ 1,240,200.58	\$ 955,000.00	\$ 1,048,000.00	\$ 992,000.00	4%

Summary and Assumptions:

Transfer/Enabling Tax Revenues

Fiscal Year 2015 Budget Recommendations: \$ 992,000.00 an increase/decrease of \$ 37,000.00

Fiscal Year 2014 Adopted Budget: \$ 955,000.00

Fiscal Year 2014 Projected Budget: \$ 1,048,000.00

\$ 93,000.00 decrease projected.

*\$0 Increase in Real Estate Transfer Tax

*\$100,000 Increase in Earned Income Tax - Current

*\$63,000 Decrease in Earned Income Tax - Delinquent

*\$0 Increase in LST.

01 310-100 REAL ESTATE TRANSFER TAX

Assumptions:

2014 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 2014 revenues. The estimated 2015 EIT collection was set as =

SAY \$ 850,000.00

01 310-230 EARNED INC TAX DELINQUENT

Assumptions:

Delinquent EIT collections continue to fall due to new ACT 32 collections.

SAY \$ 7,000.00

01 310-401 Local Service Tax (LST)

Assumptions:

Based on historic data , the estimated 2015 LST collection was set as =

SAY \$ 65,000.00

01 321

License & Permits

2015 BRENTWOOD BUDGET REVENUES
01321 LICENSES AND PERMITS

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01321	LICENSES/PERMITS								
01 321-740	VIDEO MACHINES	\$ 22,800.00	\$ 32,200.00	\$ 33,200.00	\$ 38,600.00	\$ 39,000.00	\$ 35,400.00	\$ 39,000.00	0%
01 321-750	POOL TABLES	\$ 4,000.00	\$ 1,200.00	\$ 4,000.00	\$ 3,800.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
01 321-800	CABLE TV FRAN FEES	\$ 167,756.52	\$ 236,744.12	\$ 178,156.03	\$ 184,642.76	\$ 170,000.00	\$ 180,000.00	\$ 175,000.00	3%
01 322-801	STREET PERMITS	\$ 22,784.00	\$ 18,115.00	\$ 37,262.00	\$ 45,241.00	\$ 20,000.00	\$ 35,000.00	\$ 35,000.00	75%
01 322-802	GRADING PERMITS	NA	NA	\$ -	\$ -	\$ -	\$ -	\$ -	0%
01 322-900	SIGN PERMITS	\$ 271.00	\$ 1,892.00	\$ 556.00	\$ 999.00	\$ 500.00	\$ 400.00	\$ 500.00	0%
01 322-901	SOLICITATION PERMITS	NA	NA	\$ 60.00	\$ 485.00	\$ 50.00	\$ 125.00	\$ 50.00	0%
	TOTAL LICENSES/PERMITS	\$ 217,611.52	\$ 290,151.12	\$ 253,234.03	\$ 232,740.00	\$ 233,550.00	\$ 254,925.00	\$ 253,550.00	9%

Summary and Assumptions:

Licenses and Permits

Fiscal Year 2015 Budget Recommendations: \$ 253,550.00 an increase/decrease of \$ 20,000.00

Fiscal Year 2014 Adopted Budget: \$ 233,550.00

Fiscal Year 2014 Projected Budget: \$ 254,925.00

\$ 21,375.00 additional revenue projected.

- *\$0 Increase in Video Machines.
- *No Change in Pool Table Fees.
- *\$5,000 Increase in Cable TV Franchise Fees.
- *\$15,000 Increase in Street Permits due to new tracking and billing process.

01 321-740	VIDEO MACHINES								
	<u>Assumptions:</u>								
	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								
	<u>Assumptions:</u>								
	No. of Pool Tables =				20				
	Fee per Unit =				\$ 200.00				
	Total =				\$ 4,000.00			SAY \$ 4,000.00	

2015 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 =	\$	87,000.00
VERIZON =	\$	87,000.00
	\$	<u>174,000.00</u>

SAY	\$	175,000.00
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01 322-801 STREET PERMITS

Assumptions:

Based on historical trends and new Ordinance, will set the 2015 amount we will increase slightly.

SAY	\$	35,000.00
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01 322-802 GRADINGPERMITS

Assumptions:

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

SAY	\$	-
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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
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01 322-901 SOLICITATION PERMITS

Assumptions:

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

SAY	\$	50.00
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01 331

Fines & Penalties

2015 BRENTWOOD BUDGET REVENUES
01 331 FINES AND FORFEITS REVENUE

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED		PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
						2014	2014		
01 331	FINES AND FORFEITS								
01 331-110	MOTOR VEHICLE VIOLATIONS	\$ 93,785.34	\$ 87,468.76	\$ 139,202.57	\$ 108,813.56	\$95,642.00	\$ 98,000.00	\$ 95,000.00	-1%
01 332-100	DPW REIMBURSEMENTS	NA	NA	\$ 7,517.66	\$ 4,670.59	\$ 7,000.00	\$ 25,000.00	\$ 7,000.00	0%
01 332-101	RESTITUTIONS/SETTLEMENTS	NA	NA	\$ 5,787.77	\$ 390.63	\$ 1,000.00	\$ 2,300.00	\$ 1,000.00	0%
01 332-102	CODE ENFORCEMENT CITATIONS	NA	NA	\$ 4,229.89	\$ 6,501.72	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
	TOTAL FINES AND FORFEITS	\$ 93,785.34	\$ 87,468.76	\$ 156,737.89	\$ 120,376.50	\$ 106,642.00	\$ 128,300.00	\$ 106,000.00	-1%

Summary and Assumptions:

Fines and Forfeits Revenues

Fiscal Year 2015 Budget Recommendations: \$ 106,000.00 an increase/decrease of \$ (642.00)

Fiscal Year 2014 Adopted Budget: \$ 106,642.00

Fiscal Year 2014 Projected Budget: \$ 128,300.00

\$ 21,658.00 additional revenue projected.

*\$0 Increase in Motor Vehicle Violations

*\$0 Change in Restitution/Settlements

*\$0 Increase in DPW Reimbursements

*\$0 Increase in Code Enforcement Citations.

01 331-110 MOTOR VEHICLE VIOLATIONS

Assumptions:

Based on historical trends, will set the 2015 amount at \$95,000.

SAY \$ 95,000.00

01 332-100 DPW REIMBURSEMENTS

Assumptions:

Grass Cutting Reimbursements. The Borough improved our tracking and billing process. As such, we will increase this line item to reflect the increase in reimbursements.

SAY \$ 7,000.00

01 332-101 RESTITUTIONS/SETTLEMENTS

Assumptions:

Includes restitution, settlements, municipal portion of proceeds from Sheriff's Sale, etc. Based on historic trends we will assume \$1,000.00.

SAY \$ 1,000.00

2015 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
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01 341

Interest-Rents-Royalties

2015 BRENTWOOD BUDGET REVENUES
01 341 INTERSTS, RENTS AND ROYALTIES REVENUES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01341	INT, RENTS, ROYALTIES								
01 341-000	INTEREST- TEMP INVEST	\$ 3,020.44	\$ 666.34	\$ 1,307.83	\$ 870.67	\$ 600.00	\$ 600.00	\$ 600.00	0%
01 342-101	RENT OF LAND	\$ 44,725.00	\$ 49,875.00	\$ 54,423.50	\$ 57,465.00	\$ 58,933.00	\$ 58,933.00	\$ 30,000.00	-49%
01 342-200	RECREATION CENTER	\$ 1,000.00	\$ 200.00	\$ 500.00	\$ 300.00	\$ 400.00	\$ 1,000.00	\$ 400.00	0%
01 342-201	RENT OF BUILDINGS	\$ 26,257.00	\$ 25,207.00	\$ 25,187.00	\$ 32,900.00	\$ 34,600.00	\$ 34,600.00	\$ 14,000.00	-60%
01 342-202	RENT OF BUILDINGS-10 MARYLEA AVE	\$ -	\$ 9,730.00	\$ 18,112.60	\$ 16,105.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	0%
01 342-300	COMMUNITY CENTER	\$ 655.00	\$ 1,356.00	\$ 1,200.00	\$ 2,350.00	\$ 400.00	\$ 1,400.00	\$ 1,000.00	0%
	TOTAL INT, RENTS, ROYALTIES	\$ 75,657.44	\$ 87,034.34	\$ 100,730.93	\$ 109,990.67	\$ 112,933.00	\$ 114,533.00	\$ 64,000.00	-43%

Summary and Assumptions:

Interests, Rents, and Royalties Revenues

Fiscal Year 2015 Budget Recommendations: \$ 64,000.00 an increase/decrease of \$ (48,933.00)

Fiscal Year 2014 Adopted Budget: \$ 112,933.00

Fiscal Year 2014 Projected Budget: \$ 114,533.00

\$ 1,600.00 additional revenue projected.

*No Change in Interest revenue.

*\$28,933 Decrease in Rent of Land due to the 2015 reduction of lease payment from the School District on account of losses from construction of the Stadium.

*\$0 Increase in the Rec. Center revenues from 2014.

*\$20,600 Decrease in Rent of Buildings due to Library's repayment of Construction Loan.

*\$600 Increase in the Community Center revenues from 2014.

*No other fee increases have been proposed.

2015 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
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01 342-101 RENT OF LAND

Stadium

*Brentwood School District Lease Agreement (Expires 06/30/17)

	Total Lease Pmnt	Transfer to Park Fund	General Fund	
7/1/14 - 6/30/15 =	\$ 55,000.00	\$ 30,000.00	\$ 25,000.00	Due to Stadium Delays the Borough waived SD's 2014/2015 Lease
7/1/15 - 6/30/16	\$ 56,100.00	\$ 30,000.00	\$ 26,100.00	
7/1/16 - 6/30/17 =	\$ 57,222.00	\$ 30,000.00	\$ 27,222.00	

SAY	\$	30,000.00
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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
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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 \$ 4,666.00 Final Year of Repayment

Expedient

\$800/Month =

\$ 9,600.00

\$ 14,266.00

SAY	\$	14,000.00
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2015 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
				\$	<u>18,300.00</u>

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 =

5

Fee per Rental =

\$ 200.00

Total =

\$ 1,000.00

SAY \$ 1,000.00

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

01 350-355

Intergovernmental Revenue

2015 BRENTWOOD BUDGET REVENUES
01350 INTERGOVERNMENTAL REVENUE

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01350	INTERGOVERNMENTAL								
01 351 120	PA EMERGENCY MGMT	\$ 10,397.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Note 1
01 354-022	STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Note 2
01 355-010	PUBLIC UTILITY REALITY TAX	\$ 5,135.65	\$ 4,936.93	\$ 5,076.58	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	0%
01 355-040	LIQUOR LICENSES	\$ 3,600.00	\$ 4,200.00	\$ 3,000.00	\$ 2,700.00	\$ 4,000.00	\$ 2,200.00	\$ 2,000.00	-50%
01 355-050	STATE AID TO PENSION FUND	\$ 139,098.22	\$ 211,527.32	\$ 143,044.39	\$ 167,027.41	\$ 150,000.00	\$ 162,652.56	\$ 160,000.00	7%
01 355-070	FOREIGN FIRE INSURANCE	\$ 54,701.60	\$ 77,264.97	\$ 43,902.91	\$ 49,513.46	\$ 45,000.00	\$ 46,963.43	\$ 45,000.00	0%
01 355-080	RAD- SALES TAX PROCEEDS	\$ 295,745.04	\$ 315,523.59	\$ 335,410.06	\$ 350,384.42	\$ 314,000.00	\$ 370,000.00	\$ 350,000.00	11%
01 355-090	MARCELLUS SHALE IMPACT	\$ -	\$ -	\$ 204.72	\$ 373.40	\$ -	\$ 300.00	\$ 300.00	
	TOTAL INTERGOVERNMENTAL	\$ 516,081.08	\$ 508,677.88	\$ 613,452.81	\$ 574,498.69	\$ 517,500.00	\$ 586,615.99	\$ 561,500.00	9%

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 2015 Budget Recommendations:	\$ 561,500.00	an increase/decrease of \$	44,000.00
Fiscal Year 2014 Adopted Budget:	\$ 517,500.00		
Fiscal Year 2014 Projected Budget:	\$ 586,615.99		
	\$ 69,115.99	additional revenue projected.	

*\$10,000 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 and 2014, we will assume a slight increase.

*\$36,000 Increase in RAD-Sales Tax proceeds was assumed based on the past few years.

*No Change in Foreign Fire Insurance is anticipated in 2014.

2015 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 SAY \$ 2,000.00
 *Based on historic trends we will assume Liquor Licenses will be decreased to \$2,000 in 2015.

01 355-050 STATE AID TO PENSION FUND

Assumptions:

Police 2015 MMO Requirement =	\$ 279,131.00
Non-Uniform 2015 MMO Requirement =	\$ 97,953.00
	\$ 377,084.00

It is assumed that State Aid will remain close to 2014 levels. SAY \$ 160,000.00

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 SAY \$ 350,000.00
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 \$350,000 in RAD Distribution.

01 355-090 MARCELLUS SHALE IMPACT SAY \$ 300.00
Assumptions:
 Associated with the Borough's share of the Impact Fee.

01 360-362

Departmental Earnings

**2015 BRENTWOOD BUDGET REVENUES
01360 DEPARTMENTAL EARNINGS REVENUES**

2015 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED		PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
						2014	PROJECTED 2014		
01360	DEPT. EARNINGS								
01 361-310	ZONING/PLANNING FEES	\$ 6,200.00	\$ 3,900.00	\$ 1,275.00	\$ 3,600.00	\$ 2,500.00	\$ 3,600.00	\$ 2,000.00	-20%
01 361-510	SALE OF MAPS/ZONING BOOKS	\$ 20.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
01 361-560	PHOTOCOPIES	\$ 7.75	\$ 6.25	\$ 663.75	\$ 50.46	\$ -	\$ 20.00	\$ -	0%
01 362-102	SPECIAL POLICE SERVICES	\$ 27,342.38	\$ 18,021.15	\$ 34,044.44	\$ 13,166.64	\$ 20,000.00	\$ 36,000.00	\$ 20,000.00	0%
01 362-112	ACCIDENT REPORTS	\$ 3,665.00	\$ 3,870.00	\$ 12,007.38	\$ 9,094.42	\$ 5,000.00	\$ 7,000.00	\$ 6,000.00	20%
01 362-130	POLICE/SECURITY ALARMS	\$ 1,200.00	\$ 900.00	\$ 200.00	\$ 2,200.00	\$ 500.00	\$ 1,800.00	\$ 500.00	0%
01 362-150	CIVIL SERVICE APPLICATION FEE	\$ -	\$ 1,850.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	0%
01 362-313	ENGINEERING REIMBURS.	NA	\$ 4,797.50	\$ 2,811.50	\$ 11,598.53	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%
01 362-410	BUILDING PERMITS	\$ 11,592.50	\$ 25,065.00	\$ 8,748.00	\$ 21,630.00	\$ 15,000.00	\$ 11,000.00	\$ 15,000.00	0%
01 362-450	OCCUPANCY PERMITS	\$ 17,483.00	\$ 14,813.00	\$ 19,609.00	\$ 14,823.00	\$ 15,000.00	\$ 20,000.00	\$ 15,000.00	0%
01 362-460	TENANT REGISTRATION	\$ 8,478.00	\$ 9,990.00	\$ 12,105.00	\$ 35,488.75	\$ 10,000.00	\$ 21,000.00	\$ 15,000.00	50%
01 362-461	RENTAL INSPECTION FEES	NA	NA	NA	NA	\$ -	\$ 19,000.00	\$ 15,000.00	<i>New Item</i>
	TOTAL DEPT. EARNINGS	\$ 75,988.63	\$ 83,212.90	\$ 91,464.07	\$ 112,151.80	\$ 73,000.00	\$ 124,420.00	\$ 93,500.00	28%

Summary and Assumptions:

Departmental Earnings Revenues

Fiscal Year 2015 Budget Recommendations:	\$ 93,500.00	an increase/decrease of \$	20,500.00
Fiscal Year 2014 Adopted Budget:	\$ 73,000.00		
Fiscal Year 2014 Projected Budget:	\$ 124,420.00		
	\$ 51,420.00	additional revenue projected.	

- *No Change in Zoning/Planning Fees.
- *Accident Reports were increase by \$1,000 based on recent years.
- *\$No change in Engineering Reimbursements.
- *\$5,000 Increase in Tenant Registration based on historical trends.
- *\$15,000 of new revenue due to Rental Inspection's Program.
- *There are no Fee Increases proposed.

**2015 BRENTWOOD BUDGET REVENUES
01360 DEPARTMENTAL EARNINGS REVENUES**

*2015 GENERAL FUND BUDGET
FINAL*

01 361-310	ZONING/PLANNING FEES <u>Assumptions:</u> No. of Meetings/year = 4 Ave. Fee per Meeting = \$ 500.00 Total = \$ 2,000.00	SAY \$ 2,000.00
01 361-510	SALE OF MAPS/ZONING BOOKS *Not a major item. Based on prior years will estimate \$0.00 for 2015.	SAY \$ -
01 361-560	PHOTOCOPIES *Not a major item. Based on prior years will estimate \$0.00 for 2015.	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 \$6,000.	SAY \$ 6,000.00
01 362-150	CIVIL SERVICE APPLICATION FEES *\$60/application x 0 = \$ - Borough does not anticipate conducting own testing in 2015.	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 2015. Will keep this line item at \$15,000.	SAY \$ 15,000.00

**2015 BRENTWOOD BUDGET REVENUES
01360 DEPARTMENTAL EARNINGS REVENUES**

*2015 GENERAL FUND BUDGET
FINAL*

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
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01 362-460 TENANT REGISTRATION
Assumptions:

No. of Tenants = 1,500 x \$10/tenant = \$ 15,000.00

SAY	\$	15,000.00
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01 362-461 RENTAL INSPECTION FEES
Assumptions:

No. of Apartments = 100 x \$50/tenant = \$ 15,000.00

SAY	\$	15,000.00
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01 363

Parking Meters

**2015 BRENTWOOD BUDGET REVENUES
01 363 PARKING METER REVENUES**

2015 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED		PERCENTAGE	
						2014	PROJECTED 2014	PROPOSED 2015	CHANGE FROM 2014
01363	PARKING METERS								
01 363-210	PARKING METER REVENUE	\$ 45,583.36	\$ 46,488.14	\$ 42,136.69	\$ 45,361.18	\$ 40,000.00	\$ 43,000.00	\$ 40,000.00	0%
01 363-120	PARKING METER VIOLATIONS	\$ 28,872.68	\$ 25,856.75	\$ 28,689.21	\$ 21,650.00	\$ 25,000.00	\$ 21,000.00	\$ 25,000.00	0%
01 363-250	HANDICAP PARKING PERMITS	\$ 70.00	\$ 60.00	\$ -	\$ -	\$ -	\$ -	\$ -	<i>Fee Eliminated</i>
	TOTAL PARKING METERS	\$ 68,994.12	\$ 74,526.04	\$ 72,404.89	\$ 67,011.18	\$ 65,000.00	\$ 64,000.00	\$ 65,000.00	0%

Summary and Assumptions:

Parking Meter Revenues

Fiscal Year 2015 Budget Recommendations:	\$ 65,000.00	an increase/decrease of \$	-
Fiscal Year 2014 Adopted Budget:	\$ 65,000.00		
Fiscal Year 2014 Projected Budget:	\$ 64,000.00		
	\$ (1,000.00)	additional revenue projected.	

*Eliminated ADA Parking Permit Fees.

01 363-210 PARKING METER REVENUE

Assumptions:

*Based on projected 2014 revenues we will keep this at the 2014 Budget Amount.

SAY	\$ 40,000.00
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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
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01 363-250 HANDICAP PARKING PERMITS

Assumptions:

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

01 367

Culture-Recreation

2015 BRENTWOOD BUDGET REVENUES
01367 CULTURE RECREATION REVENUES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01367	CULTURE RECREATION								
01 367-202	SWIMMING POOL FEES	\$ 29,734.50	\$ 30,313.55	\$ 30,711.75	\$ 23,266.11	\$ 25,000.00	\$ -	\$ 25,000.00	0%
01 367-300	REC. PROGRAM FEES	NA	NA	NA	\$ 1,438.20	\$ 6,000.00	\$ 18,000.00	\$ 22,000.00	267%
01 367-301	DECK HOCKEY	NA	NA	NA	NA	\$ 55,000.00	\$ 1,500.00	\$ 1,000.00	-98%
01 367-302	REC. DIRECTOR FEE	NA	NA	NA	NA	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	0%
01 367-303	STADIUM RENTAL FEE	NA	NA	NA	NA	\$ -	\$ 553.00	\$ 500.00	<i>New Item</i>
01 367-304	BASEBALL RENTAL FEE	NA	NA	NA	NA	\$ -	\$ 500.00	\$ 500.00	<i>New Item</i>
01 367-400	PARK AND REC CONCESSIONS	\$ 400.00	\$ 900.00	\$ 2,500.00	\$ 400.00	\$ 1,200.00	\$ 400.00	\$ 1,200.00	See Note 1
	TOTAL CULTURE RECREATION	\$ 30,134.50	\$ 31,213.55	\$ 33,211.75	\$ 25,104.31	\$ 102,200.00	\$ 35,953.00	\$ 65,200.00	-36%

Summary and Assumptions:

Culture Recreation Revenues

Fiscal Year 2015 Budget Recommendations:	\$ 65,200.00	an increase/decrease of \$ (37,000.00)
Fiscal Year 2014 Adopted Budget:	\$ 102,200.00	
Fiscal Year 2014 Projected Budget:	\$ 35,953.00	
	\$ (66,247.00)	additional revenue projected.

*\$16,000 Increase in Rec. Program Fee Revenues.

*\$500 Estimated in Ball Field Rentals.

*\$54,000 Decrease in Dek Hockey Rental/Program Fees.

*Assumes the Concession Stand will be leased again.

*\$500 Estimated in Stadim Rentals.

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
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2015 BRENTWOOD BUDGET REVENUES
01367 CULTURE RECREATION REVENUES

01 367-300 REC. PROGRAM FEES

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

	<u>Total Fees</u>
Jump Start Sport Classes/Camps	\$ 10,000.00
Fitness Classes (Areobic, Strenth, Plyo)	\$ 8,000.00
Bricks 4Kids Lego Class	\$ 640.00
Dive N Movie/ Movie in Park	\$ 300.00
Art Classes	\$ 1,000.00
Miscellaneous Programs	\$ 200.00
	<u>\$ 20,140.00</u>
 Community Day	 \$ 2,000.00
Total Rec.	\$ 22,140.00

SAY	\$ 22,000.00
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01 367-301 DECK HOCKEY

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

Assumptions

Still trying to get Dek Hockey Leagues established. Based on 2014 Revenues:

SAY	\$ 1,000.00
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01 367-302 REC DIRECTOR FEE

**This is associated with revenues received from an Intergovernmental Agreement with Baldwin Borough for Brentwood's Recreation Director.*

Assumed that Baldwin Borough will contribute a Lump Sum of \$ 15,000.00 per year.

