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01

General Fund

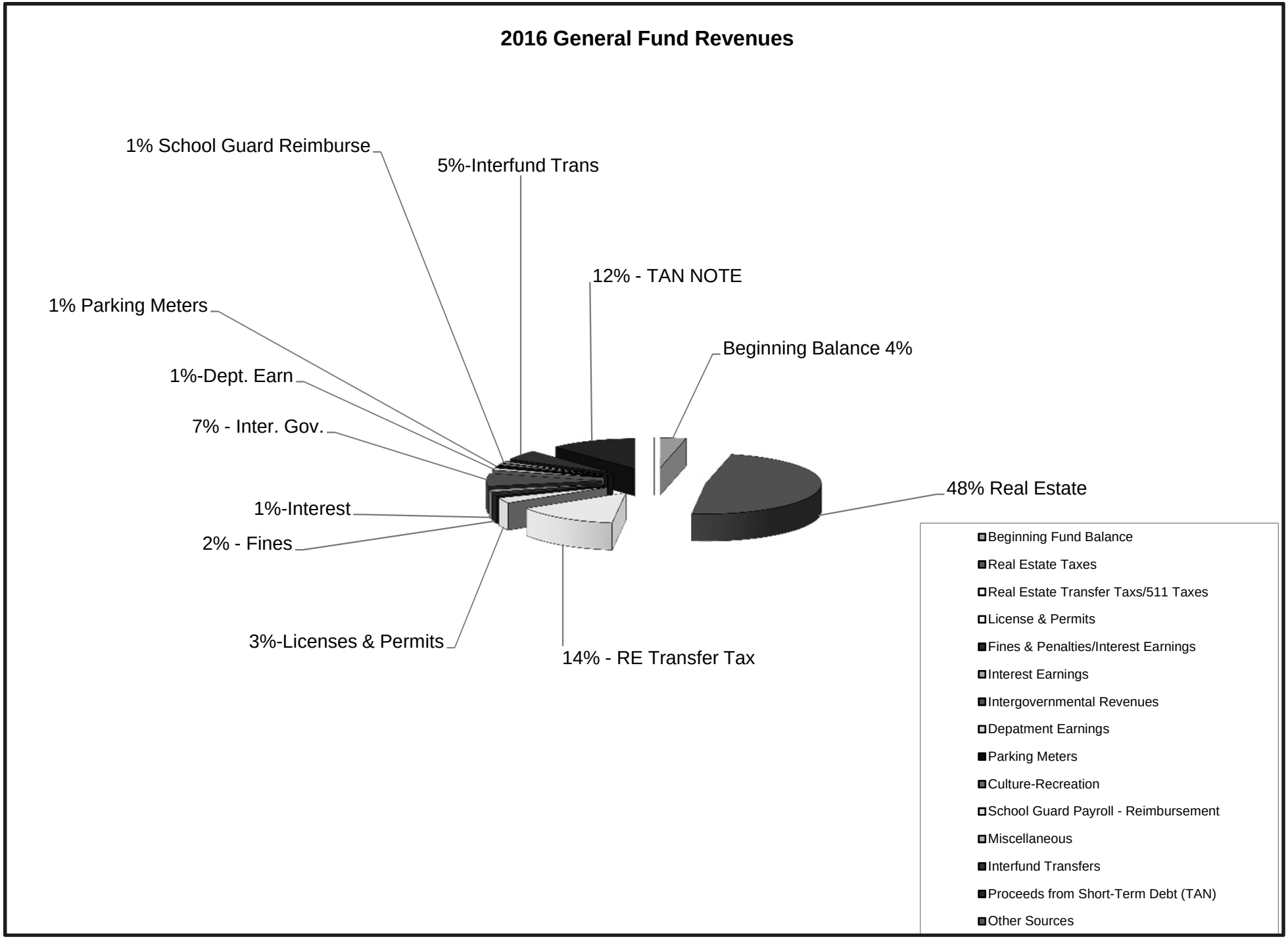
01

General Fund Revenue

FISCAL YEAR 2016
PROPOSED BUDGETED REVENUES
SUMMARY

LINE ITEM	BUDGETED REVENUES		Proposed 2016
01 300	Beginning Fund Balance	$	300,000.00
01 301	Real Estate Taxes	$	3,996,000.00
01 310	Real Estate Transfer Taxs/511 Taxes	$	1,196,500.00
01 321	License & Permits	$	241,700.00
01 331	Fines & Penalties/Interest Earnings	$	136,000.00
01 341	Interest Earnings	$	102,700.00
01 350	Intergovernmental Revenues	$	566,800.00
01 360	Depatment Earnings	$	97,000.00
01 363	Parking Meters	$	65,000.00
01 367	Culture-Recreation	$	82,000.00
01 368	School Guard Payroll - Reimbursement	$	54,500.00
01 380	Miscellaneous	$	10,600.00
01 392	Interfund Transfers	$	430,000.00
01 394	Proceeds from Short-Term Debt (TAN)	$	1,000,000.00
01 395	Other Sources	$	100.00
01	**Total 2016 General Fund Revenues**	**$**	**8,278,900.00**
08	**Total 2016 Sanitary Sewer Fund Revenues**	$	5,329,500.00
15	**Total 2016 Park Fund Revenues**	$	796,000.00
18	**Total 2016 Capital Improvement Fund Revenues**	$	2,703,000.00
35	**Total 2016 Highway Aid Fund Revenues**	$	217,140.00
		$	17,324,540.00
Minus Interfund Transfers (From the GF and Operating Reserve Fund)[1]		$	1,160,000.00
Minus Interfund Transfers (From the Sanitary Sewer Fund)		$	430,000.00
	TOTAL 2016 BOROUGH REVENUES	**$**	**15,734,540.00**

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


2016 General Fund Revenues
1% School Guard Reimburse
5%-Interfund Trans
12% - TAN NOTE
1% Parking Meters
Beginning Balance 4%
1%-Dept. Earn
7% - Inter. Gov.
48% Real Estate
1%-Interest
2% - Fines
3%-Licenses & Permits
14% - RE Transfer Tax
Beginning Fund Balance
Real Estate Taxes
Real Estate Transfer Taxs/511 Taxes
License & Permits
Fines & Penalties/Interest Earnings
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2016 BRENTWOOD BUDGET REVENUES

01 GENERAL FUND REVENUES

2016 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01 100	**BEGINNING FUND BALANCE**								
01 300-000	BEGINNING FUND BALANCE	$ 1,899,486.00	$ 1,691,708.00	$ 1,301,919.07	$ 643,279.43	$ 1,000,000.00	$ 1,408,707.00	$ 300,000.00	-70%
	TOTAL BEGINNING FUND BALANCE	**$ 1,899,486.00**	**$ 1,691,708.00**	**$ 1,301,919.07**	**$ 643,279.43**	**$ 1,000,000.00**	**$ 1,408,707.00**	**$ 300,000.00**	**-70%**
01301	**REAL ESATE TAXES**								
01 301-100	RE CURRENT GL	$ 2,327,989.91	$ 2,183,728.29	$ 2,119,874.10	$ 2,734,485.51	$ 3,080,000.00	$ 2,950,000.00	$ 3,500,000.00	14%
01 301-104	RE CURRENT LIBRARY	$144,993	$ 144,157.83	$ 207,797.05	$ 218,309.38	$ 198,000.00	$ 188,000.00	$ 196,000.00	-1%
01 301-300	RE DELINQUENT	$ 238,473.75	$ 255,464.04	$ 220,143.16	$ 407,582.07	$ 300,000.00	$ 296,000.00	$ 300,000.00	0%
01 301-700	RE TIF PAYMENT- CURRENT	$ 79,541.23	$ 79,541.23	$ 67,626.92	$ -	$ -	$ -	$ -	CLOSED
	TOTAL REAL ESTATE TAXES	**$ 2,790,997.80**	**$ 2,662,891.39**	**$ 2,615,441.23**	**$ 3,360,376.96**	**$ 3,578,000.00**	**$ 3,434,000.00**	**$ 3,996,000.00**	**12%**
01310	**TRANS/ENAB TAXES**								
01 310-100	RE TRANSFER TAX	$ 56,547.66	$ 85,130.95	$ 71,303.27	$ 78,063.93	$ 70,000.00	$ 79,000.00	$75,000.00	7%
01 310-210	EARNED INCOME TAX- CURRENT	$ 467,692.30	$ 762,883.38	$ 1,048,572.14	$ 1,075,870.75	$ 850,000.00	$ 1,045,000.00	$1,030,000.00	21%
01 310-230	EARNED INC TAX DELINQUENT	$ 419,941.43	$ 437,089.55	$ 33,664.84	$ 8,728.68	$ 7,000.00	$ 6,500.00	$6,500.00	-7%
01 310-401	LOCAL SERVICE TAX	$ 79,100.58	$ 73,264.65	$ 86,660.33	$ 85,859.50	$ 65,000.00	$ 87,000.00	$85,000.00	31%
	TOTAL TRANS/ENAB TAXES	**$ 1,023,281.97**	**$ 1,358,368.53**	**$ 1,240,200.58**	**$ 1,248,522.86**	**$ 992,000.00**	**$ 1,217,500.00**	**$ 1,196,500.00**	**21%**
01321	**LICENSES/PERMITS**								
01 321-740	VIDEO MACHINES	$ 32,200.00	$ 33,200.00	$ 38,600.00	$ 35,400.00	$ 39,000.00	$ 26,000.00	$ 30,000.00	-23%
01 321-750	POOL TABLES	$ 1,200.00	$ 4,000.00	$ 3,800.00	$ 4,000.00	$ 4,000.00	$ 600.00	$ 1,000.00	-75%
01 321-800	CABLE TV FRAN FEES	$ 236,744.12	$ 178,156.03	$ 184,642.76	$ 233,746.19	$ 175,000.00	$ 190,000.00	$ 180,000.00	3%
01 322-801	STREET PERMITS	$ 18,115.00	$ 37,262.00	$ 45,241.00	$ 40,938.38	$ 35,000.00	$ 27,000.00	$ 30,000.00	-14%
01 322-802	GRADING PERMITS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
01 322-900	SIGN PERMITS	$ 1,892.00	$ 556.00	$ 999.00	$ 924.00	$ 500.00	$ 700.00	$ 600.00	20%
01 322-901	SOLICITATION PERMITS	$0.00	$60.00	$485.00	$ 175.00	$ 50.00	$ 350.00	$ 100.00	100%
	TOTAL LICENSES/PERMITS	**$ 290,151.12**	**$ 253,234.03**	**$ 232,740.00**	**$ 315,183.57**	**$ 253,550.00**	**$ 244,650.00**	**$ 241,700.00**	**-5%**
01 331	**FINES AND FORFEITS**								
01 331-110	MOTOR VEHICLE VIOLATIONS	$ 87,468.76	$ 139,202.57	$ 108,813.56	$ 106,733.41	$ 95,000.00	$ 90,000.00	$ 95,000.00	0%
01 332-100	DPW REIMBURSEMENTS	$ -	$ 7,517.66	$ 4,670.59	$ 9,039.15	$ 7,000.00	$ 11,000.00	$ 7,000.00	0%
01 332-101	RESTITUTIONS/SETTLEMENTS	$ -	$ 5,787.77	$ 390.63	$ 2,340.47	$ 1,000.00	$ 500.00	$ 1,000.00	0%
01 332-102	CODE ENFORCEMENT CITATIONS	$ -	$ 4,229.89	$ 6,501.72	$ 3,673.00	$ 3,000.00	$ 3,200.00	$ 3,000.00	0%
01 332-103	DELINQUENT TRASH FEES	$ -	$ -	$ -	$ -	$ -	$ 500.00	$ 30,000.00	New Item
	TOTAL FINES AND FORFEITS	**$ 87,468.76**	**$ 156,737.89**	**$ 120,376.50**	**$ 121,786.03**	**$ 106,000.00**	**$ 105,200.00**	**$ 136,000.00**	**28%**

2016 BRENTWOOD BUDGET REVENUES

01 GENERAL FUND REVENUES

2016 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01341	**INT, RENTS, ROYALTIES**								
01 341-000	INTEREST- TEMP INVEST	$ 666.34	$ 1,307.83	$ 870.67	$ 1,058.58	$ 600.00	$ 600.00	$ 600.00	0%
01 342-101	RENT OF LAND	$ 49,875.00	$ 54,423.50	$ 57,465.00	$ 38,779.42	$ 30,000.00	$ 55,550.00	$ 56,100.00	87%
01 342-200	RECREATION CENTER	$ 200.00	$ 500.00	**$ 300.00**	**$ 512.50**	$ 400.00	$ 3,600.00	$ 3,000.00	650%
01 342-201	RENT OF BUILDINGS	$ 25,207.00	$ 25,187.00	$ 32,900.00	$ 36,078.00	$ 14,000.00	$ 14,300.00	$ 24,000.00	71%
01 342-202	RENT OF BUILDINGS-10 MARYLEA	$ 9,730.00	$ 18,112.60	$ 16,105.00	$ 18,855.00	$ 18,000.00	$ 13,500.00	$ 18,000.00	0%
01 342-300	COMMUNITY CENTER	$ 1,356.00	$ 1,200.00	$ 2,350.00	$ 2,205.00	$ 1,000.00	$ 1,600.00	$ 1,000.00	0%
	TOTAL INT, RENTS, ROYALTIES	**$ 87,034.34**	**$ 100,730.93**	**$ 109,990.67**	**$ 97,488.50**	**$ 64,000.00**	**$ 89,150.00**	**$ 102,700.00**	**60%**
01350	**INTERGOVERNMENTAL**								
01 351 120	PA EMERGENCY MGMT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	See Note 1
01 354-022	STATE GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	See Note 2
01 355-010	PUBLIC UTILITY REALITY TAX	$ 4,936.93	$ 5,076.58	$ 4,500.00	$ 4,930.10	$ 4,500.00	$ 4,500.00	$ 4,500.00	0%
01 355-040	LIQUOR LICENSES	$ 4,200.00	$ 3,000.00	$ 2,700.00	$ 2,200.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	0%
01 355-050	STATE AID TO PENSION FUND	$ 211,527.32	$ 143,044.39	$ 167,027.41	$ 162,652.56	$ 160,000.00	$ 164,700.00	$ 165,000.00	3%
01 355-070	FOREIGN FIRE INSURANCE	$ 77,264.97	$ 43,902.91	$ 49,513.46	$ 46,963.43	$ 45,000.00	$ 45,000.00	$ 45,000.00	0%
01 355-080	RAD- SALES TAX PROCEEDS	$ 315,523.59	$ 335,410.06	$ 350,384.42	$ 367,115.35	$ 350,000.00	$ 352,000.00	$ 350,000.00	0%
01 355-090	MARCELLUS SHALE IMPACT	$ -	$ 204.72	$ 373.40	$ 516.15	$ 300.00	$ 962.10	$ 300.00	0%
	TOTAL INTERGOVERNMENTAL	**$ 508,677.88**	**$ 613,452.81**	**$ 574,498.69**	**$ 584,377.59**	**$ 561,800.00**	**$ 569,162.10**	**$ 566,800.00**	**1%**
01360	**DEPT. EARNINGS**								
01 361-310	ZONING/PLANNING FEES	$ 3,900.00	$ 1,275.00	$ 3,600.00	$ 3,900.00	$ 2,000.00	$ 2,500.00	$ 2,500.00	25%
01 361-510	SALE OF MAPS/ZONING BOOKS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
01 361-560	PHOTOCOPIES	$ 6.25	$ 663.75	$ 50.46	$ 19.88	$ -	$ -	$ -	0%
01 362-102	SPECIAL POLICE SERVICES	$ 18,021.15	$ 34,044.44	$ 13,166.64	$ 25,250.55	$ 20,000.00	$ 54,000.00	$ 20,000.00	0%
01 362-112	ACCIDENT REPORTS	$ 3,870.00	$ 12,007.38	$ 9,094.42	$ 7,299.22	$ 6,000.00	$ 7,000.00	$ 7,000.00	17%
01 362-130	POLICE/SECURITY ALARMS	$ 900.00	$ 200.00	$ 2,200.00	$ 2,289.82	$ 500.00	$ 700.00	$ 500.00	0%
01 362-150	CIVIL SERVICE APPLICATION FEE	$ 1,850.00	$ -	$ 500.00	$ -	$ -	$ -	$ -	0%
01 362-313	ENGINEERING REIMBURS.	$ 4,797.50	$ 2,811.50	$ 11,598.53	$ 1,233.75	$ 5,000.00	$ 3,100.00	$ 3,000.00	-40%
01 362-410	BUILDING PERMITS	$ 25,065.00	$ 8,748.00	$ 21,630.00	$ 22,895.00	$ 15,000.00	$ 16,100.00	$ 15,000.00	0%
01 362-450	OCCUPANCY PERMITS	$ 14,813.00	$ 19,609.00	$ 14,823.00	$ 26,038.00	$ 15,000.00	$ 20,000.00	$ 18,000.00	20%
01 362-460	TENANT REGISTRATION	$ 9,990.00	$ 12,105.00	$ 35,488.75	$ 22,236.98	$ 15,000.00	$ 18,900.00	$ 15,000.00	0%
01 362-461	RENTAL INSPECTION FEES	$ -	$ -	$ -	$ 24,670.00	$ 15,000.00	$ 15,200.00	$ 15,000.00	0%
01-362.462	RENTAL BOARD OF APPEAL	$ -	$ -	$ -	$ -	$ -	$ 1,000.00	$ -	New Item
01 363-102	AGGRESSIVE DRIVING GRANT	$ -	$ 1,000.00	$ 6,178.65	$ 10,483.69	$ -	$ -	$ -	$ -
01 364-902	LIEN REMOVAL FEES	$ -	$ -	$ -	$ 2,561.00	$ -	$ 4,400.00	$ 1,000.00	New Item
	TOTAL DEPT. EARNINGS	**$ 83,212.90**	**$ 92,464.07**	**$ 118,330.45**	**$ 148,877.89**	**$ 93,500.00**	**$ 142,900.00**	**$ 97,000.00**	**4%**
01363	**PARKING METERS**								
01 363-210	PARKING METER REVENUE	$ 46,488.14	$ 42,136.69	$ 45,361.18	$ 41,873.32	$ 40,000.00	$ 40,500.00	$ 40,000.00	0%
01 363-120	PARKING METER VIOLATIONS	$ 25,856.75	$ 28,689.21	$ 21,650.00	$ 26,088.09	$ 25,000.00	$ 20,000.00	$ 25,000.00	0%
01 363-250	HANDICAP PARKING PERMITS	$ 60.00	$ -	$ -	$ -	$ -	$ -	$ -	Fee Eliminated
	TOTAL PARKING METERS	**$ 74,526.04**	**$ 72,404.89**	**$ 67,011.18**	**$ 67,961.41**	**$ 65,000.00**	**$ 60,500.00**	**$ 65,000.00**	**0%**

2016 BRENTWOOD BUDGET REVENUES

01 GENERAL FUND REVENUES

2016 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01367	**CULTURE RECREATION**								
01 367-202	SWIMMING POOL FEES	$ 30,313.55	$ 30,711.75	$ 23,266.11	$ -	$ 25,000.00	$ 18,500.00	$ 20,000.00	-20%
01 367-300	REC. PROGRAM FEES	$ -	$ -	$ 1,438.20	$ 26,134.89	$ 22,000.00	$ 14,800.00	$ 30,000.00	36%
01 367-301	DECK HOCKEY	$ -	$ -	$ -	$ 4,075.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	0%
01 367-302	REC. DIRECTOR FEE	$ -	$ -	$ -	$ 5,000.00	$ 15,000.00	$ 10,000.00	$ 10,000.00	-33%
01 367-303	STADIUM RENTAL FEE	$ -	$ -	$ -	$ 553.00	$ 500.00	$ -	$ 500.00	0%
01 367-304	BASEBALL RENTAL FEE	$ -	$ -	$ -	$ 500.00	$ 500.00	$ 200.00	$ 500.00	0%
01 367-400	PARK AND REC CONCESSIONS	$ 900.00	$ 2,500.00	$ 400.00	$ 400.00	$ 1,200.00	$ 19,200.00	$ 20,000.00	See Note 1
	TOTAL CULTURE RECREATION	**$ 31,213.55**	**$ 33,211.75**	**$ 25,104.31**	**$ 36,662.89**	**$ 65,200.00**	**$ 63,700.00**	**$ 82,000.00**	**26%**
01368	**SCHOOL GUARD PAYROLL**								
01 368-100	SCHOOL GUARD PAYROLL	$ 64,382.21	$ 48,831.09	$ 52,449.82	$ 67,528.63	$ 50,000.00	$ 56,000.00	$ 54,000.00	8%
01 368-110	SCHOOL GUARD UNIFORMS	$ -	$ 701.56	$ -	$ -	$ 500.00	$ 500.00	$ 500.00	0%
	TOTAL SCHOOL GUARD PAYROLL	**$ 64,382.21**	**$ 49,532.65**	**$ 52,449.82**	**$ 67,528.63**	**$ 50,500.00**	**$ 56,500.00**	**$ 54,500.00**	**8%**
01380	**MISCELLANEOUS**								
01 380-000	MISCELLANEOUS REVENUE	$ 651.97	$ 4,140.46	$ 11,776.05	$ 2,452.79	$ 500.00	$ 13,000.00	$ 500.00	0%
01 380-802	MUNICIPAL LIEN LETTERS	$ -	$ 10,157.68	$ 9,730.02	$ 11,062.72	$ 7,500.00	$ 10,900.00	$ 10,000.00	33%
01 380-805	SALE OF PROPERTY- AUCTION	$ -	$ -	$ -	$ 15,862.59	$ -	$ 100.00	$ 100.00	New Item
01 387-000	K9 FUND DONATION	$ -	$ -	$ -	$ 10,000.00	$ -	$ 1,000.00	$ -	New Item
	TOTAL MISCELLANEOUS	**$ 651.97**	**$ 14,298.14**	**$ 21,506.07**	**$ 39,378.10**	**$ 8,000.00**	**$ 25,000.00**	**$ 10,600.00**	**33%**

2016 BRENTWOOD BUDGET REVENUES

01 GENERAL FUND REVENUES

2016 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01392	**INTERFUND TRANSFERS**								
01 392-080	TRANSFER-FROM SEWER FUND	$ 255,000.00	$ 262,000.00	$ 276,000.00	$ 355,000.00	$ 400,000.00	$ 400,000.00	$ 430,000.00	8%
01 392-095	TRANSFER-FROM OPERATING RESERVE FUND	$ -	$ 404,157.64	$ -	$ -	$ -	$ -	$ -	0%
01 392-096	TRANSFER-FROM PA INVEST	$ -	$ -	$ -	$ -	$ 142,779.00	$ 142,820.45	$ -	CLOSED
	TOTAL INTERFUND TRANSFERS	**$ 255,000.00**	**$ 666,157.64**	**$ 276,000.00**	**$ 355,000.00**	**$ 542,779.00**	**$ 542,820.45**	**$ 430,000.00**	**-21%**
01394	**PROCEEDS OF SHORT-TERM DEBT**								
01 394-10	TAX ANTICIPATION NOTE	$ 500,000.00	$ 1,000,000.00	$ -	$ -	$ -	$ -	$ 1,000,000.00	0%
	TOTAL PROCEEDS OF SHORT-TERM DEBT	**$ 1,300,000.00**	**$ 500,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000.00**	**0%**
01395	**OTHER SOURCES**								
01 395-000	REFUND PRIOR YR EXPENSES	$ 6,123.43	$ 28,918.48	$ 3,225.39	$ 18,908.25	$ -	$ -	$ -	NA
01 395-510	RECYCLE BINS	$ 240.50	$ 265.00	$ 265.00	$ 160.00	$ 150.00	$ 50.00	$ 100.00	-33%
	TOTAL OTHER SOURCES	**$ 6,363.93**	**$ 29,183.48**	**$ 3,490.39**	**$ 19,068.25**	**$ 150.00**	**$ 50.00**	**$ 100.00**	**-33%**
TOTAL GENERAL FUND REVENUES		**$ 8,502,448.47**	**$ 8,294,376.20**	**$ 6,759,058.96**	**$ 7,105,492.11**	**$ 7,380,479.00**	**$ 7,959,839.55**	**$ 8,278,900.00**	**12%**

01 300

Beginning Balance

2016 BRENTWOOD BUDGET REVENUES
01300 BEGINNING FUND BALANCE

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
1 300	**BEGINNING FUND BALANCE**								
01 300-000	BEGINNING FUND BALANCE	$ 1,899,486.00	$1,691,708.00	$1,301,919.07	$ 643,279.43	$ 1,000,000.00	$ 1,408,707.00	**$ 300,000.00**	-70%
	TOTAL BEGINNING FUND BALANCE	**$ 1,899,486.00**	**$ 1,691,708.00**	**$ 1,301,919.07**	**$ 643,279.43**	**$ 1,000,000.00**	**$ 1,408,707.00**	**$ 300,000.00**	-70%

01 300-000 BEGINNING FUND BALANCE

Based on year-end projections, it is anticipated that the General Fund will have a fund balance on 12/31/15 in the amount of $500,000.
As such, assuming miscellaneous 2015 Expenditures that will be paid in 2016. Say the actual 2016 Beginning Balance to be =

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 11/01/15	$ 876,427.09
November Revenues	$ 275,000.00
December Revenues	$ 275,000.00
Total Anticipated Revenues	$1,426,427.09
November Expenditures	$ 550,000.00
December Expenditures	$ 550,000.00
Total Anticipated Expenditures	**$ 1,100,000.00**
Estimated Year-In-General Fund Balance	**$ 326,427.09**
Beginning Balance	$ 326,427.09

SAY	**$ 300,000.00**

01 301

Real Estate Taxes Revenue

2016 BRENTWOOD BUDGET REVENUES
01301 REAL ESTATE TAXES REVENUE

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01301	**REAL ESATE TAXES**								
01 301-100	RE CURRENT GL	$ 2,327,989.91	$ 2,183,728.29	$ 2,119,874.10	$ 2,734,485.51	$ 3,080,000.00	$ 2,950,000.00	**$ 3,500,000.00**	14%
01 301-104	RE CURRENT LIBRARY	$ 144,992.91	$ 144,157.83	$ 207,797.05	$ 218,309.38	$ 198,000.00	$ 188,000.00	**$ 196,000.00**	-1%
01 301-300	RE DELINQUENT	$ 238,473.75	$ 255,464.04	$ 220,143.16	$ 407,582.07	$ 300,000.00	$ 296,000.00	**$ 300,000.00**	0%
01 301-700	RE TIF PAYMENT- CURRENT	$ 79,541.23	$ 79,541.23	$ 67,626.92	$ -	$ -	$ -		**CLOSED**
	TOTAL REAL ESTATE TAXES	**$ 2,790,997.80**	**$ 2,662,891.39**	**$ 2,615,441.23**	**$ 3,360,376.96**	**$ 3,578,000.00**	**$ 3,434,000.00**	**$ 3,996,000.00**	**12%**

Summary and Assumptions:

Real Estate Taxes Revenues

Fiscal Year 2016 Budget Recommendations:	$ 3,996,000.00	an increase of	**$ 418,000.00**
Fiscal Year 2015 Adopted Budget:	$ 3,578,000.00		
Fiscal Year 2015 Projected Budget:	$ 3,434,000.00		
	$ (144,000.00)	decrease projected	

*Total Taxable Assessed Value has decreased by $3,276,400 from October 2014 levels due to County Reassesments and appeals.
*Mil Value decreased $3,277 to $392,758.75.
* Currently $50,772,700 exempt real estate in Brentwood.

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

2016 Anticipated Real Estate Taxes

			As of 10-1-15	
2016 Total Local Taxable Assessed Value =			$ 392,744,050.00	*Note: Does not include approx. $50,772,700 of exempt real estate.*
2016 Milage Rate =			**10.00**	mils ***1.25 mil INCREASE**
100 % Estimated 2015 Real Estate Tax Revenues =			$ 3,927,440.50	
2% Discount =			$ 78,548.81	
Act 77 Reduction =			$ 26,412.04	
Total Estimated 2016 Taxes Due =			$3,822,479.65	
Collection Rate =			97.00%	
Total Estimated 2016 Real Estate Tax Revenues =			$ 3,707,805.26	
Mil Value =	$3,927,440.50	10.00	$ 392,744.05	

01 301-100	RE CURRENT- GENERAL OP.	$ 3,511,433.24	or	**SAY**	**$ 3,500,000.00**
01 301-104	RE CURRENT- LIBRARY	$ 196,372.03	or	**SAY**	**$ 196,000.00**

*Dedicated Milage = 0.5 mils for the Library

Total Estimated Collectable 2016 Real Estate Taxes = $ 3,707,805.26

2016 BRENTWOOD BUDGET REVENUES
01301 REAL ESTATE TAXES REVENUE

	Estimated Uncollected 2016 Real Estate Taxes =	**$**	**219,635.24**			
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**

01 310

Transfer/Enabling Taxes Revenue

2016 BRENTWOOD BUDGET REVENUES
01 310 TRANSFER/ENABLING TAXES REVENUE

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01310	**TRANS/ENAB TAXES**								
01 310-100	RE TRANSFER TAX	$ 56,547.66	$ 85,130.95	$ 71,303.27	$ 78,063.93	$ 70,000.00	$ 79,000.00	**$ 75,000.00**	7%
01 310-210	EARNED INCOME TAX- CURRENT	$ 467,692.30	$ 762,883.38	$ 1,048,572.14	$ 1,075,870.75	$ 850,000.00	$ 1,045,000.00	**$ 1,030,000.00**	21%
01 310-230	EARNED INC TAX DELINQUENT	$ 419,941.43	$ 437,089.55	$ 33,664.84	$ 8,728.68	$ 7,000.00	$ 6,500.00	**$ 6,500.00**	-7%
01 310-401	LOCAL SERVICE TAX	$ 79,100.58	$ 73,264.65	$ 86,660.33	$ 85,859.50	$ 65,000.00	$ 87,000.00	**$ 85,000.00**	31%
	TOTAL TRANS/ENAB TAXES	**$ 1,023,281.97**	**$ 1,358,368.53**	**$ 1,240,200.58**	**$ 1,248,522.86**	**$ 992,000.00**	**$ 1,217,500.00**	**$ 1,196,500.00**	**21%**

Summary and Assumptions:

Transfer/Enabling Tax Revenues

Fiscal Year 2016 Budget Recommendations: $ 1,196,500.00 an increase/decrease of **$ 204,500.00**

Fiscal Year 2015 Adopted Budget: $ 992,000.00
Fiscal Year 2015 Projected Budget: $ 1,217,500.00
$ 225,500.00 extra revenue projected

*$5,000 Increase in Real Estate Transfer Tax
*$180,000 Increase in Earned Income Tax - Current
*$500 Decrease in Earned Income Tax - Delinquent
*$20,000 Increase in LST.

01 310-100 REAL ESTATE TRANSFER TAX
Assumptions:
2015 Ave./month = $ 5,900.00
$5,900/month x 12 months = $ 70,800.00

SAY $ 75,000.00

01 310-210 EARNED INC TAX- CURRENT YR
Assumptions:
Based on historic data of revenues. The estimated EIT collection was set as =

SAY $ 1,030,000.00

01 310-230 EARNED INC TAX DELINQUENT
Assumptions:
Delinquent EIT collections continue to fall due to new ACT 32 collections.