SAY	\$ 15,000.00
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01 367-303 STADIUM RENTAL FEE

**This is associated with revenues received from leagues renting the stadium.*

Assumptions

Based on 2014 Revenues:

SAY	\$ 500.00
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2015 BRENTWOOD BUDGET REVENUES
01367 CULTURE RECREATION REVENUES

01 367-304 BASEBALL RENTAL FEE
**This is associated with revenues received from Leagues.*
Assumptions
Based on 2014 Revenues:

SAY	\$	500.00
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01 367-400 PARK AND REC CONCESSIONS
**Note 1: This item is associated with the revenues realized from the operation of the Pool Concession Stand.*

SAY	\$	1,200.00
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01 368

School Guard Payroll

2015 BRENTWOOD BUDGET REVENUES
01 368 SCHOOL GUARD PAYROLL REVENUES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01368	SCHOOL GUARD PAYROLL								
01 368-100	SCHOOL GUARD PAYROLL	\$ 25,558.89	\$ 64,382.21	\$ 48,831.09	\$ 52,449.82	\$ 50,000.00	\$ 36,949.01	\$ 50,000.00	0%
01 368-110	SCHOOL GUARD UNIFORMS	\$ -	\$ -	\$ 701.56	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	0%
	TOTAL SCHOOL GUARD PAYROLL	\$ 25,558.89	\$ 64,382.21	\$ 49,532.65	\$ 52,449.82	\$ 50,500.00	\$ 37,449.01	\$ 50,500.00	0%

Summary and Assumptions:

School Guard Payroll Revenues

Fiscal Year 2015 Budget Recommendations: \$ 50,500.00 an increase/decrease of \$ -

Fiscal Year 2014 Adopted Budget: \$ 50,500.00

Fiscal Year 2014 Projected Budget: \$ 37,449.01
\$ (13,050.99)

This is directly proportionate to the total actual expenditures paidout by the Borough in Salaries and subsequently reimbursed by the School District.)

01 368-100 SCHOOL GUARD PAYROLL

Assumptions:

2015 Salaries = \$ 90,000.00
2015 FICA = \$ 7,100.00
2015 Unemployment = \$ 2,200.00
2015 Total = \$ 99,300.00

Note: Includes a 3% salary increase for 2015.

50% of the cost to the School District = \$ 49,650.00

SAY \$ 50,000.00

01 368-110 SCHOOL GUARD UNIFORMS

Assumptions:

2015 Uniforms = \$ 1,000.00
2015 Total = \$ 1,000.00

50% of the cost to the School District = \$ 500.00

SAY \$ 500.00

01 380

Miscellaneous

2015 BRENTWOOD BUDGET REVENUES
01380 MISCELLANEOUS REVENUES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01380	MISCELLANEOUS								
01 380-000	MISCELLANEOUS REVENUE	\$ 2,237.72	\$ 651.97	\$ 4,140.46	\$ 11,776.05	\$ 413.00	\$ 36,000.00	\$ 500.00	21%
01 380-802	MUNICIPAL LIEN LETTERS	\$ 470.00	\$ -	\$ 10,157.68	\$ 9,730.02	\$ 4,000.00	\$ 8,200.00	\$ 7,500.00	88%
	TOTAL MISCELLANEOUS	\$ 2,707.72	\$ 651.97	\$ 14,298.14	\$ 21,506.07	\$ 4,413.00	\$ 44,200.00	\$ 8,000.00	81%

Summary and Assumptions:

Miscellaneous Revenues

Fiscal Year 2015 Budget Recommendations: \$ 8,000.00 an increase/decrease of \$ 3,587.00

Fiscal Year 2014 Adopted Budget: \$ 4,413.00

Fiscal Year 2014 Projected Budget: \$ 44,200.00

\$ 39,787.00 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	\$	500.00
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01 380-802 MUNICIPAL LIEN LETTERS
*Will return to recording the Municipal Lien Letters issued.

SAY	\$	7,500.00
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01 392

Interfund Transfers

**2015 BRENTWOOD BUDGET REVENUES
01392 INTERFUND TRANSFER REVENUES**

2015 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
						2014	2014	2015	CHANGE FROM 2014
01392	INTERFUND TRANSFERS								
01 392-080	TRANSFER-FROM SEWER FUND	\$ 200,000.00	\$ 255,000.00	\$ 262,000.00	\$ 276,000.00	\$ 355,000.00	\$ 355,000.00	\$ 400,000.00	13%
01 392-095	TRANSFER-FROM OPERATING RESERVE FUND	\$ -	\$ -	\$ 404,157.64	\$ -	\$ -	\$ 10,000.00	\$ -	0%
01 392-096	TRANSFER-FROM PA INVEST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,779.00	<i>New Item</i>
	TOTAL INTERFUND TRANSFERS	\$ 200,000.00	\$ 255,000.00	\$ 666,157.64	\$ 276,000.00	\$ 355,000.00	\$ 365,000.00	\$ 542,779.00	53%

Summary and Assumptions:

Interfund Transfer Revenues

Fiscal Year 2015 Budget Recommendations:	\$ 542,779.00	an increase/decrease of \$	187,779.00
Fiscal Year 2014 Adopted Budget:	\$ 355,000.00		
Fiscal Year 2014 Projected Budget:	\$ 365,000.00		
	\$ 10,000.00		

*\$45,000 increase in the amount transferred is proposed associated with Salary increases to reflect the Sanitary Sewer associated work performed by Manager, Finance Director, Collections, Code Department 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

20% of G. Zboyovsky 2014 Salary

G. Zboyovsky's 2014 Salary = \$ 98,426.00

20% = \$ 19,685.20

20% of G. Zboyovsky's 2014 Benefits and FICA =

G. Zboyovsky's 2014 Benefits = \$ 26,212.93

20% = \$ 5,242.59

Total of G. Zboyovsky's 2014 Salary & Benefits associated with Sanitary Sewer tasks = \$ **24,927.79**

**2015 BRENTWOOD BUDGET REVENUES
01392 INTERFUND TRANSFER REVENUES**

*2015 GENERAL FUND BUDGET
FINAL*

S. Toth

30% of S. Toth's 2015 Salary	
S. Toth's 2015 Salary =	\$ 50,346.40
30% =	\$ 15,103.92
30% of S. Toth's 2015 Benefits	
S. Toth's 2015 Benefits =	\$ 22,456.27
30% =	\$ 6,736.88
Total of S. Toth's 2015 Salary & Benefits associated with Sanitary Sewer tasks =	\$ 21,840.80

K. McWilliams - Delinquent Sanitary Sewer Collections

100% of 2015 Salary - Part-Time	
2015 Salary (Based on 25 Hours/week) =	\$ 20,085.00
2014 Benefits =	\$ 1,768.13
Total of 2015 Salary & Benefits associated with Sanitary Sewer tasks =	\$ 21,853.13

R. Costa

20% of 2015 Salary	
2015 Salary =	\$ 54,106.00
20% =	\$ 10,821.20
20% of 2015 Benefits	
R. Costa's 2015 Benefits =	\$ 22,945.96
20% =	\$ 4,589.19
Total of R. Costa's 2015 Salary & Benefits associated with Sanitary Sewer tasks =	\$ 15,410.39

E. Peccon

25% of 2015 Salary	
2015 Salary =	\$ 33,000.00
25% =	\$ 8,250.00
25% of E. Peccon's 2015 Benefits	
E. Peccon's 2015 Benefits =	\$ 8,248.82
25% =	\$ 2,062.21
Total of E. Peccon's 2015 Salary & Benefits associated with Sanitary Sewer tasks =	\$ 10,312.21

**2015 BRENTWOOD BUDGET REVENUES
01392 INTERFUND TRANSFER REVENUES**

*2015 GENERAL FUND BUDGET
FINAL*

V. Alexandrov

75% of 2015 Salary 2014 Salary =	\$ 64,272.00
75% =	\$ 48,204.00
75% of 2015 Benefits = 2015 Benefits =	\$ 21,447.75
75% =	<u>\$ 10,723.88</u>
Total of 2015 Salary & Benefits associated with Sanitary Sewer tasks =	\$ 58,927.88

Public Works Sewer Work/Expenses

Total DPW 2015 Operating Budget (minus VA Salary from above) =	\$ 1,048,100.00
Minus VA Salary from above =	\$ 989,172.12
Assume 25% work and supplies are for Sanitary Sewer Work	25.0%
Total DPW 2015 Expenses associated with Sanitary Sewer Work =	<u>\$ 247,293.03</u>

Total Amount of Borough Operations associated with Sanitary Sewer Work to be transferred = \$ 400,565.22

SAY \$ 400,000.00

01 392-095 TRANSFER-FROM OPERATIONG RESERVE FUND

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

2015 Operating Reserve Fund Beginning Balance 01/01/15 =	\$ 271,299.67
Revenue needed to balance General Fund =	<u>\$ -</u>
Estimated Remaining Balance =	\$ 271,299.67

SAY \$ -

01 392-096 TRANSFER-FROM PA INVEST

*This is associated with a reserve Fund when Brentwood Town Square was constructed. Since the TIF has since expired, there does not appear to be any limitations on this funding.

PA Invest	\$ 142,779.02
	\$ -
	<u>\$ -</u>
Estimated Remaining Balance =	\$ 142,779.02

SAY \$ 142,779.00

01 394

**Proceeds of Short-Term
Debt**

2015 BRENTWOOD BUDGET REVENUES
01394 PROCEEDS OF SHORT-TERM DEBT REVENUES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01394	PROCEEDS OF SHORT-TERM DEBT								
01 394-10	TAX ANTICIPATION NOTE	\$ 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	\$ -	\$ -	\$ -	\$ -	0%

Summary and Assumptions:

Fiscal Year 2015 Budget Recommendations: \$ - an increase/decrease of \$ -

Fiscal Year 2014 Adopted Budget: \$ -

Fiscal Year 2014 Projected Budget: \$ -

\$ -

01 394-10 TAX ANTICIPATION NOTE

SAY	\$	-
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*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 normally 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 earlier real estate tax deadline.

01 395

Other Funding Sources

2015 BRENTWOOD BUDGET REVENUES
01395 OTHER SOURCES OF REVENUES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	PERCENTAGE CHANGE FROM			
						BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	2014
01395 OTHER SOURCES									
01 395-000	REFUND PRIOR YR EXPENSES	\$ 9,042.04	\$ 6,123.43	\$ 28,918.48	\$ 3,225.39	\$ -	\$ -	\$ -	NA
01 395-510	RECYCLE BINS	\$ 48.00	\$ 240.50	\$ 265.00	\$ 265.00	\$ 150.00	\$ 204.00	\$ 150.00	0%
TOTAL OTHER SOURCES		\$ 9,090.04	\$ 6,363.93	\$ 29,183.48	\$ 3,490.39	\$ 150.00	\$ 204.00	\$ 150.00	0%

Summary and Assumptions:

Other Sources of Revenues

Fiscal Year 2015 Budget Recommendations:	\$	150.00	
Fiscal Year 2014 Adopted Budget:	\$	150.00	
Fiscal Year 2014 Projected Budget:	\$	204.00	
	\$	54.00	projected surplus.

* 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	\$	-
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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
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01

General Fund Expenditures

2015 BRENTWOOD BUDGET EXPENDITURES

2015 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01400	COUNCIL								
01 400-110	SALARIES	\$ 16,870.00	\$ 16,600.00	\$ 16,600.00	\$ 16,600.00	\$ 16,800.00	\$ 16,800.00	\$ 16,800.00	0%
01 400-161	FICA	\$ 1,285	\$ 1,269.00	\$ 1,269.00	\$ 1,269.90	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	0%
01 400-210	OFFICE SUPPLIES	\$ -	\$ 2,696.00	\$ 234.00	\$ 249.51	\$ 1,100.00	\$ 400.00	\$ 1,000.00	-9%
01 400-420	DUES, SUBSCRIPTIONS, MEMB	\$ 2,933.00	\$ 3,403.00	\$ 2,653.00	\$ 1,325.00	\$ 3,500.00	\$ 3,000.00	\$ 3,300.00	-6%
01 400-460	MEETINGS & CONFERENCES	\$ 6,107.10	\$ 2,542.85	\$ 2,164.94	\$ 2,802.79	\$ 7,000.00	\$ 5,000.00	\$ 9,000.00	29%
01 400-530	CONTRIBUTIONS-GOVT GROUPS	\$ 50.00	\$ 2,515.96	\$ 2,500.00	\$ 500.00	\$ 2,500.00	\$ 500.00	\$ -	-100%
01 400-540	CONTRIBUTIONS-CIVIC	\$ 2,024.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
01 400-700	MINOR PURCHASES	\$ -	\$ -	\$ 2,567.61	\$ -	\$ 1,000.00	\$ 900.00	\$ 1,000.00	0%
	TOTAL COUNCIL	\$ 29,270.26	\$ 29,026.81	\$ 27,988.55	\$ 22,747.20	\$ 33,200.00	\$ 27,900.00	\$ 32,400.00	-2%
01401	MAYOR								
01 401-110	SALARY-ELECTED	\$ 3,409.96	\$ 3,399.96	\$ 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	\$ 308.60	\$ 300.00	\$ 260.16	\$ 300.00	0%
01 401-210	OFFICE SUPPLIES	\$ 499.99	\$ 200.00	\$ 123.95	\$ 114.15	\$ 100.00	\$ 700.00	\$ 300.00	200%
01 401-420	DUES, SUBSCRIPT, MEMB	\$ 145.00	\$ 335.00	\$ 190.00	\$ 70.00	\$ 300.00	\$ 200.00	\$ 250.00	-17%
01 401-460	MEETINGS & CONFERENCES	\$ 1,064.10	\$ 1,064.10	\$ -	\$ 425.50	\$ 1,400.00	\$ 850.00	\$ 1,400.00	0%
	TOTAL MAYOR	\$ 5,379.21	\$ 5,259.22	\$ 3,974.07	\$ 4,318.21	\$ 5,500.00	\$ 5,810.16	\$ 5,650.00	3%
01402	FINANCE								
01 402-311	AUDITING SERVICES	\$ 9,000.00	\$ 9,675.00	\$ 10,065.00	\$ 10,065.00	\$ 10,200.00	\$ 10,200.00	\$ 10,200.00	0%
	TOTAL FINANCE	\$ 9,000.00	\$ 9,675.00	\$ 10,065.00	\$ 10,065.00	\$ 10,200.00	\$ 10,200.00	\$ 10,200.00	0%

2015 BRENTWOOD BUDGET EXPENDITURES

2015 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
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	\$ 958.40	\$ 1,107.42	\$ 681.59	\$ 934.87	\$ 1,500.00	\$ 800.00	\$ 1,500.00	0%
01 403-305	DEL RE TAX COMMISSION	\$ 6,591.38	\$ 10,525.94	\$ 9,770.25	\$ 16,861.08	\$ 9,000.00	\$ 20,000.00	\$ 12,000.00	33%
01 403-307	EIT COLLECTION COMMISSION	\$ 17,164.14	\$ 19,273.37	\$ 9,682.65	\$ 1,062.13	\$ 2,000.00	\$ 2,000.00	\$ 200.00	-90%
01 403-309	LST COLLECTION COMMISSION	\$ 1,238.45	\$ 1,579.28	\$ 1,594.81	\$ 1,812.92	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0%
01 403-314	SPECIAL LEGAL SERVICES	\$ 11,053.84	\$ 5,250.39	\$ 14,006.29	\$ 12,532.05	\$ 15,000.00	\$ 12,000.00	\$ 15,000.00	0%
01 403-321	TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
01 403-325	POSTAGE	\$ -	\$ -	\$ 600.00	\$ 650.00	\$ 1,000.00	\$ 800.00	\$ 1,000.00	0%
01 403-353	BONDS	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	0%
01 403-450	CONTRACTED SERVICES	\$ 85.00	\$ 1,285.00	\$ 625.00	\$ 1,412.50	\$ 800.00	\$ 800.00	\$ 800.00	0%
01 403-900	REFUND OF PRIOR YEARS	\$ 197.42	\$ 591.38	\$ 1,047.16	\$ 2,222.12	\$ 2,000.00	\$ 25,000.00	\$ 25,000.00	1150%
	TOTAL TAX COLLECTION	\$ 42,288.63	\$ 39,612.78	\$ 43,007.75	\$ 42,487.67	\$ 38,800.00	\$ 67,900.00	\$ 63,000.00	62%
01404	LEGAL								
01 404-314	SPECIAL LEGAL SERVICES	\$ 15,740.56	\$ 13,252.68	\$ 963.65	\$ 1,253.00	\$ 8,000.00	\$ 1,500.00	\$ 2,000.00	-75%
01 404-316	SOLICITOR (RETAINER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
01 404-317	SOLICITOR (HOURLY)	\$ 47,445.83	\$ 34,262.60	\$ 32,198.50	\$ 61,125.17	\$ 60,000.00	\$ 100,000.00	\$ 75,000.00	25%
01 404-330	CODIFICATION	\$ 5,988.11	\$ 3,404.43	\$ 2,687.48	\$ 4,552.14	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	0%
01 404-341	ADVERTISING	\$ 2,856.37	\$ 2,868.68	\$ 3,385.05	\$ 8,882.82	\$ 5,000.00	\$ 4,000.00	\$ 5,000.00	0%
	TOTAL LEGAL	\$ 72,030.87	\$ 54,961.39	\$ 39,234.68	\$ 75,813.13	\$ 80,000.00	\$ 111,500.00	\$ 88,000.00	10%

2015 BRENTWOOD BUDGET EXPENDITURES

2015 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

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01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01405	ADMINISTRATION								
01 405-110	SALARY-PROFESSIONAL	\$ 137,034.04	\$ 145,317.90	\$ 152,612.46	\$ 124,884.81	\$ 150,000.00	\$ 147,306.00	\$ 149,000.00	-1%
01 405-140	SALARY-STAFF	\$ 71,926.40	\$ 73,721.52	\$ 77,096.00	\$ 87,594.50	\$ 70,000.00	\$ 66,000.00	\$ 71,000.00	1%
01 405-150	SALARY-TEMP/INTERN	\$ 4,985.00	\$ 2,637.50	\$ 2,150.00	\$ 4,690.00	\$ 7,100.00	\$ 6,600.00	\$ 7,100.00	0%
01 405-153	HEALTH-DISABILITY	\$ 2,350.13	\$ 2,350.13	\$ 2,315.39	\$ 2,189.60	\$ 2,500.00	\$ 2,200.00	\$ 2,500.00	-20%
01 405-156	HEALTH-HOSPITALIZATION	\$ 42,341.77	\$ 42,341.77	\$ 49,251.65	\$ 32,785.04	\$ 55,000.00	\$ 39,000.00	\$ 55,000.00	5%
01 405-158	LIFE INSURANCE	\$ 1,004.50	\$ 1,004.50	\$ 984.00	\$ 820.00	\$ 1,000.00	\$ 2,700.00	\$ 1,000.00	0%
01 405-161	FICA	\$ 17,726.98	\$ 17,726.98	\$ 18,028.59	\$ 18,767.98	\$ 19,000.00	\$ 18,000.00	\$ 19,000.00	0%
01 405-162	UNEMPLOYMENT COMPENSATION	\$ 689.25	\$ 792.18	\$ 809.51	\$ 886.02	\$ 1,000.00	\$ 926.00	\$ 1,100.00	10%
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	67%
01 405-183	OVERTIME	\$ 4,207.21	\$ 4,207.21	\$ 3,177.52	\$ 4,716.00	\$ 5,000.00	\$ 3,500.00	\$ 5,000.00	0%
01 405-187	HEALTHCARE BENEFIT BUY-BACK	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -	\$ -	0%
01 405-188	SICK DAY BUY-BACK	\$ 3,972.80	\$ 3,972.80	\$ 1,644.00	\$ 1,750.00	\$ 2,000.00	\$ -	\$ 2,000.00	-100%
01 405-189	VACATION/PTO BUY-BACK	\$ -	\$ -	\$ 1,644.00	\$ 1,750.00	\$ 2,000.00	\$ 6,000.00	\$ 2,000.00	350%
01-405-192	MEAL ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ 30.00	0%
01 405-210	OFFICE SUPPLIES	\$ 6,339.69	\$ 6,339.69	\$ 3,332.43	\$ 4,307.48	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	0%
01 405-215	POSTAGE	\$ 3,434.24	\$ 3,434.24	\$ 5,834.74	\$ 2,910.19	\$ 6,000.00	\$ 4,500.00	\$ 6,000.00	0%
01 405-231	VEHICLE FUEL	\$ 880.94	\$ 880.94	\$ 931.85	\$ 985.26	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
01 405-317	OTHER SERVICES	\$ (244.01)	\$ (244.01)	\$ 379.64	\$ 480.77	\$ 500.00	\$ 1,164.93	\$ 500.00	0%
01 405-321	TELEPHONE	\$ 3,736.71	\$ 3,736.71	\$ 2,567.35	\$ 2,663.07	\$ 4,000.00	\$ 3,600.00	\$ 4,000.00	0%
01 405-324	WIRELESS TELEPHONE	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,600.00	\$ 1,200.00	33%
01 405-353	FIDELITY BONDS-IN	\$ 1,620.00	\$ 1,620.00	\$ 1,620.00	\$ 1,620.00	\$ 1,700.00	\$ 1,622.00	\$ 1,700.00	0%
01 405-384	RENTAL-MACHINERY EQUIPMENT	\$ 1,602.88	\$ 3,754.92	\$ 4,258.79	\$ 4,770.89	\$ 13,000.00	\$ 11,000.00	\$ 11,500.00	-12%
01 405-420	DUES, SUBSCRIPTIONS, MEMB	\$ 1,469.00	\$ 1,469.00	\$ 1,680.39	\$ 1,259.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	0%
01 405-450	CONTRACTED SERVICES	\$ 2,012.00	\$ 2,012.00	\$ 580.00	\$ 1,070.00	\$ 700.00	\$ 650.00	\$ 700.00	0%
01 405-460	MEETING AND CONFERENCES	\$ 4,564.58	\$ 4,564.58	\$ 5,342.50	\$ 5,464.85	\$ 6,000.00	\$ 9,000.00	\$ 6,000.00	50%
01 405-700	MINOR PURCHASES	\$ 3,678.37	\$ 3,678.37	\$ 500.00	\$ 129.99	\$ 500.00	\$ 1,203.97	\$ 500.00	0%
	TOTAL ADMINISTRATION	\$ 325,532.48	\$ 336,238.07	\$ 330,795.99	\$ 324,677.83	\$ 359,100.00	\$ 337,492.90	\$ 370,630.00	3%
01406	PUBLICATIONS								
01 406-215	POSTAGE	\$ 2,550.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
01 406-342	COMMUNITY NEWSLETER	\$ 17,162.00	\$ 19,687.50	\$ 20,312.50	\$ 20,000.00	\$ 20,000.00	\$ 21,875.00	\$ 22,000.00	10%
	TOTAL PUBLICATIONS	\$ 19,712.00	\$ 19,687.50	\$ 20,312.50	\$ 20,000.00	\$ 20,000.00	\$ 21,875.00	\$ 22,000.00	10%