SAY $ 6,500.00

01 310-401 Local Service Tax (LST)
Assumptions:
Based on historic data , the estimated LST collection was set as =

SAY $ 85,000.00

01 321

License & Permits

2016 BRENTWOOD BUDGET REVENUES
01321 LICENSES AND PERMITS

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01321	**LICENSES/PERMITS**								
01 321-740	VIDEO MACHINES	$ 32,200.00	$ 33,200.00	$ 38,600.00	$ 35,400.00	$ 39,000.00	$ 26,000.00	**$ 30,000.00**	-23%
01 321-750	POOL TABLES	$ 1,200.00	$ 4,000.00	$ 3,800.00	$ 4,000.00	$ 4,000.00	$ 600.00	**$ 1,000.00**	-75%
01 321-800	CABLE TV FRAN FEES	$ 236,744.12	$ 178,156.03	$ 184,642.76	$ 233,746.19	$ 175,000.00	$ 190,000.00	**$ 180,000.00**	3%
01 322-801	STREET PERMITS	$ 18,115.00	$ 37,262.00	$ 45,241.00	$ 40,938.38	$ 35,000.00	$ 27,000.00	**$ 30,000.00**	-14%
01 322-802	GRADING PERMITS	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	0%
01 322-900	SIGN PERMITS	$ 1,892.00	$ 556.00	$ 999.00	$ 924.00	$ 500.00	$ 700.00	**$ 600.00**	20%
01 322-901	SOLICITATION PERMITS	$ -	$ 60.00	$ 485.00	$ 175.00	$ 50.00	$ 350.00	**$ 100.00**	100%
	TOTAL LICENSES/PERMITS	**$ 290,151.12**	**$ 253,234.03**	**$ 232,740.00**	**$ 315,183.57**	**$ 253,550.00**	**$ 244,650.00**	**$ 241,700.00**	**-5%**

Summary and Assumptions:

Licenses and Permits

Fiscal Year 2016 Budget Recommendations: $ 241,700.00 an increase/decrease of **$ (11,850.00)**

Fiscal Year 2015 Adopted Budget: $ 253,550.00
Fiscal Year 2015 Projected Budget: $ 244,650.00
$ (8,900.00) Under Budget

*$9,000 Decrease in Video Machines.
*$3,000 Decrease in Pool Table Fees.
*$5,000 Increase in Cable TV Franchise Fees.
*$5,000 Decrease in Street Permits due to new tracking and billing process.

01 321-740 VIDEO MACHINES

Assumptions:

No. of Video units =	45	
Fee per Unit (Increased $100 in 2013) =	$ 600.00	
Total =	$ 27,000.00	**SAY $ 30,000.00**

01 321-750 POOL TABLES

Assumptions:

No. of Pool Tables =	15	
Fee per Unit =	$ 200.00	
Total =	$ 3,000.00	**SAY $ 1,000.00**

2016 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 =	$	90,000.00			
VERIZON =	$	90,000.00			
	$	180,000.00	**SAY**	**$**	**180,000.00**

01 322-801 STREET PERMITS

Assumptions:

Associated with street openings by utility companies, as well as permits for the storage of dumpsters in on-street parking spaces
Based on historical trends and new Ordinance, will set this amount =.

SAY	**$**	**30,000.00**

01 322-802 GRADINGPERMITS

Assumptions:

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

SAY	**$**	**-**

01 322-900 SIGN PERMITS

Assumptions:

Based on historical trends and increase of
enforcement we will set the amount =

SAY	**$**	**600.00**

01 322-901 SOLICITATION PERMITS

Assumptions:

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

SAY	**$**	**100.00**

01 331

Fines & Penalties

2016 BRENTWOOD BUDGET REVENUES
01 331 FINES AND FORFEITS REVENUE

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01 331	**FINES AND FORFEITS**								
01 331-110	MOTOR VEHICLE VIOLATIONS	$ 87,468.76	$ 139,202.57	$ 108,813.56	$ 106,733.41	$ 95,000.00	$ 90,000.00	**$ 95,000.00**	0%
01 332-100	DPW REIMBURSEMENTS	$ -	$ 7,517.66	$ 4,670.59	$ 9,039.15	$ 7,000.00	$ 11,000.00	**$ 7,000.00**	0%
01 332-101	RESTITUTIONS/SETTLEMENTS	$ -	$ 5,787.77	$ 390.63	$ 2,340.47	$ 1,000.00	$ 500.00	**$ 1,000.00**	0%
01 332-102	CODE ENFORCEMENT CITATIONS	$ -	$ 4,229.89	$ 6,501.72	$ 3,673.00	$ 3,000.00	$ 3,200.00	**$ 3,000.00**	0%
01 332-103	DELINQUENT TRASH FEES	$ -	$ -	$ -	$ -	$ -	$ 500.00	**$ 30,000.00**	***New Item***
	TOTAL FINES AND FORFEITS	**$ 87,468.76**	**$ 156,737.89**	**$ 120,376.50**	**$ 121,786.03**	**$106,000.00**	**$ 105,200.00**	**$ 136,000.00**	**28%**

Summary and Assumptions:

Fines and Forfeits Revenues

Fiscal Year 2016 Budget Recommendations: $ 136,000.00 an increase/decrease of **$ 30,000.00**

Fiscal Year 2015 Adopted Budget: $ 106,000.00
Fiscal Year 2015 Projected Budget: $ 105,200.00
$ **(800.00)** shortfall in revenue projected.

*$0 Increase in Motor Vehicle Violations
*$0 Increase in DPW Reimbursements
*$0 Change in Restitution/Settlements
*$0 Increase in Code Enforcement Citations.
*$30,000 in Delinquent Trash Fees will begin to be collected.

01 331-110 MOTOR VEHICLE VIOLATIONS

Assumptions:

Based on historical trends, will set the 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

2016 BRENTWOOD BUDGET REVENUES
01 331 FINES AND FORFEITS REVENUE

01 332-102 CODE ENFORCEMENT CITATIONS

Assumptions:

Includes the Borough's share of code citations paid.

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

01 332-103 DELINQUENT TRASH FEES

Assumptions:

Republic Waste will turn over delinquent trash accounts to the Borough for collection.

Revenues offset expeneditures under 01-427-450 Contracted Services.

Current Deliquent Accounts =	$	60,000.00
Fisrt Year Collection Rate of 50%		50%
	$	30,000.00

SAY	**$**	**30,000.00**

01 341

Interest-Rents-Royalties

2016 BRENTWOOD BUDGET REVENUES
01 341 INTERSTS, RENTS AND ROYALTIES REVENUES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01341	**INT, RENTS, ROYALTIES**								
01 341-000	INTEREST- TEMP INVEST	$ 666.34	$ 1,307.83	$ 870.67	$ 1,058.58	$ 600.00	$ 600.00	**$ 600.00**	0%
01 342-101	RENT OF LAND	$ 49,875.00	$ 54,423.50	$ 57,465.00	$ 38,779.42	$ 30,000.00	$ 55,550.00	**$ 56,100.00**	87%
01 342-200	RECREATION CENTER	$ 200.00	$ 500.00	$ 300.00	$ 512.50	$ 400.00	$ 3,600.00	**$ 3,000.00**	650%
01 342-201	RENT OF BUILDINGS	$ 25,207.00	$ 25,187.00	$ 32,900.00	$ 36,078.00	$ 14,000.00	$ 14,300.00	**$ 24,000.00**	71%
01 342-202	RENT OF BUILDINGS-10 MARYLEA	$ 9,730.00	$ 18,112.60	$ 16,105.00	$ 18,855.00	$ 18,000.00	$ 13,500.00	**$ 18,000.00**	0%
01 342-300	COMMUNITY CENTER	$ 1,356.00	$ 1,200.00	$ 2,350.00	$ 2,205.00	$ 1,000.00	$ 1,600.00	**$ 1,000.00**	0%
	TOTAL INT, RENTS, ROYALTIES	**$ 87,034.34**	**$ 100,730.93**	**$ 109,990.67**	**$ 97,488.50**	**$ 64,000.00**	**$ 89,150.00**	**$ 102,700.00**	**60%**

Summary and Assumptions:

Interests, Rents, and Royalties Revenues

Fiscal Year 2016 Budget Recommendations: $ 102,700.00 an increase/decrease of **$ 38,700.00**

Fiscal Year 2015 Adopted Budget: $ 64,000.00
Fiscal Year 2015 Projected Budget: $ 89,150.00
$ 25,150.00 additional revenue projected.

*No Change in Interest revenue.
*$26,100 Increase in Rent of Land due to the receipt of the full lease payment from the School District.
*$2,600 Increase in the Rec. Center revenues from 2015.
*$20,000 Increase in Rent of Buildings due to Library's Lease Payment to the Borough.
*$0 Increase in the Community Center revenues from 2015.
*No other fee increases have been proposed.

2016 BRENTWOOD BUDGET REVENUES
01 341 INTERSTS, RENTS AND ROYALTIES REVENUES

01 341-000 INTEREST- TEMP INVEST

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

Current Interest Rate of the General Fund = 0.15%

SAY	**$**	**600.00**

01 342-101 RENT OF LAND

Stadium

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

	Total Lease Pmnt	Transfer to Park Fund	General Fund
7/1/14 - 6/30/15 =	$ 55,000.00	$ 30,000.00	$ 25,000.00
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	**$**	**56,100.00**

01 342-200 RECREATION CENTER

*To better track the utilization of the Civic Recreation Center, this item has been added.

Assumptions:

No. of Rentals/year =		15
Fee per Rental =	$	200.00
Total =	$	3,000.00

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

01 342-201 RENT OF BUILDINGS

* This item is associated with the Library's allocation to cover the operations of the Library.

Per the 2015 Agreement with the Borough the Library agreed to pay 12.5% of the 1/2 of one mil of real estate property taxation the Borough is obligated to give to the Library.

Library

RE CURRENT- LIBRARY	$ 196,372.03	
*Dedicated Milage = 0.5 mils for the Library		
Agreement percentage =	12.5%	This is still subject to negotiations. The recent draft the Library decreased this to 8%.
Total	**$ 24,546.50**	

Expedient

$800/Month =	
	$ 24,546.50

SAY	**$**	**24,000.00**

2016 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. Due to remodelling and some minor updates, the rent amounts have been increased.

1st Floor Apartment No. 1	$	900.00	8	$	7,200.00
2nd Floor Apartment No. 1	$	750.00	8	$	6,000.00
2nd Floor Apartment No. 2	$	700.00	8	$	5,600.00
				$	18,800.00

SAY $ 18,000.00

01 342-300 COMMUNITY CENTER

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

Assumptions:

No. of Rentals/year =		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

2016 BRENTWOOD BUDGET REVENUES
01350 INTERGOVERNMENTAL REVENUE

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01350	**INTERGOVERNMENTAL**								
01 351 120	PA EMERGENCY MGMT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	See Note 1
01 354-022	STATE GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	See Note 2
01 355-010	PUBLIC UTILITY REALITY TAX	$ 4,936.93	$ 5,076.58	$ 4,500.00	$ 4,930.10	$ 4,500.00	$ 4,500.00	**$ 4,500.00**	0%
01 355-040	LIQUOR LICENSES	$ 4,200.00	$ 3,000.00	$ 2,700.00	$ 2,200.00	$ 2,000.00	$ 2,000.00	**$ 2,000.00**	0%
01 355-050	STATE AID TO PENSION FUND	$ 211,527.32	$ 143,044.39	$ 167,027.41	$ 162,652.56	$ 160,000.00	$ 164,700.00	**$ 165,000.00**	3%
01 355-070	FOREIGN FIRE INSURANCE	$ 77,264.97	$ 43,902.91	$ 49,513.46	$ 46,963.43	$ 45,000.00	$ 45,000.00	**$ 45,000.00**	0%
01 355-080	RAD- SALES TAX PROCEEDS	$ 315,523.59	$ 335,410.06	$ 350,384.42	$ 367,115.35	$ 350,000.00	$ 352,000.00	**$ 350,000.00**	0%
01 355-090	MARCELLUS SHALE IMPACT	$ -	$ 204.72	$ 373.40	$ 516.15	$ 300.00	$ 962.10	**$ 300.00**	0%
	TOTAL INTERGOVERNMENTAL	**$ 508,677.88**	**$ 613,452.81**	**$ 574,498.69**	**$ 584,377.59**	**$ 561,800.00**	**$ 569,162.10**	**$ 566,800.00**	**1%**

Summary and Assumptions:

Intergovernmental Revenues

Fiscal Year 2016 Budget Recommendations:	$ 566,800.00	an increase/decrease of	**$ 5,000.00**
Fiscal Year 2015 Adopted Budget:	$ 561,800.00		
Fiscal Year 2015 Projected Budget:	$ 569,162.10		
	$ 7,362.10	additional revenue projected.	

*$5,000 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.
*$0 Increase in RAD-Sales Tax proceeds was assumed based on the past few years.
*No Change in Foreign Fire Insurance is anticipated in 2016.

01 351-120 PA EMERGENCY MGMT

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

SAY	$	-

01 354-022 STATE GRANTS

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 2016, no budgeted value will be included as a source of revenue in the General Fund.

2016 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 sewage services or municipality authority furnishing public utility services.

01 355-040 LIQUOR LICENSES

*Based on historic trends we will assume Liquor Licenses will be =

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

01 355-050 STATE AID TO PENSION FUND

Assumptions:

Police 2016 MMO Requirement =	$	290,000.00
Non-Uniform 2016 MMO Requirement =	$	96,000.00
	$	386,000.00

It is assumed that State Aid will remain close to 2015 levels.

SAY	**$**	**165,000.00**

01 355-070 FOREIGN FIRE INSURANCE

**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

SAY	**$**	**45,000.00**

01 355-080 RAD- SALES TAX PROCEEDS

Assumptions:

With the economy slowly recovering and the increasing trend over the past couple of years, it is assumed that RAD Revenues may continue to increase.
Therefore, we'll assume an estimate of $350,000 in RAD Distribution.

SAY	**$**	**350,000.00**

01 355-090 MARCELLUS SHALE IMPACT

Assumptions:

Associated with the Borough's share of the Impact Fee.

SAY	**$**	**300.00**

01 360-362

Departmental Earnings

2016 BRENTWOOD BUDGET REVENUES
01360 DEPARTMENTAL EARNINGS REVENUES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01360	**DEPT. EARNINGS**								
01 361-310	ZONING/PLANNING FEES	$ 3,900.00	$ 1,275.00	$ 3,600.00	$ 3,900.00	$ 2,000.00	$ 2,500.00	**$ 2,500.00**	25%
01 361-510	SALE OF MAPS/ZONING BOOKS	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	0%
01 361-560	PHOTOCOPIES	$ 6.25	$ 663.75	$ 50.46	$ 19.88	$ -	$ -	**$ -**	0%
01 362-102	SPECIAL POLICE SERVICES	$ 18,021.15	$ 34,044.44	$ 13,166.64	$ 25,250.55	$ 20,000.00	$ 54,000.00	**$ 20,000.00**	0%
01 362-112	ACCIDENT REPORTS	$ 3,870.00	$ 12,007.38	$ 9,094.42	$ 7,299.22	$ 6,000.00	$ 7,000.00	**$ 7,000.00**	17%
01 362-130	POLICE/SECURITY ALARMS	$ 900.00	$ 200.00	$ 2,200.00	$ 2,289.82	$ 500.00	$ 700.00	**$ 500.00**	0%
01 362-150	CIVIL SERVICE APPLICATION FEE	$ 1,850.00	$ -	$ 500.00	$ -	$ -	$ -	**$ -**	0%
01 362-313	ENGINEERING REIMBURS.	$ 4,797.50	$ 2,811.50	$ 11,598.53	$ 1,233.75	$ 5,000.00	$ 3,100.00	**$ 3,000.00**	-40%
01 362-410	BUILDING PERMITS	$ 25,065.00	$ 8,748.00	$ 21,630.00	$ 22,895.00	$ 15,000.00	$ 16,100.00	**$ 15,000.00**	0%
01 362-450	OCCUPANCY PERMITS	$ 14,813.00	$ 19,609.00	$ 14,823.00	$ 26,038.00	$ 15,000.00	$ 20,000.00	**$ 18,000.00**	20%
01 362-460	TENANT REGISTRATION	$ 9,990.00	$ 12,105.00	$ 35,488.75	$ 22,236.98	$ 15,000.00	$ 18,900.00	**$ 15,000.00**	0%
01 362-461	RENTAL INSPECTION FEES	$ -	$ -	$ -	$ 24,670.00	$ 15,000.00	$ 15,200.00	**$ 15,000.00**	0%
01-362.462	RENTAL BOARD OF APPEAL	$ -	$ -	$ -	$ -	$ -	$ 1,000.00	**$ -**	***New Item***
01 363-102	AGGRESSIVE DRIVING GRANT	$ -	$ 1,000.00	$ 6,178.65	$ 10,483.69	$ -	$ -	$ -	**0%**
01 364-902	LIEN REMOVAL FEES	$ -	$ -	$ -	$ 2,561.00	$ -	$ 4,400.00	**$ 1,000.00**	***New Item***
	TOTAL DEPT. EARNINGS	**$ 83,212.90**	**$ 92,464.07**	**$ 118,330.45**	**$ 148,877.89**	**$ 93,500.00**	**$ 142,900.00**	**$ 97,000.00**	**4%**

Summary and Assumptions:

Departmental Earnings Revenues

Fiscal Year 2016 Budget Recommendations:	$ 97,000.00	an increase/decrease of	**$ 3,500.00**
Fiscal Year 2015 Adopted Budget:	$ 93,500.00		
Fiscal Year 2015 Projected Budget:	$ 142,900.00		
	$ 49,400.00	additional revenue projected.	

*$500 Increase in Zoning/Planning Fees.
*Accident Reports were increase by $1,000 based on recent years.
*$2,000 Decrease in Engineering Reimbursements.
*$3,000 Increase in Occupancy Permits based on historical trends.
*$0 change in revenue to Rental Inspection's Program.
*There are no Fee Increases proposed.

2016 BRENTWOOD BUDGET REVENUES
01360 DEPARTMENTAL EARNINGS REVENUES

01 361-310 ZONING/PLANNING FEES

Assumptions:

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

01 361-510 SALE OF MAPS/ZONING BOOKS

*Not a major item. Based on prior years will estimate $0.00 for 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.
Note: 2015 included RT. 51 Traffic Control assistance during the repaving. **SAY $ 20,000.00**

01 362-112 ACCIDENT REPORTS

*Based on prior year trends, will keep increase the amount to $7,000. **SAY $ 7,000.00**

01 362-150 CIVIL SERVICE APPLICATION FEES

*$60/application x 0 = $ - Borough does not anticipate conducting own testing in 2016. **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 $ 3,000.00**

01 362-410 BUILDING PERMITS

*Based on prior years along with the anticipation of some additional construction projects in 2016. Will keep this line item at $15,000.
SAY $ 15,000.00

01 362-450 OCCUPANCY PERMITS
*Based on prior years and 2015, we will increase this to $18,000.

SAY	**$**	**18,000.00**

01 362-460 TENANT REGISTRATION
Assumptions:

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

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

01 362-461 RENTAL INSPECTION FEES
Assumptions:

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

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

01 362-461 RENTAL BOARD OF APPEAL
*This item is associated with appeals under the Rental Property Ordinance. Hearings expected to occur irregularly.

SAY	**$**	**-**

01 363-102 AGGRESSIVE DRIVING GRANT
This line item was previously used to track reimbursements from the PA Traffic Safety Network for overtime details.
Now incorporated into 01-362.102 Special Police Services.

SAY	**$**	**-**

01 364-902 LIEN REMOVAL FEES
*This item is associated with the reimbursement of legal fees for filing and removing liens for grass cutting and other DPW maintenance.
Receipts credit lien filing fees assessed by solicitor under 01-404.317

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

01 363

Parking Meters

2016 BRENTWOOD BUDGET REVENUES
01 363 PARKING METER REVENUES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01363	**PARKING METERS**								
01 363-120	PARKING METER VIOLATIONS	$ 25,856.75	$ 28,689.21	$ 21,650.00	$ 26,088.09	$ 25,000.00	$ 20,000.00	**$ 25,000.00**	0%
01 363-210	PARKING METER REVENUE	$ 46,488.14	$ 42,136.69	$ 45,361.18	$ 41,873.32	$ 40,000.00	$ 40,500.00	**$ 40,000.00**	0%
01 363-250	HANDICAP PARKING PERMITS	$ 60.00	$ -	$ -	$ -	$ -	$ -	**$ -**	***Fee Eliminated***
	TOTAL PARKING METERS	**$ 74,526.04**	**$ 72,404.89**	**$ 67,011.18**	**$ 67,961.41**	**$ 65,000.00**	**$ 60,500.00**	**$ 65,000.00**	**0%**

Summary and Assumptions:

Parking Meter Revenues

Fiscal Year 2016 Budget Recommendations:	$ 65,000.00	an increase/decrease of	**$ -**
Fiscal Year 2015 Adopted Budget:	$ 65,000.00		
Fiscal Year 2015 Projected Budget:	$ 60,500.00		
	$ (4,500.00)	Budget Shortfall on revenue projected.	

01 363-210 PARKING METER REVENUE

Assumptions:

**Based on projected 2015 revenues we will keep this at the 2015 Budget Amount.*

SAY $ 40,000.00

01 363-120 PARKING METER VIOLATIONS

Assumptions:

**Fines were increased from $5.00 to $10.00 in 2010. Will keep this line item the same as the 2015 budgeted amount.*

SAY $ 25,000.00

01 363-250 HANDICAP PARKING PERMITS

Assumptions:

The Borough no longer charges a fee for ADA on-street parking spaces.

SAY	**$**	**-**

01 367

Culture-Recreation

2016 BRENTWOOD BUDGET REVENUES
01367 CULTURE RECREATION REVENUES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01367	**CULTURE RECREATION**								
01 367-202	SWIMMING POOL FEES	$ 30,313.55	$ 30,711.75	$ 23,266.11	$ -	$ 25,000.00	$ 18,500.00	**$ 20,000.00**	-20%
01 367-300	REC. PROGRAM FEES	$ -	$ -	$ 1,438.20	$ 26,134.89	$ 22,000.00	$ 14,800.00	**$ 30,000.00**	36%
01 367-301	DECK HOCKEY	$ -	$ -	$ -	$ 4,075.00	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	0%
01 367-302	REC. DIRECTOR FEE	$ -	$ -	$ -	$ 5,000.00	$ 15,000.00	$ 10,000.00	**$ 10,000.00**	-33%
01 367-303	STADIUM RENTAL FEE	$ -	$ -	$ -	$ 553.00	$ 500.00	$ -	**$ 500.00**	0%
01 367-304	BASEBALL RENTAL FEE	$ -	$ -	$ -	$ 500.00	$ 500.00	$ 200.00	**$ 500.00**	0%
01 367-400	PARK AND REC CONCESSIONS	$ 900.00	$ 2,500.00	$ 400.00	$ 400.00	$ 1,200.00	$ 19,200.00	**$ 20,000.00**	See Note 1
	TOTAL CULTURE RECREATION	**$ 31,213.55**	**$ 33,211.75**	**$ 25,104.31**	**$ 36,662.89**	**$ 65,200.00**	**$ 63,700.00**	**$ 82,000.00**	**26%**

Summary and Assumptions:

Culture Recreation Revenues

Fiscal Year 2016 Budget Recommendations: $ 82,000.00 an increase/decrease of **$ 16,800.00**

Fiscal Year 2015 Adopted Budget: $ 65,200.00
Fiscal Year 2015 Projected Budget: $ 63,700.00
$ (1,500.00) Budget Shortfall revenue projected.

*5,000 Decrease in Swimming Pool Fees (Note: Fees were reduced in 2014)
*$8,000 Increase in Rec. Program Fee Revenues.
*5,000 Decrease in Rec. Director Fee
*$500 Estimated in Stadim Rentals.
*$500 Estimated in Ball Field Rentals.
*$18,800 Increase in Concessions

01 367-202 SWIMMING POOL FEES

**Pool Pass Fees were reduced in 2015. If the Borough increases said fees back to pre-2015 rates then revenues can be increased slightly.*

SAY $ 20,000.00

2016 BRENTWOOD BUDGET REVENUES
01367 CULTURE RECREATION REVENUES

01 367-300 REC. PROGRAM FEES

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

		Total Fees
Jump Start Sport Classes/Camps	$	10,000.00
Haunted House	$	5,000.00
Bus Tours	$	4,000.00
Concert Sponsors	$	1,000.00
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
	$	30,140.00
Community Day	$	2,000.00
Total Rec.	$	32,140.00

SAY $ 30,000.00

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 2015 Revenues:

SAY $ 1,000.00

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 $ 10,000.00 per year.

SAY $ 10,000.00

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

2016 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**

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.
Based on 2015 Actural Revenues, this will be increased for 2016.

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

01 368

School Guard Payroll

2016 BRENTWOOD BUDGET REVENUES
01 368 SCHOOL GUARD PAYROLL REVENUES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01368	**SCHOOL GUARD PAYROLL**								
01 368-100	SCHOOL GUARD PAYROLL	$ 64,382.21	$ 48,831.09	$ 52,449.82	$ 67,528.63	$ 50,000.00	$ 56,000.00	**$ 54,000.00**	8%
01 368-110	SCHOOL GUARD UNIFORMS	$ -	$ 701.56	$ -	$ -	$ 500.00	$ 500.00	**$ 500.00**	0%
	TOTAL SCHOOL GUARD PAYROLL	**$ 64,382.21**	**$ 49,532.65**	**$ 52,449.82**	**$ 67,528.63**	**$ 50,500.00**	**$ 56,500.00**	**$ 54,500.00**	**8%**

Summary and Assumptions:

School Guard Payroll Revenues

Fiscal Year 2016 Budget Recommendations: $ 54,500.00 an increase/decrease of **$ 4,000.00**

Fiscal Year 2015 Adopted Budget: $ 50,500.00
Fiscal Year 2015 Projected Budget: $ 56,500.00
$ 6,000.00

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:

Note: Includes a 3% salary increase for 2016.

2016 Salaries =	$ 98,000.00
2016 FICA =	$ 8,000.00
2016 Unemployment =	$ 2,500.00
2016 Total =	$ 108,500.00
50% of the cost to the School District =	$ 54,250.00

SAY $ 54,000.00

01 368-110 SCHOOL GUARD UNIFORMS

Assumptions:

2016 Uniforms =	$ 1,000.00
2016 Total =	$ 1,000.00
50% of the cost to the School District =	$ 500.00

SAY $ 500.00

01 380

Miscellaneous

2016 BRENTWOOD BUDGET REVENUES
01380 MISCELLANEOUS REVENUES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01380	**MISCELLANEOUS**								
01 380-000	MISCELLANEOUS REVENUE	$ 651.97	$ 4,140.46	$ 11,776.05	$ 2,452.79	$ 500.00	$ 13,000.00	**$ 500.00**	0%
01 380-802	MUNICIPAL LIEN LETTERS	$ -	$ 10,157.68	$ 9,730.02	$ 11,062.72	$ 7,500.00	$ 10,900.00	**$ 10,000.00**	33%
01 380-805	SALE OF PROPERTY- AUCTION	$ -	$ -	$ -	$ 15,862.59	$ -	$ 100.00	**$ 100.00**	*New Item*
01 387-000	K9 FUND DONATION	$ -	$ -	$ -	$ 10,000.00	$ -	$ 1,000.00	**$ -**	*New Item*
	TOTAL MISCELLANEOUS	**$ 651.97**	**$ 14,298.14**	**$ 21,506.07**	**$ 39,378.10**	**$ 8,000.00**	**$ 25,000.00**	**$ 10,600.00**	**33%**

Summary and Assumptions:

Miscellaneous Revenues

Fiscal Year 2016 Budget Recommendations: $ 10,600.00 an increase/decrease of **$ 2,600.00**

Fiscal Year 2015 Adopted Budget: $ 8,000.00
Fiscal Year 2015 Projected Budget: $ 25,000.00
$ 17,000.00 surplus projected.

01 380-000 MISCELLANEOUS REVENUE
*Auditors advised that we can only budget $500 in miscellaneous revenues.
Typically includes scrap metal receipts, NSF check fees.
NOTE: In 2012 included a one time subrogation settlement payment in the amount of $30,918.00.

SAY $ 500.00

01 380-802 MUNICIPAL LIEN LETTERS
*Will return to recording the Municipal Lien Letters issued.

SAY $ 10,000.00

01 380-805 AUCTION
This item is associated with the sale of tools, equipment, furniture, etc. In 2014, items were auctioned via MuniciBid.

SAY $ 100.00

01 380-805 K9 FUND DONATION
This item was created to track a private donation earmarked for maintenance of a K9 program within the Police Dept.