2015 BRENTWOOD BUDGET EXPENDITURES

2015 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

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01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01407	IT-NETWORKING-DATA PROCESSING								
01 407-213	GENERAL SUPPLIES	\$ 707.49	\$ 125.48	\$ 337.46	\$ -	\$ 700.00	\$ -	\$ 700.00	0%
01 407-452	CONTRACTED IT/NETWORKING	\$ 19,319.95	\$ 20,122.20	\$ 26,284.75	\$ 25,195.62	\$ 27,000.00	\$ 25,000.00	\$ 38,000.00	41%
01 407-453	WEB DESIGN/MAINTENANCE	\$ 1,090.77	\$ 1,143.59	\$ 4,502.15	\$ 3,286.65	\$ 4,000.00	\$ 3,300.00	\$ 4,000.00	0%
01 407-454	GENERAL HARDWARE	\$ 4,121.37	\$ 2,303.98	\$ 1,957.99	\$ 1,559.99	\$ 5,500.00	\$ 4,000.00	\$ 4,000.00	-27%
01 407-455	GENERAL SOFTWARE/LICENSES	\$ 4,824.00	\$ 2,400.00	\$ 2,990.49	\$ 5,194.00	\$ 4,000.00	\$ 3,500.00	\$ 4,000.00	0%
01 407-456	POLICE HARDWARE	\$ 150.25	\$ 1,500.00	\$ 4,045.99	\$ 179.99	\$ 5,000.00	\$ 5,800.00	\$ 6,000.00	20%
01 407-457	POLICE SOFTWARE	\$ 1,080.80	\$ 1,440.00	\$ 999.98	\$ -	\$ 1,000.00	\$ -	\$ 4,000.00	300%
01 407-460	MEETINGS & CONFERENCES	\$ -	\$ 169.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	TOTAL IT-NETWORKING-DATA PROCESSING	\$ 31,294.63	\$ 29,204.25	\$ 41,118.81	\$ 35,416.25	\$ 49,400.00	\$ 41,600.00	\$ 60,700.00	23%
01408	ENGINEERING								
01 408-313	ENGINEERING SERVICES	\$ 4,074.69	\$ 16,722.87	\$ 11,125.40	\$ 18,016.48	\$ 10,000.00	\$ 20,000.00	\$ 10,000.00	0%
	TOTAL ENGINEERING	\$ 4,074.69	\$ 16,722.87	\$ 11,125.40	\$ 18,016.48	\$ 10,000.00	\$ 20,000.00	\$ 10,000.00	0%
01409	BUILDINGS								
01 409-240	OPERATING SUPPLIES	\$ 5,448.49	\$ 6,714.25	\$ 4,872.52	\$ 6,523.85	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%
01-409-325	INTERNET SERVICES	\$ 2,068.70	\$ 2,200.02	\$ 2,332.00	\$ 2,170.30	\$ 2,200.00	\$ 3,000.00	\$ 2,500.00	14%
01 409-361	ELECTRICITY	\$ 13,668.76	\$ 20,003.51	\$ 13,029.03	\$ 9,611.14	\$ 18,000.00	\$ 11,000.00	\$ 11,000.00	-39%
01 409-362	NATURAL GAS	\$ 17,439.67	\$ 21,478.73	\$ 9,470.64	\$ 15,905.73	\$ 20,000.00	\$ 28,000.00	\$ 28,000.00	40%
01 409-366	WATER	\$ 2,223.09	\$ 1,816.25	\$ 1,554.12	\$ 3,027.02	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00	10%
01 409-373	R&M SERVICES	\$ 3,281.11	\$ 3,421.41	\$ 3,746.09	\$ 2,001.08	\$ 6,000.00	\$ 7,000.00	\$ 5,000.00	-17%
01 409-374	R&M MACHINERY AND EQUIPMENT	\$ 2,753.96	\$ 2,184.35	\$ 2,748.33	\$ 1,140.31	\$ 3,500.00	\$ 1,000.00	\$ 3,500.00	0%
01 409-384	RENTAL MACHINERY AND EQUIPMENT	\$ 338.55	\$ 131.00	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	0%
01 409-450	CONTRACTED SERVICES	\$ 6,767.94	\$ 19,060.82	\$ 5,828.85	\$ 8,819.68	\$ 6,600.00	\$ 9,000.00	\$ 8,500.00	29%
01 409-750	MINOR PURCHASES	\$ 12,987.68	\$ 500.00	\$ 153.54	\$ 1,778.95	\$ 3,000.00	\$ 5,200.00	\$ 3,000.00	0%
	TOTAL BUILDINGS	\$ 66,977.95	\$ 77,510.34	\$ 43,735.12	\$ 50,978.06	\$ 64,600.00	\$ 71,300.00	\$ 69,200.00	7%

2015 BRENTWOOD BUDGET EXPENDITURES

2015 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

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01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01410	POLICE								
01 410-130	SALARY-PROFESSIONAL	\$ 93,522.38	\$ 95,727.86	\$ 99,557.32	\$ 118,722.40	\$ 105,726.00	\$ 105,726.00	\$ 95,755.00	-9%
01 410-135	VACATION BUY-BACK	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
01 410-140	SALARY-STAFF	\$ 881,479.35	\$ 862,094.95	\$ 895,377.26	\$ 880,748.68	\$ 1,090,000.00	\$ 1,050,000.00	\$ 1,166,000.00	7%
01 410-145	PERSONAL DAY BUY-BACK	\$ 7,003.68	\$ 7,190.16	\$ -	\$ 3,756.37	\$ 12,000.00	\$ 8,000.00	\$ 8,000.00	-33%
01 410-153	HEALTH-DISABILITY	\$ 10,508.04	\$ 9,390.60	\$ 8,917.57	\$ 8,591.96	\$ 21,000.00	\$ 12,000.00	\$ 18,500.00	-12%
01 410-156	HEALTH-HOSPITALIZATION	\$ 253,226.30	\$ 210,850.82	\$ 129,515.07	\$ 124,272.92	\$ 185,000.00	\$ 185,000.00	\$ 219,000.00	18%
01 410-158	LIFE INSURANCE	\$ 4,600.20	\$ 4,022.56	\$ 3,665.40	\$ 3,277.32	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
01 410-161	FICA	\$ 87,450.62	\$ 89,843.10	\$ 94,219.71	\$ 96,064.14	\$ 93,000.00	\$ 93,000.00	\$ 98,000.00	5%
01 410-162	UNEMPLOYMENT COMPENSATION	\$ 2,100.00	\$ 2,619.49	\$ 2,748.00	\$ 3,099.48	\$ 3,000.00	\$ 3,000.00	\$ 3,300.00	10%
01 410-164	HEART & LUNG BENEFIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,943.44	\$ -	NA
01 410-168	RETIREE BENEFITS	\$ 9,346.00	\$ 17,119.32	\$ 16,120.64	\$ 7,597.98	\$ 21,000.00	\$ 18,000.00	\$ 13,000.00	-38%
01 410-183	OVERTIME	\$ 88,980.19	\$ 73,446.86	\$ 83,506.21	\$ 88,763.22	\$ 50,000.00	\$ 76,000.00	\$ 60,000.00	20%
01 410-184	OFFICER IN CHARGE	\$ 7,971.39	\$ 8,479.80	\$ 11,173.93	\$ 10,218.25	\$ 5,000.00	\$ 6,500.00	\$ 6,500.00	30%
01 410-187	HEALTHCARE BENEFIT BUY-BACK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,200.00	New Item
01 410-188	HOLIDAY PAY	\$ 41,998.48	\$ 39,266.56	\$ 36,627.80	\$ 42,756.40	\$ 41,600.00	\$ 41,600.00	\$ 43,300.00	4%
01 410-189	COURT PAY	\$ 100,262.99	\$ 113,561.21	\$ 133,979.40	\$ 136,841.88	\$ 150,000.00	\$ 135,000.00	\$ 140,000.00	-7%
01 410-190	REIMBURSIBLE OVERTIME	NA	NA	NA	\$ 20,000.00	\$ 20,000.00	NA	\$ 20,000.00	0%
01 410-191	UNIFORMS	\$ 16,033.45	\$ 9,569.40	\$ 14,259.39	\$ 18,938.58	\$ 20,000.00	\$ 10,000.00	\$ 20,000.00	0%
01 410-193	TRAINING/EDUCATION	\$ 845.00	\$ 870.00	\$ 1,624.96	\$ 660.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0%
01 410-210	OFFICE SUPPLIES	\$ 2,880.01	\$ 3,434.49	\$ 2,459.42	\$ 1,733.35	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00	0%
01 410-215	POSTAGE	\$ 11.00	\$ 44.15	\$ 2.02	\$ 100.00	\$ 200.00	\$ 250.00	\$ 250.00	25%
01 410-231	VEHICLE FUEL	\$ 20,230.59	\$ 28,106.12	\$ 27,892.54	\$ 29,152.06	\$ 29,000.00	\$ 36,000.00	\$ 38,000.00	31%
01 410-240	OPERATING SUPPLIES	\$ 5,659.67	\$ 2,909.04	\$ 1,648.37	\$ 5,281.61	\$ 3,000.00	\$ 1,500.00	\$ 3,000.00	0%
01 410-242	POLICE PROTECTION SUPPLIES	\$ 1,041.85	\$ 2,090.01	\$ 1,828.57	\$ 1,460.90	\$ 14,000.00	\$ 10,000.00	\$ 14,000.00	0%
01 410-245	CRIME SCENE SUPPLIES	\$ 367.37	\$ 1,009.69	\$ 567.44	\$ 567.44	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
01 410-247	CRIME HARDWARE	\$ 344.87	\$ 289.77	\$ 333.94	\$ 54.48	\$ 500.00	\$ 500.00	\$ 500.00	0%
01 410-249	K-9 OFFICER	NA	NA	NA	\$ 10,090.08	\$ 13,000.00	\$ 11,000.00	\$ 13,000.00	0%
01 410-251	R&M VEHICLE PARTS	\$ 6,231.95	\$ 14,659.26	\$ 13,691.96	\$ 6,712.72	\$ 9,000.00	\$ 24,000.00	\$ 13,000.00	44%
01 410-310	PROFESSIONAL SERVICES	\$ 2,170.70	\$ 3,357.80	\$ 715.00	\$ 500.00	\$ 5,000.00	\$ -	\$ 5,000.00	0%
01 410-314	SPECIAL LEGAL SERVICES	\$ 22,930.68	\$ 50,327.90	\$ 10,165.50	\$ 5,358.44	\$ 15,000.00	\$ 55,000.00	\$ 30,000.00	100%
01 410-317	OTHER SERVICES	\$ 1,392.85	\$ 563.40	\$ 460.20	\$ 517.60	\$ 500.00	\$ 700.00	\$ 500.00	0%
01 410-321	TELEPHONE	\$ 5,574.27	\$ 5,567.42	\$ 5,550.51	\$ 4,651.47	\$ 7,200.00	\$ 5,000.00	\$ 7,200.00	0%
01 410 324	WIRELESS TELPHONE	\$ 830.70	\$ 1,250.61	\$ 1,199.90	\$ 1,199.90	\$ 1,200.00	\$ 900.00	\$ 1,200.00	0%
01 410-327	RADIO EQUIPMENT/MAINTENANCE	\$ 1,905.77	\$ 764.42	\$ -	\$ 1,549.78	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	0%
01 410-342	PRINTING	\$ 260.00	\$ 930.07	\$ 749.09	\$ 1,395.09	\$ 2,500.00	\$ 2,000.00	\$ 2,500.00	0%
01 410-374	R&M MACHINERY AND EQUIPMENT	\$ -	\$ 127.50	\$ 916.95	\$ -	\$ 1,000.00	\$ 500.00	\$ 1,000.00	0%
01 410-384	RENTAL MACHINERY EQUIPMENT	\$ 2,331.09	\$ 3,838.34	\$ 3,784.74	\$ 4,325.04	\$ 3,000.00	\$ 4,000.00	\$ 4,200.00	40%
01 410-400	COURT COSTS	\$ 3,299.74	\$ 2,971.95	\$ 2,512.04	\$ 2,482.36	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
01 410-420	DUES, SUBSCRIPTS, MEMB	\$ 4,124.52	\$ 4,136.88	\$ 3,923.96	\$ 4,252.88	\$ 5,000.00	\$ 4,200.00	\$ 5,000.00	0%
01 410-454	CIVIL SERVICE COMMISSION	NA	NA	NA	\$ 8,184.39	\$ 3,000.00	\$ 5,000.00	\$ 3,000.00	0%
01 410-450	CONTRACTED SERVICES	\$ 14,377.96	\$ 9,142.88	\$ 12,510.00	\$ 25,245.10	\$ 16,000.00	\$ 12,000.00	\$ 15,000.00	-6%
01 410-460	MEETINGS AND CONFERENCES	\$ 2,165.74	\$ 1,538.56	\$ 755.90	\$ 1,602.96	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00	0%
01 410-750	MINOR PURCHASES	\$ 6,374.99	\$ 11,128.25	\$ 1,813.99	\$ 575.52	\$ 2,000.00	\$ 9,513.00	\$ 2,000.00	0%
	TOTAL POLICE	\$ 1,709,834.39	\$ 1,692,241.20	\$ 1,624,774.70	\$ 1,681,302.75	\$ 1,970,926.00	\$ 2,002,332.44	\$ 2,099,405.00	7%

2015 BRENTWOOD BUDGET EXPENDITURES

2015 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

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01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01411	VOLUNTEER FIRE								
01 411-231	VEHICLE FUEL	\$ 4,566.42	\$ 4,480.55	\$ 3,933.60	\$ 2,770.66	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00	0%
01 411-352	PROFESSIONAL LIABILITY INSURANCE	\$ 664.00	\$ 666.00	\$ 666.00	\$ 727.21	\$ 664.00	\$ 741.00	\$ 750.00	0%
01 411-354	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000.00	\$ -	See Note 1.
01 411-363	HYDRANT SERVICES	\$ 32,777.88	\$ 32,732.34	\$ 32,725.37	\$ 36,793.54	\$ 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	\$ 86,443.00	\$ 90,386.00	\$ 90,386.00	\$ 107,386.00	\$ 90,386.00	\$ 90,386.00	\$ 90,386.00	0%
01 411-541	STATE FIRE RELIEF ASSOC	\$ 54,701.60	\$ 77,264.97	\$ 43,902.91	\$ 49,513.46	\$ 45,000.00	\$ 46,963.43	\$ 45,000.00	0%
	TOTAL VOLUNTEER FIRE DEPT.	\$ 180,280.86	\$ 206,657.82	\$ 172,741.84	\$ 198,318.83	\$ 176,350.00	\$ 177,318.39	\$ 176,436.00	0%
01412	EMS								
01 412-231	VEHICLE FUEL	\$ 10,239.31	\$ 14,987.96	\$ 14,336.30	\$ 12,268.70	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	0%
01 412-352	PROFESSIONAL LIABILITY INSURANCE	\$ 3,688.00	\$ 3,767.00	\$ 3,800.00	\$ 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	\$ 50,210.00	\$ 50,210.00	\$ 50,210.00	\$ 50,210.00	\$ 50,210.00	\$ 50,210.00	0%
	TOTAL EMS	\$ 59,137.31	\$ 68,964.96	\$ 68,346.30	\$ 66,278.70	\$ 68,010.00	\$ 68,010.00	\$ 68,010.00	0%
0414	PLANNING & ZONING								
01 414-140	SALARY-STAFF	\$ 43,765.00	\$ 47,999.90	\$ 51,000.04	\$ 81,999.24	\$ 91,000.00	\$ 87,106.00	\$ 96,000.00	5%
01 414-150	SALARY-TEMP INTERN	\$ 2,667.50	\$ 5,025.00	\$ 11,460.00	\$ 300.00	\$ -	\$ -	\$ -	0%
01 414-153	HEALTH-DISABILITY	\$ 522.92	\$ 486.99	\$ 496.31	\$ 943.08	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
01 414-156	HEALTH-HOSPITALIZATION	\$ 15,537.31	\$ 17,753.96	\$ 11,333.99	\$ 12,232.35	\$ 20,000.00	\$ 14,000.00	\$ 23,000.00	15%
01 414-158	LIFE INSURANCE	\$ 266.50	\$ 246.00	\$ 225.50	\$ 413.00	\$ 450.00	\$ 450.00	\$ 450.00	0%
01 414-161	FICA	\$ 3,469.18	\$ 4,102.18	\$ 4,824.32	\$ 6,409.22	\$ 7,000.00	\$ 6,800.00	\$ 7,400.00	6%
01 414-162	UNEMPLOYMENT COMPENSATION	\$ 140.00	\$ 298.30	\$ 366.40	\$ 389.30	\$ 400.00	\$ 400.00	\$ 500.00	25%
01 414-189	VACATION/PTO BUY-BACK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 3,700.00	New Item
01 414-193	TRAINING/EDUCATION	\$ 1,029.46	\$ 1,824.91	\$ 548.69	\$ 1,520.60	\$ 1,500.00	\$ 900.00	\$ 1,500.00	0%
01 414-210	OFFICE SUPPLIES	\$ 196.08	\$ 276.28	\$ 616.25	\$ 333.86	\$ 500.00	\$ 700.00	\$ 500.00	0%
01 414-231	VEHICLE FUEL	\$ 673.02	\$ 1,179.83	\$ 900.16	\$ 1,014.56	\$ 1,200.00	\$ 900.00	\$ 1,200.00	0%
01 414-240	OPERATING SUPPLIES	\$ 743.63	\$ 202.42	\$ 136.43	\$ 225.47	\$ 600.00	\$ 300.00	\$ 1,000.00	67%
01 414-251	R&M SUPPLIES	\$ 2,213.34	\$ 1,634.98	\$ 420.15	\$ 1,372.50	\$ 2,000.00	\$ 2,200.00	\$ 2,000.00	0%
01 414-313	ENGINEERING SERVICES	\$ 2,559.62	\$ 775.38	\$ 2,113.25	\$ 13,498.42	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%
01 414-314	SPECIAL LEGAL SERVICES	\$ 6,864.94	\$ 6,032.01	\$ 9,659.90	\$ 14,855.48	\$ 11,000.00	\$ 9,000.00	\$ 11,000.00	0%
01 414-317	OTHER SERVICES	\$ 1,011.37	\$ 1,896.99	\$ 503.35	\$ 2,852.47	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00	0%
01 414-321	TELEPHONE	\$ 392.91	\$ 541.16	\$ 872.32	\$ 849.56	\$ 500.00	\$ 500.00	\$ 500.00	0%
01 414-324	WIRELESS TELEPHONE	\$ 415.44	\$ 600.08	\$ 600.00	\$ 1,213.88	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
01 414-341	ADVERTISING	\$ 70.89	\$ 239.74	\$ 126.48	\$ 574.24	\$ 500.00	\$ 1,000.00	\$ 1,000.00	100%
01 414-420	DUES, SUBSCRIPTS, MEMB	\$ 100.00	\$ 245.00	\$ 125.00	\$ 225.00	\$ 300.00	\$ 300.00	\$ 500.00	67%
01 414-450	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA
01 414-460	MEETINGS AND CONFERENCES	\$ 1,216.04	\$ 604.66	\$ 169.00	\$ 498.63	\$ 1,000.00	\$ 300.00	\$ 1,000.00	0%
01 414-700	MINOR PURCHASE	\$ 839.16	\$ 1,000.00	\$ 149.99	\$ -	\$ 1,000.00	\$ 500.00	\$ 1,000.00	0%
	TOTAL PLANNING & ZONING	\$ 84,694.31	\$ 92,965.77	\$ 96,647.53	\$ 141,720.86	\$ 150,950.00	\$ 138,856.00	\$ 164,250.00	9%

2015 BRENTWOOD BUDGET EXPENDITURES

2015 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

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01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01415	COMMUNICATION								
01 415-140	SALARY-STAFF	\$ 79,419.28	\$ 74,713.76	\$ 85,332.08	\$ 88,578.87	\$ 92,000.00	\$ 90,500.00	\$ 100,000.00	9%
0 415-153	HEALTH-DISABILITY	\$ 903.04	\$ 754.47	\$ 858.38	\$ 986.76	\$ 1,050.00	\$ 987.00	\$ 1,000.00	-5%
01 415-156	HEALTH-HOSPITALIZATION	\$ 19,891.46	\$ 21,470.51	\$ 14,477.74	\$ 14,243.04	\$ 20,000.00	\$ 18,000.00	\$ 23,900.00	20%
01 415-158	LIFE INSURANCE	\$ 533.00	\$ 494.34	\$ 492.00	\$ 408.00	\$ 450.00	\$ 408.00	\$ 450.00	0%
01 415-161	FICA	\$ 6,229.90	\$ 5,835.78	\$ 6,625.74	\$ 6,805.85	\$ 7,000.00	\$ 6,600.00	\$ 7,200.00	3%
01 415-162	UNEMPLOYMENT COMPENSATION	\$ 280.00	\$ 513.94	\$ 376.29	\$ 389.30	\$ 400.00	\$ 400.00	\$ 500.00	25%
01 415-183	OVERTIME	\$ 2,017.54	\$ 1,569.50	\$ 1,282.11	\$ 2,398.31	\$ 2,000.00	\$ 1,800.00	\$ 2,000.00	0%
01 415-189	VACATION/PTO BUY-BACK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 4,000.00	New Item
01 415-191	UNIFORM ALLOWANCE	\$ 207.12	\$ 125.00	\$ 585.99	\$ 152.31	\$ 600.00	\$ 600.00	\$ 600.00	0%
01 415-193	TRAINING AND EDUCATION	\$ 367.96	\$ 471.00	\$ -	\$ 239.76	\$ 800.00	\$ -	\$ 800.00	0%
	TOTAL COMMUNICATIONS	\$ 109,849.30	\$ 105,948.30	\$ 110,030.33	\$ 114,202.20	\$ 124,300.00	\$ 122,795.00	\$ 140,450.00	13%
01417	PARKING METERS								
01 417-140	PARKING METER ENFORCEMENT	\$ 29,654.89	\$ 31,797.30	\$ 32,267.70	\$ 31,300.46	\$ 36,000.00	\$ 26,000.00	\$ 35,000.00	-3%
01 417-161	FICA	\$ 2,268.61	\$ 2,432.50	\$ 2,468.44	\$ 2,346.44	\$ 2,800.00	\$ 1,000.00	\$ 3,000.00	7%
01 417-162	UNEMPLOYMENT COMPENSATION	\$ 391.12	\$ 495.19	\$ 503.90	\$ 502.71	\$ 600.00	\$ 200.00	\$ 700.00	17%
01 417-191	PARKING METER UNIFORM ALLOW	\$ -	\$ 198.95	\$ -	\$ 149.95	\$ 300.00	\$ 200.00	\$ 300.00	0%
01 417-240	OPERATING SUPPLIES	\$ 288.33	\$ 928.84	\$ 430.79	\$ 651.34	\$ 2,000.00	\$ 400.00	\$ 1,900.00	-5%
	TOTAL PARKING METERS	\$ 32,314.62	\$ 35,852.78	\$ 35,670.83	\$ 34,950.90	\$ 41,700.00	\$ 27,800.00	\$ 40,900.00	-2%
01419	CROSSING GDS								
01 419-140	SALARY-STAFF	\$ 79,091.29	\$ 86,385.65	\$ 87,573.57	\$ 95,753.47	\$ 90,000.00	\$ 89,000.00	\$ 90,000.00	0%
01 419-161	FICA	\$ 6,229.76	\$ 6,608.62	\$ 6,699.39	\$ 7,257.15	\$ 7,100.00	\$ 7,000.00	\$ 7,100.00	0%
01 419-162	UNEMPLOYMENT COMPENSATION	\$ 1,252.15	\$ 1,833.01	\$ 1,774.65	\$ 1,938.11	\$ 2,200.00	\$ 2,000.00	\$ 2,200.00	0%
01 419-191	UNIFORMS	\$ 605.83	\$ 1,134.95	\$ 1,503.09	\$ 836.96	\$ 1,000.00	\$ 1,063.00	\$ 1,000.00	0%
	TOTAL CROSSING GDS	\$ 87,179.03	\$ 95,962.23	\$ 97,550.70	\$ 105,785.69	\$ 100,300.00	\$ 99,063.00	\$ 100,300.00	0%
01420	SUMMER CR GDS								
01 420-140	SALARY-STAFF	\$ 12,756.20	\$ 9,663.69	\$ 11,834.31	\$ 14,537.61	\$ 14,000.00	\$ 13,200.00	\$ 15,000.00	7%
01 420-161	FICA	\$ 975.58	\$ 739.28	\$ 905.27	\$ 1,112.04	\$ 1,100.00	\$ 1,030.00	\$ 1,200.00	9%
01 420-162	UNEMPLOYMENT COMPENSATION	\$ 219.93	\$ 210.34	\$ 270.99	\$ 307.31	\$ 400.00	\$ 350.00	\$ 400.00	0%
	TOTAL SUMMER CR GDS	\$ 13,951.71	\$ 10,613.31	\$ 13,010.57	\$ 15,956.96	\$ 15,500.00	\$ 14,580.00	\$ 16,600.00	7%