SAY

01 392

Interfund Transfers

2016 BRENTWOOD BUDGET REVENUES
01392 INTERFUND TRANSFER REVENUES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01392	**INTERFUND TRANSFERS**								
01 392-080	TRANSFER-FROM SEWER FUND	$ 255,000.00	$ 262,000.00	$ 276,000.00	$ 355,000.00	$ 400,000.00	$ 400,000.00	**$ 430,000.00**	8%
01 392-095	TRANSFER-FROM OPERATING RESERVE FUND	$ -	$ 404,157.64	$ -	$ -	$ -	$ -	**$ -**	0%
01 392-096	TRANSFER-FROM PA INVEST	$ -	$ -	$ -	$ -	$ 142,779.00	$ 142,820.45	**$ -**	***CLOSED***
	TOTAL INTERFUND TRANSFERS	$ 255,000.00	$ 666,157.64	$ 276,000.00	$ 355,000.00	**$ 542,779.00**	**$ 542,820.45**	**$ 430,000.00**	**-21%**

Summary and Assumptions:

Interfund Transfer Revenues

Fiscal Year 2016 Budget Recommendations: $ 430,000.00 an increase/decrease of **$ (112,779.00)**

Fiscal Year 2015 Adopted Budget: $ 542,779.00
Fiscal Year 2015 Projected Budget: $ 542,820.45
$ 41.45

*$30,000 increase in the amount transferred is proposed and is primarily associated with the additional Part-Time Delinquent Sewage Clerk Position
In addition, there has been more work "in-house" by Manager, Finance Director, Collections, Code Department and DPW due to the EPA Consent Decree.
*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 2016 Salary
G. Zboyovsky's 2016 Salary = $ 102,502.00

20% = $ 20,500.40

20% of G. Zboyovsky's 2016 Benefits and FICA =
G. Zboyovsky's 2016 Benefits = $ 27,140.27

20% = $ 5,428.05

Total of G. Zboyovsky's 2016 Salary & Benefits associated with Sanitary Sewer tasks = **$ 25,928.45**

S. Toth		
30% of S. Toth's 2015 Salary		
S. Toth's 2016 Salary =	$	55,000.00
30% =	$	16,500.00
30% of S. Toth's 2016 Benefits		
S. Toth's 2016 Benefits =	$	23,452.68
30% =	$	7,035.80
Total of S. Toth's 2016 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**23,535.80**
K. McWilliams - Delinquent Sanitary Sewer Collections		
100% of 2016 Salary - Part-Time		
2016 Salary (Based on 25 Hours/week) =	$	20,687.55
2016 UC Benefits =	$	1,817.83
Total of 2016 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**22,505.38**
Lori Vickless - Delinquent Sanitary Sewer Collections		
100% of 2016 Salary - Part-Time		
2016 Salary (Based on 25 Hours/week) =	$	20,687.55
2016 UC Benefits =	$	1,817.83
Total of 2016 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**22,505.38**
R. Costa		
25% of 2016 Salary		
2016 Salary =	$	59,740.00
25% =	$	14,935.00
25% of 2016 Benefits		
R. Costa's 2016 Benefits =	$	23,992.40
25% =	$	5,998.10
Total of R. Costa's 2016 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**20,933.10**

2016 BRENTWOOD BUDGET REVENUES
01392 INTERFUND TRANSFER REVENUES

E. Peccon		
25% of 2015 Salary		
2016 Salary =	$	40,280.00
25% =	$	10,070.00
25% of E. Peccon"s 2016 Benefits		
E. Peccon's 2016 Benefits =	$	11,529.38
25% =	$	2,882.34
Total of E. Peccon's 2016 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**12,952.34**
V. Alexandrov		
75% of 2016 Salary		
2016 Salary =	$	70,700
75% =	$	53,025
75% of 2016 Benefits =		
2016 Benefits =	$	25,087.68
75% =	$	12,543.84
Total of 2016 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**65,568.96**
Public Works Sewer Work/Expenses		
Total DPW 2016 Operating Budget =	$	1,008,400.00
Minus VA Salary from above =	**$**	**942,831.04**
Assume 25% work and supplies are for Sanitary Sewer Work		25.0%
Total DPW 2016 Expenses associated with Sanitary Sewer Work =	**$**	**235,707.76**
Total Amount of Borough Operations associated with Sanitary Sewer Work to be transferred =	$	429,637.18

SAY	**$**	**430,000.00**

2016 BRENTWOOD BUDGET REVENUES
01392 INTERFUND TRANSFER REVENUES

01 392-095 TRANSFER-FROM OPERATIONG RESERVE FUND

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

2016 Operating Reserve Fund Beginning Balance 01/01/16 =	$	271,670.20
	$	-
Revenue needed to balance General Fund =	$	-
Estimated Remaining Balance =	$	271,670.20

SAY	**$**	**-**

01 394

Proceeds of Short-Term Debt

2016 BRENTWOOD BUDGET REVENUES
01394 PROCEEDS OF SHORT-TERM DEBT REVENUES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01394	**PROCEEDS OF SHORT-TERM DEBT**								
01 394-10	TAX ANTICIPATION NOTE	$ 500,000.00	$ 1,000,000.00	$ -	$ -	$ -	$ -	**$ 1,000,000.00**	0%
	TOTAL PROCEEDS OF SHORT-TERM D	**$ 1,300,000.00**	**$ 500,000.00**	**$ -**	**$ -**	$ -	$ -	**$ 1,000,000.00**	**0%**

Summary and Assumptions:

Fiscal Year 2016 Budget Recommendations:	$ 1,000,000.00	an increase/decrease of	**$ 1,000,000.00**
Fiscal Year 2015 Adopted Budget:	$ -		
Fiscal Year 2015 Projected Budget:	$ -		
	$ -		

01 394-10 TAX ANTICIPATION NOTE

SAY $ 1,000,000.00

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

01 395

Other Funding Sources

2016 BRENTWOOD BUDGET REVENUES
01395 OTHER SOURCES OF REVENUES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
01395	**OTHER SOURCES**								
01 395-000	REFUND PRIOR YR EXPENSES	$ 6,123.43	$ 28,918.48	$ 3,225.39	$ 18,908.25	$ -	$ -	$ -	NA
01 395-510	RECYCLE BINS	$ 240.50	$ 265.00	$ 265.00	$ 160.00	$ 150.00	$ 50.00	**$ 100.00**	-33%
	TOTAL OTHER SOURCES	**$ 6,363.93**	**$ 29,183.48**	**$ 3,490.39**	**$ 19,068.25**	**$ 150.00**	**$ 50.00**	**$ 100.00**	**-33%**

Summary and Assumptions:

Other Sources of Revenues

Fiscal Year 2016 Budget Recommendations:	$ 100.00	
Fiscal Year 2015 Adopted Budget:	$ 150.00	
Fiscal Year 2015 Projected Budget:	$ 50.00	
	$ (100.00)	Budget Shortfall

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

01 395-000 REFUND PRIOR YR EXPENSES

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

SAY $ -

01 395-510 RECYCLE BINS

Assumptions:

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

SAY $ 100.00

01

General Fund Expenditures

2016 BRENTWOOD BUDGET EXPENDITURES

2016 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01400	**COUNCIL**								
01 400-110	SALARIES	$ 16,600.00	$ 16,600.00	$ 16,600.00	$ 16,800.00	$ 16,800.00	$ 16,500.00	$ 16,800.00	0%
01 400-161	FICA	$ 1,269.00	$ 1,269.00	$ 1,269.90	$ 1,285.20	$ 1,300.00	$ 1,300.00	$ 1,300.00	0%
01 400-210	OFFICE SUPPLIES	$ 2,696.00	$ 234.00	$ 249.51	$ 337.84	$ 1,000.00	$ 200.00	$ 1,000.00	0%
01 400-420	DUES, SUBSCRIPTIONS, MEMB	$ 3,403.00	$ 2,653.00	$ 1,325.00	$ 2,068.00	$ 3,300.00	$ 2,100.00	$ 3,000.00	-9%
01 400-460	MEETINGS & CONFERENCES	$ 2,542.85	$ 2,164.94	$ 2,802.79	$ 4,238.34	$ 9,000.00	$ 5,500.00	$ 11,000.00	22%
01 400-530	CONTRIBUTIONS-GOV'T GROUPS	$ 2,515.96	$ 2,500.00	$ 500.00	$ -	$ -	-	$ -	0%
01 400-540	CONTRIBUTIONS-CIVIC	$ -	$ -	$ -	$ -	$ -	-	$ -	0%
01 400-700	MINOR PURCHASES	$ -	$ 2,567.61	$ -	$ 815.22	$ 1,000.00	$ 1,000.00	$ 1,500.00	50%
	TOTAL COUNCIL	**$ 29,026.81**	**$ 27,988.55**	**$ 22,747.20**	**$ 25,544.60**	**$ 32,400.00**	**$ 26,600.00**	**$ 34,600.00**	7%
01401	**MAYOR**								
01 401-110	SALARY-ELECTED	$ 3,399.96	$ 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	$ 308.60	$ 260.16	$ 300.00	$ 300.00	$ 300.00	0%
01 401-210	OFFICE SUPPLIES	$ 200.00	$ 123.95	$ 114.15	$ 666.23	$ 300.00	$ 100.00	$ 300.00	0%
01 401-420	DUES, SUBSCRIPT, MEMB	$ 335.00	$ 190.00	$ 70.00	$ 360.00	$ 250.00	$ 200.00	$ 250.00	0%
01 401-460	MEETINGS & CONFERENCES	$ 1,064.10	$ -	$ 425.50	$ 813.80	$ 1,400.00	$ 1,400.00	$ 1,600.00	14%
	TOTAL MAYOR	**$ 5,259.22**	**$ 3,974.07**	**$ 4,318.21**	**$ 5,877.60**	**$ 5,650.00**	**$ 5,800.00**	**$ 6,350.00**	**12%**
01402	**FINANCE**								
01 402-311	AUDITING SERVICES	$ 9,675.00	$ 10,065.00	$ 10,065.00	$ 10,036.50	$ 10,200.00	$ 10,200.00	$ 10,200.00	0%
	TOTAL FINANCE	**$ 9,675.00**	**$ 10,065.00**	**$ 10,065.00**	**$ 10,036.50**	**$ 10,200.00**	**$ 10,200.00**	**$ 10,200.00**	**0%**

2016 BRENTWOOD BUDGET EXPENDITURES

2016 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

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01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01403	**TAX COLLECTION**								
01 403-110	SALARY-ELECTED	$ -	$ 5,000.00	$ 5,000.00	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	0%
01 403-210	OFFICE SUPPLIES	$ 1,107.42	$ 681.59	$ 934.87	$ 570.90	$ 1,500.00	$ 1,800.00	$ 1,700.00	13%
01 403-305	DEL RE TAX COMMISSION	$ 10,525.94	$ 9,770.25	$ 16,861.08	$ 38,360.06	$ 12,000.00	$ 36,000.00	$ 30,000.00	150%
01 403-307	EIT COLLECTION COMMISSION	$ 19,273.37	$ 9,682.65	$ 1,062.13	$ 721.37	$ 200.00	$ 6,600.00	$ 19,000.00	9400%
01 403-309	LST COLLECTION COMMISSION	$ 1,579.28	$ 1,594.81	$ 1,812.92	$ 1,357.68	$ 1,500.00	$ 1,300.00	$ 2,000.00	33%
01 403-314	SPECIAL LEGAL SERVICES	$ 5,250.39	$ 14,006.29	$ 12,532.05	$ 11,652.98	$ 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	$ 1,500.00	$ 1,500.00	50%
01 403-353	BONDS	$ -	$ -	$ -	$ -	$ 1,000.00	$ -	$ -	0%
01 403-450	CONTRACTED SERVICES	$ 1,285.00	$ 625.00	$ 1,412.50	$ 685.00	$ 800.00	$ 700.00	$ 800.00	0%
01 403-900	REFUND OF PRIOR YEARS	$ 591.38	$ 1,047.16	$ 2,222.12	$ 3,113.18	$ 25,000.00	$ 30,000.00	$ 30,000.00	20%
	TOTAL TAX COLLECTION	**$ 39,612.78**	**$ 43,007.75**	**$ 42,487.67**	**$ 66,461.17**	**$ 63,000.00**	**$ 94,900.00**	**$ 105,000.00**	**67%**
01404	**LEGAL**								
01 404-314	SPECIAL LEGAL SERVICES	$ 13,252.68	$ 963.65	$ 1,253.00	$ -	$ 2,000.00	$ 10,000.00	$ 5,000.00	150%
01 404-316	SOLICITOR (RETAINER)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
01 404-317	SOLICITOR (HOURLY)	$ 34,262.60	$ 32,198.50	$ 61,125.17	$ 84,447.57	$ 75,000.00	$ 140,000.00	$ 110,000.00	47%
01 404-330	CODIFICATION	$ 3,404.43	$ 2,687.48	$ 4,552.14	-	$ 6,000.00	$ 7,900.00	$ 9,000.00	50%
01 404-341	ADVERTISING	$ 2,868.68	$ 3,385.05	$ 8,882.82	$ 2,658.62	$ 5,000.00	$ 7,200.00	$ 6,000.00	20%
									0%
	TOTAL LEGAL	**$ 53,788.39**	**$ 39,234.68**	**$ 75,813.13**	**$ 87,106.19**	**$ 88,000.00**	**$ 165,100.00**	**$ 130,000.00**	**48%**

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01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01405	**ADMINISTRATION**								
01 405-110	SALARY-PROFESSIONAL	$ 145,317.90	$ 152,612.46	$ 124,884.81	$ 146,429.88	$ 149,000.00	$ 149,000.00	$ 158,000.00	6%
01 405-140	SALARY-STAFF	$ 73,721.52	$ 77,096.00	$ 87,594.50	$ 72,212.30	$ 71,000.00	$ 79,000.00	$ 74,000.00	4%
01 405-150	SALARY-TEMP/INTERN	$ 2,637.50	$ 2,150.00	$ 4,690.00	$ 6,560.00	$ 7,100.00	$ 5,000.00	$ 7,100.00	0%
01 405-153	HEALTH-DISABILITY	$ 2,315.39	$ 2,315.39	$ 2,189.60	$ 2,034.44	$ 2,137.01	$ 2,500.00	$ 2,000.00	-20%
01 405-156	HEALTH-HOSPITALIZATION	$ 49,251.65	$ 49,251.65	$ 32,785.04	$ 33,371.60	$ 43,015.20	$ 55,000.00	$ 54,000.00	-2%
01 405-158	LIFE INSURANCE	$ 984.00	$ 984.00	$ 820.00	$ 697.00	$ 2,663.00	$ 1,000.00	$ 1,000.00	0%
01 405-161	FICA	$ 18,028.59	$ 18,028.59	$ 18,767.98	$ 17,075.93	$ 17,072.49	$ 19,000.00	$ 20,000.00	5%
01 405-162	UNEMPLOYMENT COMPENSATION	$ 792.18	$ 809.51	$ 886.02	$ 922.52	$ 1,100.00	$ 1,200.00	$ 1,300.00	18%
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	$ 3,177.52	$ 3,177.52	$ 4,716.00	$ 3,729.71	$ 3,602.60	$ 5,000.00	$ 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	$ 1,644.00	$ 1,644.00	$ 1,750.00	$ 2,000.00	$ -	$ 2,000.00	$ -	0%
01 405-189	VACATION/PTO BUY-BACK	$ 1,644.00	$ 1,644.00	$ 1,750.00	$ 2,000.00	$ -	$ 2,000.00	$ 11,000.00	450%
01-405-192	MEAL ALLOWANCE	$ -	$ -	$ -	$ 20.00	$ 30.00	$ 30.00	$ 100.00	233%
01 405-210	OFFICE SUPPLIES	$ 3,332.43	$ 3,332.43	$ 4,307.48	$ 6,981.20	$ 5,937.46	$ 5,200.00	$ 6,000.00	15%
01 405-215	POSTAGE	$ 5,834.74	$ 5,834.74	$ 2,910.19	$ 9,710.54	$ 3,615.52	$ 6,000.00	$ 5,000.00	-17%
01 405-231	VEHICLE FUEL	$ 931.85	$ 931.85	$ 985.26	$ 724.48	$ 869.32	$ 1,000.00	$ 1,000.00	0%
01 405-317	OTHER SERVICES	$ 379.64	$ 379.64	$ 480.77	$ 4,894.04	$ 1,164.93	$ 500.00	$ 500.00	0%
01 405-321	TELEPHONE	$ 2,567.35	$ 2,567.35	$ 2,663.07	$ 3,039.11	$ 2,899.12	$ 4,000.00	$ 2,000.00	-50%
01 405-324	WIRELESS TELEPHONE	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,123.08	$ 1,440.64	$ 1,200.00	$ 2,400.00	100%
01 405-353	FIDELITY BONDS-IN	$ 1,620.00	$ 1,620.00	$ 1,620.00	$ 1,691.00	$ 1,622.00	$ 1,700.00	$ 1,700.00	0%
01 405-384	RENTAL-MACHINERY EQUIPMENT	$ 3,754.92	$ 4,258.79	$ 4,770.89	$ 10,050.67	$ 11,500.00	$ 12,000.00	$ 12,000.00	4%
01 405-420	DUES, SUBSCRIPTIONS, MEMB	$ 1,680.39	$ 1,680.39	$ 1,259.00	$ 1,876.92	$ 2,533.40	$ 1,700.00	$ 2,000.00	18%
01 405-450	CONTRACTED SERVICES	$ 580.00	$ 580.00	$ 1,070.00	$ 1,337.00	$ 1,815.40	$ 700.00	$ 700.00	0%
01 405-460	MEETING AND CONFERENCES	$ 5,342.50	$ 5,342.50	$ 5,464.85	$ 4,435.56	$ 7,010.15	$ 6,000.00	$ 9,000.00	50%
01 405-700	MINOR PURCHASES	$ 500.00	$ 129.99	$ 130.00	$ 1,203.97	$ 500.00	$ 200.00	$ 500.00	$ -
	TOTAL ADMINISTRATION	**$ 336,238.07**	**$ 330,795.99**	**$ 324,677.83**	**$ 337,797.58**	**$ 370,630.00**	**$ 370,130.00**	**$ 381,300.00**	**3%**
01406	**PUBLICATIONS**								
01 406-215	POSTAGE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
01 406-342	COMMUNITY NEWSLETER	$ 19,687.50	$ 20,312.50	$ 20,000.00	$ 21,875.00	$ 22,000.00	$ 21,000.00	$ 22,000.00	0%
	TOTAL PUBLICATIONS	**$ 19,687.50**	**$ 20,312.50**	**$ 20,000.00**	**$ 21,875.00**	**$ 22,000.00**	**$ 21,000.00**	**$ 22,000.00**	**0%**

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01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01407	**IT-NETWORKING-DATA PROCESSING**								
01 407-213	GENERAL SUPPLIES	$ 125.48	$ 337.46	$ -	$ -	$ 700.00	$ 200.00	$ 500.00	-29%
01 407-452	CONTRACTED IT/NETWORKING	$ 20,122.20	$ 26,284.75	$ 25,195.62	$ 22,881.83	$ 38,000.00	$ 35,000.00	$ 42,000.00	11%
01 407-453	WEB DESIGN/MAINTENANCE	$ 1,143.59	$ 4,502.15	$ 3,286.65	$ 3,766.56	$ 4,000.00	$ 3,800.00	$ 4,000.00	0%
01 407-454	GENERAL HARDWARE	$ 2,303.98	$ 1,957.99	$ 1,559.99	$ 3,445.97	$ 4,000.00	$ 4,000.00	$ 4,000.00	0%
01 407-455	GENERAL SOFTWARE/LICENSES	$ 2,400.00	$ 2,990.49	$ 5,194.00	$ 3,860.00	$ 4,000.00	$ 2,300.00	$ 4,000.00	0%
01 407-456	POLICE HARDWARE	$ 1,500.00	$ 4,045.99	$ 179.99	$ 5,743.66	$ 6,000.00	$ 6,000.00	$ 6,000.00	0%
01 407-457	POLICE SOFTWARE	$ 1,440.00	$ 999.98	$ -	$ -	$ 4,000.00	$ 3,500.00	$ 4,000.00	0%
01 407-460	MEETINGS & CONFERENCES	$ 169.00	$ -	$ -	$ -	$ -	$ -	$ -	0%
	TOTAL IT-NETWORKING-DATA PROCESSING	**$ 29,204.25**	**$ 41,118.81**	**$ 35,416.25**	**$ 39,698.02**	**$ 60,700.00**	**$ 54,800.00**	**$ 64,500.00**	**6%**
01408	**ENGINEERING**								
01 408-313	ENGINEERING SERVICES	$ 16,722.87	$ 11,125.40	$ 18,016.48	$ 30,808.27	$ 10,000.00	$ 10,000.00	$ 25,000.00	150%
	TOTAL ENGINEERING	**$ 16,722.87**	**$ 11,125.40**	**$ 18,016.48**	**$ 30,808.27**	**$ 10,000.00**	**$ 10,000.00**	**$ 25,000.00**	**150%**
01409	**BUILDINGS**								
01 409-240	OPERATING SUPPLIES	$ 6,714.25	$ 4,872.52	$ 6,523.85	$ 5,994.99	$ 5,000.00	$ 5,900.00	$ 6,000.00	20%
01-409-325	INTERNET SERVICES	$ 2,200.02	$ 2,332.00	$ 2,170.30	$ 3,437.12	$ 2,500.00	$ 2,500.00	$ 2,500.00	0%
01 409-361	ELECTRICITY	$ 20,003.51	$ 13,029.03	$ 9,611.14	$ 10,119.05	$ 11,000.00	$ 9,800.00	$ 10,000.00	-9%
01 409-362	NATURAL GAS	$ 21,478.73	$ 9,470.64	$ 15,905.73	$ 27,101.64	$ 28,000.00	$ 15,500.00	$ 5,000.00	-82%
01 409-366	WATER	$ 1,816.25	$ 1,554.12	$ 3,027.02	$ 2,726.65	$ 2,200.00	$ 3,800.00	$ 3,600.00	64%
01 409-373	R&M SERVICES	$ 3,421.41	$ 3,746.09	$ 2,001.08	$ 10,826.64	$ 5,000.00	$ 3,000.00	$ 5,000.00	0%
01 409-374	R&M MACHINERY AND EQUIPMENT	$ 2,184.35	$ 2,748.33	$ 1,140.31	$ 619.95	$ 3,500.00	$ 3,500.00	$ 2,000.00	-43%
01 409-384	RENTAL MACHINERY AND EQUIPMENT	$ 131.00	$ -	$ -	$ -	$ 500.00	$ -	$ 500.00	0%
01 409-450	CONTRACTED SERVICES	$ 19,060.82	$ 5,828.85	$ 8,819.68	$ 10,695.72	$ 8,500.00	$ 11,500.00	$ 10,000.00	18%
01 409-750	MINOR PURCHASES	$ 500.00	$ 153.54	$ 1,778.95	$ 5,617.23	$ 3,000.00	$ 1,400.00	$ 3,000.00	0%
	TOTAL BUILDINGS	**$ 77,510.34**	**$ 43,735.12**	**$ 50,978.06**	**$ 77,138.99**	**$ 69,200.00**	**$ 56,900.00**	**$ 47,600.00**	**-31%**

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01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01410	**POLICE**								
01 410-130	SALARY-PROFESSIONAL	$ 95,727.86	$ 99,557.32	$ 118,722.40	$ 117,903.00	$ 95,755.00	$ 145,000.00	$ 170,000.00	78%
01 410-135	PTO/VACATION BUY-BACK	$ -	$ -	$ -	$ -	$ 4,000.00	$ 3,000.00	$ -	-100%
01 410-140	SALARY-STAFF	$ 862,094.95	$ 895,377.26	$ 880,748.68	$ 1,092,541.18	$ 1,166,000.00	$ 1,100,000.00	$ 1,111,000.00	-5%
01 410-141	SALARY-PART TIME STAFF	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000.00	New Item
01 410-145	PERSONAL DAY BUY-BACK	$ 7,190.16	$ -	$ 3,756.37	$ -	$ 8,000.00	$ 3,000.00	$ 9,000.00	13%
01 410-153	HEALTH-DISABILITY	$ 9,390.60	$ 8,917.57	$ 8,591.96	$ 11,592.48	$ 18,500.00	$ 13,000.00	$ 18,500.00	0%
01 410-156	HEALTH-HOSPITALIZATION	$ 210,850.82	$ 129,515.07	$ 124,272.92	$ 177,957.54	$ 219,000.00	$ 210,000.00	$ 214,000.00	-2%
01 410-158	LIFE INSURANCE	$ 4,022.56	$ 3,665.40	$ 3,277.32	$ 3,983.10	$ 4,000.00	$ 3,700.00	$ 4,000.00	0%
01 410-161	FICA	$ 89,843.10	$ 94,219.71	$ 96,064.14	$ 114,516.26	$ 98,000.00	$ 100,700.00	$ 97,000.00	-1%
01 410-162	UNEMPLOYMENT COMPENSATION	$ 2,619.49	$ 2,748.00	$ 3,099.48	$ 2,860.12	$ 3,300.00	$ 3,300.00	$ 4,000.00	21%
01 410-168	RETIREE BENEFITS	$ 17,119.32	$ 16,120.64	$ 7,597.98	$ 16,313.30	$ 13,000.00	$ 19,200.00	$ 30,000.00	131%
01 410-183	OVERTIME	$ 73,446.86	$ 83,506.21	$ 88,763.22	$ 91,207.56	$ 60,000.00	$ 59,000.00	$ 45,000.00	-25%
01 410-184	OFFICER IN CHARGE	$ 8,479.80	$ 11,173.93	$ 10,218.25	$ 7,084.40	$ 6,500.00	$ 10,000.00	$ 5,000.00	-23%
01 410-187	HEALTHCARE BENEFIT BUY-BACK	$ -	$ -	$ -	$ -	$ 6,200.00	$ 6,200.00	$ 6,500.00	5%
01 410-188	HOLIDAY PAY	$ 39,266.56	$ 36,627.80	$ 42,756.40	$ 51,155.36	$ 43,300.00	$ 54,000.00	$ 55,000.00	27%
01 410-189	COURT PAY	$ 113,561.21	$ 133,979.40	$ 136,841.88	$ 136,320.96	$ 140,000.00	$ 134,000.00	$ 140,000.00	0%
01 410-190	REIMBURSIBLE OVERTIME	NA	NA	$ 20,000.00	$ -	$ 20,000.00	$ 31,000.00	$ 20,000.00	0%
01 410-191	UNIFORMS	$ 9,569.40	$ 14,259.39	$ 18,938.58	$ 11,140.48	$ 20,000.00	$ 18,000.00	$ 20,300.00	1%
01 410-193	TRAINING/EDUCATION	$ 870.00	$ 1,624.96	$ 660.00	$ 2,844.00	$ 2,500.00	$ 1,200.00	$ 3,500.00	40%
01 410-210	OFFICE SUPPLIES	$ 3,434.49	$ 2,459.42	$ 1,733.35	$ 2,948.61	$ 4,000.00	$ 2,000.00	$ 4,000.00	0%
01 410-215	POSTAGE	$ 44.15	$ 2.02	$ 100.00	$ 253.57	$ 250.00	$ 100.00	$ 250.00	0%
01 410-231	VEHICLE FUEL	$ 28,106.12	$ 27,892.54	$ 29,152.06	$ 30,379.59	$ 38,000.00	$ 21,000.00	$ 26,000.00	-32%
01 410-240	OPERATING SUPPLIES	$ 2,909.04	$ 1,648.37	$ 5,281.61	$ 1,140.38	$ 3,000.00	$ 3,500.00	$ 4,000.00	33%
01 410-242	POLICE PROTECTION SUPPLIES	$ 2,090.01	$ 1,828.57	$ 1,460.90	$ 6,238.82	$ 14,000.00	$ 6,000.00	$ 5,000.00	-64%
01 410-245	CRIME SCENE SUPPLIES	$ 1,009.69	$ 567.44	$ 567.44	$ 312.63	$ 1,000.00	$ 500.00	$ 1,000.00	0%
01 410-247	CRIME HARDWARE	$ 289.77	$ 333.94	$ 54.48	$ -	$ 500.00	$ 300.00	$ 500.00	0%
01 410-249	K-9 OFFICER	NA	NA	$ 10,090.08	$ 10,411.18	$ 13,000.00	$ 12,200.00	$ 14,000.00	8%
01 410-251	R&M VEHICLE PARTS	$ 14,659.26	$ 13,691.96	$ 6,712.72	$ 22,278.30	$ 13,000.00	$ 11,500.00	$ 13,000.00	0%
01 410-310	PROFESSIONAL SERVICES	$ 3,357.80	$ 715.00	$ 500.00	$ -	$ 5,000.00	$ 500.00	$ 3,000.00	-40%
01 410-314	SPECIAL LEGAL SERVICES	$ 50,327.90	$ 10,165.50	$ 5,358.44	$ 158,168.52	$ 30,000.00	$ 70,000.00	$ 20,000.00	-33%
01 410-317	OTHER SERVICES	$ 563.40	$ 460.20	$ 517.60	$ 723.42	$ 500.00	$ 3,000.00	$ 500.00	0%
01 410-321	TELEPHONE	$ 5,567.42	$ 5,550.51	$ 4,651.47	$ 4,747.42	$ 7,200.00	$ 5,800.00	$ 2,500.00	-65%
01 410 324	WIRELESS TELPHONE	$ 1,250.61	$ 1,199.90	$ 1,199.90	$ 830.70	$ 1,200.00	$ 900.00	$ 5,000.00	317%
01 410-327	RADIO EQUIPMENT/MAINTENANCE	$ 764.42	$ -	$ 1,549.78	$ 1,161.86	$ 2,000.00	$ 1,100.00	$ 2,000.00	0%
01 410-342	PRINTING	$ 930.07	$ 749.09	$ 1,395.09	$ 1,938.79	$ 2,500.00	$ 1,800.00	$ 2,000.00	-20%
01 410-374	R&M MACHINERY AND EQUIPMENT	$ 127.50	$ 916.95	$ -	$ 3,564.00	$ 1,000.00	$ 500.00	$ 1,000.00	0%
01 410-384	RENTAL MACHINERY EQUIPMENT	$ 3,838.34	$ 3,784.74	$ 4,325.04	$ 4,313.65	$ 4,200.00	$ 5,800.00	$ 4,500.00	7%
01 410-400	COURT COSTS	$ 2,971.95	$ 2,512.04	$ 2,482.36	$ 2,636.53	$ 3,000.00	$ 2,400.00	$ 3,000.00	0%
01 410-420	DUES, SUBSCRIPTS, MEMB	$ 4,136.88	$ 3,923.96	$ 4,252.88	$ 3,970.52	$ 5,000.00	$ 4,100.00	$ 4,500.00	-10%
01 410-454	CIVIL SERVICE COMMISSION	NA	NA	$ 8,184.39	$ 8,638.33	$ 3,000.00	$ 100.00	$ 3,000.00	0%
01 410-450	CONTRACTED SERVICES	$ 9,142.88	$ 12,510.00	$ 25,245.10	$ 15,465.04	$ 15,000.00	$ 17,000.00	$ 15,000.00	0%
01 410-460	MEETINGS AND CONFERENCES	$ 1,538.56	$ 755.90	$ 1,602.96	$ 821.63	$ 3,000.00	$ 1,600.00	$ 4,000.00	33%
01 410-750	MINOR PURCHASES	$ 11,128.25	$ 1,813.99	$ 575.52	$ 9,632.92	$ 2,000.00	$ 1,000.00	$ 4,000.00	100%
	TOTAL POLICE	**$ 1,692,241.20**	**$ 1,624,774.70**	**$ 1,681,302.75**	**$ 2,127,996.15**	**$ 2,099,405.00**	**$ 2,087,000.00**	**$ 2,144,550.00**	**2%**

2016 BRENTWOOD BUDGET EXPENDITURES

01 GENERAL FUND EXPENDITURES

FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01411	**VOLUNTEER FIRE**								
01 411-231	VEHICLE FUEL	$ 4,480.55	$ 3,933.60	$ 2,770.66	$ 4,520.71	$ 5,100.00	$ 5,000.00	$ 5,100.00	0%
01 411-352	PROFESSIONAL LIABILITY INSURANCE	$ 666.00	$ 666.00	$ 727.21	$ 741.00	$ 750.00	$ 750.00	$ 750.00	0%
01 411-354	WORKERS COMPENSATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	See Note 1.
01 411-363	HYDRANT SERVICES	$ 32,732.34	$ 32,725.37	$ 36,793.54	$ 24,932.20	$ 34,000.00	$ 32,600.00	$ 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	$ 1,200.00	$ 1,200.00	0%
01 411-540	CONTRIBUTIONS TO VFC	$ 90,386.00	$ 90,386.00	$ 107,386.00	$ 90,386.00	$ 90,386.00	$ 90,386.00	$ 96,000.00	6%
01 411-541	STATE FIRE RELIEF ASSOC	$77,264.97	$43,902.91	$49,513.46	$46,963.43	$45,000.00	$47,439.47	$ 47,000.00	4%
	TOTAL VOLUNTEER FIRE DEPT.	**$ 206,657.82**	**$ 172,741.84**	**$ 198,318.83**	**$ 168,671.30**	**$ 176,436.00**	**$ 177,375.47**	**$ 184,050.00**	**4%**
01412	**EMS**								
01 412-231	VEHICLE FUEL	$ 14,987.96	$ 14,336.30	$ 12,268.70	$ 13,884.60	$ 14,000.00	$ 12,000.00	$ 14,000.00	0%
01-412.325	INTERNET SERVICES	$ -	$ -	$ -	$ -	$ -	$ 50.00	$ 50.00	New Item
01 412-352	PROFESSIONAL LIABILITY INSURANCE	$ 3,767.00	$ 3,800.00	$ 3,800.00	$ -	$ 3,800.00	$ -	$ -	-100%
01 412-354	WORKERS COMPENSATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	See Note 1
01 412-540	CONTRIBUTIONS TO EMS	$ 50,210.00	$ 50,210.00	$ 50,210.00	$ 50,210.00	$ 50,210.00	$ 78,250.00	$ 78,250.00	56%
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL EMS	**$ 68,964.96**	**$ 68,346.30**	**$ 66,278.70**	**$ 64,094.60**	**$ 68,010.00**	**$ 90,300.00**	**$ 92,300.00**	**36%**

2016 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
0414	**PLANNING & ZONING**								
01 414-140	SALARY-STAFF	$ 47,999.90	$ 51,000.04	$ 81,999.24	$ 91,337.91	$ 96,000.00	$ 96,000.00	$ 100,100.00	4%
01 414-150	SALARY-TEMP INTERN	$ 5,025.00	$ 11,460.00	$ 300.00	$ -	$ -	$ -	$ -	0%
01 414-153	HEALTH-DISABILITY	$ 486.99	$ 496.31	$ 943.08	$ 943.08	$ 1,000.00	$ 1,000.00	$ 1,000.00	0%
01 414-156	HEALTH-HOSPITALIZATION	$ 17,753.96	$ 11,333.99	$ 12,232.35	$ 18,262.87	$ 23,000.00	$ 22,500.00	$ 24,000.00	4%
01 414-158	LIFE INSURANCE	$ 246.00	$ 225.50	$ 413.00	$ 476.00	$ 450.00	$ 450.00	$ 450.00	0%
01 414-161	FICA	$ 4,102.18	$ 4,824.32	$ 6,409.22	$ 6,834.69	$ 7,400.00	$ 7,400.00	$ 8,000.00	8%
01 414-162	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -	$ -	$ -	$ -	$ 500.00	0%
01 414-189	VACATION/PTO BUY-BACK	$ 298.30	$ 366.40	$ 389.30	$ 386.76	$ 500.00	$ 500.00	$ 3,900.00	5%
01 414-193	TRAINING/EDUCATION	$ -	$ -	$ -	$ -	$ 3,700.00	$ 1,900.00	$ 1,500.00	0%
01 414-210	OFFICE SUPPLIES	$ 1,824.91	$ 548.69	$ 1,520.60	$ 870.42	$ 1,500.00	$ 800.00	$ 500.00	0%
01 414-231	VEHICLE FUEL	$ 276.28	$ 616.25	$ 333.86	$ 701.99	$ 500.00	$ 800.00	$ 1,200.00	0%
01 414-240	OPERATING SUPPLIES	$ 1,179.83	$ 900.16	$ 1,014.56	$ 830.97	$ 1,200.00	$ 900.00	$ 1,000.00	0%
01 414-251	R&M SUPPLIES	$ 202.42	$ 136.43	$ 225.47	$ 209.94	$ 1,000.00	$ 400.00	$ 2,000.00	0%
01 414-313	ENGINEERING SERVICES	$ 1,634.98	$ 420.15	$ 1,372.50	$ 2,166.60	$ 2,000.00	$ 1,300.00	$ 3,000.00	-40%
01 414-314	SPECIAL LEGAL SERVICES	$ 775.38	$ 2,113.25	$ 13,498.42	$ 4,966.75	$ 5,000.00	$ 3,200.00	$ 11,000.00	0%
01 414-317	OTHER SERVICES	$ 6,032.01	$ 9,659.90	$ 14,855.48	$ 13,002.70	$ 11,000.00	$ 14,000.00	$ 3,000.00	0%
01 414-321	TELEPHONE	$ 1,896.99	$ 503.35	$ 2,852.47	$ 551.50	$ 3,000.00	$ 2,500.00	$ 500.00	0%
01 414-324	WIRELESS TELEPHONE	$ 541.16	$ 872.32	$ 849.56	$ 591.95	$ 500.00	$ 600.00	$ 3,000.00	0%
01 414-341	ADVERTISING	$ 600.08	$ 600.00	$ 1,213.88	$ 1,605.88	$ 3,000.00	$ 1,700.00	$ 1,500.00	50%
01 414-420	DUES, SUBSCRIPTS, MEMB	$ 239.74	$ 126.48	$ 574.24	$ 952.56	$ 1,000.00	$ 1,000.00	$ 1,200.00	140%
01 414-450	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	-	$ -	NA
01 414-460	MEETINGS AND CONFERENCES	$ 604.66	$ 169.00	$ 498.63	$ 305.80	$ 1,000.00	$ 800.00	$ 3,000.00	200%
01 414-700	MINOR PURCHASE	$ 1,000.00	$ 149.99	$ -	$ 412.28	$ 1,000.00	$ 300.00	$ 500.00	-50%
	TOTAL PLANNING & ZONING	**$ 92,965.77**	**$ 96,647.53**	**$ 141,720.86**	**$ 145,719.65**	**$ 164,250.00**	**$ 158,350.00**	**$ 170,850.00**	**4%**
01415	**COMMUNICATION**								
01 415-140	SALARY-STAFF	$ 74,713.76	$ 85,332.08	$ 88,578.87	$ 90,730.39	$ 100,000.00	$ 100,000.00	$ 106,000.00	6%
0 415-153	HEALTH-DISABILITY	$ 754.47	$ 858.38	$ 986.76	$ 986.76	$ 1,000.00	$ 1,000.00	$ 1,000.00	0%
01 415-156	HEALTH-HOSPITALIZATION	$ 21,470.51	$ 14,477.74	$ 14,243.04	$ 21,172.71	$ 23,900.00	$ 24,000.00	$ 25,000.00	5%
01 415-158	LIFE INSURANCE	$ 494.34	$ 492.00	$ 408.00	$ 408.00	$ 450.00	$ 450.00	$ 450.00	0%
01 415-161	FICA	$ 5,835.78	$ 6,625.74	$ 6,805.85	$ 6,972.28	$ 7,200.00	$ 7,800.00	$ 8,100.00	13%
01 415-162	UNEMPLOYMENT COMPENSATION	$ 513.94	$ 376.29	$ 389.30	$ 386.76	$ 500.00	$ 450.00	$ 500.00	0%
01 415-183	OVERTIME	$ 1,569.50	$ 1,282.11	$ 2,398.31	$ 1,751.40	$ 2,000.00	$ 2,800.00	$ 2,000.00	0%
01 415-189	VACATION/PTO BUY-BACK	$ -	$ -	$ -	$ -	$ 4,000.00	$ 1,500.00	$ 4,000.00	0%
01 415-191	UNIFORM ALLOWANCE	$ 125.00	$ 585.99	$ 152.31	$ 460.35	$ 600.00	$ 400.00	$ 600.00	0%
01 415-193	TRAINING AND EDUCATION	$ 471.00	$ -	$ 239.76	$ 900.00	$ 800.00	$ 300.00	$ 800.00	0%
	TOTAL COMMUNICATIONS	**$ 105,948.30**	**$ 110,030.33**	**$ 114,202.20**	**$ 123,768.65**	**$ 140,450.00**	**$ 138,700.00**	**$ 148,450.00**	**6%**

2016 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01417	**PARKING METERS**								
01 417-140	PARKING METER ENFORCEMENT	$ 31,797.30	$ 32,267.70	$ 31,300.46	$ 30,320.80	$ 35,000.00	$ 31,500.00	$ 36,500.00	4%
01 417-161	FICA	$ 2,432.50	$ 2,468.44	$ 2,346.44	$ 1,025.17	$ 3,000.00	$ 2,500.00	$ 3,000.00	0%
01 417-162	UNEMPLOYMENT COMPENSATION	$ 495.19	$ 503.90	$ 502.71	$ 158.66	$ 700.00	$ 700.00	$ 700.00	0%
01 417-191	PARKING METER UNIFORM ALLOW	$ 198.95	$ -	$ 149.95	$ 658.80	$ 300.00	$ 300.00	$ 300.00	0%
01 417-240	OPERATING SUPPLIES	$ 928.84	$ 430.79	$ 651.34	$ 831.11	$ 1,900.00	$ 900.00	$ 5,000.00	163%
	TOTAL PARKING METERS	**$ 35,852.78**	**$ 35,670.83**	**$ 34,950.90**	**$ 32,994.54**	**$ 40,900.00**	**$ 35,900.00**	**$ 45,500.00**	**11%**
01419	**CROSSING GDS**								
01 419-140	SALARY-STAFF	$ 86,385.65	$ 87,573.57	$ 95,753.47	$ 92,398.85	$ 90,000.00	$ 95,000.00	$ 98,000.00	9%
01 419-161	FICA	$ 6,608.62	$ 6,699.39	$ 7,257.15	$ 8,527.66	$ 7,100.00	$ 7,300.00	$ 8,000.00	13%
01 419-162	UNEMPLOYMENT COMPENSATION	$ 1,833.01	$ 1,774.65	$ 1,938.11	$ 2,179.90	$ 2,200.00	$ 2,300.00	$ 2,500.00	14%
01 419-191	UNIFORMS	$ 1,134.95	$ 1,503.09	$ 836.96	$ 1,281.55	$ 1,000.00	$ 1,100.00	$ 1,000.00	0%
	TOTAL CROSSING GDS	**$ 95,962.23**	**$ 97,550.70**	**$ 105,785.69**	**$ 104,387.96**	**$ 100,300.00**	**$ 105,700.00**	**$ 109,500.00**	**9%**
01420	**SUMMER CR GDS**								
01 420-140	SALARY-STAFF	$ 9,663.69	$ 11,834.31	$ 14,537.61	$ 14,372.94	$ 15,000.00	$ 16,000.00	$ 18,000.00	20%
01 420-161	FICA	$ 739.28	$ 905.27	$ 1,112.04	$ 1,122.00	$ 1,200.00	$ 1,150.00	$ 1,400.00	17%
01 420-162	UNEMPLOYMENT COMPENSATION	$ 210.34	$ 270.99	$ 307.31	$ 330.92	$ 400.00	$ 350.00	$ 420.00	5%
	TOTAL SUMMER CR GDS	**$ 10,613.31**	**$ 13,010.57**	**$ 15,956.96**	**$ 15,825.86**	**$ 16,600.00**	**$ 17,500.00**	**$ 19,820.00**	**19%**
01426-427	**RECYCLING/REFUSE**								
01 426-210	OFFICE SUPPLIES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ 500.00	New Item
01 426-325	POSTAGE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ 800.00	New Item
01 426-450	CONTRACTED SERVICES-RECYCLING	**$ 7,307.64**	**$ 9,338.15**	**$ 9,799.10**	**$ 15,759.89**	**$ 15,000.00**	**$ 15,000.00**	$ 15,000.00	$ -
01 426-451	CONTRACTED SVC- DELINQUENT TRASH	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,000.00**	$ 50,000.00	New Item
01 426-452	CONTRACTED SVC- SOFTWARE SYSTEMS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ 2,000.00	New Item
01 427-244	COMMUNITY CLEAN UP	**$ 4,942.68**	**$ 5,180.66**	**$ 6,064.52**	**$ 2,170.60**	**$ 5,000.00**	**$ 5,000.00**	$ 5,000.00	$ -
01 427-750	MINOR PURCHASES	**$ 3,985.00**	**$ -**	**$ -**	**$ 1,962.50**	**$ 2,000.00**	**$ 1,000.00**	$ 2,000.00	$ -
	TOTAL RECYCLING/REFUSE	**$ 16,235.32**	**$ 14,518.81**	**$ 15,863.62**	**$ 19,892.99**	**$ 22,000.00**	**$ 86,000.00**	**$ 75,300.00**	**242%**

2016 BRENTWOOD BUDGET EXPENDITURES

01 GENERAL FUND EXPENDITURES

FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01430	**PUBLIC WORKS**								
01 430-110	SALARY- P.W. SUPERTENDENT	$ 57,200.00	$ 58,999.98	$ 60,770.00	$ 119,360.90	$ 129,000.00	$ 129,000.00	$ 137,200.00	6%
01 430-140	SALARY-STAFF	$ 363,249.29	$ 418,247.26	$ 477,287.70	$ 484,032.39	$ 515,000.00	$ 453,000.00	$ 452,000.00	-12%
01 430-141	SALARY-SUMMER PART TIME	$ 16,146.00	$ 15,910.00	$ 18,760.00	$ 16,788.00	$ 29,000.00	$ 26,000.00	$ 29,000.00	0%
01 430-153	HEALTH-DISABILIY	$ 4,998.56	$ 4,909.94	$ 5,907.76	$ 6,729.06	$ 6,500.00	$ 6,300.00	$ 6,000.00	-8%
01 430-156	HEALTH-HOSPITALIZATION	$ 119,388.72	$ 81,093.86	$ 85,724.48	$ 126,504.08	$ 135,000.00	$ 114,000.00	$ 120,000.00	-11%
01 430-158	LIFE INSURANCE	$ 2,482.64	$ 2,320.60	$ 2,455.31	$ 2,285.40	$ 3,000.00	$ 2,250.00	$ 2,500.00	-17%
01 430-161	FICA	$ 36,145.13	$ 40,679.38	$ 45,610.11	$ 49,828.78	$ 51,000.00	$ 50,000.00	$ 48,000.00	-6%
01 430-162	UNEMPLOYMENT COMPENSATION	$ 2,253.67	$ 2,379.54	$ 2,752.16	$ 2,716.81	$ 3,500.00	$ 3,300.00	$ 3,200.00	-9%
01 430-183	OVERTIME	$ 28,730.98	$ 25,570.66	$ 24,374.98	$ 28,321.36	$ 35,000.00	$ 44,000.00	$ 52,000.00	49%
01 430-187	HEALTHCARE BENEFIT BUY-BACK	$ 6,000.00	$ 12,000.00	$ 21,000.00	$ 10,332.42	$ 12,500.00	$ 12,700.00	$ 12,500.00	0%
01 430-189	VACATION/PTO BUY-BACK	$ -	$ -	$ -	$ -	$ 6,500.00	$ 5,000.00	$ 9,800.00	51%
01 430-191	UNIFORMS	$ 7,593.53	$ 7,593.53	$ 7,935.21	$ 9,989.19	$ 9,000.00	$ 9,500.00	$ 11,000.00	22%
01 430-192	MEAL ALLOWANCE	$ 560.00	$ 270.00	$ 700.00	$ 1,060.00	$ 1,000.00	$ 1,050.00	$ 1,400.00	40%
01 430-193	TRAINING/EDUCATION	$ 857.98	$ 1,078.75	$ 439.75	$ 1,678.00	$ 2,000.00	$ 600.00	$ 2,000.00	0%
01 430-210	OFFICE SUPPLIES	$ 130.66	$ -	$ 120.69	$ 32.47	$ 500.00	$ 300.00	$ 500.00	0%
01 430-231	VEHICLE FUEL	$ 23,746.55	$ 21,317.72	$ 23,172.31	$ 27,670.21	$ 27,000.00	$ 23,000.00	$ 27,000.00	0%
01 430-240	OPERATING SUPPLIES	$ 6,385.16	$ 3,961.87	$ 6,345.47	$ 8,043.16	$ 7,500.00	$ 8,500.00	$ 8,500.00	13%
01 430-245	DPW-HWY SUPPLIES	$ 15,007.31	$ 15,722.94	$ 28,910.88	$ 36,417.52	$ 16,000.00	$ 15,500.00	$ 18,000.00	13%
01 430-250	R&M SUPPLIES	$ 5,178.40	$ 3,478.35	$ 196.18	$ 936.19	$ 5,000.00	$ 2,000.00	$ 5,000.00	0%
01 430-251	R&M SUPPLIES- VEHICLE	$ 14,018.28	$ 26,246.53	$ 20,573.86	$ 28,485.79	$ 20,000.00	$ 32,500.00	$ 20,000.00	0%
01 430-314	SPECIAL LEGAL SERVICES	$ 20.00	$ 219.50	$ 148.00	$ 1,172.91	$ 1,000.00	$ 200.00	$ 1,000.00	0%
01 430-317	OTHER SERVICES	$ 1,263.69	$ 995.98	$ 3,517.00	$ 780.00	$ 3,000.00	$ 900.00	$ 3,000.00	0%
01 430-321	TELEPHONE	$ -	$ 360.96	$ 421.12	$ 2,292.62	$ 1,200.00	$ 1,500.00	$ 1,500.00	25%
01 430-324	WIRELESS TELEPHONE	$ 599.00	$ 759.24	$ 1,230.16	$ 1,590.64	$ 3,000.00	$ 1,700.00	$ 3,000.00	0%
01-430-325	INTERNET SERVICES	$ -	$ -	$ -	$ -	$ 2,000.00	$ 1,300.00	$ 2,000.00	0%
01 430-327	RADIO EQUIPMENT MAINTENANCE	$ 1,588.05	$ 417.55	$ 296.95	$ 121.67	$ 800.00	$ 700.00	$ 800.00	0%
01 430-361	ELECTRICITY	$ -	$ -	$ -	$ 3,070.95	$ 4,000.00	$ 3,200.00	$ 4,000.00	0%
01 430-362	NATURAL GAS	$ -	$ -	$ 1,472.51	$ 6,336.32	$ 10,000.00	$ 7,700.00	$ 10,000.00	0%
01 430-366	WATER	$ -	$ -	$ -	$ 4,215.22	$ 4,200.00	$ 4,900.00	$ 5,000.00	19%
01 430-374	R&M MACHINERY & EQUIPMENT	$ 1,314.69	$ 2,401.59	$ 3,220.54	$ 727.96	$ 3,000.00	$ 2,500.00	$ 3,000.00	0%
01 430-384	RENTAL-MACHINERY ANE EQUIPMENT	$ -	$ -	$ 329.22	$ -	$ 500.00	$ -	$ 500.00	0%
01 430-420	DUES, SUBSCRIPTS, MEMB	$ 443.83	$ 940.36	$ 637.87	$ 953.15	$ 800.00	$ 700.00	$ 1,000.00	25%
01 430-450	STORM SEWERS	$ 549.25	$ 4,469.20	$ 743.50	$ -	$ -	$ -	$ -	0%
01 430-460	MEETINGS & CONFERENCES	$ 609.78	$ 621.07	$ 829.22	$ 810.68	$ 2,500.00	$ 900.00	$ 3,000.00	20%
01 430-700	MINOR PURCHASES	$ 2,462.41	$ 30.00	$ 2,422.99	$ 988.27	$ 3,000.00	$ 1,100.00	$ 5,000.00	67%
	TOTAL PUBLIC WORKS	**$ 718,923.56**	**$ 752,996.36**	**$ 848,305.93**	**$ 984,272.12**	**$ 1,053,000.00**	**$ 965,800.00**	**$ 1,008,400.00**	**-4%**
01433	**TRAFFIC SIGNALS**								
01 433-361	ELECTRICITY	$ 1,771.01	$ 285.67	$ 5,841.42	$ 3,664.73	$ 3,000.00	$ 3,000.00	$ 3,000.00	0%
01 433-450	CONTRACTED SERVICES	$ 6,600.10	$ 1,491.69	$ -	$ 1,531.19	$ 6,000.00	$ 25,500.00	$ 6,000.00	0%
01 434-361	STREET LIGHTING	$ 15,379.89	$ -	$ 26,131.72	$ 71,787.97	$ 2,500.00	$ 2,000.00	$ 2,500.00	0%
	TOTAL TRAFFIC SIGNALS	**$ 23,751.00**	**$ 1,777.36**	**$ 31,973.14**	**$ 76,983.89**	**$ 11,500.00**	**$ 30,500.00**	**$ 11,500.00**	**0%**

2016 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01451	**RECREATION**								
01 451-110	SALARY- RECREATION DIRECTOR	$ -	$ -	$ 13,864.00	$ 24,645.76	$ 34,000.00	$ 25,000.00	$ 30,000.00	-12%
01 451-140	SALARY-TEMP/PART TIME	$ -	$ -	$ -	$ 365.07	$ 10,000.00	$ -	$ 10,000.00	0%
01 451-153	HEALTH-DISABILITY	$ -	$ -	$ -	$ 338.20	$ 420.00	$ -	$ -	-100%
01 451-156	HEALTH-HOSPITALIZATION	$ -	$ -	$ -	$ 6,672.24	$ 7,600.00	$ -	$ -	-100%
01 451-158	LIFE INSURANCE	$ -	$ -	$ -	$ 153.00	$ 210.00	$ -	$ -	-100%
01 451-161	FICA	$ -	$ -	$ 1,088.82	$ 2,682.25	$ 2,700.00	$ 2,000.00	$ 2,200.00	-19%
01 451-162	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ 194.65	$ 193.46	$ 300.00	$ 300.00	$ 300.00	0%
01 451-189	VACATION/PTO BUY-BACK	$ -	$ -	$ -	$ -	$ 1,400.00	$ -	$ -	-100%
01 451-210	OFFICE SUPPLIES	$ -	$ -	$ 97.25	$ 146.71	$ 500.00	$ 400.00	$ 500.00	0%
01 451-240	OPERATING SUPPLIES	$ -	$ -	$ 266.44	$ 2,067.87	$ 3,000.00	$ 1,100.00	$ 3,000.00	0%
01 451-324	WIRELESS TELEPHONE	$ -	$ -	$ 369.18	$ 576.75	$ 780.00	$ 700.00	$ 780.00	0%
01 451-420	DUES, SUBSCRIPTS, MEMBERS	$ -	$ -	$ -	$ 100.00	$ 300.00	$ 200.00	$ 300.00	0%
01 451-450	CONTRACTED SERVICES	$ -	$ -	$ -	$ 14,187.34	$ 30,000.00	$ 15,300.00	$ 31,000.00	3%
01 451-455	COMMUNITY DAY	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,000.00	New Item
01 451-460	MEETINGS & CONFERENCES	$ -	$ -	$ 435.00	$ 138.00	$ 1,500.00	$ -	$ 500.00	-67%
01 451-530	CONTRIBUTIONS GOV'T GROUPS	$ 5,216.36	$ 5,392.13	$ 5,272.47	$ 5,232.02	$ 7,000.00	$ 5,500.00	$ 7,000.00	0%
01 451-700	MINOR PURCHASES	$ 1,610.92	$ -	$ 171.00	$ 138.00	$ 6,000.00	$ 6,500.00	$ 4,000.00	-33%
		$ -	$ -	$ -	$ -	$ -	$ -		
	TOTAL RECREATION	**$ 6,827.28**	**$ 5,392.13**	**$ 21,758.81**	**$ 57,636.67**	**$ 105,710.00**	**$ 57,000.00**	**$ 102,580.00**	**-3%**
01452	**POOL**								
01 452-140	SALARY-STAFF	$ 50,693.08	$ 50,740.30	$ 48,210.30	$ -	$ 48,000.00	$ 23,200.00	$ 25,000.00	-48%
01 452-161	FICA	$ 3,878.06	$ 3,881.63	$ 3,661.13	$ 8.06	$ 4,000.00	$ 1,800.00	$ 2,000.00	-50%
01 452-162	UNEMPLOYMENT COMPENSATION	$ 1,160.85	$ 1,161.99	$ 1,095.92	$ -	$ 1,200.00	$ 600.00	$ 600.00	-50%
01 452-183	OVERTIME	$ -	$ -	$ -	$ -	$ 500.00	$ -	$ -	-100%
01 452-193	TRAINING/EDUCATION	$ 10.00	$ 90.00	$ -	$ -	$ 600.00	$ 250.00	$ 600.00	0%
01 452-240	OPERATING SUPPLIES	$ 5,408.84	$ 4,633.44	$ 4,251.79	$ 1,634.15	$ 5,000.00	$ 14,500.00	$ 7,500.00	50%
01 452-260	CONCESSION STAND	$ 513.72	$ -	$ 3,726.88	$ -	$ 7,500.00	$ 11,300.00	$ 7,500.00	0%
01 452-310	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ 500.00	$ -	$ 500.00	0%
01 452-321	TELEPHONE	$ 159.39	$ 168.75	$ 207.00	$ 227.83	$ 300.00	$ 250.00	$ 300.00	0%
01 452-361	ELECTRICITY	$ 7,692.68	$ 6,724.64	$ 4,315.62	$ 3,978.34	$ 7,500.00	$ 8,000.00	$ 8,000.00	7%
01 452-366	WATER	$ 12,687.58	$ 8,621.62	$ 7,443.84	$ 2,283.30	$ 13,000.00	$ 8,000.00	$ 8,000.00	-38%
01 452-372	POOL MAINTENANCE REPAIRS	$ 4,846.45	$ 4,258.23	$ 632.31	$ -	$ 6,000.00	$ 4,600.00	$ 6,000.00	0%
01 452-450	CONTRACTED SERVICES	$ 2,530.00	$ 918.75	$ 845.00	$ -	$ 3,000.00	$ 54,000.00	$ 60,000.00	1900%
01 452-700	MINOR PURCHASES	$ 2,865.00	$ 2,555.87	$ 2,782.87	$ 1,342.98	$ 3,000.00	$ 3,000.00	$ 3,300.00	10%
	TOTAL POOL	**$ 92,445.65**	**$ 83,755.22**	**$ 77,172.66**	**$ 9,474.66**	**$ 100,100.00**	**$ 129,500.00**	**$ 129,300.00**	**29%**

2016 BRENTWOOD BUDGET EXPENDITURES

2016 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01453	**CIVIC CENTER**								
01 453-240	OPERATING SUPPLIES	$ 1,270.02	$ 1,848.39	$ 3,902.86	$ 677.35	$ 3,000.00	$ 900.00	$ 2,000.00	-33%
01 453-361	ELECTRICITY	$ 4,023.62	$ 3,221.90	$ 3,728.51	$ 3,145.94	$ 4,000.00	$ 3,600.00	$ 4,000.00	0%
01 453-362	GAS	$ 8,905.04	$ 4,300.51	$ 5,821.59	$ 2,136.97	$ 10,000.00	$ 6,100.00	$ 7,000.00	-30%
01 453-372	MAINTENANCE AND REPAIRS	$ 3,976.02	$ 613.31	$ 8,957.37	$ 133.30	$ 4,000.00	$ 2,000.00	$ 4,000.00	0%
01 453-450	CONTRACTED SERVICES	$ 6,416.66	$ 366.68	$ 278.34	$ -	$ 2,000.00	$ 1,800.00	$ 2,000.00	0%
01 453-700	MINOR PURCHASE	$ -	$ -	$ 2,027.68	$ 208.69	$ 1,500.00	$ 200.00	$ 1,500.00	0%
	TOTAL CIVIC CENTER	**$ 24,591.36**	**$ 10,350.79**	**$ 24,716.35**	**$ 6,302.25**	**$ 24,500.00**	**$ 14,600.00**	**$ 20,500.00**	**-16%**
01454	**PARK**								
01 454-240	OPERATING SUPPLIES	$ 4,874.82	$ 2,015.11	$ 1,073.07	$ 4,986.98	$ 3,500.00	$ 8,300.00	$ 11,000.00	214%
01 454-251	R&M SUPPLIES-VEHICLE	$ 163.12	$ -	$ -	$ 264.00	$ 1,000.00	$ 200.00	$ 1,000.00	0%
01 454-321	TELEPHONE	$ 207.66	$ 194.06	$ 241.70	$ 230.69	$ 250.00	$ 250.00	$ 250.00	0%
01 454-361	ELECTRICITY	$ 5,862.68	$ 5,317.53	$ 5,562.63	$ 10,589.19	$ 8,000.00	$ 4,800.00	$ 8,000.00	0%
01 454-366	WATER	$ 2,986.84	$ 1,376.08	$ 1,411.50	$ 1,629.50	$ 2,000.00	$ 1,800.00	$ 2,000.00	0%
01 454-374	R&M MACHINERY & EQUIPMENT	$ 1,373.73	$ 926.30	$ 228.16	$ 927.46	$ 2,000.00	$ 600.00	$ 1,000.00	-50%
01 454-384	RENTAL MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ -	$ 1,000.00	$ -	$ 500.00	-50%
01 454-450	CONTRACTED SERVICES	$ 3,975.00	$ 4,770.00	$ 4,505.00	$ 7,729.61	$ 8,500.00	$ 5,000.00	$ 5,000.00	-41%
01 454-460	MEETINGS AND CONFERENCES	$ -	$ -	$ -	$ 100.00	$ 300.00	$ -	$ 300.00	0%
01 454-700	MINOR PURCHASE	$ 3,961.79	$ -	$ 3,875.75	$ 6,769.71	$ 5,000.00	$ 4,500.00	$ 5,000.00	0%
	TOTAL PARKS	**$ 23,405.64**	**$ 14,599.08**	**$ 16,897.81**	**$ 33,227.14**	**$ 31,550.00**	**$ 25,450.00**	**$ 34,050.00**	**8%**

2016 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01456	**LIBRARY**								
01 456-240	OPERATING SUPPLIES	$ 3,288.14	$ 2,011.92	$ 2,928.24	$ 4,149.19	$ 3,000.00	$ 2,500.00	$ 3,000.00	0%
01 456-311	AUDITING SERVICES	$ 1,600.00	$ 1,665.00	$ 1,665.00	$ 1,673.75	$ 1,700.00	$ 1,700.00	$ 1,700.00	0%
01 456-361	ELECTRICITY	$ 21,135.80	$ 14,145.28	$ 10,486.55	$ 11,305.16	$ 18,000.00	$ 13,000.00	$ 15,000.00	-17%
01 456-362	GAS	$ 8,555.91	$ 3,708.14	$ 4,986.83	$ 4,325.05	$ 8,000.00	$ 7,500.00	$ 8,000.00	0%
01 456-366	WATER	$ 1,415.47	$ 1,830.48	$ 1,967.87	$ 1,738.06	$ 2,000.00	$ 2,400.00	$ 2,400.00	20%
01 456-370	REPAIR & MAINTENANCE	$ 2,317.81	$ 1,100.18	$ 860.38	$ 3,451.16	$ 2,000.00	$ 1,100.00	$ 2,000.00	0%
01 456-450	CONTRACTED SERVICES	$ 1,508.69	$ 761.66	$ 1,717.04	$ 395.00	$ 2,000.00	$ 6,200.00	$ 4,000.00	100%
01 456-540	CONTRIBUTIONS	$ 150,000.00	$ 150,000.00	$ 161,000.00	$ 161,000.00	$ 161,000.00	$ 161,000.00	$ 197,000.00	22%
01 456-610	CAPITAL CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
01 456-700	MINOR PURCHASE	$ -	$ 199.99	$ 225.65	$ -	$ 500.00	$ 500.00	$ 1,500.00	0%
	TOTAL LIBRARY	**$ 189,821.82**	**$ 175,422.65**	**$ 185,837.56**	**$ 188,037.37**	**$ 198,200.00**	**$ 195,900.00**	**$ 234,600.00**	**18%**
01459	**STADIUM**								
01 459-240	OPERATING SUPPLIES	$ 4,301.59	$ 8,062.50	$ -	$ 796.72	$ 3,000.00	$ 2,000.00	$ 1,000.00	-67%
01-459-325	INTERNET SERVICES	$ -	$ -	$ -	$ -	$ 2,000.00	$ 1,700.00	$ 2,000.00	0%
01 459-361	ELECTRICITY	$ 5,267.25	$ 3,688.57	$ 2,254.10	$ 9,671.42	$ 8,000.00	$ 15,000.00	$ 15,000.00	88%
01 459-366	WATER	$ 1,989.52	$ 1,440.57	$ 425.60	$ 95.18	$ 2,000.00	$ 1,100.00	$ 2,000.00	0%
01 459-370	REPAIRS AND MAINTENANCE	$ 19.80	$ 521.10	$ 1,763.03	$ 302.50	$ 1,000.00	$ 2,500.00	$ 1,000.00	0%
01 459-700	MINOR PURCHASES	$ 500.00	$ 162.00	$ -	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	0%
	TOTAL STADIUM	**$ 12,078.16**	**$ 13,874.74**	**$ 4,442.73**	**$ 10,865.82**	**$ 17,000.00**	**$ 23,300.00**	**$ 22,000.00**	**29%**
01463	**ECONOMIC DEVELOPMENT**								
01 463-310	PROFESSIONAL SERVICES	$ 28,530.00	$ 30,000.00	$ 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	$ 1,297.90	$ 5,000.00	$ 1,000.00	$ 5,000.00	0%
01 463-450	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
04 463-540	CONTRIBUTIONS- CIVIC	$ 3,000.00	$ 3,129.00	$ 3,000.00	$ 7,495.18	$ 9,000.00	$ 8,500.00	$ 5,000.00	-44%
01 463-700	MINOR PURCHASES	$ 100.00	$ 3,118.69	$ 641.91	$ 3,945.97	$ 6,000.00	$ 5,000.00	$ 6,000.00	0%
	TOTAL ECONOMIC DEVELOPMENT	**$ 31,830.00**	**$ 36,869.93**	**$ 34,351.52**	**$ 42,739.05**	**$ 50,000.00**	**$ 44,500.00**	**$ 46,000.00**	**-8%**
01465	**10 MARYLEA APARTMENTS**								
01 465-240	OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	$ 100.00	0%
01 465-314	SPECIAL LEGAL SERVICES	$ -	$ 5,343.10	$ 2,871.48	$ 3,126.83	$ 4,000.00	$ 3,300.00	$ 4,000.00	0%
01 465-362	GAS	$ -	$ -	$ -	$ -	-	$ 1,600.00	$ 500.00	0%
01 465-366	WATER	$ 867.67	$ 1,825.45	$ 970.72	$ 1,216.54	$ 2,000.00	$ 1,200.00	$ 1,000.00	-50%
01 465-370	MAINTENANCE AND REPAIRS	$ 277.35	$ 933.69	$ 4,335.92	$ -	$ 1,000.00	$ 10,000.00	$ 1,000.00	0%
01 465-450	CONTRACTED SERVICES	$ -	$ -	$ 2,972.00	$ -	$ 448.00	$ 1,000.00	$ 500.00	12%
01 465-700	MINOR PURCHASE	$ -	$ -	$ -	$ 1,288.89	$ 1,000.00	$ 1,000.00	$ 1,000.00	0%
		$ -	$ -	$ -	$ -	$ -	$ -		
	TOTAL 10 MARYLEA APARTMENTS	**$ 1,145.02**	**$ 8,102.24**	**$ 11,150.12**	**$ -**	**$ 8,548.00**	**$ 18,200.00**	**$ 8,100.00**	**-5%**