2015 BRENTWOOD BUDGET EXPENDITURES

2015 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

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01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01426-427	RECYCLING/REFUSE								
01 426-450	CONTRACTED SERVICES-RECYCLING	\$ 9,262.08	\$ 7,307.64	\$ 9,338.15	\$ 9,799.10	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00	-25%
01 427-244	COMMUNITY CLEAN UP	\$ 3,037.00	\$ 4,942.68	\$ 5,180.66	\$ 6,064.52	\$ 5,000.00	\$ 3,000.00	\$ 5,000.00	0%
01 427-450	CONTRACTED SERVICES-SOLID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA
01 427-750	MINOR PURCHASES	\$ -	\$ 3,985.00	\$ -	\$ -	\$ 4,000.00	\$ 3,000.00	\$ 2,000.00	-50%
	TOTAL RECYCLING/REFUSE	\$ 12,299.08	\$ 16,235.32	\$ 14,518.81	\$ 15,863.62	\$ 29,000.00	\$ 21,000.00	\$ 22,000.00	-24%
01430	PUBLIC WORKS								
01 430-110	SALARY- P.W. SUPERTENDENT	\$ 54,999.88	\$ 57,200.00	\$ 58,999.98	\$ 60,770.00	\$ 125,000.00	\$ 124,400.00	\$ 129,000.00	3%
01 430-140	SALARY-STAFF	\$ 314,486.93	\$ 363,249.29	\$ 418,247.26	\$ 477,287.70	\$ 500,000.00	\$ 471,000.00	\$ 515,000.00	3%
01 430-141	SALARY-SUMMER PART TIME	\$ -	\$ 16,146.00	\$ 15,910.00	\$ 18,760.00	\$ 43,000.00	\$ 16,788.00	\$ 29,000.00	-33%
01 430-153	HEALTH-DISABILTY	\$ 4,292.36	\$ 4,998.56	\$ 4,909.94	\$ 5,907.76	\$ 7,000.00	\$ 6,370.00	\$ 6,500.00	-7%
01 430-156	HEALTH-HOSPITALIZATION	\$ 107,061.64	\$ 119,388.72	\$ 81,093.86	\$ 85,724.48	\$ 122,000.00	\$ 98,000.00	\$ 135,000.00	11%
01 430-158	LIFE INSURANCE	\$ 1,903.47	\$ 2,482.64	\$ 2,320.60	\$ 2,455.31	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00	0%
01 430-161	FICA	\$ 31,482.80	\$ 36,145.13	\$ 40,679.38	\$ 45,610.11	\$ 51,000.00	\$ 42,000.00	\$ 51,000.00	0%
01 430-162	UNEMPLOYMENT COMPENSATION	\$ 1,285.89	\$ 2,253.67	\$ 2,379.54	\$ 2,752.16	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	0%
01 430-183	OVERTIME	\$ 35,165.63	\$ 28,730.98	\$ 25,570.66	\$ 24,374.98	\$ 36,000.00	\$ 25,000.00	\$ 35,000.00	-3%
01 430-187	HEALTHCARE BENEFIT BUY-BACK	\$ 6,000.00	\$ 6,000.00	\$ 12,000.00	\$ 21,000.00	\$ 11,000.00	\$ 12,000.00	\$ 12,500.00	14%
01 430-189	VACATION/PTO BUY-BACK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 6,500.00	New Item
01 430-191	UNIFORMS	\$ 7,258.60	\$ 7,593.53	\$ 7,593.53	\$ 7,935.21	\$ 9,000.00	\$ 7,200.00	\$ 9,000.00	0%
01 430-192	MEAL ALLOWANCE	\$ 890.00	\$ 560.00	\$ 270.00	\$ 700.00	\$ 600.00	\$ 1,000.00	\$ 1,000.00	67%
01 430-193	TRAINING/EDUCATION	\$ 120.00	\$ 857.98	\$ 1,078.75	\$ 439.75	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	0%
01 430-210	OFFICE SUPPLIES	\$ 230.82	\$ 130.66	\$ -	\$ 120.69	\$ 500.00	\$ 100.00	\$ 500.00	0%
01 430-231	VEHICLE FUEL	\$ 18,157.91	\$ 23,746.55	\$ 21,317.72	\$ 23,172.31	\$ 24,000.00	\$ 25,000.00	\$ 27,000.00	13%
01 430-240	OPERATING SUPPLIES	\$ 4,270.54	\$ 6,385.16	\$ 3,961.87	\$ 6,345.47	\$ 6,000.00	\$ 7,000.00	\$ 7,500.00	25%
01 430-245	DPW-HWY SUPPLIES	\$ 34,775.43	\$ 15,007.31	\$ 15,722.94	\$ 28,910.88	\$ 18,000.00	\$ 15,000.00	\$ 16,000.00	-11%
01 430-250	R&M SUPPLIES	\$ 393.92	\$ 5,178.40	\$ 3,478.35	\$ 196.18	\$ 5,000.00	\$ 1,000.00	\$ 5,000.00	0%
01 430-251	R&M SUPPLIES- VEHICLE	\$ 24,160.38	\$ 14,018.28	\$ 26,246.53	\$ 20,573.86	\$ 20,000.00	\$ 22,000.00	\$ 20,000.00	0%
01 430-314	SPECIAL LEGAL SERVICES	\$ -	\$ 20.00	\$ 219.50	\$ 148.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
01 430-317	OTHER SERVICES	\$ 407.54	\$ 1,263.69	\$ 995.98	\$ 3,517.00	\$ 3,000.00	\$ 1,500.00	\$ 3,000.00	0%
01 430-321	TELEPHONE	\$ 195.13	\$ -	\$ 360.96	\$ 421.12	\$ 600.00	\$ 1,976.00	\$ 1,200.00	100%
01 430-324	WIRELESS TELEPHONE	\$ 387.66	\$ 599.00	\$ 759.24	\$ 1,230.16	\$ 3,000.00	\$ 2,700.00	\$ 3,000.00	0%
01-430-325	INTERNET SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,684.00	\$ 2,000.00	New Item
01 430-327	RADIO EQUIPMENT MAINTENANCE	\$ 468.38	\$ 1,588.05	\$ 417.55	\$ 296.95	\$ 800.00	\$ -	\$ 800.00	0%
01 430-361	ELECTRICITY	NA	NA	NA	NA	\$ 4,000.00	\$ 3,100.00	\$ 4,000.00	0%
01 430-362	NATURAL GAS	NA	NA	NA	\$ 1,472.51	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0%
01 430-366	WATER	NA	NA	NA	NA	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	0%
01 430-374	R&M MACHINERY & EQUIPMENT	\$ 919.41	\$ 1,314.69	\$ 2,401.59	\$ 3,220.54	\$ 2,000.00	\$ 4,000.00	\$ 3,000.00	50%
01 430-384	RENTAL-MACHINERY ANE EQUIPMENT	\$ -	\$ -	\$ -	\$ 329.22	\$ 500.00	\$ -	\$ 500.00	0%
01 430-420	DUES, SUBSCRIPTS, MEMB	\$ 423.93	\$ 443.83	\$ 940.36	\$ 637.87	\$ 500.00	\$ 650.00	\$ 800.00	60%
01 430-450	STORM SEWERS	\$ 68,559.90	\$ 549.25	\$ 4,469.20	\$ 743.50	\$ -	\$ -	\$ -	0%
01 430-460	MEETINGS & CONFERENCES	\$ 344.00	\$ 609.78	\$ 621.07	\$ 829.22	\$ 2,500.00	\$ 800.00	\$ 2,500.00	0%
01 430-700	MINOR PURCHASES	\$ 1,932.50	\$ 2,462.41	\$ 30.00	\$ 2,422.99	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
	TOTAL PUBLIC WORKS	\$ 720,574.65	\$ 718,923.56	\$ 752,996.36	\$ 848,305.93	\$ 1,021,700.00	\$ 916,468.00	\$ 1,053,000.00	3%

2015 BRENTWOOD BUDGET EXPENDITURES

2015 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01433	TRAFFIC SIGNALS								
01 433-361	ELECTRICITY	\$ -	\$ 1,771.01	\$ 285.67	\$ 5,841.42	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
01 433-450	CONTRACTED SERVICES	\$ 849.80	\$ 6,600.10	\$ 1,491.69	\$ -	\$ 6,000.00	\$ 12,480.00	\$ 6,000.00	0%
01 434-361	STREET LIGHTING	\$ 1,047.00	\$ 15,379.89	\$ -	\$ 26,131.72	\$ 2,500.00	\$ 2,060.00	\$ 2,500.00	0%
	TOTAL TRAFFIC SIGNALS	\$ 1,896.80	\$ 23,751.00	\$ 1,777.36	\$ 31,973.14	\$ 12,000.00	\$ 17,540.00	\$ 11,500.00	-4%
01451	RECREATION								
01 451-110	SALARY- RECREATION DIRECTOR	\$ -	\$ -	\$ -	\$ 13,864.00	\$ 33,000.00	\$ 33,000.00	\$ 34,000.00	3%
01 451-140	SALARY-TEMP/PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ 10,000.00	New Item
01 451-153	HEALTH-DISABILITY	NA	NA	\$ -	NA	\$ 420.00	\$ 417.00	\$ 420.00	0%
01 451-156	HEALTH-HOSPITALIZATION	NA	NA	NA	NA	\$ 6,000.00	\$ 6,000.00	\$ 7,600.00	27%
01 451-158	LIFE INSURANCE	NA	NA	NA	NA	\$ -	\$ 204.00	\$ 210.00	0%
01 451-161	FICA	\$ -	\$ -	NA	\$ 1,088.82	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	0%
01 451-162	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -	\$ 194.65	\$ 200.00	\$ 200.00	\$ 300.00	50%
01 451-189	VACATION/PTO BUY-BACK	NA	NA	NA	NA	\$ -	\$ 1,400.00	\$ 1,400.00	New Item
01 451-210	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 97.25	\$ 500.00	\$ 200.00	\$ 500.00	0%
01 451-240	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 266.44	\$ 1,000.00	\$ 1,400.00	\$ 3,000.00	200%
01 451-324	WIRELESS TELEPHONE	\$ -	\$ -	\$ -	\$ 369.18	\$ 780.00	\$ 780.00	\$ 780.00	0%
01 451-420	DUES, SUBSCRIPTS, MEMBERS	NA	NA	NA	NA	\$ -	\$ 100.00	\$ 300.00	New Item
01 451-450	CONTRACTED SERVICES	NA	NA	NA	NA	\$ -	\$ 11,000.00	\$ 30,000.00	New Item
01 451-460	MEETINGS & CONFERENCES	\$ -	\$ -	\$ -	\$ 435.00	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	50%
01 451-530	CONTRIBUTIONS GOVT GROUPS	\$ 6,815.54	\$ 5,216.36	\$ 5,392.13	\$ 5,272.47	\$ 13,000.00	\$ 7,000.00	\$ 7,000.00	-46%
01 451-700	MINOR PURCHASES	\$ -	\$ 1,610.92	\$ -	\$ 171.00	\$ 1,000.00	\$ 500.00	\$ 6,000.00	500%
	TOTAL RECREATION	\$ 6,815.54	\$ 6,827.28	\$ 5,392.13	\$ 7,894.81	\$ 59,600.00	\$ 66,301.00	\$ 105,710.00	77%
01452	POOL								
01 452-140	SALARY-STAFF	\$ 40,675.58	\$ 50,693.08	\$ 50,740.30	\$ 48,210.30	\$ 48,000.00	\$ -	\$ 48,000.00	0%
01 452-161	FICA	\$ 3,114.59	\$ 3,878.06	\$ 3,881.63	\$ 3,661.13	\$ 4,000.00	\$ -	\$ 4,000.00	0%
01 452-162	UNEMPLOYMENT COMPENSATION	\$ 712.53	\$ 1,160.85	\$ 1,161.99	\$ 1,095.92	\$ 1,200.00	\$ -	\$ 1,200.00	0%
01 452-183	OVERTIME	\$ 40.15	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	0%
01 452-187	TRAINING/EDUCATION	\$ -	\$ 10.00	\$ 90.00	\$ -	\$ 600.00	\$ 600.00	\$ 600.00	0%
01 452-240	OPERATING SUPPLIES	\$ 4,314.03	\$ 5,408.84	\$ 4,633.44	\$ 4,251.79	\$ 5,000.00	\$ 1,500.00	\$ 5,000.00	0%
01 452-260	CONCESSION STAND	\$ -	\$ 513.72	\$ -	\$ 3,726.88	\$ 7,500.00	\$ -	\$ 7,500.00	0%
01 452-310	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	0%
01 452-321	TELEPHONE	\$ 29.81	\$ 159.39	\$ 168.75	\$ 207.00	\$ 300.00	\$ 200.00	\$ 300.00	0%
01 452-361	ELECTRICITY	\$ 7,373.28	\$ 7,692.68	\$ 6,724.64	\$ 4,315.62	\$ 7,500.00	\$ 3,100.00	\$ 7,500.00	0%
01 452-366	WATER	\$ 17,887.94	\$ 12,687.58	\$ 8,621.62	\$ 7,443.84	\$ 13,000.00	\$ 2,500.00	\$ 13,000.00	0%
01 452-372	POOL MAINTENANCE REPAIRS	\$ 1,517.89	\$ 4,846.45	\$ 4,258.23	\$ 632.31	\$ 6,000.00	\$ -	\$ 6,000.00	0%
01 452-450	CONTRACTED SERVICES	\$ 845.00	\$ 2,530.00	\$ 918.75	\$ 845.00	\$ 3,000.00	\$ -	\$ 3,000.00	0%
01 452-700	MINOR PURCHASES	\$ 6,052.41	\$ 2,865.00	\$ 2,555.87	\$ 2,782.87	\$ 3,000.00	\$ 1,400.00	\$ 3,000.00	0%
	TOTAL POOL	\$ 82,563.21	\$ 92,445.65	\$ 83,755.22	\$ 77,172.66	\$ 100,100.00	\$ 9,300.00	\$ 100,100.00	0%

2015 BRENTWOOD BUDGET EXPENDITURES

2015 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01453	CIVIC CENTER								
01 453-240	OPERATING SUPPLIES	\$ 1,947.05	\$ 1,270.02	\$ 1,848.39	\$ 3,902.86	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00	0%
01 453-361	ELECTRICITY	\$ 3,577.26	\$ 4,023.62	\$ 3,221.90	\$ 3,728.51	\$ 4,000.00	\$ 3,200.00	\$ 4,000.00	0%
01 453-362	GAS	\$ 9,586.84	\$ 8,905.04	\$ 4,300.51	\$ 5,821.59	\$ 10,000.00	\$ 9,000.00	\$ 10,000.00	0%
01 453-372	MAINTENANCE AND REPAIRS	\$ -	\$ 3,976.02	\$ 613.31	\$ 8,957.37	\$ 4,000.00	\$ -	\$ 4,000.00	0%
01 453-450	CONTRACTED SERVICES	\$ 591.68	\$ 6,416.66	\$ 366.68	\$ 278.34	\$ 2,000.00	\$ -	\$ 2,000.00	0%
01 453-700	MINOR PURCHASE	\$ 1,014.00	\$ -	\$ -	\$ 2,027.68	\$ 1,500.00	\$ 300.00	\$ 1,500.00	0%
	TOTAL CIVIC CENTER	\$ 16,716.83	\$ 24,591.36	\$ 10,350.79	\$ 24,716.35	\$ 24,500.00	\$ 14,000.00	\$ 24,500.00	0%
01454	PARK								
01 454-140	SALARY-STAFF	\$ 86,452.24	\$ -	\$ -	\$ -	Moved to Public V	\$ -	-	-
01 454-153	HEALTH-DISABILITY	\$ 870.24	\$ -	\$ -	\$ -	Moved to Public V	\$ -	-	-
01 454-156	HEALTH-HOSPITALIZATION	\$ 11,530.23	\$ -	\$ -	\$ -	Moved to Public V	\$ -	-	-
01 454-158	LIFE INSURANCE	\$ 492.00	\$ -	\$ -	\$ -	Moved to Public V	\$ -	-	-
01 454-161	FICA	\$ 7,151.47	\$ -	\$ -	\$ -	Moved to Public V	\$ -	-	-
01 454-162	UNEMPLOYMENT COMPENSATION	\$ 272.01	\$ -	\$ -	\$ -	Moved to Public V	\$ -	-	-
01 454-183	OVERTIME	\$ 6,822.35	\$ -	\$ -	\$ -	Moved to Public V	\$ -	-	-
01 454-191	UNIFORMS	\$ -	\$ -	\$ -	\$ -	Moved to Public V	\$ -	-	-
01 454-192	MEAL ALLOWANCE	\$ 210.00	\$ -	\$ -	\$ -	Moved to Public V	\$ -	-	-
01 454-231	VEHICLE FUEL	\$ -	\$ -	\$ -	\$ -	Moved to Public V	\$ -	-	-
01 454-240	OPERATING SUPPLIES	\$ 4,399.43	\$ 4,874.82	\$ 2,015.11	\$ 1,073.07	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	0%
01 454-251	R&M SUPPLIES-VEHICLE	\$ 62.50	\$ 163.12	\$ -	\$ -	\$ 1,000.00	\$ 200.00	\$ 1,000.00	0%
01 454-321	TELEPHONE	\$ 413.13	\$ 207.66	\$ 194.06	\$ 241.70	\$ 400.00	\$ 250.00	\$ 250.00	-38%
01 454-361	ELECTRICITY	\$ 7,330.47	\$ 5,862.68	\$ 5,317.53	\$ 5,562.63	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	0%
01 454-366	WATER	\$ 9,000.41	\$ 2,986.84	\$ 1,376.08	\$ 1,411.50	\$ 2,000.00	\$ 1,400.00	\$ 2,000.00	0%
01 454-374	R&M MACHINERY & EQUIPMENT	\$ 1,092.35	\$ 1,373.73	\$ 926.30	\$ 228.16	\$ 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	\$ 4,180.00	\$ 3,975.00	\$ 4,770.00	\$ 4,505.00	\$ 8,000.00	\$ 7,500.00	\$ 8,500.00	6%
01 454-460	MEETINGS AND CONFERENCES	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	0%
01 454-700	MINOR PURCHASE	\$ 3,562.00	\$ 3,961.79	\$ -	\$ 3,875.75	\$ 5,000.00	\$ 4,500.00	\$ 5,000.00	0%
	TOTAL PARKS	\$ 143,840.83	\$ 23,405.64	\$ 14,599.08	\$ 16,897.81	\$ 31,200.00	\$ 26,650.00	\$ 31,550.00	1%

2015 BRENTWOOD BUDGET EXPENDITURES

2015 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01456	LIBRARY								
01 456-240	OPERATING SUPPLIES	\$ 2,235.58	\$ 3,288.14	\$ 2,011.92	\$ 2,928.24	\$ 3,000.00	\$ 2,500.00	\$ 3,000.00	0%
01 456-311	AUDITING SERVICES	\$ -	\$ 1,600.00	\$ 1,665.00	\$ 1,665.00	\$ 1,700.00	\$ 1,674.00	\$ 1,700.00	0%
01 456-361	ELECTRICITY	\$ 14,730.75	\$ 21,135.80	\$ 14,145.28	\$ 10,486.55	\$ 18,000.00	\$ 12,000.00	\$ 18,000.00	0%
01 456-362	GAS	\$ 7,446.78	\$ 8,555.91	\$ 3,708.14	\$ 4,986.83	\$ 8,000.00	\$ 7,000.00	\$ 8,000.00	0%
01 456-366	WATER	\$ 1,335.96	\$ 1,415.47	\$ 1,830.48	\$ 1,967.87	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0%
01 456-370	REPAIR & MAINTENANCE	\$ 405.90	\$ 2,317.81	\$ 1,100.18	\$ 860.38	\$ 2,000.00	\$ 3,500.00	\$ 2,000.00	0%
01 456-450	CONTRACTED SERVICES	\$ 6,059.60	\$ 1,508.69	\$ 761.66	\$ 1,717.04	\$ 2,000.00	\$ 1,500.00	\$ 2,000.00	0%
01 456-540	CONTRIBUTIONS	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ -	\$ 161,575.00	\$ 161,575.00	\$ 161,000.00	0%
01 456-610	CAPITAL CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
01 456-700	MINOR PURCHASE	\$ -	\$ -	\$ 199.99	\$ 225.65	\$ 500.00	\$ -	\$ 500.00	0%
	TOTAL LIBRARY	\$ 182,214.57	\$ 189,821.82	\$ 175,422.65	\$ 24,837.56	\$ 198,775.00	\$ 191,749.00	\$ 198,200.00	0%
01459	STADIUM								
01 459-240	OPERATING SUPPLIES	\$ 6,344.59	\$ 4,301.59	\$ 8,062.50	\$ -	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00	0%
01 459-325	INTERNET SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ 2,000.00	New Item
01 459-361	ELECTRICITY	\$ 2,187.89	\$ 5,267.25	\$ 3,688.57	\$ 2,254.10	\$ 5,000.00	\$ 7,500.00	\$ 8,000.00	60%
01 459-366	WATER	\$ 2,595.17	\$ 1,989.52	\$ 1,440.57	\$ 425.60	\$ 2,000.00	\$ 500.00	\$ 2,000.00	0%
01 459-370	REPAIRS AND MAINTENANCE	\$ 2,831.00	\$ 19.80	\$ 521.10	\$ 1,763.03	\$ 3,000.00	\$ 500.00	\$ 1,000.00	-67%
01 459-700	MINOR PURCHASES	\$ 825.00	\$ 500.00	\$ 162.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	0%
	TOTAL STADIUM	\$ 14,783.65	\$ 12,078.16	\$ 13,874.74	\$ 4,442.73	\$ 15,000.00	\$ 9,900.00	\$ 17,000.00	13%
01463	ECONOMIC DEVELOPMENT								
01 463-310	PROFESSIONAL SERVICES	\$ 28,500.00	\$ 28,530.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	0%
01 463-340	ADVERTISING/MARKETING	\$ -	\$ 200.00	\$ 622.24	\$ 709.61	\$ 5,000.00	\$ 1,200.00	\$ 5,000.00	0%
01 463-450	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
04 463-540	CONTRIBUTIONS- CIVIC	\$ -	\$ 3,000.00	\$ 3,129.00	\$ 3,000.00	\$ 4,000.00	\$ 3,000.00	\$ 9,000.00	125%
01 463-700	MINOR PURCHASES	\$ 2,500.00	\$ 100.00	\$ 3,118.69	\$ 641.91	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	0%
	TOTAL ECONOMIC DEVELOPMENT	\$ 28,500.00	\$ 28,500.00	\$ 33,118.69	\$ 30,641.91	\$ 45,000.00	\$ 40,200.00	\$ 50,000.00	11%
01465	10 MARYLEA APARTMENTS								
01 465-240	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00	0%
01 465-314	SPECIAL LEGAL SERVICES	\$ -	\$ -	\$ 5,343.10	\$ 2,871.48	\$ 4,000.00	\$ 3,200.00	\$ 4,000.00	0%
01 465-366	WATER	\$ -	\$ 867.67	\$ 1,825.45	\$ 970.72	\$ 3,000.00	\$ 1,200.00	\$ 2,000.00	-33%
01 465-370	MAINTENANCE AND REPAIRS	\$ -	\$ 277.35	\$ 933.69	\$ 4,335.92	\$ 1,000.00	\$ -	\$ 1,000.00	0%
01 465-450	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ 2,972.00	\$ 500.00	\$ -	\$ 448.00	-10%
01 465-700	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 900.00	\$ 1,000.00	0%
	TOTAL 10 MARYLEA APARTMENTS	\$ -	\$ 1,145.02	\$ 8,102.24	\$ 11,150.12	\$ 9,600.00	\$ 5,300.00	\$ 8,548.00	-11%