2016 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01471	**DEBT PRINCIPAL**								
01 471-600	TAN	$ 500,000.00	$ 1,000,000.00	$ -	$ -	$ -	$ -	$ 1,000,000.00	NA
	TOTAL DEBT PRINCIPAL	**$ 500,000.00**	**$ 1,000,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000.00**	**NA**
01472	**DEBT INTEREST**								
01 472-600	INTEREST ON TRAN	$ 7,177.78	$ 14,577.50	$ -	$ -	$ -	$ -	$ 15,000.00	NA
	TOTAL DEBT INTEREST	**$ 7,177.78**	**$ 14,577.50**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,000.00**	**NA**

2016 BRENTWOOD BUDGET EXPENDITURES
01 GENERAL FUND EXPENDITURES
FINAL

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01486	**INSURANCE**								
01 486-351	PROPERTY/CASUALTY	$ 59,520.25	$ 70,061.00	$ 72,357.50	$ 81,019.25	$ 80,000.00	$ 84,816.00	$ 98,000.00	23%
01 486-352	LIABILITY INSURANCE	$ 36,831.75	$ 22,220.00	$ 26,189.50	$ 28,667.50	$ 30,000.00	$ 36,000.00	$ 36,000.00	20%
01 486-354	WORKERS COMPENSATION	$ 228,059.75	$ 248,984.00	$ 207,642.75	$ 195,919.25	$ 205,000.00	$ 204,000.00	$ 212,000.00	3%
01 486-355	INSURANCE DEDUCTIBLES	$ 450.37	$ (2,644.07)	$ -	$ 375.34	$ 15,000.00	$ -	$ 15,000.00	0%
01 486-356	MINE SUBSIDENCE	$ 263.99	$ 314.00	$ 132.50	$ 137.25	$ 200.00	$ 200.00	$ 200.00	0%
01 486-460	MEETINGS/CONFERENCES	$ 104.36	$ 1,120.86	$ 1,788.04	$ 724.17	$ 2,000.00	$ 2,000.00	$ 2,000.00	0%
	TOTAL INSURANCE	**$ 325,230.47**	**$ 340,055.79**	**$ 308,110.29**	**$ 306,842.76**	**$ 332,200.00**	**$ 327,016.00**	**$ 363,200.00**	**9%**
01489	**INTGOV'T COOP. ACT**								
01 489-080	RAD DISTRIBUTION	$ -	$ 10,470.65	$ -	$ 7,920.93	$ 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	$ 699.00	$ 699.00	$ 699.00	$ 740.00	$ 740.00	$ 800.00	8%
	TOTAL INTGOV'T COOP. ACT	**$ 3,000.00**	**$ 14,169.65**	**$ 3,699.00**	**$ 11,619.93**	**$ 9,740.00**	**$ 9,740.00**	**$ 9,800.00**	**1%**
01 492	**TRANSFERS**								
01 492-095	TRANSFER-OPERATING RESERVE FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
04 492-150	TRANSFER- BRENTWOOD PARK INIT. FUND	$ 220,000.00	$ -	$ 60,000.00	$ 10,000.00	$ -	$ -	$ 30,000.00	0%
01 492-918	TRANSFER- CAPITAL IMPROVEMENT FUND	$ 365,000.00	$ -	$ 500,000.00	$ 1,000,000.00	$ 1,500,000.00	$ 1,500,000.00	$ 1,160,000.00	0%
01 492-960	TRANSFER- GL PENSION	$ 76,713.00	$ 63,471.00	$ 85,188.00	$ 74,645.00	$ 98,000.00	$ 98,000.00	$ 71,000.00	-28%
01 492-965	TRANSFER- POLICE PENSION	$ 163,689.00	$ 124,961.00	$ 227,756.00	$ 218,893.00	$ 280,000.00	$ 280,000.00	$ 196,000.00	-30%
	TOTAL TRANSFERS	**$ 605,402.00**	**$ 188,432.00**	**$ 872,944.00**	**$ 1,303,538.00**	**$ 1,878,000.00**	**$ 1,878,000.00**	**$ 1,457,000.00**	**-22%**
01495	**CONTINGENCY**								
01 495-000	UNRESERVED BALANCE		$ 340,360.44	$ -	$ -	$ -	$ -	$ -	0%
01 495-530	TO GOVT AGENCIES FOR GRANT MATCH		NA	$ -	$ -	$ -	$ -	$ -	NA
	TOTAL CONTINGENCY	**$ 340,360.44**	**$ 340,360.44**	**$ - **	**$ - **	**$ - **	**$ - **	**$ - **	**0%**
TOTAL GENERAL FUND EXPENDITURES		**$ 5,848,157.10**	**$ 5,805,385.36**	**$ 5,420,260.26**	**$ 6,537,235.28**	**$ 7,380,179.00**	**$ 7,431,761.47**	**$ 8,278,900.00**	**12%**
TOTAL GENERAL FUND REVENUES		**$ 8,502,448.47**	**$ 8,294,376.20**	**$ 6,759,058.96**	**$ 7,105,492.11**	**$ 7,380,479.00**	**$ 7,959,839.55**	**$ 8,278,900.00**	**12%**
						SURPLUS/(DEFICIT) =		**$ - **	

01 400

Council

2016 BRENTWOOD BUDGET EXPENDITURES
01400 COUNCIL EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01400	**COUNCIL**								
01 400-110	SALARIES	$ 16,600.00	$ 16,600.00	$ 16,600.00	$ 16,800.00	$ 16,800.00	$ 16,500.00	**$ 16,800.00**	0%
01 400-161	FICA	$ 1,269.00	$ 1,269.00	$ 1,269.90	$ 1,285.20	$ 1,300.00	$ 1,300.00	**$ 1,300.00**	0%
01 400-210	OFFICE SUPPLIES	$ 2,696.00	$ 234.00	$ 249.51	$ 337.84	$ 1,000.00	$ 200.00	**$ 1,000.00**	0%
01 400-420	DUES, SUBSCRIPTIONS, MEMB	$ 3,403.00	$ 2,653.00	$ 1,325.00	$ 2,068.00	$ 3,300.00	$ 2,100.00	**$ 3,000.00**	-9%
01 400-460	MEETINGS & CONFERENCES	$ 2,542.85	$ 2,164.94	$ 2,802.79	$ 4,238.34	$ 9,000.00	$ 5,500.00	**$ 11,000.00**	22%
01 400-530	CONTRIBUTIONS-GOV'T GROUPS	$ 2,515.96	$ 2,500.00	$ 500.00	$ -	$ -	-	**$ -**	0%
01 400-540	CONTRIBUTIONS-CIVIC	$ -	$ -	$ -	$ -	$ -	-	**$ -**	0%
01 400-700	MINOR PURCHASES	$ -	$ 2,567.61	$ -	$ 815.22	$ 1,000.00	$ 1,000.00	**$ 1,500.00**	50%
	TOTAL COUNCIL	**$ 29,026.81**	**$ 27,988.55**	**$ 22,747.20**	**$ 25,544.60**	**$ 32,400.00**	**$ 26,600.00**	**$ 34,600.00**	**7%**

Summary and Assumptions:

Council Expenditures

Fiscal Year 2016 Budget Recommendations: $ 34,600.00 an increase/(decrease) of **$ 2,200.00**

Fiscal Year 2015 Adopted Budget: $ 32,400.00
Fiscal Year 2015 Projected Budget: $ 26,600.00
$ (5,800.00) under budget

2016 BRENTWOOD BUDGET EXPENDITURES
01400 COUNCIL EXPENDITURES

2016 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 =	$	1,300.00	**SAY**	**$**	**1,300.00**
01 400-210	Office Supplies					
	Business Cards, Name Plates, Etc.	$	300.00			
	Miscellaneous	$	500.00			
	Total	$	800.00	**SAY**	**$**	**1,000.00**
01 400-420	DUES, SUBSCRIPTIONS, MEMBERSHIPS					
	Allegheny County Borough Associations Annual Dues	$	200.00			
	Allegheny League of Municipalities Annual Dues	$	290.00			
	PELRAS Membership	$	520.00			
	PA State Association of Boroughs (Borough Dues)	$	1,600.00			
	PA State Association of Boroughs (Subscription Magazine)	$	70.00			
	PA Municipal League	$	515.00			
		$	3,195.00	**SAY**	**$**	**3,000.00**

01 400-460 MEETINGS/CONFERENCES

**This is associated with various conferences and training opportunities members of council may wish to attend. Each council member is alloted $1,200 to be used for 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
	$ 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
SHACOG Monthly Meeting hosted by Brentwood $ 200.00

Local Government Academy Newly Elected Officals Course
$450/member x 3 = $ 1,350.00

Miscellaneious $ 400.00

$ 10,350.00

SAY $ 11,000.00

01 400-530 CONTRIBUTIONS-GOV'T GROUPS

Streets Run Watershed Association
Annual Contribution = $ -

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

$ -

SAY $ -

01 400-540	CONTRIBUTIONS- CIVIC		
	Miscellaneous		
	*Will require Council Action to approve.	$ -	**SAY**
01 400-700	MINOR PURCHASES		
	*This item includes Council specific items.		
	iPad 2 in lieu of paper (2)	$ 1,000.00	**SAY $ 1,500.00**
	Miscellaneous Item	$ 500.00	
		$ 1,500.00	

01 401

Mayor

2016 BRENTWOOD BUDGET EXPENDITURES
01401 MAYOR EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01401	**MAYOR**								
01 401-110	SALARY-ELECTED	$ 3,399.96	$ 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	$ 308.60	$ 260.16	$ 300.00	$ 300.00	**$ 300.00**	0%
01 401-210	OFFICE SUPPLIES	$ 200.00	$ 123.95	$ 114.15	$ 666.23	$ 300.00	$ 100.00	**$ 300.00**	0%
01 401-420	DUES, SUBSCRIPT, MEMB	$ 335.00	$ 190.00	$ 70.00	$ 360.00	$ 250.00	$ 200.00	**$ 250.00**	0%
01 401-460	MEETINGS & CONFERENCES	$ 1,064.10	$ -	$ 425.50	$ 813.80	$ 1,400.00	$ 1,400.00	**$ 1,600.00**	14%
01 401-700	MINOR PURCHASES			$ -	$ 377.45	$ -	$ 400.00	**$ 500.00**	*New Item*
	TOTAL MAYOR	**$ 5,259.22**	**$ 3,974.07**	**$ 4,318.21**	**$ 5,877.60**	**$ 5,650.00**	**$ 5,800.00**	**$ 6,350.00**	**12%**

Summary and Assumptions:

Mayor Expenditures

Fiscal Year 2016 Budget Recommendations: $ 6,350.00 an increase of **$ 700.00**

Fiscal Year 2015 Adopted Budget: $ 5,650.00
Fiscal Year 2015 Projected Budget: $ 5,800.00
$ 150.00 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

Includes such items at letterhead, envelopes, etc. $ 300.00 **SAY $ 300.00**

2016 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	$	60.00			
	Brent.Baldwn.Whitehall Chamber	$	100.00			
	Allegheny County Mayors Assoc.	$	30.00			
	Miscellaneous Dues	$	40.00			
		$	240.00	**SAY**	**$**	**250.00**
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 2016 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			
	PA State Mayor Association Conference					
	1 Delegate X $225/delegate =	$	225.00			
		$	1,565.00			
				SAY	**$**	**1,600.00**
01 401-700	MINOR PURCHASES					
	*This item includes Mayor specific items.					
	iPad 2 in lieu of paper			**SAY**	**$**	**500.00**
	Miscellaneous Item	$	500.00			
		$	500.00			

01 402

Finance

2016 BRENTWOOD BUDGET EXPENDITURES
01402 FINANCE EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01402	**FINANCE**								
01 402-311	AUDITING SERVICES	$ 9,675.00	$ 10,065.00	$ 10,065.00	$ 10,036.50	$ 10,200.00	$ 10,200.00	$ 10,200.00	0%
	TOTAL FINANCE	**$ 9,675.00**	**$ 10,065.00**	**$ 10,065.00**	**$ 10,036.50**	**$ 10,200.00**	**$ 10,200.00**	**$ 10,200.00**	**0%**

Summary and Assumptions:

Finance Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 10,200.00	an increase of	**$** -
Fiscal Year 2015 Adopted Budget:	$ 10,200.00		
Fiscal Year 2015 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 60%**	Library 10%	Sanitary Sewer 30%
	$ 17,000.00	**$ 10,200.00**	$ 1,700.00	$ 5,100.00

SAY	**$ 10,200.00**

01 403

Tax Collection

2016 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01403	**TAX COLLECTION**								
01 403-110	SALARY-ELECTED	$ -	$ 5,000.00	$ 5,000.00	$ 10,000.00	$ 5,000.00	$ 5,000.00	**$ 5,000.00**	0%
01 403-210	OFFICE SUPPLIES	$ 1,107.42	$ 681.59	$ 934.87	$ 570.90	$ 1,500.00	$ 1,800.00	**$ 1,700.00**	13%
01 403-305	DEL RE TAX COMMISSION	$ 10,525.94	$ 9,770.25	$ 16,861.08	$ 38,360.06	$ 12,000.00	$ 36,000.00	**$ 30,000.00**	150%
01 403-307	EIT COLLECTION COMMISSION	$ 19,273.37	$ 9,682.65	$ 1,062.13	$ 721.37	$ 200.00	$ 6,600.00	**$ 19,000.00**	9400%
01 403-309	LST COLLECTION COMMISSION	$ 1,579.28	$ 1,594.81	$ 1,812.92	$ 1,357.68	$ 1,500.00	$ 1,300.00	**$ 2,000.00**	33%
01 403-314	SPECIAL LEGAL SERVICES	$ 5,250.39	$ 14,006.29	$ 12,532.05	$ 11,652.98	$ 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	$ 1,500.00	**$ 1,500.00**	50%
01 403-353	BONDS	$ -	$ -	$ -	$ -	$ 1,000.00	$ -	**$ -**	0%
01 403-450	CONTRACTED SERVICES	$ 1,285.00	$ 625.00	$ 1,412.50	$ 685.00	$ 800.00	$ 700.00	**$ 800.00**	0%
01 403-900	REFUND OF PRIOR YEARS	$ 591.38	$ 1,047.16	$ 2,222.12	$ 3,113.18	$ 25,000.00	$ 30,000.00	**$ 30,000.00**	20%
	TOTAL TAX COLLECTION	**$ 39,612.78**	**$ 43,007.75**	**$ 42,487.67**	**$ 66,461.17**	**$ 63,000.00**	**$ 94,900.00**	**$ 105,000.00**	**67%**

Summary and Assumptions:

Tax Collection Expenditures

Fiscal Year 2016 Budget Recommendations: $ 105,000.00 an increase/(decrease) of **$ 42,000.00**

Fiscal Year 2015 Adopted Budget: $ 63,000.00
Fiscal Year 2015 Projected Budget: $ 94,900.00
$ 31,900.00 over budget

*$18,000 increase in Del. RE Tax Commission due to an increase in Del. R.E. Taxes Collected.
*$18,800 increase in EIT Collection Commission due to an increase in Earned Income Taxes collected.
*$5,000 Increase in Refund of Prior Years due to new recording process to better track the refunds each year.

2016 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01 403-110	SALARY-ELECTED				
	1 Tax Collector x $416.67/month x 12 months/year =	$	5,000.00	**SAY**	**$ 5,000.00**
01 403-210	OFFICE SUPPLIES				
	American Speedy				
	Copies	$	500.00		
	John K. Weinstein				
	Property Owners List	$	580.00		
	J & L Systems, Inc.				
	Real Estate Tax Statements				
		$	560.00		
	Sufrin Supplies				
		$	22.56		
		$	1,662.56	**SAY**	**$ 1,700.00**
01 403-305	DEL RE TAX COMMISSION				
	Assumptions:				
	2016 Delinquent Real Estate Taxes Collected =	$	300,000.00		
	Delinquent Real Estate Tax Commission =		10%		
	Delinquent Real Estate Tax Commission				
	$300,000 x 0.04 (commission) =	$	30,000.00	**SAY**	**$ 30,000.00**
01 403-307	EIT COLLECTION COMMISSION				
	Assumptions:				
	2016 Earned Income Taxes Collected =	$	1,030,000.00		
	Earned Income Tax Commission =		1.80%		
	Earned Income Tax Commission				
	$1,030,000 x 0.018 (commission) =	$	18,540.00	**SAY**	**$ 19,000.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01 403-309	LOCAL SERVICE TAX (LST) COLLECTION COMMISSION				
	Assumptions:				
	2016 Local Service Tax Collected =	$	85,000.00		
	Local Service Tax Commission Rate =		1.80%		
	Local Service Tax Commission				
	$85,000 x 0.0225 (commission) =	$	1,530.00	**SAY**	**$ 2,000.00**
01 403-314	SPECIAL LEGAL SERVICES				
	Tucker Arensberg, PC				
	Fees for tax liens, sheriff sales, etc. Fees split with the school district.				
	The Borough pays 25%. Figure based upon 2012 to 2015 average.	$	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.				
				SAY	**$ -**
01 403-325	POSTAGE				
	Postage from Fay Boland				
		$	1,470.00	**SAY**	**$ 1,500.00**
01 403-353	FIDELITY BOND				
	Tax Collector's Bond			**SAY**	
	(Every 4-Years)				

2016 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01 403-450	CONTRACTED SERVICES					
	Tax Logix Support Agreement					
	Tax Collection Software					
	$1,200 per year, split with School District	$	600.00			
	Logi-Tek Solutions					
	Annual Import of County Property Records	$	85.00			
		$	685.00	**SAY**	**$**	**800.00**
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 2015 amounts, the Borough will assume a conservative value of =	$	30,000.00	**SAY**	**$**	**30,000.00**

01 404

Legal

2016 BRENTWOOD BUDGET EXPENDITURES
01404 LEGAL EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01404	**LEGAL**								
01 404-314	SPECIAL LEGAL SERVICES	$ 13,252.68	$ 963.65	$ 1,253.00	$ -	$ 2,000.00	$ 10,000.00	**$ 5,000.00**	150%
01 404-316	SOLICITOR (RETAINER)	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	0%
01 404-317	SOLICITOR (HOURLY)	$ 34,262.60	$ 32,198.50	$ 61,125.17	$ 84,447.57	$ 75,000.00	$ 140,000.00	**$ 110,000.00**	47%
01 404-330	CODIFICATION	$ 3,404.43	$ 2,687.48	$ 4,552.14	-	$ 6,000.00	$ 7,900.00	**$ 9,000.00**	50%
01 404-341	ADVERTISING	$ 2,868.68	$ 3,385.05	$ 8,882.82	$ 2,658.62	$ 5,000.00	$ 7,200.00	**$ 6,000.00**	20%
	TOTAL LEGAL	**$ 53,788.39**	**$ 39,234.68**	**$ 75,813.13**	**$ 87,106.19**	**$ 88,000.00**	**$ 165,100.00**	**$ 130,000.00**	**48%**

Summary and Assumptions:

Legal Expenditures

Fiscal Year 2016 Budget Recommendations: $ 88,000.00 an increase/(decrease) of **$ 42,000.00**

Fiscal Year 2015 Adopted Budget: $ 88,000.00
Fiscal Year 2015 Projected Budget: $ 165,100.00
$ 77,100.00 over budget.

*$35,000 increase in solicitor fees.
*$3,000 increase in codification fees due to rising prices and the passing of additional ordinances.

2016 BRENTWOOD BUDGET EXPENDITURES
01404 LEGAL EXPENDITURES

01 404-314 SPECIAL LEGAL SERVICES

Includes Attorney fees other than solicitor. $ 2,000.00 | **SAY $ 5,000.00**

In 2011, item used for fees associated with review of Comprehensive Employee Personnel Manual.
This line item is also associated with the Borough's labor counsel, Campbell, Durrant, Beatty, & Palombo.
In 2015, the Borough retained The Montgomery Law Firm to serve as Rental Board solicitor.

01 404-316 SOLICITOR (RETAINER)

* Solicitors Cohen & Grigsby do not charge a retainer.

SAY $ -

01 404-317 SOLICITOR (HOURLY)

Assumptions:

Hourly Rate =	$	290.00
Ave. Hours Billed per Month =		30
Months per Year =		12
(30 hrs/mnth x $300/hr) x 12 mnts =	$	104,400.00

SAY $ 110,000.00

*In 2015, the Borough aggressively pursued the enforcement of the Rental Property Ordinance.
It is anticipated that the Borough will continue this enforcement in 2016.

2016 BRENTWOOD BUDGET EXPENDITURES
01404 LEGAL EXPENDITURES

01 404-330	CODIFICATION					
	General Code					
	Bi-Annual Updates of Borough Code and Ordinances	$	4,000.00			
	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	$	4,000.00			
	Allegheny County Dept. of Court Records					
	Filing Fees for Ordinances and Resolutions					
	$30.00/each x 5 =	$	150.00			
		$	8,150.00	**SAY**	**$**	**9,000.00**

01 404-341	ADVERTISING			
	Includes meeting notices, ordinances, RFPs etc. Rates increasing.	**SAY**	**$**	**6,000.00**

01 405

Administration

2016 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01405	**ADMINISTRATION**								
01 405-110	SALARY-PROFESSIONAL	$ 145,317.90	$ 152,612.46	$ 124,884.81	$ 146,429.88	$ 149,000.00	$ 149,000.00	**$ 158,000.00**	6%
01 405-140	SALARY-STAFF	$ 73,721.52	$ 77,096.00	$ 87,594.50	$ 72,212.30	$ 71,000.00	$ 79,000.00	**$ 74,000.00**	4%
01 405-150	SALARY-TEMP/INTERN	$ 2,637.50	$ 2,150.00	$ 4,690.00	$ 6,560.00	$ 7,100.00	$ 5,000.00	**$ 7,100.00**	0%
01 405-153	HEALTH-DISABILITY	$ 2,315.39	$ 2,189.60	$ 2,034.44	$ 2,137.01	$ 2,500.00	$ 2,100.00	**$ 2,000.00**	-20%
01 405-156	HEALTH-HOSPITALIZATION	$ 49,251.65	$ 32,785.04	$ 33,371.60	$ 43,015.20	$ 55,000.00	$ 56,500.00	**$ 54,000.00**	-2%
01 405-158	LIFE INSURANCE	$ 984.00	$ 820.00	$ 697.00	$ 2,663.00	$ 1,000.00	$ 700.00	**$ 1,000.00**	0%
01 405-161	FICA	$ 18,028.59	$ 18,767.98	$ 17,075.93	$ 17,072.49	$ 19,000.00	$ 18,800.00	**$ 20,000.00**	5%
01 405-162	UNEMPLOYMENT COMPENSATION	$ 792.18	$ 809.51	$ 886.02	$ 922.52	$ 1,100.00	$ 1,200.00	**$ 1,300.00**	18%
01 405-168	EMPLOYEE RETIREMENT BENEFITS	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 5,000.00	**$ 5,000.00**	67%
01 405-183	OVERTIME	$ 3,177.52	$ 4,716.00	$ 3,729.71	$ 3,602.60	$ 5,000.00	$ 4,000.00	**$ 5,000.00**	0%
01 405-187	HEALTHCARE BENEFIT BUY-BACK	$ 6,000.00	$ 6,000.00	$ 2,000.00	$ -	$ -	$ -	**$ -**	0%
01 405-188	SICK DAY BUY-BACK	$ 1,644.00	$ 1,750.00	$ 2,000.00	$ -	$ 2,000.00	$ -	**$ -**	0%
01 405-189	VACATION/PTO BUY-BACK	$ 1,644.00	$ 1,750.00	$ 2,000.00	$ -	$ 2,000.00	$ 9,000.00	**$ 11,000.00**	450%
01-405-192	MEAL ALLOWANCE	$ -	$ -	$ -	$ 20.00	$ 30.00	$ 30.00	**$ 100.00**	233%
01 405-210	OFFICE SUPPLIES	$ 3,332.43	$ 4,307.48	$ 6,981.20	$ 5,937.46	$ 5,200.00	$ 6,000.00	**$ 6,000.00**	15%
01 405-215	POSTAGE	$ 5,834.74	$ 2,910.19	$ 9,710.54	$ 3,615.52	$ 6,000.00	$ 4,000.00	**$ 5,000.00**	-17%
01 405-231	VEHICLE FUEL	$ 931.85	$ 985.26	$ 724.48	$ 869.32	$ 1,000.00	$ 700.00	**$ 1,000.00**	0%
01 405-317	OTHER SERVICES	$ 379.64	$ 480.77	$ 4,894.04	$ 1,164.93	$ 500.00	$ -	**$ 500.00**	0%
01 405-321	TELEPHONE	$ 2,567.35	$ 2,663.07	$ 3,039.11	$ 2,899.12	$ 4,000.00	$ 3,000.00	**$ 2,000.00**	-50%
01 405-324	WIRELESS TELEPHONE	$ 1,200.00	$ 1,200.00	$ 1,123.08	$ 1,440.64	$ 1,200.00	$ 2,000.00	**$ 2,400.00**	100%
01 405-353	FIDELITY BONDS-IN	$ 1,620.00	$ 1,620.00	$ 1,691.00	$ 1,622.00	$ 1,700.00	$ 1,700.00	**$ 1,700.00**	0%
01 405-384	RENTAL-MACHINERY EQUIPMENT	$ 3,754.92	$ 4,258.79	$ 4,770.89	$ 10,050.67	$ 11,500.00	$ 12,000.00	**$ 12,000.00**	4%
01 405-420	DUES, SUBSCRIPTIONS, MEMB	$ 1,680.39	$ 1,259.00	$ 1,876.92	$ 2,533.40	$ 1,700.00	$ 2,500.00	**$ 2,000.00**	18%
01 405-450	CONTRACTED SERVICES	$ 580.00	$ 1,070.00	$ 1,337.00	$ 1,815.40	$ 700.00	$ 700.00	**$ 700.00**	0%
01 405-460	MEETING AND CONFERENCES	$ 5,342.50	$ 5,464.85	$ 4,435.56	$ 7,010.15	$ 6,000.00	$ 7,000.00	**$ 9,000.00**	50%
01 405-700	MINOR PURCHASES	$ 500.00	$ 129.99	$ 130.00	$ 1,203.97	$ 500.00	$ 200.00	**$ 500.00**	0%
	TOTAL ADMINISTRATION	**$ 336,238.07**	**$ 330,795.99**	**$ 324,677.83**	**$ 337,797.58**	**$ 370,630.00**	**$ 370,130.00**	**$ 381,300.00**	**3%**

2016 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

Summary and Assumptions:

Administration Expenditures					
Fiscal Year 2016 Budget Recommendations:	$	370,630.00	an increase/decrease of	**$**	**10,670.00**
Fiscal Year 2015 Adopted Budget:	$	370,630.00			
Fiscal Year 2015 Projected Budget:	$	370,130.00			
	$	**(500.00)**	under budget		

*$9,000 Change in Salary- Professional.
*$3,000 change in Salary- Staff associated with contractual increases.
*Received LGA internship grant in 2015; not eligible to obtain in consecutive years
*$0 change in Disability Insurance Premiums.
*$4,000 decrease in Healthcare ; $2000 total increase in premiums.
*$200 increase Unemployment Compensation.
*$0 change in overtime anticipated due to maintenance of same quantity of meetings.
*$2,000 increase in PTO buyback due to salary changes. This figure would only be expended if all employees sell back maximum number of days.
*$2,000 decrease in telephone fees due to new contract with Comcast.
*3,000 increase in meetings and conferences due to rise in registration fees.

2016 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-110 SALARY-PROFESSIONAL

Professional Salary - 2016 Pay Rates

	Date of Hire	2015 Base Salary	2016 Percent Increase	2016 Base Salary
Zboyovsky, George	01/01/08	$ 98,425.00	4.14%	$ 102,502.00
Toth, Susan	01/29/07	$ 50,346.00	9.24%	$ 55,000.00
Totals		**$ 148,771.00**		**$ 157,502.00**

SAY $ 158,000.00

01 405-140 SALARY-STAFF

Clerical 2016 Pay Rates with 3.0% Increase per Collective Bargaining Agreement.

	Date of Hire	2015 Hourly Rate	2016 Hourly Rate	2016 Base Salary	2016 Longevity Factor	2016 Annual Longevity	2016 Hourly Base	2016 Salary & Longevity
Garase, Mary Lou	01/03/85	$ 24.08	$ 24.80	$ 51,588.99	0.65	$ 1,352.00	$ 25.45	$ 52,940.99
McWilliams, Karen	04/14/14	$ 15.45	$ 15.91	$ 20,687.55			$ 15.91	$ 20,687.55
Vickless, Lori	09/28/15	$ 15.45	$ 15.91	$ 20,687.55			$ 15.91	$ 20,687.55
Totals				**$ 72,276.54**		**$ 1,352.00**		**$ 73,628.54**

*New Hire based on 25 hours a week.

SAY $ 74,000.00

01 405-150 SALARY-TEMP/INTERN

Estimated Summer Intern Employees 2016 Pay Rates

Assumptions:

	No. of Hours(1)	Straight Time Rate	2016 Salary
Summer Intern #1	640	$ 11.00	$ 7,040.00
2016 Salary =			$ 7,040.00

SAY $ 7,100.00

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

2016 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-153 HEALTH-DISABILITY

Hartford Group

	STD	LTD	ADD	2016 Monthly Prem.	2016 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	NA	NA	NA	NA	NA
Vickless, Lori	NA	NA	NA	NA	NA
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	2014 Monthly Premium	2015 Monthly Premium	2016 Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium	2016 Employee 5% Contribution
Zboyovsky, George	Two Person	$ 781.39	$ 976.35	5.0%	$ 1,025.17	12	$ 12,302.07	$ 615.10
McWilliams, Karen	N/A							
Vickless, Lori	N/A							
Garase, Mary Lou	Two Person	$ 781.39	$ 976.35	5.0%	$ 1,025.17	12	$ 12,302.07	$ 615.10
Toth, Susan	Family	$ 814.68	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
			$ 2,970.66			Totals	$ 37,430.32	$ 1,871.52
						Borough Cost =	$ 35,558.80	
							Subtotal =	$ 36,000.00

Teamsters - Dental/Vision

	Plan	2015 Monthly Premium	Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium
Zboyovsky, George	Two Person	$ 65.00	3.0%	$ 66.95	12	$ 803.40
McWilliams, Karen	N/A					
Vickless, Lori	N/A					
Garase, Mary Lou	Two Person	$ 65.00	3.0%	$ 66.95	12	$ 803.40
Toth, Susan	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
		$ 195.00		$ 200.85	Totals	$ 2,410.20

2016 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

			Subtotal	$	2,500.00
NWG Benefits Service Charge					
$5/person x 3 x 12 months =		$ 180.00	Subtotal	$	180.00
Employee Reimbursements	This is assoicated with the Borough's share of the employee's deductible as well as Prescription Co-Pays.				
Zboyovsky, George	$ 5,000.00				
Garase, Mary Lou	$ 5,000.00				
Toth, Susan	$ 5,000.00				
	$ 15,000.00				
			Subtotal	$	15,000.00
		TOTAL	HEALTH-HOSPITALIZATION	$	53,680.00
			SAY	**$**	**54,000.00**

01 405-158 LIFE INSURANCE

Hartford Group	2015 Monthly Premium	Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium
Zboyovsky, George	$ 17.00	0.0%	$ 17.00	12	$ 204.00
McWilliams, Karen	N/A				
Vickless, Lori	N/A				
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**

2016 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-161 FICA

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

	2016 Gross Wage	2016 Overtime Wages	Total 2016 Wages	SS	Med.	FICA
Zboyovsky, George	$ 102,502.00	$ -	$ 102,502.00	6.20%	1.45%	$ 7,841.40
Toth, Susan	$ 55,000.00	$ -	$ 55,000.00	6.20%	1.45%	$ 4,207.50
Garase, Mary Lou	$ 52,940.99	$ 4,963.22	$ 57,904.21	6.20%	1.45%	$ 4,429.67
McWilliams, Karen	$ 20,687.55	$ 119.35	$ 20,806.90	6.20%	1.45%	$ 1,591.73
Vickless, Lori	$ 20,687.55	$ 119.35	$ 20,806.90	6.20%	1.45%	$ 1,591.73
Summer Intern	$ 7,100.00	$ -	$ 7,100.00	6.20%	1.45%	$ 543.15
					Total	$ 20,205.18

SAY $ 20,000.00

01 405-162 UNEMPLOYMENT COMP

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

	2016 Gross Wage		2016 Unemployment Compensation
Zboyovsky, George	$ 9,500.00	2.38%	$ 226.10
Toth, Susan	$ 9,500.00	2.38%	$ 226.10
Garase, Mary Lou	$ 9,500.00	2.38%	$ 226.10
McWilliams, Karen	$ 9,500.00	2.38%	$ 226.10
Vickless, Lori	$ 9,500.00	2.38%	$ 226.10
Summer Intern	$ 7,100.00	2.38%	$ 168.98
			$ 1,299.48

SAY $ 1,300.00

01 405-168 EMPLOYEE RETIREMENT

George Zboyovsky

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

SAY $ 5,000.00

2016 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-183 OVERTIME

	2016 OT Rate	2016 Estimated Hr. OT	2016 Total Overtime
Garase, Mary Lou	$ 38.18	130	$ 4,963.22
McWilliams, Karen	$ 23.87	5	$ 119.35
Vickless, Lori	$ 23.87	5	$ 119.35
		Total	$ 5,082.57

SAY $ 5,000.00

01 405-187 HEALTHCARE BENEFIT BUY-BACK

*This expediture is related to line item 01 405-156. If an employee takes advantage of this inititiative, then 01 405-156 will be reduced to eliminate the healthcare costs associated with the employee who participates in this proposal. Based upon prior years, it will be assumed that no employee will take part in the initiative.