2015 BRENTWOOD BUDGET EXPENDITURES

2015 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01486	INSURANCE								
01 486-351	PROPERTY/CASUALTY	\$ 85,600.25	\$ 59,520.25	\$ 70,061.00	\$ 72,357.50	\$ 75,000.00	\$ 79,000.00	\$ 80,000.00	7%
01 486-352	LIABILITY INSURANCE	\$ 8,716.00	\$ 36,831.75	\$ 22,220.00	\$ 26,189.50	\$ 30,000.00	\$ 29,000.00	\$ 30,000.00	0%
01 486-354	WORKERS COMPENSATION	\$ 213,478.16	\$ 228,059.75	\$ 248,984.00	\$ 207,642.75	\$ 201,000.00	\$ 181,000.00	\$ 205,000.00	2%
01 486-355	INSURANCE DEDUCTIBLES	\$ 9,535.91	\$ 450.37	\$ (2,644.07)	\$ -	\$ 15,000.00	\$ 5,000.00	\$ 15,000.00	0%
01 486-356	MINE SUBSIDENCE	\$ -	\$ 263.99	\$ 314.00	\$ 132.50	\$ 314.00	\$ 200.00	\$ 200.00	-36%
01 486-460	MEETINGS/CONFERENCES	\$ -	\$ 1,043.60	\$ 1,120.86	\$ 1,788.04	\$ 2,000.00	\$ 1,200.00	\$ 2,000.00	0%
	TOTAL INSURANCE	\$ 232,976.99	\$ 317,330.32	\$ 326,169.71	\$ 308,110.29	\$ 323,314.00	\$ 295,400.00	\$ 332,200.00	3%
01489	INTGOV'T COOP. ACT								
01 489-080	RAD DISTRIBUTION	\$ 1,792.58	\$ -	\$ 10,470.65	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	0%
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	\$ 699.00	\$ 699.00	\$ 1,500.00	\$ 700.00	\$ 740.00	-51%
	TOTAL INTGOV'T COOP. ACT	\$ 4,792.58	\$ 3,000.00	\$ 14,169.65	\$ 3,699.00	\$ 10,500.00	\$ 9,700.00	\$ 9,740.00	-7%
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	\$ 220,000.00	\$ -	\$ 60,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0%
01 492-918	TRANSFER- CAPITAL IMPROVEMENT FUND	\$ 225,000.00	\$ 365,000.00	\$ -	\$ 500,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,500,000.00	0%
01 492-960	TRANSFER- GL PENSION	\$ 34,184.85	\$ 76,713.00	\$ 63,471.00	\$ 85,188.00	\$ 74,645.00	\$ 74,645.00	\$ 98,000.00	31%
01 492-965	TRANSFER- POLICE PENSION	\$ 135,879.00	\$ 163,689.00	\$ 124,961.00	\$ 227,756.00	\$ 218,893.00	\$ 218,893.00	\$ 280,000.00	28%
	TOTAL TRANSFERS	\$ 395,063.85	\$ 605,402.00	\$ 188,432.00	\$ 872,944.00	\$ 1,350,538.00	\$ 1,303,538.00	\$ 1,878,000.00	39%
01495	CONTINGENCY								
01 495-000	UNRESERVED BALANCE	\$ -	\$ 340,360.44	\$ 340,360.44	\$ -	\$ -	\$ -	\$ -	0%
01 495-530	TO GOVT AGENCIES FOR GRANT MATCH	NA	NA	NA	\$ -	\$ -	\$ -	\$ -	NA
	TOTAL CONTINGENCY	\$ -	\$ 340,360.44	\$ 340,360.44	\$ -	\$ -	\$ -	\$ -	0%
	TOTAL GENERAL FUND EXPENDITURES	\$ 4,725,840.83	\$ 5,330,922.17	\$ 4,773,170.54	\$ 5,241,686.65	\$ 6,549,663.00	\$ 6,293,378.89	\$ 7,380,179.00	13%
	TOTAL GENERAL FUND REVENUES	\$ 8,420,273.21	\$ 8,502,448.47	\$ 8,293,376.20	\$ 6,752,880.31	\$ 6,549,663.00	\$ 7,206,784.29	\$ 7,380,179.00	13%
						SURPLUS/(DEFICIT) =		\$ -	

01 400

Council

**2015 BRENTWOOD BUDGET EXPENDITURES
01400 COUNCIL EXPENDITURES**

*2015 GENERAL FUND BUDGET
FINAL*

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01400	COUNCIL								
01 400-110	SALARIES	\$ 16,870.00	\$ 16,600.00	\$ 16,600.00	\$ 16,600.00	\$ 16,800.00	\$ 16,800.00	\$ 16,800.00	0%
01 400-161	FICA	\$ 1,285.20	\$ 1,269.00	\$ 1,269.00	\$ 1,269.90	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	0%
01 400-210	OFFICE SUPPLIES	\$ -	\$ 2,696.00	\$ 234.00	\$ 249.51	\$ 1,100.00	\$ 400.00	\$ 1,000.00	-9%
01 400-420	DUES, SUBSCRIPTIONS, MEMB	\$ 2,933.00	\$ 3,403.00	\$ 2,653.00	\$ 1,325.00	\$ 3,500.00	\$ 3,000.00	\$ 3,300.00	-6%
01 400-460	MEETINGS & CONFERENCES	\$ 6,107.10	\$ 2,542.85	\$ 2,164.94	\$ 2,802.79	\$ 7,000.00	\$ 5,000.00	\$ 9,000.00	29%
01 400-530	CONTRIBUTIONS-GOV'T GROUPS	\$ 50.00	\$ 2,515.96	\$ 2,500.00	\$ 500.00	\$ 2,500.00	\$ 500.00	\$ -	-100%
01 400-540	CONTRIBUTIONS-CIVIC	\$ 2,024.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
01 400-700	MINOR PURCHASES	\$ -	\$ -	\$ 2,567.61	\$ -	\$ 1,000.00	\$ 900.00	\$ 1,000.00	0%
	TOTAL COUNCIL	\$ 29,270.26	\$ 29,026.81	\$ 27,988.55	\$ 22,747.20	\$ 33,200.00	\$ 27,900.00	\$ 32,400.00	-2%

Summary and Assumptions:

Council Expenditures

Fiscal Year 2015 Budget Recommendations: \$ 32,400.00 an increase/(decrease) of \$ **(800.00)**

Fiscal Year 2014 Adopted Budget: \$ 33,200.00

Fiscal Year 2014 Projected Budget: \$ 27,900.00

\$ (5,300.00) under budget

*\$2,000 Increase in Meetings and Conference to allow more members the opportunity to attend Conferences as well as LGA Newly Elected Officials Course.

**2015 BRENTWOOD BUDGET EXPENDITURES
01400 COUNCIL EXPENDITURES**

*2015 GENERAL FUND BUDGET
FINAL*

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. Business Cards Name Plates Paper associated with Packets, etc. Miscellaneous	\$ 300.00 \$ 200.00 500	
	Total	\$ 1,000.00	SAY \$ 1,000.00
01 400-420	DUES, SUBSCRIPTS, MEMBERS		
	Allegheny County Borough Associations Annual Dues	\$ 200.00	
	Allegheny League of Municipalities Annual Dues	\$ 290.00	
	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	
		<hr/> \$ 3,300.00	SAY \$ 3,300.00

**2015 BRENTWOOD BUDGET EXPENDITURES
01400 COUNCIL EXPENDITURES**

*2015 GENERAL FUND BUDGET
FINAL*

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 allotted \$1,200 to be used Borough related meetings, events, conferences, and training. This includes any milage reimbursements or fees associated with such item.*

Council Member 1	\$ 1,200.00
Council Member 2	\$ 1,200.00
Council Member 3	\$ 1,200.00
Council Member 4	\$ 1,200.00
Council Member 5	\$ 1,200.00
Council Member 6	\$ 1,200.00
Council Member 7	\$ 1,200.00
	<u>\$ 8,400.00</u>
	\$ 8,400.00

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

Miscellaneous

\$ 400.00

\$ 9,000.00

SAY	\$	9,000.00
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01 400-530 CONTRIBUTIONS-GOV'T GROUPS

Streets Run Watershed Association
Annual Contribution =

\$ -

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

\$ -

SAY	\$	-
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**2015 BRENTWOOD BUDGET EXPENDITURES
01400 COUNCIL EXPENDITURES**

*2015 GENERAL FUND BUDGET
FINAL*

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	1	\$ 500.00	\$ 500.00
Miscellaneous Item			\$ 500.00
			<u>\$ 1,000.00</u>

SAY \$ 1,000.00

01 401

Mayor

2015 BRENTWOOD BUDGET EXPENDITURES
01401 MAYOR EXPENDITURES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01401	MAYOR								
01 401-110	SALARY-ELECTED	\$ 3,409.96	\$ 3,399.96	\$ 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	\$ 308.60	\$ 300.00	\$ 260.16	\$ 300.00	0%
01 401-210	OFFICE SUPPLIES	\$ 499.99	\$ 200.00	\$ 123.95	\$ 114.15	\$ 100.00	\$ 700.00	\$ 300.00	200%
01 401-420	DUES, SUBSCRIPT, MEMB	\$ 145.00	\$ 335.00	\$ 190.00	\$ 70.00	\$ 300.00	\$ 200.00	\$ 250.00	-17%
01 401-460	MEETINGS & CONFERENCES	\$ 1,064.10	\$ 1,064.10	\$ -	\$ 425.50	\$ 1,400.00	\$ 850.00	\$ 1,400.00	0%
01 401-700	MINOR PURCHASES				\$ -	\$ -	\$ 400.00	\$ -	0%
	TOTAL MAYOR	\$ 5,379.21	\$ 5,259.22	\$ 3,974.07	\$ 4,318.21	\$ 5,500.00	\$ 5,810.16	\$ 5,650.00	3%

Summary and Assumptions:

Mayor Expenditures

Fiscal Year 2015 Budget Recommendations:	\$ 5,650.00	an increase of \$	150.00
Fiscal Year 2014 Adopted Budget:	\$ 5,500.00		
Fiscal Year 2014 Projected Budget:	\$ 5,810.16		
	\$ 310.16	over 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								
	<i>Includes such items at Mayor Letterhead, Envelopes, etc.</i>				\$ 300.00			SAY	\$ 300.00

2015 BRENTWOOD BUDGET EXPENDITURES
01401 MAYOR EXPENDITURES

01 401-420 DUES, SUBSCRIPTS, MEMBERS

PSAB Dues (Subscription)	\$	10.00
Association of Mayors of the Boroughs of PA	\$	70.00
Brent.Baldwn.Whitehall Chamber	\$	100.00
Allegheny County Mayors	\$	30.00
Miscellaneous Dues	\$	40.00
	\$	<u>250.00</u>

SAY	\$	250.00
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01 401-460 MEETINGS/CONFERENCES

Allegheny County Borough's Association Annual Banquet

1 Members x \$70/member = \$ 70.00

SHACOG 42nd Annual Dinner

1 Delegates x \$70/delegate = \$ 70.00

Seven Springs 2015 Spring Or Fall Conference

1 Delegates x \$1,100/delegate = \$ 1,000.00

BBW Chamber of Commerce Meetings

8 meetings x \$25/each = \$ 200.00

\$ 1,340.00

SAY	\$	1,400.00
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01 401-700 MINOR PURCHASES

*This item includes Council Specific items.

iPad 2 in lieu of paper

Miscellaneous Item

\$ -

SAY	\$	-
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01 402

Finance

2015 BRENTWOOD BUDGET EXPENDITURES
01402 FINANCE EXPENDITURES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01402	FINANCE								
01 402-311	AUDITING SERVICES	\$ 9,000.00	\$ 9,675.00	\$ 10,065.00	\$ 10,065.00	\$ 10,200.00	\$ 10,200.00	\$ 10,200.00	0%
	TOTAL FINANCE	\$ 9,000.00	\$ 9,675.00	\$ 10,065.00	\$ 10,065.00	\$ 10,200.00	\$ 10,200.00	\$ 10,200.00	0%

Summary and Assumptions:

Finance Expenditures

Fiscal Year 2015 Budget Recommendations: \$ 10,200.00 an increase of \$ -

Fiscal Year 2014 Adopted Budget: \$ 10,200.00

Fiscal Year 2014 Projected Budget: \$ 10,200.00

\$ -

01 402-311 AUDITING SERVICES

Auditor - Hosack Specht Muetzel & Wood, LLP

2015 Borough Audit Service

01/10/13 to 12/31/15 Agreement

		General Fund	Library	Sanitary Sewer
		60%	10%	30%
\$ 17,000.00	\$	10,200.00	\$ 1,700.00	\$ 5,100.00

SAY \$ 10,200.00

01 403

Tax Collection

2015 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED		PERCENTAGE	
						2014	PROJECTED 2014	PROPOSED 2015	CHANGE FROM 2014
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	\$ 958.40	\$ 1,107.42	\$ 681.59	\$ 934.87	\$ 1,500.00	\$ 800.00	\$ 1,500.00	0%
01 403-305	DEL RE TAX COMMISSION	\$ 6,591.38	\$ 10,525.94	\$ 9,770.25	\$ 16,861.08	\$ 9,000.00	\$ 20,000.00	\$ 12,000.00	33%
01 403-307	EIT COLLECTION COMMISSION	\$ 17,164.14	\$ 19,273.37	\$ 9,682.65	\$ 1,062.13	\$ 2,000.00	\$ 2,000.00	\$ 200.00	-90%
01 403-309	LST COLLECTION COMMISSION	\$ 1,238.45	\$ 1,579.28	\$ 1,594.81	\$ 1,812.92	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0%
01 403-314	SPECIAL LEGAL SERVICES	\$ 11,053.84	\$ 5,250.39	\$ 14,006.29	\$ 12,532.05	\$ 15,000.00	\$ 12,000.00	\$ 15,000.00	0%
01 403-321	TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
01 403-325	POSTAGE	\$ -	\$ -	\$ 600.00	\$ 650.00	\$ 1,000.00	\$ 800.00	\$ 1,000.00	0%
01 403-353	BONDS	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	0%
01 403-450	CONTRACTED SERVICES	\$ 85.00	\$ 1,285.00	\$ 625.00	\$ 1,412.50	\$ 800.00	\$ 800.00	\$ 800.00	0%
01 403-900	REFUND OF PRIOR YEARS	\$ 197.42	\$ 591.38	\$ 1,047.16	\$ 2,222.12	\$ 2,000.00	\$ 25,000.00	\$ 25,000.00	1150%
TOTAL TAX COLLECTION		\$ 42,288.63	\$ 39,612.78	\$ 43,007.75	\$ 42,487.67	\$ 38,800.00	\$ 67,900.00	\$ 63,000.00	62%

Summary and Assumptions:

Tax Collection Expenditures

Fiscal Year 2015 Budget Recommendations:	\$ 63,000.00	an increase/(decrease) of \$	24,200.00
Fiscal Year 2014 Adopted Budget:	\$ 38,800.00		
Fiscal Year 2014 Projected Budget:	\$ 67,900.00		
	\$ 29,100.00	under budget	

*\$3,000 Increase in Del. RE Tax Commission due to an increase in Del. R.E. Taxes Collected.
 *\$1,800 Decrease in EIT Collection Commission as delinquent accounts diminish.
 *\$23,000 Increase in Refund of Prior Years due to new recording process to better track the refunds each year.

2015 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		
	<u>American Speedy</u> Copies	\$ 100.00	
	<u>John K. Weinstein</u> Property Owners List	\$ 580.00	
	<u>J & L Systems, Inc.</u> Real Estate Tax Statements/Municipal/canary	\$ 560.47	
	<u>Sufrin Supplies</u>	\$ 22.56	
		\$ 1,263.03	SAY \$ 1,500.00
01 403-305	DEL RE TAX COMMISSION		
	<u>Assumptions:</u> 2015 Delinquent Real Estate Taxes Collected = Delinquent Real Estate Tax Commission =	\$ 300,000.00 4%	
	Delinquent Real Estate Tax Commission \$340,000 x 0.04 (commission) =	\$ 12,000.00	SAY \$ 12,000.00
01 403-307	EIT COLLECTION COMMISSION		
	<u>Assumptions:</u> 2015 Earned Income Taxes Collected = Earned Income Tax Commission =	\$ 7,000.00 2.25%	
	Earned Income Tax Commission \$70,000 x 0.0225 (commission) =	\$ 157.50	SAY \$ 200.00

2015 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01 403-309	LOCAL SERVICE TAX (LST) COLLECTION COMMISSION			
	<u>Assumptions:</u>			
	2015 Local Service Tax Collected =	\$	65,000.00	
	Local Service Tax Commission Rate =		2.25%	
	Local Service Tax Commission			
	\$60,000 x 0.0225 (commission) =	\$	1,462.50	SAY \$ 1,500.00
01 403-314	SPECIAL LEGAL SERVICES			
	<u>Tucker Arensberg, PC</u>			
	Fees are split with the School District. The Borough pays 25% of the fees.			
	Based on the 2012, 2013, and 2014, we will assume the same effort will take place in 2015.	\$	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			
	(Every 4-Years)			SAY \$ 1,000.00

2015 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
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01 403-900 REFUND OF PRIOR YEARS

Assumptions:

*Past practice had refunds going against the Property Revenues received. This did not give an accurate description of current revenues nor did it demonstrate the number of property appeals that were taking place. As such, in 2014 the Borough began accurately tracking the amount of refunds that were being issued.

Based on 2014 amounts, the Borough will assume a conservative value of =

\$ 25,000.00

SAY	\$	25,000.00
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01 404

Legal

2015 BRENTWOOD BUDGET EXPENDITURES
01404 LEGAL EXPENDITURES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED		PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
						2014	2014		
01404	LEGAL								
01 404-314	SPECIAL LEGAL SERVICES	\$ 15,740.56	\$ 13,252.68	\$ 963.65	\$ 1,253.00	\$ 8,000.00	\$ 1,500.00	\$ 2,000.00	-75%
01 404-316	SOLICITOR (RETAINER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
01 404-317	SOLICITOR (HOURLY)	\$ 47,445.83	\$ 34,262.60	\$ 32,198.50	\$ 61,125.17	\$ 60,000.00	\$ 100,000.00	\$ 75,000.00	25%
01 404-330	CODIFICATION	\$ 5,988.11	\$ 3,404.43	\$ 2,687.48	\$ 4,552.14	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	0%
01 404-341	ADVERTISING	\$ 2,856.37	\$ 2,868.68	\$ 3,385.05	\$ 8,882.82	\$ 5,000.00	\$ 4,000.00	\$ 5,000.00	0%
	TOTAL LEGAL	\$ 72,030.87	\$ 54,961.39	\$ 39,234.68	\$ 75,813.13	\$ 80,000.00	\$ 111,500.00	\$ 88,000.00	10%

Summary and Assumptions:

Legal Expenditures

Fiscal Year 2015 Budget Recommendations:	\$ 80,000.00	an increase/(decrease) of \$	8,000.00
Fiscal Year 2014 Adopted Budget:	\$ 80,000.00		
Fiscal Year 2014 Projected Budget:	\$ 111,500.00		
	\$ 31,500.00	over budget.	

*\$6,000 Decrease in Special Legal Services Fee based on 2014 projected year-end expenses.

2015 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

2015 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE
									CHANGE FROM 2014
01405	ADMINISTRATION								
01 405-110	SALARY-PROFESSIONAL	\$ 137,034.04	\$ 145,317.90	\$ 152,612.46	\$ 124,884.81	\$ 150,000.00	\$ 147,306.00	\$ 149,000.00	-1%
01 405-140	SALARY-STAFF	\$ 71,926.40	\$ 73,721.52	\$ 77,096.00	\$ 87,594.50	\$ 70,000.00	\$ 66,000.00	\$ 71,000.00	1%
01 405-150	SALARY-TEMP/INTERN	\$ 4,985.00	\$ 2,637.50	\$ 2,150.00	\$ 4,690.00	\$ 7,100.00	\$ 6,600.00	\$ 7,100.00	0%
01 405-153	HEALTH-DISABILITY	\$ 2,350.13	\$ 2,315.39	\$ 2,189.60	\$ 2,034.44	\$ 2,500.00	\$ 2,200.00	\$ 2,000.00	-20%
01 405-156	HEALTH-HOSPITALIZATION	\$ 42,341.77	\$ 49,251.65	\$ 32,785.04	\$ 33,371.60	\$ 55,000.00	\$ 39,000.00	\$ 58,000.00	5%
01 405-158	LIFE INSURANCE	\$ 1,004.50	\$ 984.00	\$ 820.00	\$ 697.00	\$ 1,000.00	\$ 2,700.00	\$ 1,000.00	0%
01 405-161	FICA	\$ 17,726.98	\$ 18,028.59	\$ 18,767.98	\$ 17,075.93	\$ 19,000.00	\$ 18,000.00	\$ 19,000.00	0%
01 405-162	UNEMPLOYMENT COMPENSATION	\$ 689.25	\$ 792.18	\$ 809.51	\$ 886.02	\$ 1,000.00	\$ 926.00	\$ 1,100.00	10%
01 405-168	EMPLOYEE RETIREMENT BENEFITS	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 5,000.00	67%
01 405-183	OVERTIME	\$ 4,207.21	\$ 3,177.52	\$ 4,716.00	\$ 3,729.71	\$ 5,000.00	\$ 3,500.00	\$ 5,000.00	0%
01 405-187	HEALTHCARE BENEFIT BUY-BACK	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,000.00		\$ -	\$ -	0%
01 405-188	SICK DAY BUY-BACK	\$ 3,972.80	\$ 1,644.00	\$ 1,750.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	-100%
01 405-189	VACATION/PTO BUY-BACK	\$ -	\$ 1,644.00	\$ 1,750.00	\$ 2,000.00	\$ 2,000.00	\$ 6,000.00	\$ 9,000.00	350%
01-405-192	MEAL ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ 30.00	
01 405-210	OFFICE SUPPLIES	\$ 6,339.69	\$ 3,332.43	\$ 4,307.48	\$ 6,981.20	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	0%
01 405-215	POSTAGE	\$ 3,434.24	\$ 5,834.74	\$ 2,910.19	\$ 9,710.54	\$ 6,000.00	\$ 4,500.00	\$ 6,000.00	0%
01 405-231	VEHICLE FUEL	\$ 880.94	\$ 931.85	\$ 985.26	\$ 724.48	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
01 405-317	OTHER SERVICES	\$ (244.01)	\$ 379.64	\$ 480.77	\$ 4,894.04	\$ 500.00	\$ 1,164.93	\$ 500.00	0%
01 405-321	TELEPHONE	\$ 3,736.71	\$ 2,567.35	\$ 2,663.07	\$ 3,039.11	\$ 4,000.00	\$ 3,600.00	\$ 4,000.00	0%
01 405-324	WIRELESS TELEPHONE	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,123.08	\$ 1,200.00	\$ 1,600.00	\$ 1,600.00	33%
01 405-353	FIDELITY BONDS-IN	\$ 1,620.00	\$ 1,620.00	\$ 1,620.00	\$ 1,691.00	\$ 1,700.00	\$ 1,622.00	\$ 1,700.00	0%
01 405-384	RENTAL-MACHINERY EQUIPMENT	\$ 1,602.88	\$ 3,754.92	\$ 4,258.79	\$ 4,770.89	\$ 13,000.00	\$ 11,000.00	\$ 11,500.00	-12%
01 405-420	DUES, SUBSCRIPTIONS, MEMB	\$ 1,469.00	\$ 1,680.39	\$ 1,259.00	\$ 1,876.92	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	0%
01 405-450	CONTRACTED SERVICES	\$ 2,012.00	\$ 580.00	\$ 1,070.00	\$ 1,337.00	\$ 700.00	\$ 650.00	\$ 700.00	0%
01 405-460	MEETING AND CONFERENCES	\$ 4,564.58	\$ 5,342.50	\$ 5,464.85	\$ 4,435.56	\$ 6,000.00	\$ 9,000.00	\$ 9,000.00	50%
01 405-700	MINOR PURCHASES	\$ 3,678.37	\$ 500.00	\$ 129.99	\$ 130.00	\$ 500.00	\$ 1,203.97	\$ 500.00	0%
	TOTAL ADMINISTRATION	\$ 325,532.48	\$ 336,238.07	\$ 330,795.99	\$ 324,677.83	\$ 359,100.00	\$ 337,492.90	\$ 370,630.00	3%

2015 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

Summary and Assumptions:

Administration Expenditures

Fiscal Year 2015 Budget Recommendations:	\$ 359,100.00	an increase/decrease of \$	11,530.00
Fiscal Year 2014 Adopted Budget:	\$ 359,100.00		
Fiscal Year 2014 Projected Budget:	\$ 337,492.90		
	\$ (21,607.10)	under budget.	

*\$0 Change in Salary- Professional.

*\$1,000 Increase in Salary-Staff due to keeping new hire as part-time.

*Will apply for a for a Summer Intern grant by the LGA in 2015.

*\$500 Decrease in Disability Insurance Premiums.

*\$3,000 Increase in Health Insurance Premiums.

*\$100 increase Unemployment Compensation.

*No Change in Overtime is expected based on 2014 actual figures, additional meetings, etc.

*Eliminated \$2,000 in Sick-Day Buy Back.

*\$7,000 Increase in Vacation/PTO Buy Back. This benefit was added in 2014 for all Admin and Non-Contractual employees.

*No Increase in Postage Expenses

*No Increase in Meetings and Conferences .

*\$1,000 Decrease in Rental-Machinery Equipment due to the need for Two (2) new copiers. (Lease Agreements)

2015 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-110 SALARY-PROFESSIONAL

Professional Salary - 2015 Pay Rates

	Date of Hire	2014 Base Salary	2015 Percent Increase	2015 Base Salary
Zboyovsky, George	01/01/08	\$ 98,425.00	0.00%	\$ 98,425.00
Toth, Susan	01/29/07	\$ 48,880.00	3.00%	\$ 50,346.40
Totals		\$ 147,305.00		\$ 148,771.40

SAY \$ 149,000.00

01 405-140 SALARY-STAFF

Clerical 2015 Pay Rates with 3.0% Increase per Bargaining Agreement for 2015.

	Date of Hire	2014 Hourly Rate	2015 Hourly Rate	2015 Base Salary	2015 Longevity Factor	2015 Annual Longevity	2015 Hourly Base	2015 Salary & Longevity
Garase, Mary Lou	01/03/85	\$ 21.28	\$ 23.43	\$ 48,734.40	0.65	\$ 1,352.00	\$ 24.08	\$ 50,086.40
McWilliams, Karen	04/14/14	\$ 15.00	\$ 15.45	\$ 20,085.00	0	\$ -	\$ 15.45	\$ 20,085.00
Totals				\$ 68,819.40		\$ 1,352.00		\$ 70,171.40

*New Hire based on 25 hours a week.

SAY \$ 71,000.00

01 405-150 SALARY-TEMP/INTERN

Estimated Summer Intern Employees 2014 Pay Rates

Assumptions:

	No. of Hours(1)	Straight Time Rate	2015 Salary
Summer Intern #1	640	\$ 11.00	\$ 7,040.00
2015 Salary =			\$ 7,040.00

SAY \$ 7,100.00

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

2015 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-153 HEALTH-DISABILITY

Hartford Group

				2015	2015	
	STD	LTD	ADD	Monthly Prem.	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	
McWilliams, Karen				\$ -	\$ -	
Totals	\$ 33.48	\$ 114.36	\$ 10.50	\$ 158.34	\$ 1,900.08	

SAY \$ 2,000.00

01 405-156 HEALTH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield

Plan	2013	2014	2015	2015	Month/Year	2015	2015
	Monthly Premium	Monthly Premium	Anticipated Increase	Monthly Premium		Annual Premium	Employee 5% Contribution
Zboyovsky, George	Two Person \$ 725.71	\$ 781.39	25.0%	\$ 976.35	12	\$ 11,716.26	\$ 585.81
McWilliams, Karen	NA \$ -	\$ -	25.0%	\$ -	12	\$ -	\$ -
Garase, Mary Lou	Two Person \$ 725.71	\$ 781.39	25.0%	\$ 976.35	12	\$ 11,716.26	\$ 585.81
Toth, Susan	Family \$ 756.62	\$ 814.68	25.0%	\$ 1,017.95	12	\$ 12,215.41	\$ 610.77
		\$ 2,377.46			Totals	\$ 35,647.92	\$ 1,782.40

Borough Cost = \$ 33,865.52

Subtotal = \$ 34,000.00

Teamsters - Dental/Vision

Plan	2014	Anticipated	2015	2015
	Monthly Premium	Increase	Monthly Premium	Annual Premium
Zboyovsky, George	Two Person \$ 62.00	4.0%	\$ 64	12 \$ 773.76
McWilliams, Karen	NA \$ -	4.0%	\$ -	12 \$ -
Garase, Mary Lou	Two Person \$ 62.00	4.0%	\$ 64	12 \$ 773.76
Toth, Susan	Family \$ 62.00	4.0%	\$ 64	12 \$ 773.76
	\$ 186.00		\$ 193.44	Totals \$ 2,321.28

Subtotal \$ 2,500.00

2015 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

NWG Benefits Service Charge

\$5/person x 3 x 12 months = \$ 180.00 Subtotal \$ 180.00

Employee Reimbursements

This is associated with the Borough's share of the employee's deductible as well as Prescription Co-Pays.

Zboyovsky, George \$ 5,000.00
New Employee \$ -
Garase, Mary Lou \$ 5,000.00
Toth, Susan \$ 5,000.00
\$ 15,000.00

Subtotal \$ 15,000.00

TOTAL HEALTH-HOSPITALIZATION \$ 51,680.00

SAY \$ 58,000.00

01 405-158

LIFE INSURANCE

Hartford Group

	2014 Monthly Premium	Anticipated Increase	2015 Monthly Premium	Month/Year	2015 Annual Premium
Zboyovsky, George	\$ 17.00	0.0%	\$ 17.00	12	\$ 204.00
New Hire	\$ -	0.0%	\$ -	12	\$ -
Garase, Mary Lou	\$ 17.00	0.0%	\$ 17.00	12	\$ 204.00
Toth, Susan	\$ 17.00	0.0%	\$ 17.00	12	\$ 204.00
		Total	\$ 51.00		\$ 612.00

SAY \$ 1,000.00

2015 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-161

FICA

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

	2015 Gross Wage	2015 Overtime Wages	Total 2015 Wages	SS	Med.	FICA
Zboyovsky, George	\$ 98,425.00	\$ -	\$ 98,425.00	6.20%	1.45%	\$ 7,529.51
Susan Toth	\$ 50,346.40	\$ -	\$ 50,346.40	6.20%	1.45%	\$ 3,851.50
Garase, Mary Lou	\$ 50,086.40	\$ 4,500.00	\$ 54,586.40	6.20%	1.45%	\$ 4,175.86
McWilliams, Karen	\$ 20,085.00	\$ 500.00	\$ 20,585.00	6.20%	1.45%	\$ 1,574.75
Summer Intern	\$ 7,100.00	\$ -	\$ 7,100.00	6.20%	1.45%	\$ 543.15
					Total	\$ 17,674.77

SAY \$ 19,000.00

01 405-162

UNEMPLOYMENT COMP

(Is calculated at 0.0238% of first \$9,000)

	2015 Gross Wage		2015 Unemployment Compensation
Zboyovsky, George	\$ 9,000.00	2.38%	\$ 214.20
Susan Toth	\$ 9,000.00	2.38%	\$ 214.20
Garase, Mary Lou	\$ 9,000.00	2.38%	\$ 214.20
McWilliams, Karen	\$ 9,000.00	2.38%	\$ 214.20
Summer Intern	\$ 7,100.00	2.38%	\$ 168.98
			\$ 1,025.78

SAY \$ 1,100.00

01 405-168

EMPLOYEE RETIREMENT

Assumptions:

George Zboyovsky

Per Employment Contract \$5,000 contribution to retirement fund.

SAY \$ 5,000.00

2015 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-183 OVERTIME

	2015 OT Rate	2015 Estimated Hr. OT	2015 Total Overtime
Zboyovsky, George	\$ -	0	\$ -
Toth, Susan	\$ -	0	\$ -
Garase, Mary Lou	\$ 36.12	130	\$ 4,695.60
McWilliams, Karen	\$ 23.18	20	\$ 463.50
		Total	\$ 5,159.10

SAY \$ 5,000.00

01 405-187 HEALTHCARE BENEFIT BUY-BACK

*This expenditure is related to line item 01 405-156 being if an employee takes advantage of this initiative, 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	\$ -
McWilliams, Karen	\$ -
Garase, Mary Lou	\$ -
Toth, Susan	\$ -

SAY \$ -

01 405-188 SICK DAY BUY-BACK

*This item use to be associated with 2014 Employee Agreement which allots that five (5) sick days can be sold back to the Borough at Employee Hourly Rate. This has been eliminated from the Borough Manager's Employment Agreement

SAY

01 405-189 VACATION/PTO BUY-BACK

*Associated with the Employee Manual which states, "Up to ten (10) PTO days (80-hours) accrued and unused at the end of the last day of November in any given year can be requested to be paid at the employee's current hourly rate of pay.

	2015 Base Rate	2015 Estimated PTO Buyback	2015 Total Overtime
Zboyovsky, George	\$ 47.32	80	\$ 3,785.58
Toth, Susan	\$ 24.21	80	\$ 1,936.40
Garase, Mary Lou	\$ 24.08	80	\$ 1,926.40
McWilliams, Karen	\$ 15.45	80	\$ 1,236.00
		Total	\$ 8,884.38

SAY \$ 9,000.00

2015 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-192 MEAL ALLOWANCE
*Pursant to Article No. 7 B of the Current Clerical Contract, ten dollar (\$10.00) meal money will be paid for each consecutive four hours of overtime worked.

Assuming 3 Council meetings that exceed 4 hours of Overtime.
Therefore:
3 x \$10 = \$ 30.00

SAY	\$	30.00
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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 2014 Budgeted Amount.

SAY	\$	5,200.00
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01 405-215 POSTAGE (Previously 01 405-325)
*Due the Borough's aggressiveness 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
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01 405-231 VEHICLE FUEL

*Mileage reimbursement in accordance with Federal Guidelines.

SAY	\$	1,000.00
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01 405-317 OTHER SERVICES

*Primarily used for various banking administration fees.
US Bank (GO Bond 2007)

SAY	\$	500.00
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2015 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-321	TELEPHONE <i>*Associated with Borough Telephone System.</i>			
	<u>Consolidated</u> 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			
	<u>Verizon Wireless - iPad</u> \$30.08/month x 12 months -	\$	360.96	
	<u>G. Zboyovsky - Stipend</u> \$100/month x 12 months =	\$	1,200.00	
		\$	1,560.96	SAY \$ 1,600.00
01 405-353	FIDELITY BONDS			
	<u>Borough Manager</u> 2015 Bond =	\$	834.00	
	<u>Borough Treasurer</u> 2015 Bond =	\$	786.00	
		\$	1,620.00	SAY \$ 1,700.00

2015 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-384

RENTAL MACHINERY EQUIP

*Includes the following Office Equipment

Two New Copiers - Ford

*Includes Admin. Copier & Upstairs Copier

Lease Agreement -- 01-01-14 to 12-11-18

\$311/month x 12 =

\$ 3,732.00

Maintenance Agreement for two (2) Copiers.

2015 Maintenance Agreement =

\$521.70/Month =

\$ 6,260.40

Pitney Bowes

Rental Agreement

\$44/month x 12 =

\$ 528.00

Overages

\$ 800.00

Total

\$ 11,320.40

SAY	\$ 11,500.00
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2015 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-420

DUES, SUBSCRIPTS, MEMBERS

International County/Managers Association

2015 Dues - G. Zboyovsky
(salary + deferred comp)x0.008 = \$ 800.00

2015 PSAB Dues - Guide to Grants (Subscription) \$ 10.00

APWA

2015 Dues - G. Zboyovsky \$ 150.00

Government Finance Officers Association

2015 Dues - S. Toth \$ 75.00

2015 Dues - G. Zboyovsky \$ 75.00

Allegheny County

City Ordinance \$ 75.00

Western PA Municipal Managers

2015 Dues -- G. Zboyovsky \$ 30.00

Society for Human Resource Management

2015 Dues -- S. Toth \$ 185.00

Association for Pennsylvania Municipal Management

2015 Dues -- G. Zboyovsky \$ 150.00

American Society of Highway Engineers

2015 Dues -- G. Zboyovsky \$ 35.00

SAM's Club Direct

2015 Membership Dues \$ 95.00

Total \$ 1,680.00

SAY	\$	1,700.00
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2015 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

\$ 250.00

Annual Revaluation Program

\$ 410.00

Total

\$ 660.00

SAY	\$	700.00
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2015 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 42nd 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. 2015 \$ 1,000.00

Engineering License Certification

Required to have 12 Professional Development Hours in 2014. \$ 600.00

2015 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

<u>2015 APMM Annual Conference</u>		
May 2015	\$	1,000.00
 <u>ASHE Meetings</u>		
8 @ \$30/ea =	\$	240.00
 <u>GFOA Conference</u>	\$	800.00
 <u>Human Resources Training/Conferences</u>	\$	500.00
 <u>Brentwood-Baldwin-Whitehall Chamber Meetings</u>		
12 meets at \$20 each	\$	240.00
 <u>ICMA Annual Conference</u>	\$	1,000.00
	\$	8,290.00

SAY	\$	9,000.00
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01 405-700

MINOR PURCHASES - 2014 Furniture was purchased for HR/Finance Director and Parks Director.		
Shredder	\$	400.00
<u>Miscellaneous</u>	\$	100.00
	\$	500.00

SAY	\$	500.00
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01 406

Publications

2015 BRENTWOOD BUDGET EXPENDITURES
01406 PUBLICATIONS EXPENDITURES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01406	PUBLICATIONS								
01 406-215	POSTAGE	\$ 2,550.00	\$ -	\$ -	\$ -	\$ -		\$ -	0%
01 406-342	COMMUNITY NEWSLETER	\$ 17,162.00	\$ 19,687.50	\$ 20,312.50	\$ 20,000.00	\$ 20,000.00	\$ 21,875.00	\$ 22,000.00	10%
	TOTAL PUBLICATIONS	\$ 19,712.00	\$ 19,687.50	\$ 20,312.50	\$ 20,000.00	\$ 20,000.00	\$ 21,875.00	\$ 22,000.00	10%

Summary and Assumptions:

Publication Expenditures

Fiscal Year 2015 Budget Recommendations:	\$ 20,000.00	an increase/decrease of \$	2,000.00
Fiscal Year 2014 Adopted Budget:	\$ 20,000.00		
Fiscal Year 2014 Projected Budget:	\$ 21,875.00		
	\$ 1,875.00		

*\$2,000 Increase from 2014 to cover any overages/additional pages.

01 406-215	POSTAGE								
	*Postage is included in the agreement with IN Community Magazine.				\$ -				SAY \$ -

01 406-342	COMMUNITY NEWSLETTER								
	<u>IN Community Magazine</u>								
	*Quarterly Borough Magazine - 16 pages per edition. (\$312.50 per additional page).								
	Spring - March, 2015				\$ 5,000.00				
	Summer - June, 2015				\$ 5,000.00				
	Fall - September, 2015				\$ 5,000.00				
	Winter - November, 2015				\$ 5,000.00				
	Miscellaneous Pages				\$ 2,000.00				
					\$ 22,000.00				
									SAY \$ 22,000.00

01 407

**IT-Networking-Data
Processing**

2015 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01407	IT-NETWORKING-DATA PROCESSING								
01 407-213	GENERAL SUPPLIES	\$ 707.49	\$ 125.48	\$ 337.46	\$ -	\$ 700.00	\$ -	\$ 700.00	0%
01 407-452	CONTRACTED IT/NETWORKING	\$ 19,319.95	\$ 20,122.20	\$ 26,284.75	\$ 25,195.62	\$ 27,000.00	\$ 25,000.00	\$ 38,000.00	41%
01 407-453	WEB DESIGN/MAINTENANCE	\$ 1,090.77	\$ 1,143.59	\$ 4,502.15	\$ 3,286.65	\$ 4,000.00	\$ 3,300.00	\$ 4,000.00	0%
01 407-454	GENERAL HARDWARE	\$ 4,121.37	\$ 2,303.98	\$ 1,957.99	\$ 1,559.99	\$ 5,500.00	\$ 4,000.00	\$ 4,000.00	-27%
01 407-455	GENERAL SOFTWARE/LICENSES	\$ 4,824.00	\$ 2,400.00	\$ 2,990.49	\$ 5,194.00	\$ 4,000.00	\$ 3,500.00	\$ 4,000.00	0%
01 407-456	POLICE HARDWARE	\$ 150.25	\$ 1,500.00	\$ 4,045.99	\$ 179.99	\$ 5,000.00	\$ 5,800.00	\$ 6,000.00	20%
01 407-457	POLICE SOFTWARE	\$ 1,080.80	\$ 1,440.00	\$ 999.98	\$ -	\$ 1,000.00	\$ -	\$ 4,000.00	300%
01 407-460	MEETINGS & CONFERENCES	\$ -	\$ 169.00	\$ -	\$ -		\$ -	\$ -	0%
	TOTAL IT-NETWORKING-DATA PROCESSING	\$ 31,294.63	\$ 29,204.25	\$ 41,118.81	\$ 35,416.25	\$ 49,400.00	\$ 41,600.00	\$ 60,700.00	23%

Summary and Assumptions:

IT-Networking-Data Processing Expenditures

Fiscal Year 2015 Budget Recommendations:	\$ 60,700.00	an increase/decrease of \$	11,300.00
Fiscal Year 2014 Adopted Budget:	\$ 49,400.00		
Fiscal Year 2014 Projected Budget:	\$ 41,600.00		
	\$ (7,800.00)	under budget.	

*\$11,000 Increase in Contracted IT/Networking.

*\$0 Increase in Web Design/Maintenance due to email accounts.

*\$1,500 Decrease in General Hardware

*\$0 Increase in General Software/Licenses.

*\$1,000 Increase in Police Hardware to replace three (3) Work Stations.

*\$3,000 Increase in Police Software associated with new Scheduling Program and updating new Workstations.

2015 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

01 407-213 GENERAL SUPPLIES

Assumptions:

Printer Ink Cartridges	\$	200.00
Printer Drums	\$	200.00
Color Ink Toner	\$	200.00
Miscellaneous	\$	100.00
	\$	<u>700.00</u>

SAY	\$	700.00
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01 407-452 CONTRACTED IT/NETWORKING

Assumptions:

July 1, 2014 - June 30, 2015

ProSoft Technologies

**Associated with Payroll/Accounting, and Personnel*

Budgetary Accounting	\$	2,270.27
Payroll Systems Software	\$	2,037.42
Personnel System Software	\$	1,484.41
Point of Origin Requisitions	\$	992.25
Accounts Receivable Module	\$	436.59
Total	\$	<u>7,220.94</u>

eCivis Grant Software

**Associated with Grants Applications and Grant Tracking* \$ 3,000.00

GeoPlan Additional Support (If Needed)

**Associated with "extra support" like new reports, new forms)*

	<u>Hours</u>	<u>Hourly Rate</u>	
Assume 80 extra hours @ \$100/hour	20	\$ 100.00	\$ -

Envista Corporation

**Associated with Utility Coordination Software* \$ 2,250.00

General Code

Software Support \$ 1,000.00

IT Support

Software Support/Workstation Support/Laptops
\$1,400/mnth x 12 = \$ 16,800.00

2015 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

Off Site Cloud Backup/Storage

Software Support/Workstation Support/Laptops

\$200/mnth x 12 = \$ 2,400.00

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 Did Not Renew

Tulip Systems

Police Informer Support

\$ 3,250.00

Contract Site Support Did Not Renew

Tupper Group

2015 Annual Member Fee =

\$ 1,000.00

NCIC/Clean Annual Connectivity Fee - 2011

\$ 300.00

Subtotal \$ 37,430.94

SAY \$ 38,000.00

2015 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
35 Emails		37	Email Accounts
	\$	185.00	
		12	Months
	\$	2,220.00	Annual Fee

DATA BLUEPRINTS

Assumptions:

30 Hrs. of Consulting Services (used 20 hrs. in 2011)

\$59/hrs. x 15 hrs. =

*Rate increase from \$50/hr to \$59/hour.