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

SAY $ -

01 405-188 SICK DAY BUY-BACK

*This item use to be associated with 2014 Employee Agreement which allotedthat 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."

	2016 Base Rate	2016 Estimated PTO Buyback	2016 Total PTO Pay
Zboyovsky, George	$ 49.28	80	$ 3,942.38
Toth, Susan	$ 26.44	80	$ 2,115.38
Garase, Mary Lou	$ 25.45	80	$ 2,036.19
McWilliams, Karen	$ 15.91	80	$ 1,273.08
Vickless, Lori	$ 15.91	80	$ 1,273.08
		Total	$ 10,640.12

SAY $ 11,000.00

2016 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 $ 100.00

01 405-210 OFFICE SUPPLIES

Assumptions:

*This line items is budgeted to account specifically for Administration office supplies from vendors such as Staples, OfficeMax and Sam's Club.
Due to increases in prices of supplies etc., this item will need to increase slightly.

SAY $ 6,000.00

01 405-215 POSTAGE

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

Pitney Bowes
Postage $ 5,000.00

Total $ 5,000.00

SAY $ 5,000.00

01 405-231 VEHICLE FUEL

*Mileage reimbursement in accordance with Federal Guidelines.

SAY $ 1,000.00

01 405-317 OTHER SERVICES

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

SAY $ 500.00

2016 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-321 TELEPHONE

*Assumptions - The Borough switched carriers in 2015 from Consolodated to Comcast and nearly cut our phone expenses by 50%.

Comcast		
Municipal Building		
Assumptions: $100/month x 12 months =	$	1,200.00
Consolidated Communications		
Civic Center & Pool		
Assumptions: $30/month x 12 months =	$	360.00

SAY $ 2,000.00

01 405-324 WIRELESS TELEPHONE

Verizon Wireless - iPad		
$22.58/month x 12 months -	$	271.00
G. Zboyovsky - Stipend		
$100/month x 12 months =	$	1,200.00
S. Toth- Stipend		
$65/month X 12months =	$	780.00
	$	2,251.00

SAY $ 2,400.00

01 405-353 FIDELITY BONDS

Borough Manager		
2016 Bond =	$	834.00
Borough Treasurer		
2016 Bond =	$	786.00
	$	1,620.00

SAY $ 1,700.00

2016 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-384	RENTAL MACHINERY EQUIP					
	*Includes the following Office Equipment					
	Two New Copiers - Ford					
	Two copy machines- Admin & Upstairs					
	Lease Agreement -- 01-01-14 to 12-11-18					
	$314/month x 12 =		$	3,768.00		
	Maintenance Agreement for two (2) Copiers.					
	2016 Maintenance Agreement =					
	$521.70/Month =		$	6,260.40		
	Pitney Bowes					
	Rental Agreement					
	$57/month x 12 =		$	684.00		
	Overages		$	1,000.00		
		Total	$	11,712.40	**SAY**	**$ 12,000.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-420 DUES, SUBSCRIPTS, MEMBERS

International County/Managers Association			
2016 Dues - G. Zboyovsky			
(salary + deferred comp)x0.008 =		$	860.02
2016 PSAB Dues - Guide to Grants (Subscription)		$	10.00
APWA			
2016 Dues - G. Zboyovsky		$	150.00
Government Finance Officers Association			
2016 Dues - S. Toth		$	75.00
2016 Dues - G. Zboyovsky		$	75.00
Allegheny County			
City Ordinance		$	75.00
Western PA Municipal Managers			
2016 Dues -- G. Zboyovsky		$	30.00
Society for Human Resource Management			
2016 Dues -- S. Toth		$	190.00
Association for Pennsylvania Municipal Management			
2016 Dues -- G. Zboyovsky		$	150.00
American Society of Highway Engineers			
2016 Dues -- G. Zboyovsky		$	35.00
PE License Renwal			
2017 - G. Zboyovsky		$	-
SAM's Club Direct			
2016 Membership Dues		$	110.00
	Total	$	1,760.02

SAY $ 2,000.00

2016 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.

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

01 405-460 MEETINGS/CONFERENCES

SHACOG Advisory Board Meetings		
$20/meeting x 4 =	$	80.00
BBOA Annual Christmas Luncheon		
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 43rd 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	$	1,000.00
Feb. 2016		
Engineering License Certification		
Requred to have 12 Professional Development Hours in 2015.	$	600.00

2016 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

2016 APMM Annual Conference		
May 2016	$	1,000.00
ASHE Meetings		
8 @ $30/ea =	$	240.00
GFOA Conference	$	800.00
Human Resources Training/Conferences	$	500.00
Brentwood-Baldwin-Whitehall Chamber Meetings		
12 meets at $20 each	$	240.00
ICMA Annaul Conference	$	1,000.00
	$	8,290.00

SAY $ 9,000.00

01 405-700 MINOR PURCHASES - In 2014, furniture was purchased for HR/Finance Director and Parks Director.

Chairs	$	400.00
Miscellaneous	$	100.00
	$	500.00

SAY $ 500.00

01 406

Publications

2016 BRENTWOOD BUDGET EXPENDITURES
01406 PUBLICATIONS EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01406	**PUBLICATIONS**								
01 406-215	POSTAGE	$ -	$ -	$ -	$ -	$ -	$ -		0%
01 406-342	COMMUNITY NEWSLETER	$ 19,687.50	$ 20,312.50	$ 20,000.00	$ 21,875.00	$ 22,000.00	$ 21,000.00	**$ 22,000.00**	0%
	TOTAL PUBLICATIONS	**$ 19,687.50**	**$ 20,312.50**	**$ 20,000.00**	**$ 21,875.00**	**$ 22,000.00**	**$ 21,000.00**	**$ 22,000.00**	**0%**

Summary and Assumptions:

Publication Expenditures

Fiscal Year 2016 Budget Recommendations: $ 22,000.00 an increase/decrease of **$ -**

Fiscal Year 2015 Adopted Budget: $ 22,000.00
Fiscal Year 2015 Projected Budget: $ 21,000.00
$ (1,000.00) under budget

*$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

IN Community Magazine

*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

2016 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01407	**IT-NETWORKING-DATA PROCESSING**								
01 407-213	GENERAL SUPPLIES	$ 125.48	$ 337.46	$ -	$ -	$ 700.00	$ 200.00	**$ 500.00**	-29%
01 407-452	CONTRACTED IT/NETWORKING	$ 20,122.20	$ 26,284.75	$ 25,195.62	$ 22,881.83	$ 38,000.00	$ 35,000.00	**$ 42,000.00**	11%
01 407-453	WEB DESIGN/MAINTENANCE	$ 1,143.59	$ 4,502.15	$ 3,286.65	$ 3,766.56	$ 4,000.00	$ 3,800.00	**$ 4,000.00**	0%
01 407-454	GENERAL HARDWARE	$ 2,303.98	$ 1,957.99	$ 1,559.99	$ 3,445.97	$ 4,000.00	$ 4,000.00	**$ 4,000.00**	0%
01 407-455	GENERAL SOFTWARE/LICENSES	$ 2,400.00	$ 2,990.49	$ 5,194.00	$ 3,860.00	$ 4,000.00	$ 2,300.00	**$ 4,000.00**	0%
01 407-456	POLICE HARDWARE	$ 1,500.00	$ 4,045.99	$ 179.99	$ 5,743.66	$ 6,000.00	$ 6,000.00	**$ 6,000.00**	0%
01 407-457	POLICE SOFTWARE	$ 1,440.00	$ 999.98	$ -	$ -	$ 4,000.00	$ 3,500.00	**$ 4,000.00**	0%
01 407-460	MEETINGS & CONFERENCES	$ 169.00	$ -	$ -	$ -	$ -		**$ -**	0%
	TOTAL IT-NETWORKING-DATA PROCESSING	**$ 29,204.25**	**$ 41,118.81**	**$ 35,416.25**	**$ 39,698.02**	**$ 60,700.00**	**$ 54,800.00**	**$ 64,500.00**	**6%**

Summary and Assumptions:

IT-Networking-Data Processing Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 64,500.00	an increase/decrease of	**$ 3,800.00**
Fiscal Year 2015 Adopted Budget:	$ 60,700.00		
Fiscal Year 2015 Projected Budget:	$ 54,800.00		
	$ (5,900.00)	under budget.	

*$0 increase in Contracted IT/Networking, as terms of agreement did not change.
*$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.

2016 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

01 407-213 GENERAL SUPPLIES

Assumptions:

Printer Ink Cartidges	$	100.00	
Printer Drums	$	100.00	
Color Ink Toner	$	100.00	
Miscellaneous	$	100.00	
	$	400.00	**SAY $ 500.00**

01 407-452 CONTRACTED IT/NETWORKING

Assumptions: July 1, 2015 - June 30, 2016

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	$	7,220.94	50% paid from Sanitary Fund
	Say	$	3,610.47	

eCivis Grant Software

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

GeoPlan

**Associated with management of permits, code violations, street openings, etc.*

Annual license fee	$	1,800.00
Hourly fee for extra support, such as creating new forms and reports, @ $100/hour	$	-

esri

*Associated with GIS Software	$	2,500.00

Envista Corporation

*Associated with Utility Coordincation Software	$	2,250.00

2016 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

General Code			
Software Support		$	2,000.00
IT Support- Green 7			
Software Support/Workstation Support/Laptops			
$1,532.20/mnth x 12 =		$	18,386.40
Off Site Cloud Backup/Storage			
Software Support/Workstation Support/Laptops			
$200/mnth x 12 =		$	2,400.00
NIXEL Service			
Reverse 9-1-1.			
$4,000/year		$	4,000.00
~~LogMeIn~~			
~~*Remote access to Borough Computer*~~	We get this FREE with Green 7.		
~~*License Fees(3) x $70.00 = $210.00*~~		$	-
~~Response Computer Service, Inc.~~			
~~*On-Site Computer Maintenance Laptops and MDT for Police Vehicles*~~			
~~Tulip Systems~~			
~~Police Informer Support = $3,000.00.~~			
~~Contract Site Support~~			
Tupper Group			
2016 Annual Member Fee =		$	1,000.00
NCIC/Clean Annual Connectivity Fee - 2011		$	300.00
	Subtotal	$	41,246.87

SAY $ 42,000.00

2016 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
		37	Email Accounts
	$	185.00	
		12	Months
	$	2,220.00	Annual Fee

DATA BLUEPRINTS

Assumptions:					
30 Hrs. of Consulting Services					
$59/hrs. x 15 hrs. =		$	885.00		
*Rate increase from $50/hr to $59/hour.					
Web Hosting and Email Hosting - $49.97 monthly					
$49.97 x 12 months =		$	599.64		
Renewal of Six (6) Domain Names		$	174.00		
Domain Name Parking Fees		$	72.00		
Annual Submission to Search Engins (ie. Google, Yahoo, etc.)		$	70.00		
		$	1,800.64		
	Subtotal	$	4,020.64	**SAY**	**$ 4,000.00**

01 407-454 GENERAL HARDWARE

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

2016 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

01 407-455	GENERAL SOFTWARE/LICENSES							
	Assumptions:							
	Data Blueprints							
	**Associated with annual license fee.*				$ 174.00			
	MicroSoft Office Suite		Unit Cost					
	Updating all computers.	4	$ 500.00		$ 2,000.00			
					$ 2,174.00		**SAY**	**$ 4,000.00**
01 407-456	POLICE HARDWARE (Note: Purchase 5 new Panasonic Laptops in 2014)							
	Assumptions:							
	3 New Computers @ $1,500 each =				$ 4,500.00			
	Miscellaneous Equiptment (Screens, keyboards, etc.)				$ 1,000.00			
			Subtotal		$ 5,500.00			
							SAY	**$ 6,000.00**
01 407-457	POLICE SOFTWARE/LICENSES							
	Assumptions:							
	~~Mt. Lebanon MDC~~							
	~~Annual License Fee~~				~~$ -~~			
	TUPPER				$ 400.00			
					$ 400.00			
	Ragnasoft							
	Annual License Fee				$ 1,225.00			
	Microsoft Office suite licenses for new computers	3	$ 500.00		$ 1,500.00			
					$ 3,125.00		**SAY**	**$ 4,000.00**
01 407-460	MEETINGS & CONFERENCES							
					$ -		**SAY**	**$ -**

01 408

Engineering

2016 BRENTWOOD BUDGET EXPENDITURES
01408 ENGINEERING EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01408	**ENGINEERING**								
01 408-313	ENGINEERING SERVICES	$ 16,722.87	$ 11,125.40	$ 18,016.48	$ 30,808.27	$10,000.00	$ 10,000.00	**$25,000.00**	150%
	TOTAL ENGINEERING	**$ 16,722.87**	**$ 11,125.40**	**$ 18,016.48**	**$ 30,808.27**	**$ 10,000.00**	**$ 10,000.00**	**$25,000.00**	**150%**

Summary and Assumptions:

Engineering Expenditures

Fiscal Year 2016 Budget Recommendations: $ 25,000.00 an increase/decrease of **$ 15,000.00**

Fiscal Year 2015 Adopted Budget: $ 10,000.00
Fiscal Year 2015 Projected Budget: $ 10,000.00
$ -

*$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 Deparment of Public Works Director under the guidance of the Borough Manager (Professional Engineer) can perform these tasks.

	BUDGETED	
Stormwater	~~$ 11,000.00~~	V. Alexandrov
SHACOG Grant	~~$ 2,000.00~~	V. Alexandrov
Miscellaneous Grants	~~$ 2,000.00~~	V. Alexandrov
MS 4	$ 15,000.00	
Miscellaneous Engineering	$ 10,000.00	
	$ 25,000.00	

SAY $ 25,000.00

01 409

Buildings

2016 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01409	**BUILDINGS**								
01 409-240	OPERATING SUPPLIES	$ 6,714.25	$ 4,872.52	$ 6,523.85	$ 5,994.99	$ 5,000.00	$ 5,900.00	**$ 6,000.00**	20%
01-409-325	INTERNET SERVICES	$ 2,200.02	$ 2,332.00	$ 2,170.30	$ 3,437.12	$ 2,500.00	$ 2,500.00	**$ 2,500.00**	0%
01 409-361	ELECTRICITY	$ 20,003.51	$ 13,029.03	$ 9,611.14	$ 10,119.05	$ 11,000.00	$ 9,800.00	**$ 10,000.00**	-9%
01 409-362	NATURAL GAS	$ 21,478.73	$ 9,470.64	$ 15,905.73	$ 27,101.64	$ 28,000.00	$ 15,500.00	**$ 5,000.00**	-82%
01 409-366	WATER	$ 1,816.25	$ 1,554.12	$ 3,027.02	$ 2,726.65	$ 2,200.00	$ 3,800.00	**$ 3,600.00**	64%
01 409-373	R&M SERVICES	$ 3,421.41	$ 3,746.09	$ 2,001.08	$ 10,826.64	$ 5,000.00	$ 3,000.00	**$ 5,000.00**	0%
01 409-374	R&M MACHINERY AND EQUIPMENT	$ 2,184.35	$ 2,748.33	$ 1,140.31	$ 619.95	$ 3,500.00	$ 3,500.00	**$ 2,000.00**	-43%
01 409-384	RENTAL MACHINERY AND EQUIPMENT	$ 131.00	$ -	$ -	$ -	$ 500.00	$ -	**$ 500.00**	0%
01 409-450	CONTRACTED SERVICES	$ 19,060.82	$ 5,828.85	$ 8,819.68	$ 10,695.72	$ 8,500.00	$ 11,500.00	**$ 10,000.00**	18%
01 409-750	MINOR PURCHASES	$ 500.00	$ 153.54	$ 1,778.95	$ 5,617.23	$ 3,000.00	$ 1,400.00	**$ 3,000.00**	0%
	TOTAL BUILDINGS	**$ 77,510.34**	**$ 43,735.12**	**$ 50,978.06**	**$ 77,138.99**	**$ 69,200.00**	**$ 56,900.00**	**$ 47,600.00**	**-31%**

Summary and Assumptions:

Building Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 47,600.00	an increase/decrease of	**$ (21,600.00)**
Fiscal Year 2015 Adopted Budget:	$ 69,200.00		
Fiscal Year 2015 Projected Budget:	$ 56,900.00		
	$ (12,300.00)	Under budget	

*$7,000 Decrease in electricity.
*$8,000 Increase in Gas
*$1,900 Increase in Contracted Services.

2016 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 recent years, will increase this to $6,000. 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 $ 6,000.00

01 409-325 INTERNET SERVICES

** EMS expenses moved to 01-412.325*

COMCAST Municipal Operations

Internet = $200/month x 12 = $ 2,400.00

~~COMCAST - EMS~~

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

SAY $ 2,500.00

01 409-361 ELECTRICITY

Assumptions:

Energy Efficiecy Plan is implimented.

The Borough's Average Electric Bill is

$800/month x 12 = $ 9,600.00

SAY $ 10,000.00

01 409-362 GAS

Assumptions:

Due to the decommissioning of the Boiler the monthly gas bills are:

$200/month x 12 = $ 2,400.00

SAY $ 5,000.00

01 409-366 WATER

Assumptions:

Current Average Monthly Rate = $180

$300/month x 12 months = $ 3,600.00

SAY $ 3,600.00

01 409-373 R&M SERVICES

Assumptions:

**Includes all items associated with necessary repairs to the municipal building.*

SAY $ 5,000.00

2016 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

Such vendors include but are not limited to the following:
Denillo Heating & Cooling — *For 2014, includes $5,260 purchase of a Samsung MiniSplit Unit*
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	**$**	**2,000.00**

01 409-384 RENTAL MACH/EQUIP
Assumptions:
**Could include any items needed for repairs/maintenance that the Borough does not own. Ie. Steam Cleaner, etc.*

SAY	**$**	**500.00**

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		
Monitor System at Bldg = $635/Year	$	635.00
Guardian Protection		
Monitor System at Bldg = $144/Year	$	144.00

2016 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

Aqua Filter Fresh					
Water Fountain Maintenance					
$351/bi-annually		$	700.00		
Third Generation					
Phone Systems- annual equipment rental		$	400.00		
Maintenance, upgrades- $1,445 expended on new equipment in 2015					
Lowman Testing					
Backflow Preventer		$	100.00		
Penn Power Systems					
Generator Maintenance		$	410.00		
ABC Fire Extinguishers					
Service Agreement = $788/year		$	788.00		
Note: Associated with 40 Fire Extinguishers.					
Miscellaneous - Emergencies		$	1,000.00		
		$	-		
	Subtotal	$	9,348.00	**SAY**	**$ 10,000.00**

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.*

2 American Flags @ $100/ea	$	200.00		
AED's	$	600.00		
Miscellaneous Items	$	2,000.00		
	$	2,800.00	**SAY**	**$ 3,000.00**

01 410

Police

2016 BRENTWOOD BUDGET EXPENDITURES
01410 POLICE EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01410	**POLICE**								
01 410-130	SALARY-PROFESSIONAL	$ 95,727.86	$ 99,557.32	$ 118,722.40	$ 117,903.00	$ 95,755.00	$ 145,000.00	**$ 170,000.00**	78%
01 410-135	PTO/VACATION BUY-BACK	$ -	$ -	$ -	$ -	$ 4,000.00	$ 3,000.00	**$ -**	-100%
01 410-140	SALARY-STAFF	$ 862,094.95	$ 895,377.26	$ 880,748.68	$ 1,092,541.18	$ 1,166,000.00	$ 1,100,000.00	**$ 1,111,000.00**	-5%
01 410-141	SALARY-PART TIME STAFF	$ -	$ -	$ -	$ -	$ -	$ -	**$ 50,000.00**	***New Item***
01 410-145	PERSONAL DAY BUY-BACK	$ 7,190.16	$ -	$ 3,756.37	$ -	$ 8,000.00	$ 3,000.00	**$ 9,000.00**	13%
01 410-153	HEALTH-DISABILITY	$ 9,390.60	$ 8,917.57	$ 8,591.96	$ 11,592.48	$ 18,500.00	$ 13,000.00	**$ 18,500.00**	0%
01 410-156	HEALTH-HOSPITALIZATION	$ 210,850.82	$ 129,515.07	$ 124,272.92	$ 177,957.54	$ 219,000.00	$ 210,000.00	**$ 214,000.00**	-2%
01 410-158	LIFE INSURANCE	$ 4,022.56	$ 3,665.40	$ 3,277.32	$ 3,983.10	$ 4,000.00	$ 3,700.00	**$ 4,000.00**	0%
01 410-161	FICA	$ 89,843.10	$ 94,219.71	$ 96,064.14	$ 114,516.26	$ 98,000.00	$ 100,700.00	**$ 97,000.00**	-1%
01 410-162	UNEMPLOYMENT COMPENSATION	$ 2,619.49	$ 2,748.00	$ 3,099.48	$ 2,860.12	$ 3,300.00	$ 3,300.00	**$ 4,000.00**	21%
01-410-164	HEART & LUNG BENEFIT	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	NA
01 410-168	RETIREE BENEFITS	$ 17,119.32	$ 16,120.64	$ 7,597.98	$ 16,313.30	$ 13,000.00	$ 19,200.00	**$ 30,000.00**	131%
01 410-183	OVERTIME	$ 73,446.86	$ 83,506.21	$ 88,763.22	$ 91,207.56	$ 60,000.00	$ 59,000.00	**$ 45,000.00**	-25%
01 410-184	OFFICER IN CHARGE	$ 8,479.80	$ 11,173.93	$ 10,218.25	$ 7,084.40	$ 6,500.00	$ 10,000.00	**$ 5,000.00**	-23%
01 410-187	HEALTHCARE BENEFIT BUY-BACK	$ -	$ -	$ -	$ -	$ 6,200.00	$ 6,200.00	**$ 6,500.00**	5%
01 410-188	HOLIDAY PAY	$ 39,266.56	$ 36,627.80	$ 42,756.40	$ 51,155.36	$ 43,300.00	$ 54,000.00	**$ 55,000.00**	27%
01 410-189	COURT PAY	$ 113,561.21	$ 133,979.40	$ 136,841.88	$ 136,320.96	$ 140,000.00	$ 134,000.00	**$ 140,000.00**	0%
01 410-190	REIMBURSIBLE OVERTIME	NA	NA	$ 20,000.00	$ -	$ 20,000.00	$ 31,000.00	**$ 20,000.00**	0%
01 410-191	UNIFORMS	$ 9,569.40	$ 14,259.39	$ 18,938.58	$ 11,140.48	$ 20,000.00	$ 18,000.00	**$ 20,300.00**	1%
01 410-193	TRAINING/EDUCATION	$ 870.00	$ 1,624.96	$ 660.00	$ 2,844.00	$ 2,500.00	$ 1,200.00	**$ 3,500.00**	40%
01 410-210	OFFICE SUPPLIES	$ 3,434.49	$ 2,459.42	$ 1,733.35	$ 2,948.61	$ 4,000.00	$ 2,000.00	**$ 4,000.00**	0%
01 410-215	POSTAGE	$ 44.15	$ 2.02	$ 100.00	$ 253.57	$ 250.00	$ 100.00	**$ 250.00**	0%
01 410-231	VEHICLE FUEL	$ 28,106.12	$ 27,892.54	$ 29,152.06	$ 30,379.59	$ 38,000.00	$ 21,000.00	**$ 26,000.00**	-32%
01 410-240	OPERATING SUPPLIES	$ 2,909.04	$ 1,648.37	$ 5,281.61	$ 1,140.38	$ 3,000.00	$ 3,500.00	**$ 4,000.00**	33%
01 410-242	POLICE PROTECTION SUPPLIES	$ 2,090.01	$ 1,828.57	$ 1,460.90	$ 6,238.82	$ 14,000.00	$ 6,000.00	**$ 5,000.00**	-64%
01 410-245	CRIME SCENE SUPPLIES	$ 1,009.69	$ 567.44	$ 567.44	$ 312.63	$ 1,000.00	$ 500.00	**$ 1,000.00**	0%
01 410-247	CRIME HARDWARE	$ 289.77	$ 333.94	$ 54.48	$ -	$ 500.00	$ 300.00	**$ 500.00**	0%
01 410-249	K-9 OFFICER	NA	NA	$ 10,090.08	$ 10,411.18	$ 13,000.00	$ 12,200.00	**$ 14,000.00**	8%
01 410-251	R&M VEHICLE PARTS	$ 14,659.26	$ 13,691.96	$ 6,712.72	$ 22,278.30	$ 13,000.00	$ 11,500.00	**$ 13,000.00**	0%
01 410-310	PROFESSIONAL SERVICES	$ 3,357.80	$ 715.00	$ 500.00	$ -	$ 5,000.00	$ 500.00	**$ 3,000.00**	-40%
01 410-314	SPECIAL LEGAL SERVICES	$ 50,327.90	$ 10,165.50	$ 5,358.44	$ 158,168.52	$ 30,000.00	$ 70,000.00	**$ 20,000.00**	-33%
01 410-317	OTHER SERVICES	$ 563.40	$ 460.20	$ 517.60	$ 723.42	$ 500.00	$ 3,000.00	**$ 500.00**	0%
01 410-321	TELEPHONE	$ 5,567.42	$ 5,550.51	$ 4,651.47	$ 4,747.42	$ 7,200.00	$ 5,800.00	**$ 2,500.00**	-65%
01 410-324	WIRELESS TELEPHONE	$ 1,250.61	$ 1,199.90	$ 1,199.90	$ 830.70	$ 1,200.00	$ 900.00	**$ 5,000.00**	317%
01 410-327	RADIO EQUIPMENT/MAINTENANCE	$ 764.42	$ -	$ 1,549.78	$ 1,161.86	$ 2,000.00	$ 1,100.00	**$ 2,000.00**	0%

																	2016 GENERAL FUND BUDGET
01 410-342	PRINTING	$	930.07	$	749.09	$	1,395.09	$	1,938.79	$	2,500.00	$	1,800.00	$	**2,000.00**	20%	***FINAL***
01 410-374	R&M MACHINERY AND EQUIPMENT	$	127.50	$	916.95	$	-	$	3,564.00	$	1,000.00	$	500.00	$	**1,000.00**	0%	
01 410-384	RENTAL MACHINERY EQUIPMENT	$	3,838.34	$	3,784.74	$	4,325.04	$	4,313.65	$	4,200.00	$	5,800.00	$	**4,500.00**	7%	
01 410-400	COURT COSTS	$	2,971.95	$	2,512.04	$	2,482.36	$	2,636.53	$	3,000.00	$	2,400.00	$	**3,000.00**	0%	
01 410-420	DUES, SUBSCRIPTS, MEMB	$	4,136.88	$	3,923.96	$	4,252.88	$	3,970.52	$	5,000.00	$	4,100.00	$	**4,500.00**	-10%	
01 410-450	CONTRACTED SERVICES	$	9,142.88	$	12,510.00	$	25,245.10	$	15,465.04	$	15,000.00	$	17,000.00	$	**15,000.00**	0%	
01 410-454	CIVIL SERVICE COMMISSION	NA		NA		$	8,184.39	$	8,638.33	$	3,000.00	$	100.00	$	**3,000.00**	0%	
01 410-460	MEETINGS AND CONFERENCES	$	1,538.56	$	755.90	$	1,602.96	$	821.63	$	3,000.00	$	1,600.00	$	**4,000.00**	33%	
01 410-750	MINOR PURCHASES	$	11,128.25	$	1,813.99	$	575.52	$	9,632.92	$	2,000.00	$	1,000.00	$	**4,000.00**	100%	
	TOTAL POLICE	**$**	**1,692,241.20**	**$**	**1,624,774.70**	**$**	**1,681,302.75**	**$**	**2,127,996.15**	**$**	**2,099,405.00**	**$**	**2,087,000.00**	**$**	**2,144,550.00**	**2%**	

Police Expenditures

Fiscal Year 2016 Budget Recommendations: $ 2,144,550.00 an increase/decrease of **$ 45,145.00**

Fiscal Year 2015 Adopted Budget: $ 2,099,405.00

Fiscal Year 2015 Projected Budget: $ 2,087,000.00

(12,405.00) under budget.

*$74,245 increase in Salary-Professional due to salary increases and payments under settlement with former chief.
*$55,000 increase in Salaries due to decrease due to one decrease in force size by one officer.
*$0 change in in LTD and STD Insurance.
*$4,000 decrease in Hospitialization due to anticipated 5% increase in premium combined with reduction by one in plan membership.
*17,000 increase in Retiree Benefits due to settlement with former chief.
*$5,000 decrease in FICA.
*30,000 increase in overtime
*$12,000 decrease in vehicle fuel due to reduced gasoline prices.
*$0 change in R&M Vehicle Parts.
*$0 change in special legal services; maintaining increased rate due to 2015 CBA negotiations.

01 410-130 SALARY- PROFESSIONAL

	Date of Hire	2015 Base Salary	Proposed 2016 Increase(1)	Proposed 2016 Base Salary
Chief Adam Zeppuhar	10/21/2015	$ 100,000.00	$ 2,501.87	$ 102,502

Buteilli 2014 Settlement Agreement

~~2015~~	~~$~~	~~66,666.00~~
2016	$	66,666.00
2017	$	66,666.00

(1) Chief's increase is equal to the dollar amount of the most senior officer.

SAY	**$**	**170,000.00**

01 410-140 SALARY-STAFF

Estimated Police Department 2016 Pay Rates

Police 2016 Pay Rates at 3% Increase

		Date of Hire	Straight Time Rate(1)	2016 Base Salary	2016 Education Pay	2016 Longevity Factor	Annual Longevity	2016 Total Base Hourly Rate	2016 Salary, Edu. & Longevity
1	Davidson, Scott	10/21/02	$ 39.59	$ 82,354.68	$ 500.00	4.00%	$ 3,294.19	$ 41.42	$ 86,148.87
2	Delallo, Matthew	02/18/97	$ 41.30	$ 85,897.68	$ -	5.00%	$ 4,294.88	$ 43.36	$ 90,192.57
3	Fisher, Michael	08/27/01	$ 39.59	$ 82,354.68	$ -	4.00%	$ 3,294.19	$ 41.18	$ 85,648.87
4	Heynes, Christian	10/21/02	$ 39.59	$ 82,354.68	$ 500.00	4.00%	$ 3,294.19	$ 41.42	$ 86,148.87
5	Meisel, William	09/01/96	$ 39.59	$ 82,354.68	$ -	5.00%	$ 4,117.73	$ 41.57	$ 86,472.41
6	Mikelonis, Gerald	10/21/02	$ 39.59	$ 82,354.68	$ -	4.00%	$ 3,294.19	$ 41.18	$ 85,648.87
7	Mulholland, Milton	10/01/99	$ 39.59	$ 82,354.68	$ -	5.00%	$ 4,117.73	$ 41.57	$ 86,472.41
8	Rech, Carl	11/04/13	$ 39.59	$ 82,354.68	Eliminated	Eliminated	Eliminated	$ 39.59	$ 82,354.68
9	Scott, Joshua	10/18/10	$ 39.59	$ 82,354.68	$ 500.00	0.00%	$ -	$ 39.83	$ 82,854.68
10	Skrip, John	02/12/12	$ 39.59	$ 82,354.68	Eliminated	Eliminated	Eliminated	$ 39.59	$ 82,354.68
11	Swick, Richard	05/04/09	$ 39.59	$ 82,354.68	$ 500.00	0.00%	$ -	$ 39.83	$ 82,854.68
12	Vojtas, John	06/22/84	$ 41.30	$ 85,897.68	$ -	6.00%	$ 5,153.86	$ 43.77	$ 91,051.55
13	Wagner, Ferrell	11/04/13	$ 39.59	$ 82,354.68	Eliminated	Eliminated	Eliminated	$ 39.59	$ 82,354.68
								$ -	
	Totals			**$ 1,077,696.85**	$ 2,000.00		**$ 30,860.96**		**$ 1,110,557.81**

SAY	**$**	**1,111,000.00**

01 410-141 SALARY-PART TIME

Assumed Two (2) Part-Time Officers both averaging 24 Hours/Week
Assumed Salary of $20/hour

	No. of Hours(1)	Straight Time Rate	2016 Salary
Part Time Officer 1	1248	$ 20.00	$ 24,960.00
Part Time Officer 2	1248	$ 20.00	$ 24,960.00
2016 Base Salary =			$ 49,920.00

SAY $ 50,000.00

(1) 24 Hours/Week x 52 Weeks = 1,248 Hours

01 410-145 PERSONAL DAY BUY-BACK (If the Union agrees to a PTO Policy, this item will be eliminated).
*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 2016 Hourly Rate =	$ 81.73	
Six (6) Personal days =	48	hours
Max. 2015 Personal Day Buy-Back =	$ 3,923.08	
Officer Personal Day Buy-Back =	$ 5,000.00	
Total Estimated Officer Personal Day Buy-Backs based on historic =	$ 8,923.08	

SAY $ 9,000.00

01 410-153 HEALTH-DISABILITY

Provider: Standard Insurance

	STD	LTD	ADD	2016 Monthly Premiums	2016 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**

	Highmark Blue Cross/Blue Shield	Plan	2015 Monthly Premium	2016 Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium	2016 Employee 5% Contribution
1	Davidson, Scott	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
2	Delallo, Matthew	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
3	Fisher, Michael [BUY BACK]	Family	$ -	5.0%	$ -	12	$ -	$ -
4	Heynes, Christian	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
5	Meisel, William	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
6	Mikelonis, Gerald	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
7	Mulholland, Milton	P/C	$ 734.09	5.0%	$ 770.79	12	$ 9,249.50	$ 462.47
8	Rech, Carl	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
9	Scott, Joshua	Two Person	$ 976.35	5.0%	$ 1,025.17	12	$ 12,302.07	$ 615.10
10	Skrip, John	Two Person	$ 976.35	5.0%	$ 1,025.17	12	$ 12,302.07	$ 615.10
11	Swick, Richard	Single	$ 364.86	5.0%	$ 383.10	12	$ 4,597.20	$ 229.86
12	Vojtas, John	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
13	Wagner, Ferrell	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
	Zeppuhar, Adam	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
			$ 12,213.21		$ 12,823.87	Totals	$ 153,886.45	$ 7,694.32

Total Health Insurance = ***$ 146,192.13***

Teamsters - Dental/Vision

		Plan	2014 Monthly Premium	Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium
	Butelli, Robert	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
1	Davidson, Scott	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
2	Delallo, Matthew	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
3	Fisher, Michael [BUY BACK]	Family	$ -	3.0%	$ -	12	$ -
4	Heynes, Christian	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
5	Meisel, William	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
6	Mikelonis, Gerald	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
7	Mulholland, Milton	P/C	$ 65.00	3.0%	$ 66.95	12	$ 803.40
8	Rech, Carl	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
9	Scott, Joshua	Single	$ 65.00	3.0%	$ 66.95	12	$ 803.40
10	Skrip, John	Two Person	$ 65.00	3.0%	$ 66.95	12	$ 803.40
11	Swick, Richard	Single	$ 65.00	3.0%	$ 66.95	12	$ 803.40
12	Vojtas, John	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
13	Wagner, Ferrell	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
	Zeppuhar, Adam	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
			$ 910.00		$ 937.30	Totals	$ 11,247.60

Total Teamsters Dental = ***$ 11,247.60***

NWGBenefits Service Charge

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

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

NWG Benefits Reimbursements

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

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	
	$	49,500.00	

Total Reimbursments = ***$ 55,000.00***

Subtotal ***$ 213,339.73***

TOTAL HEALTHCARE **SAY $ 214,000.00**

01 410-158 LIFE INSURANCE

The Hartford	Plan	2015 Monthly Premium	2016 Anticipated Increase	2016 Monthly Premium	Month/Year	2016 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	Family	$ 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

	2016 Gross Wage	SS	Med.	FICA
Davidson, Scott	$ 86,148.87	6.20%	1.45%	$ 6,590.39
Delallo, Matthew	$ 90,192.57	6.20%	1.45%	$ 6,899.73
Fisher, Michael	$ 85,648.87	6.20%	1.45%	$ 6,552.14
Heynes, Christian	$ 86,148.87	6.20%	1.45%	$ 6,590.39
Meisel, William	$ 86,472.41	6.20%	1.45%	$ 6,615.14
Mikelonis, Gerald	$ 85,648.87	6.20%	1.45%	$ 6,552.14
Mulholland, Milton	$ 86,472.41	6.20%	1.45%	$ 6,615.14
Rech, Carl	$ 82,354.68	6.20%	1.45%	$ 6,300.13
Scott, Joshua	$ 82,854.68	6.20%	1.45%	$ 6,338.38
Skrip, John	$ 82,354.68	6.20%	1.45%	$ 6,300.13
Swick, Richard	$ 82,854.68	6.20%	1.45%	$ 6,338.38
Vojtas, John	$ 91,051.55	6.20%	1.45%	$ 6,965.44
Wagner, Ferrell	$ 82,354.68	6.20%	1.45%	$ 6,300.13
Zeppuhar, Adam	$ 102,501.87	6.20%	1.45%	$ 7,841.39
Part Time Officer 1	$ 24,960.00	6.20%	1.45%	$ 1,909.44
Part Time Officer 2	$ 24,960.00	6.20%	1.45%	$ 1,909.44
				$ 96,617.95

SAY	**$**	**97,000.00**

01 410-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 2.38% of first $9,500)

	2016 Gross Wage	2016 Unemployment Rate	2016 Unemployment Compensation
Davidson, Scott	$ 9,500.00	2.38%	$ 226.10
Delallo, Matthew	$ 9,500.00	2.38%	$ 226.10
Fisher, Michael	$ 9,500.00	2.38%	$ 226.10
Heynes, Christian	$ 9,500.00	2.38%	$ 226.10
Meisel, William	$ 9,500.00	2.38%	$ 226.10
Mikelonis, Gerald	$ 9,500.00	2.38%	$ 226.10
Mulholland, Milton	$ 9,500.00	2.38%	$ 226.10
Rech, Carl	$ 9,500.00	2.38%	$ 226.10
Scott, Joshua	$ 9,500.00	2.38%	$ 226.10
Skrip, John	$ 9,500.00	2.38%	$ 226.10
Swick, Richard	$ 9,500.00	2.38%	$ 226.10
Vojtas, John	$ 9,500.00	2.38%	$ 226.10
Wagner, Ferrell	$ 9,500.00	2.38%	$ 226.10
Zeppuhar, Adam	$ 9,500.00	2.38%	$ 226.10
Part Time Officer 1	$ 9,501.00	2.38%	$ 226.12
Part Time Officer 2	$ 9,502.00	2.38%	$ 226.15
			$ 3,617.67

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

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

Healthcare	Plan	2015 Monthly Premium	2016 Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium	Borough's Share	
[redacted]								
Butelli, Robert	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.17	$12,826.17	
Harding, Scott	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.17	$6,413.09	
[redacted]								
						$ 25,652.34	$19,239.26	$ 19,239.26

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

NWG Benefits Reimbursements

This is assoicated with the Borough's share of the employee's $5,000 deductible as well as Prescription Co-Pays.
Based on 2015 actuals, we'll assume the following:

Butelli, Robert	$ 5,000.00	
Harding, Scott	$ 5,000.00	
	$ 10,000.00	$ 10,000.00
	Total	$ 29,359.26
	SAY	**$ 30,000.00**

01 410-183 OVERTIME

	2016 Total Base Hourly Rate	2016 Overtime Time Rate	2014 Overtime Hours	2015 Overtime Hours[1]	2015 Projected Overtime Hours[2]	2016 Estimated Overtime Hours[3]	2016 Estimated Overtime Pay
Davidson, Scott	$ 41.42	$ 62.13	17.25	5.5	9.43	13.3	$ 828.72
Delallo, Matthew	$ 43.36	$ 65.04	195.5	99	169.71	182.6	$ 11,877.26
Fisher, Michael	$ 41.18	$ 61.77	115.25	33	56.57	85.9	$ 5,306.36
Heynes, Christian	$ 41.42	$ 62.13	76.5	9.75	16.71	46.6	$ 2,895.54
Meisel, William	$ 41.57	$ 62.36	172	131.25	225.00	198.5	$ 12,378.44
Mikelonis, Gerald	$ 41.18	$ 61.77	176	67.5	115.71	145.9	$ 9,009.01
Mulholland, Milton	$ 41.57	$ 62.36	5	8.5	14.57	9.8	$ 610.24
Rech, Carl	$ 39.59	$ 59.39	230.5	126	216.00	223.3	$ 13,258.91
Scott, Joshua	$ 39.83	$ 59.75	69.5	23.5	40.29	54.9	$ 3,279.90
Skrip, John	$ 39.59	$ 59.39	92	53	90.86	91.4	$ 5,429.98
Swick, Richard	$ 39.83	$ 59.75	87.75	15.5	26.57	57.2	$ 3,415.41
Vojtas, John	$ 43.77	$ 65.66	136.25	80	137.14	136.7	$ 8,975.78
Wagner, Ferrell	$ 39.59	$ 59.39	165.5	109.25	187.29	176.4	$ 10,476.04
Totals			**1,539.0**	**761.8**	**1,305.9**	**1,422.4**	$ 87,741.61
							$ 87,741.61

Assuming Part-Time Offers will reduce Overtime by $15,000/year.

SAY $ 45,000.00

[1]January 1 through July 31

[2]Projected hours were determined by taking the 2015 average monthly OT hours and multiplying it by 5 months remaining in 2015 plus the actual OT Hours

[3]Proposed 2016 OT Hours was determined by taking the average of 2014 and Projected 2015 OT Hours.

01 410-184 OFFICER IN CHARGE

Assumptions

With the promoting of new Sgts., this amount did decrease

SAY $ 5,000.00

01 410-187 HEALTHCARE BENEFIT BUY-BACK

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

Fisher, Michael	**$**	**6,413.09**
	$	**-**
	$	**-**
	$	-

SAY $ 6,500.00

01 410-188 HOLIDAY PAY

Assumptions

Based on past years will increase this amount from the 2015 projected amount to coincide with the rate increase.

SAY $ 55,000.00

01 410-189 COURT PAY

		2016 Total Base Hourly Rate	2016 Overtime Time Rate	2014 Court Hours	2015 Court Hours[1]	2015 Projected Court Hours[2]	2016 Estimated Court Hours[3]	2016 Estimated Court Pay
1	Davidson, Scott	$ 41.42	$ 62.13	44.0	2.0	3	23.7	$ 1,473.29
2	Delallo, Matthew	$ 43.36	$ 65.04	72.0	109.0	187	129.4	$ 8,418.39
3	Fisher, Michael	$ 41.18	$ 61.77	16.0	40.0	69	42.3	$ 2,611.82
4	Heynes, Christian	$ 41.42	$ 62.13	32.0	8.0	14	22.9	$ 1,420.04
5	Meisel, William	$ 41.57	$ 62.36	612.0	296.0	507	559.7	$ 34,903.73
6	Mikelonis, Gerald	$ 41.18	$ 61.77	392.0	148.0	254	322.9	$ 19,941.60
7	Mulholland, Milton	$ 41.57	$ 62.36	40.0	44.0	75	57.7	$ 3,599.06
8	Rech, Carl	$ 39.59	$ 59.39	280.0	235.0	403	341.4	$ 20,277.58
9	Scott, Joshua	$ 39.83	$ 59.75	188.0	96.0	165	176.3	$ 10,533.24
10	Skrip, John	$ 39.59	$ 59.39	184.0	112.0	192	188.0	$ 11,165.39
11	Swick, Richard	$ 39.83	$ 59.75	192.0	156.0	267	100.0	$ 5,975.10
12	Vojtas, John	$ 43.77	$ 65.66	240.0	121.0	207	223.7	$ 14,689.57
13	Wagner, Farrell	$ 39.59	$ 59.39	56.0	24.0	41	48.6	$ 2,884.68
		$ -						
	Totals			**2,348.0**	**1,391.0**	**2,384.6**	**2,236.6**	$ 137,893.47

SAY $ 140,000.00

[1]January 1 through July 31

[2]Projected hours were determined by taking the 2015 average monthly court hours and multiplying it by 5 months remaining in 2015 plus the actual court Hours

[3]Proposed 2016 court Hours was determined by taking the average of 2014 and Projected 2015 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. Traffic control, sporting events, etc.
The Revenues are recognized at Budget Line Item: 01 362-102

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

SAY $ 20,000.00

01 410-191 UNIFORMS

		Annual Uniform Rate
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
Part-Time Officer 1	$	800.00
Part-Time Officer 2	$	800.00
Balistic Vests	$	7,000.00
Bicycle Patrol	$	200.00
Damaged Uniforms	$	300.00
	$	20,300.00

SAY $ 20,300.00

01 410-193 TRAINING/EDUCATION

EJC Security Services, Inc.		
MEB Recertification @ $125 each	$	700.00
Penn State Posit Class	$	1,400.00
Defense Tactics Instructor's Course	$	500.00
JNET Updates	$	511.62
NCIC Updates	$	60.00
Miscellaneous	$	300.00
	$	3,471.62

SAY $ 3,500.00

01 410-210 OFFICE SUPPLIES

Assumptions:

*This line items is budgeted to account specifically for Police Department office supplies from vendors such as Staples, Suffrin Supplies, and Sam's Club.
Will keep this at the same budgeted level as 2014.

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

01 410-215 POSTAGE

Assumptions

Postage	$	250.00
Total	$	250.00

SAY	**$**	**250.00**

01 410-231 VEHICLE FUEL

Assumptions:
Current Average Monthly Rate = $3000

$2,000/month x 12 months =	$	24,000.00
5% increase in fuel prices	**$**	**25,200.00**

SAY	**$**	**26,000.00**

01 410-240 OPERATING SUPPLIES

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

M&M Uniform	DARE PROGRAM - Apple Time, Inc.
Big Easy Unlock Kit	Badges and lollipops (say no to Drugs)
Matthew Bender & Co. (LexisNexis)	Med-Tech Resources, Inc.
PA Crime and Vehicle Handbook	Vehicle First Aid Bag with Oxygen
Keener Hardware, Inc.	
Bathroom supplies	Breathalizers @ $500 each.

SAY $ 4,000.00

01 410-242 POLICE PROTECTION SUPPLIES

Witmer Public Safety Group Taser-Air Cartridges $20.90 ea. X 20 =	$	257.79
.357 Handgun Ammo. $297.15 per case x 3 cases	$	891.45
.233 Rifle Ammo. $297.12 per case x 3 cases	$	891.36
00 Buck Shotgun Ammo. $83.25 per case x 3 cases	$	249.75
Slug Shotgun Ammo. $83.25 per case x 3 cases	$	249.75
Taser Air Cartridges $23.90 each x 30	$	700.00
	$	1,000.00
Miscellaneous	$	4,240.10

SAY $ 5,000.00

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

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

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

SAY	**$**	**500.00**

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

	2016 OT Rate		
Mulholland, Milton	$	62.36	
Weekly K9 OT = 3.5 hrs/week =		182	hours per year.
	$	11,349.50	
Supplies/Medical etc.	$	2,000.00	
Estimated Annual Costs for K9 Unit =	$	13,349.50	

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

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

Benson Lincoln Mercury
Unit No. 14 AC Blower

Richs Truck Tire Service, Inc.
Police Tires

Advance Auto Parts
Washer Fluid

Ryan's Auto Glass

John Varney Tire

Liotus Collision Center

Flynn's Tire & Auto

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

01 410-310 PROFESSIONAL SERVICES

*The Below are only some examples of items that fall under this category.

Lawerence B. Haddad, PhD		
Psychological evaluation and reports for new hires.	$	450.00
$225/ea. X 2 =		
Empire Investigations LLC		
Polygraph Testing $400/each	$	800.00
$400/ea. X 2 =		
Jefferson Regional Medical Center		
Health Physical for new hire	$	560.00
$280/ea. X 2 =		
St. Moritz Invesitgations		
Background Check per applicant = $225.00	$	450.00
$225/ea. X 2 =		
	$	200.00
Miscellaneous	$	2,460.00

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

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

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

Comcast		
Police Department, including fax		
$200/month x 12 months =	$	2,100.00
Consolidated Communications		
Emergency phone on building exterior		
$27/month x 12 months =	$	324.00
	$	2,424.00

SAY $ 2,500.00

01 405-324 WIRELESS TELEPHONE

Sprint		
Air Cards $250/month for 5 air cards	$	3,000.00
Cell Phone $65/month each phone		
(officer in charge)	$	780.00
Chief - Stipend		
$100/month x 12 months =	$	1,200.00
	$	4,980.00

SAY $ 5,000.00

01 410-327 RADIO EQUIPMENT/MAINTENANCE

Battery Clearance LLC
Replacement batteries

AV Lauttamus
Maintenance of dispatch console, technical time $86/hour

SAY $ 2,000.00

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

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

SAY $ 2,500.00

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

Frank's Automotive

SAY $ 1,000.00

01 410-384 RENTAL MACHINERY EQUIPMENT

Konica Minolta Business Solutions		
$216.76/month x 12 =	$	2,601.12
Konica Minolta Business Solutions - Service Supply Contract		
$416/quarter x 4 =	$	1,664.00
	$	4,265.12

SAY $ 4,500.00

01 410-400 COURT COSTS
*This Item is associated with reimbursible expenses for attending Court. (i.e., parking, etc.)

SAY $ 3,000.00

01 410-420 DUES, SUBSCRIPTS, MEMB

PCPA		
Dues	$	125.00
Western PA Chiefs		
Dues	$	90.00
PA Chiefs Association		
Dues	$	225.00
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, Farrell	$	6.21
Zeppuhar, Adam	$	6.21
	$	80.67
Annual Premium =	$	968.09
Miscellaneous	$	300.00
Subtotal =	$	4,411.05

SAY	**$**	**4,500.00**

01 410-450 CONTRACTED SERVICES

Animal Control			
$200/month x 12 =	$	2,400.00	
Eye for Detail			
$80/Vehicle per quarter =	$	1,920.00	
AV Lauttamus			
$450/month x 12 =	$	5,400.00	current expenditures approx. $575 per month
Motorola			
Annual Service Agreement 11-01-15 to 10-3-16	$	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**

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		
2016 Conference	$	1,400.00
POLEX		
Executive Training	$	1,300.00
Ches Anthony, Inc.		
SHACOG Police Mtg.	$	200.00
PELRAS Conference		
1 Employee with fees, mileage, etc.	$	900.00
Miscellaneous	$	200.00
Subtotal	$	4,000.00

SAY $ 4,000.00

01 410-750 MINOR PURCHASES

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

Radar "Signs"	$	3,000.00
Miscellaneous	$	1,000.00
Subtotal	$	4,000.00

SAY $ 4,000.00

01 411

Volunteer Fire Department

2016 BRENTWOOD BUDGET EXPENDITURES
01411 VOLUNTEER FIRE EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01411	**VOLUNTEER FIRE**								
01 411-231	VEHICLE FUEL	$ 4,480.55	$ 3,933.60	$ 2,770.66	$ 4,520.71	$ 5,100.00	$ 5,000.00	**$ 5,100.00**	0%
01 411-352	PROFESSIONAL LIABILITY INSURANCE	$ 666.00	$ 666.00	$ 727.21	$ 741.00	$ 750.00	$ 750.00	**$ 750.00**	0%
01 411-354	WORKERS COMPENSATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	See Note 1.
01 411-363	HYDRANT SERVICES	$ 32,732.34	$ 32,725.37	$ 36,793.54	$ 24,932.20	$ 34,000.00	$ 32,600.00	**$ 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	$ 1,200.00	**$ 1,200.00**	0%
01 411-540	CONTRIBUTIONS TO VFC	$ 90,386.00	$ 90,386.00	$ 107,386.00	$ 90,386.00	$ 90,386.00	$ 90,386.00	**$ 96,000.00**	6%
01 411-541	STATE FIRE RELIEF ASSOC	$77,264.97	$43,902.91	$49,513.46	$ 46,963.43	$ 45,000.00	$ 47,439.47	**$ 47,000.00**	4%
	TOTAL VOLUNTEER FIRE DEPT.	**$ 206,657.82**	**$ 172,741.84**	**$ 198,318.83**	**$ 168,671.30**	**$ 176,436.00**	**$ 177,375.47**	**$ 184,050.00**	**4%**

Volunteer Fire Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 184,050.00	an increase/decrease of	**$ 7,614.00**
Fiscal Year 2015 Adopted Budget:	$ 176,436.00		
Fiscal Year 2015 Projected Budget:	$ 177,375.47		
	$ 939.47	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**

2016 BRENTWOOD BUDGET EXPENDITURES
01411 VOLUNTEER FIRE EXPENDITURES

01 411-352 LIABILITY INSURANCE
Selective Insurance Company
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
Assumptions:
PA. American Water
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
South Hills Area Council of Governments
SHACOG Annual Membership = $ 1,127.96
SAY $ 1,200.00

01 411-540 CONTRIBUTIONS-NONGOV'T GROUPS
Assumptions:
The 2012 contribution is $90,386/year which was increased $3,943 from 2010. The contribution was increased $7,500 in 2009.
In 2011, the VFD received an additional $22,000 in State Aid.
SAY $ 96,000.00

01 411-541 STATE FIRE RELIEF ASSOCIATION
**This is associated with receipts from State Fireman's Relief Association.*
2011 was equal to $77,264.97. However, revenues are not expected to return to this level.
Revenues are recorded under Line Item 01 355-070
Foreign Fire Insurance **SAY $ 47,000.00**

01 412

EMS

2016 BRENTWOOD BUDGET EXPENDITURES
01412 EMS EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01412 EMS									
01 412-231	VEHICLE FUEL	$ 14,987.96	$ 14,336.30	$ 12,268.70	$ 13,884.60	$ 14,000.00	$ 12,000.00	**$ 14,000.00**	0%
01-412.325	INTERNET SERVICES	$ -	$ -	$ -	$ -	$ -	$ 50.00	**$ 50.00**	New Item
01 412-352	PROFESSIONAL LIABILITY INSURANCE	$ 3,767.00	$ 3,800.00	$ 3,800.00	$ -	$ 3,800.00	$ -	**$ -**	-100%
01 412-354	WORKERS COMPENSATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	See Note 1
01 412-540	CONTRIBUTIONS TO EMS	$ 50,210.00	$ 50,210.00	$ 50,210.00	$ 50,210.00	$ 50,210.00	$ 78,250.00	**$ 78,250.00**	56%
	TOTAL EMS	**$ 68,964.96**	**$ 68,346.30**	**$ 66,278.70**	**$ 64,094.60**	**$ 68,010.00**	**$ 90,300.00**	**$ 92,300.00**	**36%**

Volunteer Fire Expenditures
Fiscal Year 2016 Budget Recommendations: $92,300.00 an increase/decrease of **$ 24,290.00**

Fiscal Year 2015 Adopted Budget: $ 68,010.00
Fiscal Year 2015 Projected Budget: $ 90,300.00
$ 22,290.00 over budget

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

01 412-231 VEHICLE FUEL
Assumptions:
Current Average Monthly Rate = $1,100
$1,200/month x 12 months = $ 13,200.00
5% increase in fuel prices $ 13,860.00
Per 2015 service agreement, Borough contribution will be capped at $14,000.

SAY $ 14,000.00

01 412-325 INTERNET SERVICES
* New * This line item is associated with internet equipment fees for Brentwood EMS paid by the Borough.
Moved from 01-407.325

SAY $ 50.00

01 412-352 LIABILITY INSURANCE
Per 2015 service agreement, Brentwood EMS will assume this expense.

SAY $ -

2016 BRENTWOOD BUDGET EXPENDITURES
01412 EMS EXPENDITURES

01 412-354 WORKERS COMPENSATION

Per 2015 service agreement, Brentwood EMS will assume this expense.

01 412-540 CONTRIBUTIONS NONGOVT GROUPS (EMS)

Assumptions:

Per 2015 service agreement, this amount increased to $78,250.

ending December 31, 2016	**$**	**78,250.00**
Extension No. 1 - December 31, 2017	$	80,597.50
Extension No. 2 - December 31, 2018	$	83,015.43

SAY	**$**	**78,250.00**

01 414

Planning & Zoning

2016 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01 414	**PLANNING & ZONING**								
01 414-140	SALARY-STAFF	$ 47,999.90	$ 51,000.04	$ 81,999.24	$ 91,337.91	$ 96,000.00	$ 96,000.00	**$ 100,100.00**	4%
01 414-150	SALARY-TEMP INTERN	$ 5,025.00	$ 11,460.00	$ 300.00	$ -	$ -	$ -	**$ -**	0%
01 414-153	HEALTH-DISABILITY	$ 486.99	$ 496.31	$ 943.08	$ 943.08	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	0%
01 414-156	HEALTH-HOSPITALIZATION	$ 17,753.96	$ 11,333.99	$ 12,232.35	$ 18,262.87	$ 23,000.00	$ 22,500.00	**$ 24,000.00**	4%
01 414-158	LIFE INSURANCE	$ 246.00	$ 225.50	$ 413.00	$ 476.00	$ 450.00	$ 450.00	**$ 450.00**	0%
01 414-161	FICA	$ 4,102.18	$ 4,824.32	$ 6,409.22	$ 6,834.69	$ 7,400.00	$ 7,400.00	**$ 8,000.00**	8%
01 414-162	UNEMPLOYMENT COMPENSATION	$ 298.30	$ 366.40	$ 389.30	$ 386.76	$ 500.00	$ 500.00	**$ 500.00**	0%
01 414-189	VACATION/PTO BUY-BACK	$ -	$ -	$ -	**$ -**	$ 3,700.00	$ 1,900.00	**$ 3,900.00**	5%
01 414-193	TRAINING/EDUCATION	$ 1,824.91	$ 548.69	$ 1,520.60	$ 870.42	$ 1,500.00	$ 800.00	**$ 1,500.00**	0%
01 414-210	OFFICE SUPPLIES	$ 276.28	$ 616.25	$ 333.86	$ 701.99	$ 500.00	$ 800.00	**$ 500.00**	0%
01 414-231	VEHICLE FUEL	$ 1,179.83	$ 900.16	$ 1,014.56	$ 830.97	$ 1,200.00	$ 900.00	**$ 1,200.00**	0%
01 414-240	OPERATING SUPPLIES	$ 202.42	$ 136.43	$ 225.47	$ 209.94	$ 1,000.00	$ 400.00	**$ 1,000.00**	0%
01 414-251	R&M SUPPLIES	$ 1,634.98	$ 420.15	$ 1,372.50	$ 2,166.60	$ 2,000.00	$ 1,300.00	**$ 2,000.00**	0%
01 414-313	ENGINEERING SERVICES	$ 775.38	$ 2,113.25	$ 13,498.42	$ 4,966.75	$ 5,000.00	$ 3,200.00	**$ 3,000.00**	-40%
01 414-314	SPECIAL LEGAL SERVICES	$ 6,032.01	$ 9,659.90	$ 14,855.48	$ 13,002.70	$ 11,000.00	$ 14,000.00	**$ 11,000.00**	0%
01 414-317	OTHER SERVICES	$ 1,896.99	$ 503.35	$ 2,852.47	$ 551.50	$ 3,000.00	$ 2,500.00	**$ 3,000.00**	0%
01 414-321	TELEPHONE	$ 541.16	$ 872.32	$ 849.56	$ 591.95	$ 500.00	$ 600.00	**$ 500.00**	0%
01 414-324	WIRELESS TELEPHONE	$ 600.08	$ 600.00	$ 1,213.88	$ 1,605.88	$ 3,000.00	$ 1,700.00	**$ 3,000.00**	0%
01 414-341	ADVERTISING	$ 239.74	$ 126.48	$ 574.24	$ 952.56	$ 1,000.00	$ 1,000.00	**$ 1,500.00**	50%
01 414-420	DUES, SUBSCRIPTS, MEMB	$ 245.00	$ 125.00	$ 225.00	$ 309.00	$ 500.00	$ 300.00	**$ 1,200.00**	140%
01 414-450	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	-	**$ -**	NA
01 414-460	MEETINGS AND CONFERENCES	$ 604.66	$ 169.00	$ 498.63	$ 305.80	$ 1,000.00	$ 800.00	**$ 3,000.00**	200%
01 414-700	MINOR PURCHASE	$ 1,000.00	$ 149.99	$ -	$ 412.28	$ 1,000.00	$ 300.00	**$ 500.00**	-50%
	TOTAL PLANNING & ZONING	**$ 92,965.77**	**$ 96,647.53**	**$ 141,720.86**	**$ 145,719.65**	**$ 164,250.00**	**$ 158,350.00**	**$ 170,850.00**	**4%**

2016 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

Planning & Zoning Expenditures

Fiscal Year 2016 Budget Recommendations:	$170,850.00	an increase/decrease of	**$**	**6,600.00**

Fiscal Year 2015 Adopted Budget:	$ 164,250.00	
Fiscal Year 2015 Projected Budget:	$ 158,350.00	
	$ (5,900.00)	under budget

*These expenses are associated to the Borough's Department of Code Enforcement/Building Inspection, Zoning, and Planning.
*$4,100 Increase in Staff salary.
*$1,000 Increase in Health-Hospitalization due to a proposed 5% Increase.