\$ 885.00

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 Engines (ie. Google, Yahoo, etc.)

\$ 70.00

\$ 1,800.64

Subtotal \$ 4,020.64

SAY	\$	4,000.00
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01 407-454 GENERAL HARDWARE

Assumptions:

2 New Computers @ \$1,500 each =

Miscellaneous Equipment (Screens, keyboards, etc.)

\$ 3,000.00

\$ 1,000.00

Subtotal \$ 4,000.00

SAY	\$	4,000.00
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2015 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)

MicroSoft Office Suite

Updating all computers.

4

Unit Cost

\$	500.00	\$	2,000.00
		\$	3,124.00

SAY	\$	4,000.00
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01 407-456 POLICE HARDWARE (Note: Purchase 5 new Panasonic Laptops in 2014)

Assumptions:

3 New Computers @ \$1,500 each =

\$ 4,500.00

Miscellaneous Equipment (Screens, keyboards, etc.)

\$ 1,000.00

Subtotal

\$ 5,500.00

SAY	\$	6,000.00
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2015 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

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

Scheduling Software

Annual License Fee

\$ 2,000.00

MicroSoft Office Suite

*Includes new software for new police computers

3	\$	Unit Cost	\$	1,500.00
				3,900.00

SAY	\$	4,000.00
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01 407-460 MEETINGS & CONFERENCES

\$ -

SAY	\$	-
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01 408

Engineering

2015 BRENTWOOD BUDGET EXPENDITURES
01408 ENGINEERING EXPENDITURES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01408	ENGINEERING								
01 408-313	ENGINEERING SERVICES	\$ 4,074.69	\$ 16,722.87	\$ 11,125.40	\$ 18,016.48	\$ 10,000.00	\$ 20,000.00	\$ 10,000.00	0%
	TOTAL ENGINEERING	\$ 4,074.69	\$ 16,722.87	\$ 11,125.40	\$ 18,016.48	\$ 10,000.00	\$ 20,000.00	\$ 10,000.00	0%

Summary and Assumptions:

Engineering Expenditures

Fiscal Year 2015 Budget Recommendations: \$ 10,000.00 an increase/decrease of \$ -

Fiscal Year 2014 Adopted Budget: \$ 10,000.00

Fiscal Year 2014 Projected Budget: \$ 20,000.00

\$ **10,000.00** Over budget.

*\$0 Increase 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 Department 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
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01 409

Buildings

2015 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	PERCENTAGE			CHANGE FROM 2014
						BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	
01409	BUILDINGS								
01 409-240	OPERATING SUPPLIES	\$ 5,448.49	\$ 6,714.25	\$ 4,872.52	\$ 6,523.85	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%
01-409-325	INTERNET SERVICES	\$ 2,068.70	\$ 2,200.02	\$ 2,332.00	\$ 2,170.30	\$ 2,200.00	\$ 3,000.00	\$ 2,500.00	14%
01 409-361	ELECTRICITY	\$ 13,668.76	\$ 20,003.51	\$ 13,029.03	\$ 9,611.14	\$ 18,000.00	\$ 11,000.00	\$ 11,000.00	-39%
01 409-362	NATURAL GAS	\$ 17,439.67	\$ 21,478.73	\$ 9,470.64	\$ 15,905.73	\$ 20,000.00	\$ 28,000.00	\$ 28,000.00	40%
01 409-366	WATER	\$ 2,223.09	\$ 1,816.25	\$ 1,554.12	\$ 3,027.02	\$ 2,000.00	\$ 2,100.00	\$ 2,200.00	10%
01 409-373	R&M SERVICES	\$ 3,281.11	\$ 3,421.41	\$ 3,746.09	\$ 2,001.08	\$ 6,000.00	\$ 7,000.00	\$ 5,000.00	-17%
01 409-374	R&M MACHINERY AND EQUIPMENT	\$ 2,753.96	\$ 2,184.35	\$ 2,748.33	\$ 1,140.31	\$ 3,500.00	\$ 1,000.00	\$ 3,500.00	0%
01 409-384	RENTAL MACHINERY AND EQUIPMENT	\$ 338.55	\$ 131.00	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	0%
01 409-450	CONTRACTED SERVICES	\$ 6,767.94	\$ 19,060.82	\$ 5,828.85	\$ 8,819.68	\$ 6,600.00	\$ 9,000.00	\$ 8,500.00	29%
01 409-750	MINOR PURCHASES	\$ 12,987.68	\$ 500.00	\$ 153.54	\$ 1,778.95	\$ 3,000.00	\$ 5,200.00	\$ 3,000.00	0%
	TOTAL BUILDINGS	\$ 66,977.95	\$ 77,510.34	\$ 43,735.12	\$ 50,978.06	\$ 64,600.00	\$ 71,300.00	\$ 69,200.00	7%

Summary and Assumptions:

Building Expenditures

Fiscal Year 2015 Budget Recommendations:	\$ 69,200.00	an increase/decrease of \$	4,600.00
Fiscal Year 2014 Adopted Budget:	\$ 64,600.00		
Fiscal Year 2014 Projected Budget:	\$ 71,300.00		
	\$ 6,700.00	Over budget.	

*\$7,000 Decrease in electricity.

*\$8,000 Increase in Gas

*\$1,900 Increase in Contracted Services.

2015 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	Home Depot
Sherwin Williams	McManus Merchants. (Paper Towels, TP, wash-n-glow cleaner etc.)
Option Supply	Jeff's Lock & Key

SAY	\$	5,000.00
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01 409-325 INTERNET SERVICES

COMCAST Municipal Operations

Internet = \$183.81/month x 12 = \$ 2,205.72

COMCAST - EMS

Internet = \$2.11/month x 12 = \$ 25.32

\$ 2,231.04

SAY	\$	2,500.00
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01 409-361 ELECTRICITY

Assumptions:

Energy Efficiency Plan is implemented.
The Borough's Average Electric Bill is
\$850/month x 12 =

\$ 10,200.00

SAY	\$	11,000.00
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01 409-362 GAS

Assumptions:

Based on the past year, we will increase this line item to \$28,000.

SAY	\$	28,000.00
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01 409-366 WATER

Assumptions:

Current Average Monthly Rate = \$180
\$180/month x 12 months =

\$ 2,160.00

SAY	\$	2,200.00
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01 409-373 R&M SERVICES

Assumptions:

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

Such vendors include but are not limited to the following:

Denillo Heating & Cooling *Included a 2014 \$5,260 purchase of a Samsung MiniSplit Unit by Denillo Heating & Cooling Inc. in September.*

SAY	\$	5,000.00
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2015 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

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.*

SAY	\$	3,500.00
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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
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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

Service Calls not Covered \$ 500.00

Linc Services/ABM Building Solutions

Service Performance Contract - HVAC Energy
\$285/quarter x 4 = \$ 1,140.00

Otis Elevator

Service Contract = \$111/Quarter
\$141/Quarter x 4 = \$ 564.00

UniFirst

Carpet Cleaning \$ 2,100.00

PM Associates

Quarterly Elevator Inspection = \$ 70.00

Sonitrol Protection

Moniter System at Bldg = \$635/Year \$ 635.00

Guardian Protection

Moniter System at Bldg = \$144/Year \$ 144.00

Aqua Filter Fresh

Water Fountain Maintenance

2015 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

\$351/bi-annual \$ 700.00

Third Generation
Phone Systems

Lowman Testing
Backflow Preventer

\$ 100.00

Penn Power Systems
Generator Maintenance

\$ 410.00

ABC Fire Extinguishers
Service Agreement = \$788/year
Note: Associated with 40 Fire Extinguishers.

\$ 788.00

Miscellaneous - Emergencies

\$ 200.00

\$ -

Subtotal \$ 8,148.00

SAY	\$	8,500.00
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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 2014 the Borough purchased office furniture and carpeting. In 2010 the Borough had to repair the garage doors at a cost of \$4,680.00.*

2 American Flags @ \$100/ea
Chairs
Miscellaneous Items

\$ 200.00

\$ 600.00

\$ 2,000.00

\$ 2,800.00

SAY	\$	3,000.00
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01 410

Police

**2015 BRENTWOOD BUDGET EXPENDITURES
01410 POLICE EXPENDITURES**

2015 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01410	POLICE								
01 410-130	SALARY-PROFESSIONAL	\$ 93,522.38	\$ 95,727.86	\$ 99,557.32	\$ 118,722.40	\$ 105,726.00	\$ 105,726.00	\$ 95,755.00	-9%
01 410-135	VACATION BUY-BACK	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
01 410-140	SALARY-STAFF	\$ 881,479.35	\$ 862,094.95	\$ 895,377.26	\$ 880,748.68	\$ 1,090,000.00	\$ 1,050,000.00	\$ 1,166,000.00	7%
01 410-145	PERSONAL DAY BUY-BACK	\$ 7,003.68	\$ 7,190.16	\$ -	\$ 3,756.37	\$ 12,000.00	\$ 8,000.00	\$ 8,000.00	-33%
01 410-153	HEALTH-DISABILITY	\$ 10,508.04	\$ 9,390.60	\$ 8,917.57	\$ 8,591.96	\$ 21,000.00	\$ 12,000.00	\$ 18,500.00	-12%
01 410-156	HEALTH-HOSPITALIZATION	\$ 253,226.30	\$ 210,850.82	\$ 129,515.07	\$ 124,272.92	\$ 185,000.00	\$ 185,000.00	\$ 219,000.00	18%
01 410-158	LIFE INSURANCE	\$ 4,600.20	\$ 4,022.56	\$ 3,665.40	\$ 3,277.32	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
01 410-161	FICA	\$ 87,450.62	\$ 89,843.10	\$ 94,219.71	\$ 96,064.14	\$ 93,000.00	\$ 93,000.00	\$ 98,000.00	5%
01 410-162	UNEMPLOYMENT COMPENSATION	\$ 2,100.00	\$ 2,619.49	\$ 2,748.00	\$ 3,099.48	\$ 3,000.00	\$ 3,000.00	\$ 3,300.00	10%
01-410-164	HEART & LUNG BENEFIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,943.44	\$ -	NA
01 410-168	RETIREE BENEFITS	\$ 9,346.00	\$ 17,119.32	\$ 16,120.64	\$ 7,597.98	\$ 21,000.00	\$ 18,000.00	\$ 13,000.00	-38%
01 410-183	OVERTIME	\$ 88,980.19	\$ 73,446.86	\$ 83,506.21	\$ 88,763.22	\$ 50,000.00	\$ 76,000.00	\$ 60,000.00	20%
01 410-184	OFFICER IN CHARGE	\$ 7,971.39	\$ 8,479.80	\$ 11,173.93	\$ 10,218.25	\$ 5,000.00	\$ 6,500.00	\$ 6,500.00	30%
01 410-187	HEALTHCARE BENEFIT BUY-BACK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,200.00	<i>New Item</i>
01 410-188	HOLIDAY PAY	\$ 41,998.48	\$ 39,266.56	\$ 36,627.80	\$ 42,756.40	\$ 41,600.00	\$ 41,600.00	\$ 43,300.00	4%
01 410-189	COURT PAY	\$ 100,262.99	\$ 113,561.21	\$ 133,979.40	\$ 136,841.88	\$ 150,000.00	\$ 135,000.00	\$ 140,000.00	-7%
01 410-190	REIMBURSIBLE OVERTIME	NA	NA	NA	\$ 20,000.00	\$ 20,000.00	NA	\$ 20,000.00	0%
01 410-191	UNIFORMS	\$ 16,033.45	\$ 9,569.40	\$ 14,259.39	\$ 18,938.58	\$ 20,000.00	\$ 10,000.00	\$ 20,000.00	0%
01 410-193	TRAINING/EDUCATION	\$ 845.00	\$ 870.00	\$ 1,624.96	\$ 660.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0%
01 410-210	OFFICE SUPPLIES	\$ 2,880.01	\$ 3,434.49	\$ 2,459.42	\$ 1,733.35	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00	0%
01 410-215	POSTAGE	\$ 11.00	\$ 44.15	\$ 2.02	\$ 100.00	\$ 200.00	\$ 250.00	\$ 250.00	25%
01 410-231	VEHICLE FUEL	\$ 20,230.59	\$ 28,106.12	\$ 27,892.54	\$ 29,152.06	\$ 29,000.00	\$ 36,000.00	\$ 38,000.00	31%
01 410-240	OPERATING SUPPLIES	\$ 5,659.67	\$ 2,909.04	\$ 1,648.37	\$ 5,281.61	\$ 3,000.00	\$ 1,500.00	\$ 3,000.00	0%
01 410-242	POLICE PROTECTION SUPPLIES	\$ 1,041.85	\$ 2,090.01	\$ 1,828.57	\$ 1,460.90	\$ 14,000.00	\$ 10,000.00	\$ 14,000.00	0%
01 410-245	CRIME SCENE SUPPLIES	\$ 367.37	\$ 1,009.69	\$ 567.44	\$ 567.44	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
01 410-247	CRIME HARDWARE	\$ 344.87	\$ 289.77	\$ 333.94	\$ 54.48	\$ 500.00	\$ 500.00	\$ 500.00	0%
01 410-249	K-9 OFFICER	NA	NA	NA	\$ 10,090.08	\$ 13,000.00	\$ 11,000.00	\$ 13,000.00	0%
01 410-251	R&M VEHICLE PARTS	\$ 6,231.95	\$ 14,659.26	\$ 13,691.96	\$ 6,712.72	\$ 9,000.00	\$ 24,000.00	\$ 13,000.00	44%
01 410-310	PROFESSIONAL SERVICES	\$ 2,170.70	\$ 3,357.80	\$ 715.00	\$ 500.00	\$ 5,000.00	\$ -	\$ 5,000.00	0%
01 410-314	SPECIAL LEGAL SERVICES	\$ 22,930.68	\$ 50,327.90	\$ 10,165.50	\$ 5,358.44	\$ 15,000.00	\$ 55,000.00	\$ 30,000.00	100%
01 410-317	OTHER SERVICES	\$ 1,392.85	\$ 563.40	\$ 460.20	\$ 517.60	\$ 500.00	\$ 700.00	\$ 500.00	0%
01 410-321	TELEPHONE	\$ 5,574.27	\$ 5,567.42	\$ 5,550.51	\$ 4,651.47	\$ 7,200.00	\$ 5,000.00	\$ 7,200.00	0%
01 410-324	WIRELESS TELEPHONE	\$ 830.70	\$ 1,250.61	\$ 1,199.90	\$ 1,199.90	\$ 1,200.00	\$ 900.00	\$ 1,200.00	0%
01 410-327	RADIO EQUIPMENT/MAINTENANCE	\$ 1,905.77	\$ 764.42	\$ -	\$ 1,549.78	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	0%

01 410-342	PRINTING	\$ 260.00	\$ 930.07	\$ 749.09	\$ 1,395.09	\$ 2,500.00	\$ 2,000.00	\$ 2,500.00	\$ 2,500.00	0%
01 410-374	R&M MACHINERY AND EQUIPMENT	\$ -	\$ 127.50	\$ 916.95	\$ -	\$ 1,000.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00	0%
01 410-384	RENTAL MACHINERY EQUIPMENT	\$ 2,331.09	\$ 3,838.34	\$ 3,784.74	\$ 4,325.04	\$ 3,000.00	\$ 4,000.00	\$ 3,000.00	\$ 4,200.00	40%
01 410-400	COURT COSTS	\$ 3,299.74	\$ 2,971.95	\$ 2,512.04	\$ 2,482.36	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
01 410-420	DUES, SUBSCRIPTS, MEMB	\$ 4,124.52	\$ 4,136.88	\$ 3,923.96	\$ 4,252.88	\$ 5,000.00	\$ 4,200.00	\$ 5,000.00	\$ 5,000.00	0%
01 410-450	CONTRACTED SERVICES	\$ 14,377.96	\$ 9,142.88	\$ 12,510.00	\$ 25,245.10	\$ 16,000.00	\$ 12,000.00	\$ 16,000.00	\$ 15,000.00	-6%
01 410-454	CIVIL SERVICE COMMISSION	NA	NA	NA	\$ 8,184.39	\$ 3,000.00	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	0%
01 410-460	MEETINGS AND CONFERENCES	\$ 2,165.74	\$ 1,538.56	\$ 755.90	\$ 1,602.96	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00	\$ 3,000.00	0%
01 410-750	MINOR PURCHASES	\$ 6,374.99	\$ 11,128.25	\$ 1,813.99	\$ 575.52	\$ 2,000.00	\$ 9,513.00	\$ 2,000.00	\$ 2,000.00	0%
TOTAL POLICE		\$ 1,709,834.39	\$ 1,692,241.20	\$ 1,624,774.70	\$ 1,681,302.75	\$ 1,970,926.00	\$ 2,002,332.44	\$ 2,002,332.44	\$ 2,099,405.00	7%

Police Expenditures

Fiscal Year 2015 Budget Recommendations: \$ 2,099,405.00 an increase/decrease of \$ **128,479.00**

Fiscal Year 2014 Adopted Budget: \$ 1,970,926.00

Fiscal Year 2014 Projected Budget: \$ 2,002,332.44

31,406.44 under budget.

*\$15,726 Decrease in anticipated management salary due to retirement of Police Chief in 2014.

*\$80,000 Increase in Officer Salaries due to contractual requirements and two new officers from previous year at full salary.

*\$4,000 Decrease in Personal Day Buy Back based on historic trends.

*\$9,000 Decrease in LTD and STD Insurance.

*\$34,000 Increase in Healthcare Expenditures due to an expected 25% rate increase in healthcare plan.

Note: in 2014 rates increased \$41,000.00. That is \$87,000 in healthcare increases in 2 years.

*\$5,000 Increase in FICA.

*\$35,000 Increase in Overtime.

*\$9,000 Increase in vehicle fuel.

*\$4,000 Increase in R&M Vehicle Parts.

*\$15,000 Increase in Special Legal Services due to 2015 CBA Negotiations.

	2014 Base Salary(1)	Proposed 2015 Increase	Proposed 2015 Base Salary
Chief	\$ 105,726.00		\$ 95,755

⁽¹⁾Chief of Police Retired in 2014. A search for a new Chief will commence in early 2015. The salary of the new chief will be determined at a later date.

SAY	\$	95,755.00
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01 410-135 VACATION BUY-BACK

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

Chief's 2015 Hourly Rate = \$ 46.04
 Ten (10) Vacation days = 80 hours
 Max. 2014 Vacation Day Buy-Back = \$ 3,682.88

SAY	\$	4,000.00
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01 410-140 SALARY-STAFF

Estimated Police Department 2015 Pay Rates

Police 2015 Pay Rates at 4% Increase

	Date of Hire	Straight Time Rate ⁽¹⁾	2015 Base Salary	2015 Education Pay	2015 Longevity Factor	Annual Longevity	2015 Total Base Hourly Rate	2015 Salary, Edu. & Longevity
Davidson, Scott	10/21/02	\$ 38.44	\$ 79,956.00	\$ 500.00	4.00%	\$ 3,198.24	\$ 40.22	\$ 83,654.24
Delallo, Matthew	02/18/97	\$ 40.09	\$ 83,395.81	\$ -	5.00%	\$ 4,169.79	\$ 42.10	\$ 87,565.60
Fisher, Michael	08/27/01	\$ 38.44	\$ 79,956.00	\$ -	4.00%	\$ 3,198.24	\$ 39.98	\$ 83,154.24
Heynes, Christian	10/21/02	\$ 38.44	\$ 79,956.00	\$ 500.00	4.00%	\$ 3,198.24	\$ 40.22	\$ 83,654.24
Meisel, William	09/01/96	\$ 38.44	\$ 79,956.00	\$ -	5.00%	\$ 3,997.80	\$ 40.36	\$ 83,953.80
Mikelonis, Gerald	10/21/02	\$ 38.44	\$ 79,956.00	\$ -	4.00%	\$ 3,198.24	\$ 39.98	\$ 83,154.24
Mulholland, Milton	10/01/99	\$ 38.44	\$ 79,956.00	\$ -	5.00%	\$ 3,997.80	\$ 40.36	\$ 83,953.80
Rech, Carl	11/04/13	\$ 38.44	\$ 79,956.00	Eliminated	Eliminated	Eliminated	\$ 38.44	\$ 79,956.00
Scott, Joshua	10/18/10	\$ 38.44	\$ 79,956.00	\$ 500.00	0.00%	\$ -	\$ 38.68	\$ 80,456.00
Skrip, John	02/12/12	\$ 38.44	\$ 79,956.00	Eliminated	Eliminated	Eliminated	\$ 38.44	\$ 79,956.00
Swick, Richard	05/04/09	\$ 38.44	\$ 79,956.00	\$ 500.00	0.00%	\$ -	\$ 38.68	\$ 80,456.00
Vojtas, John	06/22/84	\$ 40.09	\$ 83,395.81	\$ -	6.00%	\$ 5,003.75	\$ 42.50	\$ 88,399.56
Wagner, Ferrell	11/04/13	\$ 38.44	\$ 79,956.00	Eliminated	Eliminated	Eliminated	\$ 38.44	\$ 79,956.00
Zeppuhar, Adam	10/21/02	\$ 40.09	\$ 83,395.81	\$ 500.00	4.00%	\$ 3,335.83	\$ 41.94	\$ 87,231.64
							\$ -	
Totals			\$ 1,129,703.43	\$ 2,500.00		\$ 33,297.93		\$ 1,165,501.36

SAY	\$	1,166,000.00
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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 2015 Hourly Rate =	\$	46.04	
Six (6) Personal days =		48	hours
Max. 2015 Personal Day Buy-Back =	\$	2,209.73	
Officer Personal Day Buy-Back =	\$	5,000.00	
Total Estimated Officer Personal Day Buy-Backs based on historic =	\$	7,209.73	

SAY	\$	8,000.00
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01 410-153 HEALTH-DISABILITY

Provider: Standard Insurance

	STD	LTD	ADD	2015 Monthly Premiums	2015 Annual Premiums
Butelli, Robert	\$ -	\$ -	\$ -	\$ -	\$ -
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
				\$ 1,532.98	\$ 18,395.75

Assume a 0% Increase = \$ 18,395.75

SAY	\$	18,500.00
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Highmark Blue Cross/Blue Shield

Plan		2014	2015	2015	Month/Year	2015	2015
		Monthly Premium	Anticipated Increase	Monthly Premium		Annual Premium	Employee 5% Contribution
Butelli, Robert	Family	\$ -	25.0%	\$ -	12	\$ -	\$ -
Davidson, Scott	Family	\$ 814.68	25.0%	\$ 1,017.95	12	\$ 12,215.41	\$ 610.77
Delallo, Matthew	Family	\$ 814.68	25.0%	\$ 1,017.95	12	\$ 12,215.41	\$ 610.77
Fisher, Michael [BUY BACK]	Family	\$ -	25.0%	\$ -	12	\$ -	\$ -
Heynes, Christian	Family	\$ 814.68	25.0%	\$ 1,017.95	12	\$ 12,215.41	\$ 610.77
Meisel, William	Family	\$ 814.68	25.0%	\$ 1,017.95	12	\$ 12,215.41	\$ 610.77
Mikelonis, Gerald	Family	\$ 814.68	25.0%	\$ 1,017.95	12	\$ 12,215.41	\$ 610.77
Mulholland, Milton	P/C	\$ 587.50	25.0%	\$ 734.09	12	\$ 8,809.05	\$ 440.45
Rech, Carl	Family	\$ 814.68	25.0%	\$ 1,017.95	12	\$ 12,215.41	\$ 610.77
Scott, Joshua	Two Person	\$ 781.39	25.0%	\$ 976.35	12	\$ 11,716.26	\$ 585.81
Skrip, John	Two Person	\$ 781.39	25.0%	\$ 976.35	12	\$ 11,716.26	\$ 585.81
Swick, Richard	Single	\$ 292.00	25.0%	\$ 364.86	12	\$ 4,378.28	\$ 218.91
Vojtas, John	Family	\$ 814.68	25.0%	\$ 1,017.95	12	\$ 12,215.41	\$ 610.77
Wagner, Ferrell	Family	\$ 814.68	25.0%	\$ 1,017.95	12	\$ 12,215.41	\$ 610.77
Zeppuhar, Adam	Family	\$ 814.68	25.0%	\$ 1,017.95	12	\$ 12,215.41	\$ 610.77
		\$ 9,774.40		\$ 12,213.21	Totals	\$ 146,558.53	\$ 7,327.93

Total Health Insurance = \$ 139,230.60

Teamsters - Dental/Vision

		2014	Anticipated	2015		2015
	Plan	Monthly	Increase	Monthly	Month/Year	Annual
		Premium		Premium		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 [BUY BACK]	Family	\$ -	4.0%	\$ -	12	\$ -
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
		\$ 930.00		\$ 967.20	Totals	\$ 11,606.40

Total Teamsters Dental = \$ 11,606.40

NWGBenefits Service Charge

\$5/person x 16 x 12 months = \$ 960.00

Total NWG Benefits Service Charge = \$ 960.00

NWG Benefits Reimbursements

This is associated with the Borough's share of the employee's \$5,000 deductible as well as Prescription Co-Pays. Based on 2014 actuals, we'll assume this to be \$40,000.00 for 2015.

2015 GENERAL FUND BUDGET
FINAL

Butelli, Robert	\$	2,500.00
Davidson, Scott	\$	5,000.00
Delallo, Matthew	\$	5,000.00
Fisher, Michael	\$	- Buy-Back
Heynes, Christian	\$	5,000.00
Meisel, William	\$	5,000.00
Mikelonis, Gerald	\$	5,000.00
Mulholland, Milton	\$	2,500.00
Rech, Carl	\$	5,000.00
Scott, Joshua	\$	2,500.00
Skrip, John	\$	2,500.00
Swick, Richard	\$	1,000.00
Vojtas, John	\$	5,000.00
Wagner, Ferrell	\$	1,000.00
Zeppuhar, Adam	\$	5,000.00
Vickless, Robert	\$	2,500.00
	\$	54,500.00

Total Reimbursements = \$ 55,000.00
Subtotal \$ 206,797.00

TOTAL HEALTHCARE **SAY \$ 219,000.00**

01 410-158 LIFE INSURANCE

<u>The Hartford</u>		2014	2015	2015	2015	2015
Plan		Monthly Premium	Anticipated Increase	Monthly Premium	Month/Year	Annual Premium
Butelli, Robert	Family	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Davidson, Scott	Family	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Delallo, Matthew	Family	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Fisher, Michael	Family	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Heynes, Christian	Family	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Meisel, William	Family	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Mikelonis, Gerald	Family	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Mulholland, Milton	P/C	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Rech, Carl	Family	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Scott, Joshua	Single	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Skrip, John	Single	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Swick, Richard	Single	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Vojtas, John	Family	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Wagner, Ferrell	Family	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
Zeppuhar, Adam	Two Person	\$ 21.22	0.0%	\$ 21.22	12	\$ 254.64
				\$ 318.30	Totals	\$ 3,819.60

SAY \$ 4,000.00

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

	2015			
	Gross Wage	SS	Med.	FICA
Butelli, Robert	\$ 95,755.00	6.20%	1.45%	\$ 7,325.26
Davidson, Scott	\$ 83,654.24	6.20%	1.45%	\$ 6,399.55
Delallo, Matthew	\$ 87,565.60	6.20%	1.45%	\$ 6,698.77
Fisher, Michael	\$ 83,154.24	6.20%	1.45%	\$ 6,361.30
Heynes, Christian	\$ 83,654.24	6.20%	1.45%	\$ 6,399.55
Meisel, William	\$ 83,953.80	6.20%	1.45%	\$ 6,422.47
Mikelonis, Gerald	\$ 83,154.24	6.20%	1.45%	\$ 6,361.30
Mulholland, Milton	\$ 83,953.80	6.20%	1.45%	\$ 6,422.47
Rech, Carl	\$ 79,956.00	6.20%	1.45%	\$ 6,116.63
Scott, Joshua	\$ 80,456.00	6.20%	1.45%	\$ 6,154.88
Skrip, John	\$ 79,956.00	6.20%	1.45%	\$ 6,116.63
Swick, Richard	\$ 80,456.00	6.20%	1.45%	\$ 6,154.88
Vojtas, John	\$ 88,399.56	6.20%	1.45%	\$ 6,762.57
Wagner, Ferrell	\$ 79,956.00	6.20%	1.45%	\$ 6,116.63
Zeppuhar, Adam	\$ 87,231.64	6.20%	1.45%	\$ 6,673.22
				\$ 96,486.11

SAY	\$	98,000.00
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(Is calculated at 2.38% of first \$9,000)

	2015 Gross Wage	2015 Unemployment Rate	2015 Unemployment Compensation
Butelli, Robert	\$ 9,000.00	2.38%	\$ 214.20
Davidson, Scott	\$ 9,000.00	2.38%	\$ 214.20
Delallo, Matthew	\$ 9,000.00	2.38%	\$ 214.20
Fisher, Michael	\$ 9,000.00	2.38%	\$ 214.20
Heynes, Christian	\$ 9,000.00	2.38%	\$ 214.20
Meisel, William	\$ 9,000.00	2.38%	\$ 214.20
Mikelonis, Gerald	\$ 9,000.00	2.38%	\$ 214.20
Mulholland, Milton	\$ 9,000.00	2.38%	\$ 214.20
Rech, Carl	\$ 9,000.00	2.38%	\$ 214.20
Scott, Joshua	\$ 9,000.00	2.38%	\$ 214.20
Skrip, John	\$ 9,000.00	2.38%	\$ 214.20
Swick, Richard	\$ 9,000.00	2.38%	\$ 214.20
Vojtas, John	\$ 9,000.00	2.38%	\$ 214.20
Wagner, Ferrell	\$ 9,000.00	2.38%	\$ 214.20
Zeppuhar, Adam	\$ 9,000.00	2.38%	\$ 214.20
			\$ 3,213.00

SAY \$ 3,300.00

01-410-164 HEART & LUNG BENEFIT

*This is only associated when an Officer is injured while on duty.

Since Heart & Lung Benefits are not taxable, the Borough needed a line item to account for such payments. However, since the Officer's original salary has already been budgeted there is no need to actually budget an amount for this line item.

01 410-168 RETIREE BENEFITS

<u>Healthcare</u>	Plan	2014 Monthly Premium	2015 Anticipated Increase	2015 Monthly Premium	2015 Month/Year	2015 Annual Premium	Borough's Share
Butelli, Robert	Family	\$ 814.68	25.0%	\$ 1,017.95	12	\$ 12,215.41	\$6,107.70
Harding, Scott	Family	\$ 814.68	25.0%	\$ 1,017.95	12	\$ 12,215.41	\$6,107.70
						\$ 24,430.82	\$12,215.41

SAY \$ 13,000.00

	2015 Total Base Hourly Rate	2015 Overtime Time Rate	2013 Overtime Hours	2014 Overtime Hours ⁽¹⁾	2014 Projected Overtime Hours ⁽²⁾	2015 Estimated Overtime Hours ⁽³⁾	2015 Estimated Overtime Pay
Davidson, Scott	\$ 40.22	\$ 60.33	46	9.25	11.10	28.6	\$ 1,722.35
Delallo, Matthew	\$ 42.10	\$ 63.15	212.5	141.5	169.80	191.2	\$ 12,070.79
Fisher, Michael	\$ 39.98	\$ 59.97	101.25	122.75	147.30	124.3	\$ 7,452.40
Heynes, Christian	\$ 40.22	\$ 60.33	95.5	28	33.60	64.6	\$ 3,894.15
Meisel, William	\$ 40.36	\$ 60.54	225	123	147.60	186.3	\$ 11,279.27
Mikelonis, Gerald	\$ 39.98	\$ 59.97	189	88.5	106.20	147.6	\$ 8,851.13
Mulholland, Milton	\$ 40.36	\$ 60.54	23.5	5	6.00	14.8	\$ 893.02
Rech, Carl	\$ 38.44	\$ 57.66	0.5	156.5	0.00	0.3	\$ 14.42
Scott, Joshua	\$ 38.68	\$ 58.02	84.5	45.5	54.60	69.6	\$ 4,035.37
Skrip, John	\$ 38.44	\$ 57.66	171	47	56.40	113.7	\$ 6,556.01
Swick, Richard	\$ 38.68	\$ 58.02	61	51.25	61.50	61.3	\$ 3,553.80
Vojtas, John	\$ 42.50	\$ 63.75	203.5	96.75	116.10	159.8	\$ 10,187.20
Wagner, Ferrell	\$ 38.44	\$ 57.66	0	127.5	153.00	76.5	\$ 4,411.03
Zeppuhar, Adam	\$ 41.94	\$ 62.91	102	40	48.00	75.0	\$ 4,718.06
	\$ -						
Totals				1,082.5	1,111.2	1,313.2	\$ 79,638.99

Subtract out Reimbursible OT = \$ 20,000.00
\$ 59,638.99

SAY \$ 60,000.00

⁽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 did decrease. However, based on 2014 projections.

SAY \$ 6,500.00

01 410-187 HEALTHCARE BENEFIT BUY-BACK

*This expenditure is related to line item 01 410-156 being if an employee takes advantage of this initiative, then 01 410-156 will be reduced to eliminate the healthcare costs associated with the employee who participates in this proposal.

Fisher, Michael \$ 6,107.70
\$ -
\$ -
\$ -

SAY \$ 6,200.00

01 410-188 HOLIDAY PAY

Assumptions

Based on past years will increase this amount by 4% from the 2014 projected amount to coincide with the rate increase.

SAY	\$	43,300.00
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01 410-189 COURT PAY

	2015 Total Base Hourly Rate	2015 Overtime Time Rate	2013 Court Hours	2014 Court Hours ⁽¹⁾	2014 Projected Court Hours ⁽²⁾	2015 Estimated Court Hours ⁽³⁾	2015 Estimated Court Pay
Davidson, Scott	\$ 40.22	\$ 60.33	4.0	8.0	11	7.3	\$ 442.40
Delallo, Matthew	\$ 42.10	\$ 63.15	104.0	64.0	133	118.7	\$ 7,493.59
Fisher, Michael	\$ 39.98	\$ 59.97	295.8	67.8	265	280.5	\$ 16,818.47
Heynes, Christian	\$ 40.22	\$ 60.33	64.0	64.0	107	85.3	\$ 5,147.95
Meisel, William	\$ 40.36	\$ 60.54	647.8	350.0	782	714.9	\$ 43,280.91
Mikelonis, Gerald	\$ 39.98	\$ 59.97	72.0	300.0	348	210.0	\$ 12,593.07
Mulholland, Milton	\$ 40.36	\$ 60.54	112.0	107.7	182	147.2	\$ 8,910.80
Rech, Carl	\$ 38.44	\$ 57.66	0.0	0.0	0	0.0	\$ -
Scott, Joshua	\$ 38.68	\$ 58.02	40.0	112.0	139	89.3	\$ 5,183.22
Skrip, John	\$ 38.44	\$ 57.66	50.0	50.0	83	66.7	\$ 3,844.04
Swick, Richard	\$ 38.68	\$ 58.02	72.0	135.8	184	100.0	\$ 5,802.12
Vojtas, John	\$ 42.50	\$ 63.75	247.5	223.8	389	318.2	\$ 20,285.50
Wagner, XX	\$ 38.44	\$ 57.66	0.0	0.0	0	0.0	\$ -
Zeppuhar, Adam	\$ 41.94	\$ 62.91	343.1	175.8	405	373.8	\$ 23,516.25
	\$ -						
Totals			2,052.3	1,659.1	3,027.3	2,511.9	\$ 153,318.32

SAY	\$	140,000.00
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⁽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, € 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
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	Annual Uniform Rate
Butelli, Robert	
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
	\$ 18,700.00

SAY	\$	20,000.00
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01 410-193 TRAINING/EDUCATION

EJC Security Services, Inc.

MEB Recertification @ \$125 each	\$ 625.00
<u>Penn State Posit Class</u>	\$ 620.00
<u>Bike Patrol Training</u>	\$ 300.00
<u>JNET Updates</u>	\$ 511.62
<u>NCIC Updates</u>	\$ 60.00
<u>Miscellaneous</u>	\$ 300.00
	\$ 2,416.62

SAY	\$	2,500.00
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01 410-210 OFFICE SUPPLIES

2015 GENERAL FUND BUDGET
FINAL

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 2014.

SAY	\$	4,000.00
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01 410-215 POSTAGE

Assumptions

Postage

\$ 250.00

Total

\$ 250.00

SAY	\$	250.00
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01 410-231 VEHICLE FUEL

Assumptions:

Current Average Monthly Rate = \$3000

\$3,000/month x 12 months =

5% increase in fuel prices

\$ 36,000.00

\$ 37,800.00

SAY	\$	38,000.00
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01 410-240 OPERATING SUPPLIES

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

M&M Uniform

Big Easy Unlock Kit

DARE PROGRAM - Apple Time, Inc.

Badges and lollipops (say no to Drugs)

Matthew Bender & Co. (LexisNexis)

PA Crime and Vehicle Handbook

Med-Tech Resources, Inc.

Vehicle First Aid Bag with Oxygen

Dickman Directories, Inc.

A-k and L-Z = \$360

Pgh Telephone \$360

Delivery = \$8.00

Keener Hardware, Inc.

Bathroom supplies

SAY	\$	3,000.00
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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
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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.

	2015 OT Rate	
Mulholland, Milton	\$ 60.54	
Weekly K9 OT = 3.5 hrs/week =	182	hours per year.
	\$ 11,018.94	
Supplies/Medical etc.	\$ 2,000.00	
Estimated Annual Costs for K9 Unit =	\$ 13,018.94	

SAY \$ 13,000.00

01 410-251 R&M VEHICLE PARTS

Assumptions:

In 2014, included over \$15,000 worth of repairs due to accidents. As such, increased this line item to more closely follow historic trends.

Missionary Auto Service

John Varney Tire

Benson Lincoln Mercury

Liotus Collision Center

Unit No. 14 AC Blower

Flynn's Tire & Auto

Richs Truck Tire Service, Inc.

Police Tires

Advance Auto Parts

Washer Fluid

Ryan's Auto Glass

SAY \$ 13,000.00

01 410-310 PROFESSIONAL SERVICES

Lawerence B. Haddad, PhD

Psychological evaluation and reports for new hires.
\$225/ea. X 4 =

\$ 900.00

Empire Investigations LLC

Polygraph Testing \$400/each
\$400/ea. X 4 =

\$ 1,600.00

Jefferson Regional Medical Center

Health Physical for new hire
\$280/ea. X 4 =

\$ 1,120.00

St. Moritz Invesitgations

Background Check per applicant = \$225.00
\$225/ea. X 4 =

\$ 900.00

\$ 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.)
In 2014 a Special Investigation was conducted due to a police personnel matter.
In 2015 the Police CBA will be expiring and thus Contract negotiations will be commencing. Anticipating heavy involvement from the Borough's Solicitor this line item will be doubled and budgeted at \$30,000.00.

SAY \$ 30,000.00

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 2014 Budgeted Level.

SAY \$ 500.00

01 410-321 TELEPHONE

Verizon

Verizon 717 X18-9286	\$ 33.00
Est. \$33.00/month	<u>12</u>
Emergency Outside Line	\$ 396.00

Fax Line
Est. \$50.27

PENN TELECOM/Consolodated

Includes Police Station

Assumptions:

\$250/month x 12 months =	\$ 3,000.00
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Sprint

Air Cards \$250/month for 5 air cards	\$ 3,000.00
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Cell Phone \$65/month each phone
1cell phone (OIC)

	<u>\$ 780.00</u>
	\$ 7,176.00

SAY	\$	7,200.00
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01 405-324 WIRELESS TELEPHONE

Chief - Stipend

\$100/month x 12 months =

SAY	\$	1,200.00
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01 410-327 RADIO EQUIPMENT/MAINTENANCE

AV Luttamus

Maintenance of dispatch console, technical time \$86/hour

SAY	\$	2,000.00
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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 repair and maintenance of various Police Department Equipment.

Frank's Automotive

SAY \$ 1,000.00

01 410-384 RENTAL MACHINERY EQUIPMENT

Konica Minolta Business Solutions
\$274.16/month x 12 = \$ 3,290.00

Konica Minolta Business Solutions - Service Supply Contract
\$211/quarter x 4 = \$ 846.00
\$ 4,136.00

SAY \$ 4,200.00

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

2015 GENERAL FUND BUDGET

FINAL

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

\$260.64/Quarter x 4 =

Monthly Premium

Davidson, Scott \$ 6.21

Delallo, Matthew \$ 6.21

Fisher, Michael \$ 6.21

Heynes, Christian \$ 6.21

Meisel, William \$ 6.21

Mikelonis, Gerald \$ 6.21

Mulholland, Milton \$ 6.21

Rech, Carl \$ 6.21

Scott, Joshua \$ 6.21

Skrip, John \$ 6.21

Swick, Rick \$ 6.21

Vojtas, John \$ 6.21

Wagner, xx \$ 6.21

Zeppuhar, Adam \$ 6.21

\$ 80.67

Annual Premium = \$ 968.09

Miscellaneous

\$ 1,200.00

Subtotal = \$ 5,061.05

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

AV Luttamus

\$450/month x 12 = \$ 5,400.00

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

Racal Voice Recorder Agreement

\$ 1,000.00

S&D Calibration Services

Acutrak Certification

\$13.00 x 3 each x 4 = \$ 460.00

Miscellaneous parts \$ 33.50

SBM Electronics

Annual Racal Maintenance Agreement

\$ 995.00

\$ -

Subtotal \$ 14,306.50

SAY	\$	15,000.00
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01 410-454 CIVIL SERVICE COMMISSION

*Associated with related expenses incurred by the Brentwood Civil Service Commission.

In 2014, there was a Police Personnel matter that involved the Civil Service Commission and their solicitor's involvement.

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

2015 Conference \$ 1,400.00

Ches Anthony, Inc.

SHACOG Police Mtg. \$ 200.00

PELRAS Conference

1 Employee with fees, mileage, etc. \$ 900.00

Miscellaneous

\$ 400.00

Subtotal \$ 2,900.00

SAY \$ 3,000.00

01 410-750 MINOR PURCHASES

In 2014, Council approved \$8,310 for the purchase of 2 Rapid Deploy Cameras.

Two additional TASER units, estimated cost per unit----\$800. \$ 1,600.00

iPad for Chief \$ 400.00

Subtotal \$ 2,000.00

SAY \$ 2,000.00

01 411

Volunteer Fire Department

2015 BRENTWOOD BUDGET EXPENDITURES
01411 VOLUNTEER FIRE EXPENDITURES

01	GENERAL FUND	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	PROJECTED 2014	PROPOSED 2015	PERCENTAGE CHANGE FROM 2014
01411 VOLUNTEER FIRE									
01 411-231	VEHICLE FUEL	\$ 4,566.42	\$ 4,480.55	\$ 3,933.60	\$ 2,770.66	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00	0%
01 411-352	PROFESSIONAL LIABILITY INSURANCE	\$ 664.00	\$ 666.00	\$ 666.00	\$ 727.21	\$ 664.00	\$ 741.00	\$ 750.00	0%
01 411-354	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Note 1.
01 411-363	HYDRANT SERVICES	\$ 32,777.88	\$ 32,732.34	\$ 32,725.37	\$ 36,793.54	\$ 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	\$ 86,443.00	\$ 90,386.00	\$ 90,386.00	\$ 107,386.00	\$ 90,386.00	\$ 90,386.00	\$ 90,386.00	0%
01 411-541	STATE FIRE RELIEF ASSOC	\$54,701.60	\$77,264.97	\$43,902.91	\$49,513.46	\$ 45,000.00	\$ 46,963.43	\$ 45,000.00	0%
	TOTAL VOLUNTEER FIRE DEPT.	\$ 180,280.86	\$ 206,657.82	\$ 172,741.84	\$ 198,318.83	\$ 176,350.00	\$ 177,318.39	\$ 176,436.00	0%

Volunteer Fire Expenditures

Fiscal Year 2015 Budget Recommendations: \$ 176,436.00 an increase/decrease of \$ 86.00

Fiscal Year 2014 Adopted Budget: \$ 176,350.00

Fiscal Year 2014 Projected Budget: \$ 177,318.39

\$ 968.39 over 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 2015. In addition, this contribution will be tied to vehicle fuel. If the vehicle fuel exceeds the 2015 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 = \$400

\$400/month x 12 months =

\$ 4,800.00

5% increase in fuel prices

\$ 5,040.00

SAY	\$	5,100.00
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2015 BRENTWOOD BUDGET EXPENDITURES
01411 VOLUNTEER FIRE EXPENDITURES

01 411-352	LIABILITY INSURANCE <u>Selective Insurance Company</u> Annual Premium =	\$ 741.00	SAY \$ 750.00
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 <u>Assumptions:</u> <u>PA. American Water</u> Monthly Service Agreement = \$2,715.50 \$2,715.50/month x 12 months = Municipal Fire Hydrants = 138 in Brentwood	\$ 32,586.00	SAY \$ 34,000.00
01 411-420	DUES, SUBSCRIPTS, MEMBERS <u>South Hills Area Council of Governments</u> SHACOG Annual Membership =	\$ 1,127.96	SAY \$ 1,200.00
01 411-540	CONTRIBUTIONS-NONGOV'T GROUPS <u>Assumptions:</u> 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 <i>*This is associated with receipts from State Fireman's Relief Association.</i> <i>2011 was equal to \$77,264.97 however this is not expected to be the same in 2013 or 2014.</i> <i>Revenues are recorded under Line Item 01 355-070</i> Foreign Fire Insurance	\$ 45,000.00	SAY \$ 45,000.00