01 414-140 SALARY-STAFF

Code Enforcement/Bldg. Inspector
Ralph Costa

Current Salary	$	58,000.00
2016 Increase		3.00%
2016 Salary	**$**	**59,740**

Assistant Borough Manager
Eric Peccon

Current Salary	$	38,000.00
2016 Increase		6.00%
2016 Salary	**$**	**40,280**

Total 2016 Salary Staff =	$	100,020.00

SAY	**$**	**100,100.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

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

Estimated Summer Intern Employees 2015 Pay Rates

Assumptions:

	No. of Hours(1)	Straight Time Rate	2016 Salary
Summer Intern #1	640	$ 11.00	$ 7,040.00
2016 Base Salary =			$ 7,040.00

SAY $ -

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

01 414-153 HEALTH-DISABILITY

	STD	LTD	ADD	2016 Month Prem.	2016 Annual Premium
Costa, Ralph	$ 10.10	35.4600	$ 3.50	$ 49.06	$ 588.72
Peccon, Eric	$ 5.78	20.2500	$ 3.50	$ 28.61	$ 343.32
					$ 932.04
			Assume a 0% Increase =		$ 932.04

SAY $ 1,000.00

2016 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-156 HEATH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield

	Plan	2015 Monthly Premium	2016 Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium	2016 Employee 5% Contribution
Costa, Ralph	Family	1017.95	5.0%	$ 1,068.85	12	$ 12,826.17	$ 641.31
Peccon, Eric	Single	364.86	5.0%	$ 383.10	12	$ 4,597.24	$ 229.86
						$ 17,423.41	$ 871.17

Total Health Insurance = ***$ 16,552.24***

Teamsters - Dental/Vision

	Plan	Monthly Premium	Anticipated Increase	2016 Annual Premium	Month/Year	Annual Premium
Costa, Ralph	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
Peccon, Eric	Single	$ 65.00	3.0%	$ 66.95	12	$ 803.40
						$ 1,606.80

Total Teamsters Dental = *$ 1,600.00*

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

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

NWG Benefits Reimbursements

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

Costa, Ralph	$ 5,000.00
Peccon, Eric	$ -
	$ 5,000.00

Total Reimbursments = ***$ 5,000.00***

Subtotal ***$ 23,272.24***

TOTAL HEALTHCARE **SAY** **$ 24,000.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-158 LIFE INSURANCE

Hartford Group $50,000 Life Insurance Policy	2015 Monthly Premium	Anticipated Increase	2016 Monthly Premium	Month/Year	Annual Premium
Costa, Ralph	$ 17.00	0.0%	$ 17.00	12	$ 204.00
Peccon, Eric	$ 17.00	0.0%	$ 17.00	12	$ 204.00
					$ 408.00

SAY $ 450.00

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

	Gross Wage	SS	Med.	FICA
Costa, Ralph	$ 59,740.00	6.20%	1.45%	$ 4,570.11
Peccon, Eric	$ 40,280.00	6.20%	1.45%	$ 3,081.42
Summer Intern	$ -	6.20%	1.45%	$ -
				$ 7,651.53

SAY $ 8,000.00

01 414-162 UNEMPLOYMENT COMP
(Is calculated at 2.38% of first $9,000 this rate increased by approx. 0.17% from last year's rate.)

	2016 Gross Wage	2016 Unemployment Rate	2016 Unemployment Compensation
Costa, Ralph	$ 9,500.00	2.38%	$ 226.10
Peccon, Eric	$ 9,500.00	2.38%	$ 226.10
Summer Intern			$ -
			$ 452.20

SAY $ 500.00

2016 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-189 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.

	2016 Base Rate	2016 Estimated PTO Buyback		2016 Total PTO Pay
Costa, Ralph	$ 28.72	80		$ 2,297.69
Peccon, Eric	$ 19.37	80		$ 1,549.23
			Total	$ 3,846.92

SAY $ 3,900.00

01 414-193 TRAINING/EDUCATION

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

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

SAY $ 1,500.00

01 413-210 OFFICE SUPPLIES

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

SAY $ 500.00

01 414-231 VEHICLE FUEL

Assumptions:
Current Average Monthly Rate = $90

$90/month x 12 months =	$ 1,080.00
5% increase in fuel prices	$ 1,134.00

SAY $ 1,200.00

2016 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-240 OPERATING SUPPLIES

**This items pertains to various International Code Books. Copies should be made available for the Library as well.*

Brentwood Borough Polo Shirts			
3 x $40 ea. =	$	120.00	
Miscellaneous Supplies			
I.E. Gloves, Flashlights, etc.	$	500.00	
	$	620.00	**SAY $ 1,000.00**

01 414-251 R&M SUPPLIES-VEHICLES

**This item pertains to the Code Enforcement Vehicle.*

John Varney Auto
Inspection, Tires, Repairs

SAY $ 2,000.00

01 414-313 ENGINEERING SERVICES

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

SAY $ 3,000.00

2016 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-314 SPECIAL LEGAL SERVICES

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

Assumptions:

Strassburger McKenna (Zoning Board Solicitor)

Hourly Rate =	$	150.00
Ave. Hours Billed per Zoning Board Hearing =		6
Hearings per Year =		4
	$	3,600.00

Borough Solicitor

Hourly Rate =	$	290.00
Ave. Hours Billed per Planning Commission Board Meetings =		6
Meetings per Year =		4
	$	6,960.00

Subtotal =	$	10,560.00

SAY $ 11,000.00

01 414-317 OTHER SERVICES

Pittsburgh Reporting Service

Ave. Rate per Hearing Board Meeting =	$	250.00
Hearings per Year =		4
	$	1,000.00

Pennsylvania Uniform Construction Code

Act 157 of 2006 Code Official and Contractor Training Account =		
$4.00/ permit x 70 =	$	280.00
This fee is assessed to applicants and is included in cost of building permit.	$	280.00

Transcripts=	$	1,000.00
	$	2,280.00

SAY $ 3,000.00

2016 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-321	TELEPHONE				
	Assumptions:				
	Comcast				
	Monthly Rate =	$	25.00		
	Months per Year =		12		
		$	300.00		
				SAY	**$ 500.00**
01 414-324	WIRELESS TELEPHONE				
	Verizon Wireless Data Plan				
	$50/month x 12 months x 2 -	$	1,200.00		
	R. Costa - Stipend				
	$65/month x 12 months =	$	780.00		
	E. Peccon - Stipend				
	$65/month x 12 months =	$	780.00		
		$	2,760.00		
				SAY	**$ 3,000.00**
01 414-341	ADVERTISING				
	*This item is associated with placing meeting notices for Zoning Hearing Board Meetings.				
	Assumptions:				
	Tribune-Review (South Hills Record)				
	Ave. Rate per Hearing Board Meeting =	$	250.00		
	Hearings per Year =		5		
		$	1,250.00	**SAY**	**$ 1,500.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-420 DUES, SUBSCRIPTS, MEMBERS

Commonwealth of PA	$	40.00
GFOA	$	75.00
APMM	$	150.00
ICMA	$	322.24
Western PA Managers	$	30.00
International Code	$	175.00
ICC Renewal	$	125.00
PA BOC	$	50.00
Miscellaneous	$	100.00
	$	1,067.24

SAY $ 1,200.00

01 414-450 CONTRACTED SERVICES

**There are no contracted services expected in 2016.*

SAY $ -

01 414-460 MEETINGS/CONFERENCES

Penn BOC		
$700/member x 1 =	$	700.00
PELRAS	$	800.00
APMM Conference		
Fall or Spring	$	1,000.00
Miscellaneous	$	500.00
	$	3,000.00

SAY $ 3,000.00

01 414-700 MINOR PURCHASES

Miscellaneous	$	1,000.00

SAY $ 500.00

01 415

Communications

2016 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01415	**COMMUNICATION**								
01 415-140	SALARY-STAFF	$ 74,713.76	$ 85,332.08	$ 88,578.87	$ 90,730.39	$ 100,000.00	$ 100,000.00	**$ 106,000.00**	6%
0 415-153	HEALTH-DISABILITY	$ 754.47	$ 858.38	$ 986.76	$ 986.76	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	0%
01 415-156	HEALTH-HOSPITALIZATION	$ 21,470.51	$ 14,477.74	$ 14,243.04	$ 21,172.71	$ 23,900.00	$ 24,000.00	**$ 25,000.00**	5%
01 415-158	LIFE INSURANCE	$ 494.34	$ 492.00	$ 408.00	$ 408.00	$ 450.00	$ 450.00	**$ 450.00**	0%
01 415-161	FICA	$ 5,835.78	$ 6,625.74	$ 6,805.85	$ 6,972.28	$ 7,200.00	$ 7,800.00	**$ 8,100.00**	13%
01 415-162	UNEMPLOYMENT COMPENSATION	$ 513.94	$ 376.29	$ 389.30	$ 386.76	$ 500.00	$ 450.00	**$ 500.00**	0%
01 415-183	OVERTIME	$ 1,569.50	$ 1,282.11	$ 2,398.31	$ 1,751.40	$ 2,000.00	$ 2,800.00	**$ 2,000.00**	0%
01 415-189	VACATION/PTO BUY-BACK	$ -	$ -	$ -	$ -	$ 4,000.00	$ 1,500.00	**$ 4,000.00**	0%
01 415-191	UNIFORM ALLOWANCE	$ 125.00	$ 585.99	$ 152.31	$ 460.35	$ 600.00	$ 400.00	**$ 600.00**	0%
01 415-193	TRAINING AND EDUCATION	$ 471.00	$ -	$ 239.76	$ 900.00	$ 800.00	$ 300.00	**$ 800.00**	0%
	TOTAL COMMUNICATIONS	**$ 105,948.30**	**$ 110,030.33**	**$ 114,202.20**	**$ 123,768.65**	**$ 140,450.00**	**$ 138,700.00**	**$ 148,450.00**	**6%**

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

Communications Expenditures

Fiscal Year 2016 Budget Recommendations: $148,450.00 an increase/decrease of **$ 8,000.00**

Fiscal Year 2015 Adopted Budget:	$ 140,450.00	
Fiscal Year 2015 Projected Budget:	$ 138,700.00	
	$ (1,750.00)	Under Budget.

*This section is associated with Police Clerical.
*$6,000 Increase in salaries due to contractual obligations.
*1,100 Increase in Healthcare costs due to anticipated 5% Increase in Premiums.
*$900 increase in FICA.

2016 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES

01 415-140 SALARY-STAFF

Police Clerical 2016 Pay Rates with 3.0% Increase per bargaining agreement.

	Date of Hire	2015 Rate	2016 Time Rate	2016 Base Salary	2016 Longevity Factor	2016 Annual Longevity	2016 Total Base	2016 Salary & Longevity
Nassan, Donna	10/15/03	$ 24.08	$ 24.80	$ 51,588.99	0.5	$ 1,040.00	$ 25.30	$ 52,629.49
Sheets, Mary Lou	06/15/80	$ 24.08	$ 24.80	$ 51,588.99	0.65	$ 1,352.00	$ 25.45	$ 52,941.64
Totals				**$ 103,177.98**				**$ 105,571.13**

SAY $ 106,000.00

0 415-153 HEALTH-DISABILITY

The Hartford

	STD	LTD	ADD	2016 Monthly Premium	2016 Annual Premium
Nassan, Donna	$ 7.67	26.9300	$ 3.50	$ 38.10	$ 457.20
Sheets, Mary Lou	$ 9.02	31.6100	$ 3.50	$ 44.13	$ 529.56
			Total	$ 82.23	$ 986.76
			Assume 0% Increase =		$ 986.76

SAY $ 1,000.00

01 415-156 HEALTH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield

	Plan	2015 Monthly Premium	2016 Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium	2016 Employee 5% Contribution
Nassan, Donna	Two Person	$ 976.35	5.0%	$ 1,025.17	12	$ 12,302.07	$ 615.10
Sheets, Mary Lou	Individual	$ 364.86	5.0%	$ 383.10	12	$ 4,597.20	$ 229.86
	Totals	$ 1,341.21		$ 1,408.27		$ 16,899.27	$ 844.96

Total Health Insurance = $ 16,054.30

2016 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES

Teamsters - Dental/Vision

	Plan	2015 Monthly Premium	Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium
Nassan, Donna	Two Person	$ 65.00	3.0%	$ 66.95	12	$ 803.40
Sheets, Mary Lou	Individual	$ 65.00	3.0%	$ 66.95	12	$ 803.40
	Totals	$ 130.00		$ 133.90		$ 1,606.80

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

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

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

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

Nassan, Donna	$ 5,000.00
Sheets, Mary Lou	$ 1,250.00
	$ 6,250.00

Total Reimbursments = ***$ 6,250.00***

Subtotal ***$ 24,024.30***

TOTAL HEALTHCARE **SAY $ 25,000.00**

01 415-158 LIFE INSURANCE

The Hartford

		2015 Monthly Premium	Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium
Nassan, Donna		$ 17.00	0.0%	$ 17.00	12	$ 204.00
Sheets, Mary Lou		$ 17.00	0.0%	$ 17.00	12	$ 204.00
	Totals	$ 34.00		$ 34.00		$ 408.00

SAY $ 450.00

2016 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES

01 415-161 FICA

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

	2016 Base Salary	SS	Med.	FICA
Nassan, Donna	$ 52,629.49	6.20%	1.45%	$ 4,026.16
Sheets, Mary Lou	$ 52,941.64	6.20%	1.45%	$ 4,050.04
			Total	$ 8,076.19

SAY $ 8,100.00

01 415-162 UNEMPLOYMENT COMP
(Is calculated at 2.38% of first $9,500.00)

	2016 Gross Wage	2016 Unemployment Rate	2016 Unemployment Compensation
Nassan, Donna	$ 9,500.00	2.38%	$ 226.10
Sheets, Mary Lou	$ 9,500.00	2.38%	$ 226.10
			$ 452.20

SAY $ 500.00

01 415-183 OVERTIME

	2016 Base Salary	2016 Current OT Rate	Estimated 2016 OT Hours	Anticipated 2016 OT Costs
Nassan, Donna	$ 52,629.49	$ 37.95	$ 10.00	$ 379.54
Sheets, Mary Lou	$ 52,941.64	$ 38.18	$ 40.00	$ 1,527.16
Totals			$ 50.00	$ 1,906.70

SAY $ 2,000.00

2016 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES

01 415-189 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.

	2016 Base Rate	2016 Estimated PTO Buyback		2016 Total PTO Pay
Nassan, Donna	$ 25.30	80		$ 2,024.19
Sheets, Mary Lou	$ 25.45	80		$ 2,036.19
			Total	$ 4,060.38

SAY $ 4,000.00

01 415-191 UNIFORM ALLOWANCE

**Pertains to the Employee's Uniforms. This is a contractural item at $300 each.*

SAY $ 600.00

01 415-193 TRAINING AND EDUCATION

Assumptions:

$125/training course x 2 =	$ 250.00
NCIC Updates	$ 60.00
JNET Updates	$ 500.00
At PennStater	
	$ 810.00

SAY $ 800.00

01 417

Parking Meter Enforcement

2016 BRENTWOOD BUDGET EXPENDITURES
01417 PARKING METERS EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01417	**PARKING METERS**								
01 417-140	PARKING METER ENFORCEMENT	$ 31,797.30	$ 32,267.70	$ 31,300.46	$ 30,320.80	$ 35,000.00	$ 31,500.00	**$ 36,500.00**	4%
01 417-161	FICA	$ 2,432.50	$ 2,468.44	$ 2,346.44	$ 1,025.17	$ 3,000.00	$ 2,500.00	**$ 3,000.00**	0%
01 417-162	UNEMPLOYMENT COMPENSATION	$ 495.19	$ 503.90	$ 502.71	$ 158.66	$ 700.00	$ 700.00	**$ 700.00**	0%
01 417-191	PARKING METER UNIFORM ALLOW	$ 198.95	$ -	$ 149.95	$ 658.80	$ 300.00	$ 300.00	**$ 300.00**	0%
01 417-240	OPERATING SUPPLIES	$ 928.84	$ 430.79	$ 651.34	$ 831.11	$ 1,900.00	$ 900.00	**$ 5,000.00**	163%
	TOTAL PARKING METERS	**$ 35,852.78**	**$ 35,670.83**	**$ 34,950.90**	**$ 32,994.54**	**$ 40,900.00**	**$ 35,900.00**	**$ 45,500.00**	**11%**

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

Parking Meters Expenditures

Fiscal Year 2016 Budget Recommendations:	$45,500.00	an increase/decrease of	**$ 4,600.00**
Fiscal Year 2015 Adopted Budget:	$ 40,900.00		
Fiscal Year 2015 Projected Budget:	$ 35,900.00		
	$ (5,000.00)	under Budget.	

*$1,000 Decrease. This includes a 3% Increase in pay rate.

2016 BRENTWOOD BUDGET EXPENDITURES
01417 PARKING METERS EXPENDITURES

01 417-140 PARKING METER ENFORCEMENT

Parking Meter Enforcement 2016 Pay Rates with a 3% Increase.

	2015 Rate	2016 Base Rate	2016 Total Hours	2016 Base Salary
Grimes, Bettina	$ 11.22	$ 11.56	1040	**$ 12,018.86**
Radaci, Kendra	$ 11.22	$ 11.56	1040	**$ 12,018.86**
Monk, Denise	$ 11.22	$ 11.56	1040	**$ 12,018.86**
Totals				**$ 36,056.59**

SAY $ 36,500.00

01 417-161 EMPLOYER SHARE OF MCARD MED

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

	2016 Base Salary	SS	Med.	FICA
Grimes, Bettina	$ 12,018.86	6.20%	1.45%	**$ 919.44**
Radaci, Kendra	$ 12,018.86	6.20%	1.45%	**$ 919.44**
Monk, Denise	$ 12,018.86	6.20%	1.45%	**$ 919.44**
			Total	**$ 2,758.33**

SAY $ 3,000.00

01 417-162 EMPLOYER SHARE OF PAUC PA
(Is calculated at 2.38% of first $9,000)

	2016 Gross Wage	2016 Unemployment Rate	2016 Unemployment Compensation
Grimes, Bettina	$ 9,500.00	2.38%	$ 226.10
Radaci, Kendra	$ 9,500.00	2.38%	$ 226.10
Monk, Denise	$ 9,500.00	2.38%	$ 226.10
			$ 678.30

SAY $ 700.00

2016 BRENTWOOD BUDGET EXPENDITURES
01417 PARKING METERS EXPENDITURES

01 417-191 PARKING METER UNIFORM ALLOW

Grimes, Bettina	$	100.00
Radaci, Kendra	$	100.00
Monk, Denise	$	100.00
	$	300.00

SAY $ 300.00

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

Meter Feeder Equipment	$	3,500.00
Batteries Plus		
Parking Meter Supplies/batteries	$	1,000.00
Duncan Parking Technologies		
Parking Meter Lock Assembly		
~$14.00/each x 36 =	$	500.00
	$	5,000.00

SAY $ 5,000.00

01 419

Crossing Guards

2016 BRENTWOOD BUDGET EXPENDITURES
01419 CROSSING GUARD EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01419	**CROSSING GDS**								
01 419-140	SALARY-STAFF	$ 86,385.65	$ 87,573.57	$ 95,753.47	$ 92,398.85	$ 90,000.00	$ 95,000.00	**$ 98,000.00**	9%
01 419-161	FICA	$ 6,608.62	$ 6,699.39	$ 7,257.15	$ 8,527.66	$ 7,100.00	$ 7,300.00	**$ 8,000.00**	13%
01 419-162	UNEMPLOYMENT COMPENSATION	$ 1,833.01	$ 1,774.65	$ 1,938.11	$ 2,179.90	$ 2,200.00	$ 2,300.00	**$ 2,500.00**	14%
01 419-191	UNIFORMS	$ 1,134.95	$ 1,503.09	$ 836.96	$ 1,281.55	$ 1,000.00	$ 1,100.00	**$ 1,000.00**	0%
	TOTAL CROSSING GDS	**$ 95,962.23**	**$ 97,550.70**	**$ 105,785.69**	**$ 104,387.96**	**$ 100,300.00**	**$ 105,700.00**	**$ 109,500.00**	**9%**

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

Crossing Guard Expenditures

Fiscal Year 2016 Budget Recommendations: $109,500.00 an increase/decrease of **$ 9,200.00**

Fiscal Year 2015 Adopted Budget:	$	100,300.00
Fiscal Year 2015 Projected Budget:	$	105,700.00
	$	**5,400.00** over budget

*$8,000 increase in salaries.

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

2016 BRENTWOOD BUDGET EXPENDITURES
01419 CROSSING GUARD EXPENDITURES

01 419-140 SALARY-STAFF

Crossing Guards 2016 Pay Rates with an Increase of 3%.

	2015 Rate	2016 Rate	2015 Hours Scheduled Per Day[1]	2016 Estimated Hours[1]	2016 Base Salary
Bakowski, Jodi	$ 11.22	$ 11.56	3	600	$ 6,933.96
Bezek, Joseph	$ 11.22	$ 11.56	3.5	700	$ 8,089.62
Brown, Nellene	$ 11.22	$ 11.56	3.75	750	$ 8,667.45
Fameli, Louis	$ 11.22	$ 11.56	2.5	500	$ 5,778.30
Fehr, Lisa	$ 11.22	$ 11.56	2.25	450	$ 5,200.47
Grimes, Bettina	$ 11.22	$ 11.56	3.75	750	$ 8,667.45
Hasson, Robert	$ 11.22	$ 11.56	3.75	750	$ 8,667.45
Leavengood, Deborah	$ 11.22	$ 11.56	3.25	650	$ 7,511.79
Madden, Jackie	$ 11.22	$ 11.56	4	800	$ 9,245.28
Piljuga, Florence	$ 11.80	$ 12.15	4	800	$ 9,723.20
Radacsi, Kendra	$ 11.22	$ 11.56	3	600	$ 6,933.96
Stiefvater, Mary	$ 11.22	$ 11.56	3.75	750	$ 8,667.45
Tierny, Judith	$ 11.22	$ 11.56	2	400	$ 4,622.64
Ziegler, Jerry	$ 11.22	$ 11.56	2.5	500	$ 5,778.30
Totals				9000	**$ 97,553.36**

SAY	**$**	**98,000.00**

[1]Based upon average hours worked from January through June 2015

[2]Hours are based on scheduled hours per day x 5 days/week x 40 weeks that school is in session

01 419-161 FICA

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

	2016 Base Salary	SS	Med.	FICA
Bakowski, Jodi	$ 6,933.96	6.20%	1.45%	$ 530.45
Bezek, Joseph	$ 8,089.62	6.20%	1.45%	$ 618.86
Browns, Nellene	$ 8,667.45	6.20%	1.45%	$ 663.06
Fameli, Louis	$ 5,778.30	6.20%	1.45%	$ 442.04
Fehr, Lisa	$ 5,200.47	6.20%	1.45%	$ 397.84
Grimes, Bettina	$ 8,667.45	6.20%	1.45%	$ 663.06
Hasson, Robert	$ 8,667.45	6.20%	1.45%	$ 663.06
Leavengood, Deborah	$ 7,511.79	6.20%	1.45%	$ 574.65
Madden, Jackie	$ 9,245.28	6.20%	1.45%	$ 707.26
Piljuga, Florence	$ 9,723.20	6.20%	1.45%	$ 743.82
Radacsi, Kendra	$ 6,933.96	6.20%	1.45%	$ 530.45
Stiefvater, Mary	$ 8,667.45	6.20%	1.45%	$ 663.06
Tierny, Judith	$ 4,622.64	6.20%	1.45%	$ 353.63
Ziegler, Jerry	$ 5,778.30	6.20%	1.45%	$ 442.04
				$ 7,993.28

SAY $ 8,000.00

01 419-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 2.38% of first $9,500.)

	2016 Base Salary		Unemployment Comp.
Bakowski, Jodi	$ 6,933.96	2.38%	$ 165.03
Bezek, Joseph	$ 8,089.62	2.38%	$ 192.53
Browns, Nellene	$ 8,667.45	2.38%	$ 206.29
Fameli, Louis	$ 5,778.30	2.38%	$ 137.52
Fehr, Lisa	$ 5,200.47	2.38%	$ 123.77
Grimes, Bettina	$ 8,667.45	2.38%	$ 206.29
Hasson, Robert	$ 8,667.45	2.38%	$ 206.29
Leavengood, Deborah	$ 7,511.79	2.38%	$ 178.78
Madden, Jackie	$ 9,245.28	2.38%	$ 220.04
Piljuga, Florence	$ 9,500.00	2.38%	$ 226.10
Radacsi, Kendra	$ 6,933.96	2.38%	$ 165.03
Stiefvater, Mary	$ 8,667.45	2.38%	$ 206.29
Tierny, Judith	$ 4,622.64	2.38%	$ 110.02
Ziegler, Jerry	$ 5,778.30	2.38%	$ 137.52
			$ 2,481.49

SAY $ 2,500.00

01 419-191 UNIFORMS

*Pursuant to past expenditures, this will be reduced to $1,000.00

Uniforms are purchased through M & M Uniforms of Bridgeville, PA

Uniforms include:

Raincoat	$	65.00
S/S Shirt	$	50.00
C/G Rockers (typ = 6)	$	20.00
Jacket	$	80.00
Sweater	$	80.00
Freight	$	5.00
	$	300.00

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

01 420

Summer Crossing Guards

2016 BRENTWOOD BUDGET EXPENDITURES
01420 SUMMER CR GDS EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01420	**SUMMER CR GDS**								
01 420-140	SALARY-STAFF	$ 9,663.69	$ 11,834.31	$ 14,537.61	$ 14,372.94	$ 15,000.00	$ 16,000.00	**$ 18,000.00**	20%
01 420-161	FICA	$ 739.28	$ 905.27	$ 1,112.04	$ 1,122.00	$ 1,200.00	$ 1,150.00	**$ 1,400.00**	17%
01 420-162	UNEMPLOYMENT COMPENSATION	$ 210.34	$ 270.99	$ 307.31	$ 330.92	$ 400.00	$ 350.00	**$ 420.00**	5%
	TOTAL SUMMER CR GDS	**$ 10,613.31**	**$ 13,010.57**	**$ 15,956.96**	**$ 15,825.86**	**$ 16,600.00**	**$ 17,500.00**	**$ 19,820.00**	**19%**

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

Summer Crossing Guard Expenditures

Fiscal Year 2016 Budget Recommendations:	$19,820.00	an increase/decrease of	**$ 3,220.00**
Fiscal Year 2015 Adopted Budget:	$ 16,600.00		
Fiscal Year 2015 Projected Budget:	$ 17,500.00		
	$ 900.00	Over budget.	

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

2016 BRENTWOOD BUDGET EXPENDITURES
01420 SUMMER CR GDS EXPENDITURES

01 420-140 SALARY-STAFF

Summer Crossing Guards 2016 Pay Rates with a 3% increase

	2015 Rate	2016 Base Rate	Hours Scheduled Per Day[1]	2015 Total Hours[2]	2016 Base Salary
Bakowski, Jodi	$ 11.22	$ 11.56	3	180	$ 2,080.19
Bezek, Joseph	$ 11.22	$ 11.56	2.75	165	$ 1,906.84
Browns, Nellene	$ 11.22	$ 11.56	2.5	150	$ 1,733.49
Fameli, Louis	$ 11.22	$ 11.56	0.75	45	$ 520.05
Grimes, Bettina	$ 11.22	$ 11.56	4	240	$ 2,773.58
Hasson, Robert	$ 11.22	$ 11.56	0.5	30	$ 346.70
Madden, Jackie	$ 11.22	$ 11.56	4.5	270	$ 3,120.28
Piljuga, Florence	$ 11.80	$ 12.15	3.25	195	$ 2,370.03
Stiefvater, Mary	$ 11.22	$ 11.56	3	180	$ 2,080.19
Tierney, Judith	$ 11.22	$ 11.56	1	60	$ 693.40
Totals				1515	$ 17,624.74

SAY $ 16,000.00

[1]Based upon average hours worked from January through August 2015

[2]Hours are based on scheduled hours per day x 5 days/week x 12 weeks (summer)

01 420-161 FICA

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

	2016 Base Salary	SS	Med.	FICA
Bakowski, Jodi	$ 2,080.19	6.20%	1.45%	$ 159.13
Bezek, Joseph	$ 1,906.84	6.20%	1.45%	$ 145.87
Browns, Nellene	$ 1,733.49	6.20%	1.45%	$ 132.61
Fameli, Louis	$ 520.05	6.20%	1.45%	$ 39.78
Grimes, Bettina	$ 2,773.58	6.20%	1.45%	$ 212.18
Hasson, Robert	$ 346.70	6.20%	1.45%	$ 26.52
Madden, Jackie	$ 3,120.28	6.20%	1.45%	$ 238.70
Piljuga, Florence	$ 2,370.03	6.20%	1.45%	$ 181.31
Stiefvater, Mary	$ 2,080.19	6.20%	1.45%	$ 159.13
Tierney, Judith	$ 693.40	6.20%	1.45%	$ 53.04
Totals				$ 1,348.29

SAY $ 1,400.00

2016 BRENTWOOD BUDGET EXPENDITURES
01420 SUMMER CR GDS EXPENDITURES

01 420-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 2.38% of first $9,500.00)

	2016 Base Salary		2016 Unemployment Comp.
Bakowski, Jodi	$ 2,080.19	2.38%	$ 49.51
Bezek, Joseph	$ 1,906.84	2.38%	$ 45.38
Browns, Nellene	$ 1,733.49	2.38%	$ 41.26
Fameli, Louis	$ 520.05	2.38%	$ 12.38
Grimes, Bettina	$ 2,773.58	2.38%	$ 66.01
Hasson, Robert	$ 346.70	2.38%	$ 8.25
Madden, Jackie	$ 3,120.28	2.38%	$ 74.26
Piljuga, Florence	$ 2,370.03	2.38%	$ 56.41
Stiefvater, Mary	$ 2,080.19	2.38%	$ 49.51
Tierney, Judith	$ 693.40	2.38%	$ 16.50
Totals			$ 419.47

SAY	**$**	**420.00**

01 426-27

Refuse/Recycling

2016 BRENTWOOD BUDGET EXPENDITURES
01426-427 REFUSE/RECYCLING EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01426-427	**RECYCLING/REFUSE**								
01 426-210	OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	**$ 500.00**	*New Item*
01 426-325	POSTAGE	$ -	$ -	$ -	$ -	$ -	$ -	**$ 800.00**	*New Item*
01 426-450	CONTRACTED SERVICES-RECYCLING	$ 7,307.64	$ 9,338.15	$ 9,799.10	$ 15,759.89	$ 15,000.00	$ 15,000.00	**$ 15,000.00**	0%
01 426-451	CONTRACTED SVC- DELINQUENT TRASH	$ -	$ -	$ -	$ -	$ -	$ 65,000.00	**$ 50,000.00**	*New Item*
01 426-452	CONTRACTED SVC- SOFTWARE SYSTEMS	$ -	$ -	$ -	$ -	$ -	$ -	**$ 2,000.00**	*New Item*
01 427-244	COMMUNITY CLEAN UP	$ 4,942.68	$ 5,180.66	$ 6,064.52	$ 2,170.60	$ 5,000.00	$ 5,000.00	**$ 5,000.00**	0%
01 427-750	MINOR PURCHASES	$ 3,985.00	$ -	$ -	$ 1,962.50	$ 2,000.00	$ 1,000.00	**$ 2,000.00**	0%
	TOTAL RECYCLING/REFUSE	**$ 16,235.32**	**$ 14,518.81**	**$ 15,863.62**	**$ 19,892.99**	**$ 22,000.00**	**$ 86,000.00**	**$ 75,300.00**	**242%**

Refuse/Recycling Expenditures
Fiscal Year 2016 Budget Recommendations: $75,300.00 an increase/decrease of **$ 53,300.00**

Fiscal Year 2015 Adopted Budget: $ 22,000.00
Fiscal Year 2015 Projected Budget: $ 86,000.00
$ 64,000.00 over budget

01 426-210 OFFICE SUPPLIES — **SAY $ 500.00**
Envelopes, ink, etc. associated with delinquent collections.

01 426-325 POSTAGE
Associated with delinquent collections. — **SAY $ 800.00**

01 426-450 CONTRACTED SERVICES-RECYCLING
Assumptions:
Associated with leaf collection
2016 Rate = $0.52/household/week (Allied Waste Rate) $ 0.52
Per SHACOG Bid Specifications 4,775
$ 2,483.00
Collection/year (Third week in Oct. to first week in Dec.) = 6
$ 14,898.00 — **SAY $ 15,000.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01426-427 REFUSE/RECYCLING EXPENDITURES

01 462-451 CONTRACTED SERVICES- DELINQUENT TRASH

This item is associated with reimbursing Republic Services for delinquent customer account balances. Beginning in 2015, Republic will no longer collect past due balances internally. These amounts are reimbursible to the Borough by the customers.

Assumptions:

300 delinquent accounts per quarter X $41.14 quarterly fee	$ 49,368.00	**SAY**	**$ 50,000.00**

01 462-452 CONTRACTED SERVICES- SOFTWARE SYSTEMS

This item is associated with generating bills for delinquent trash accounts. Such items will not be included on the sewage bill; Software Systems will develop a separate bill.

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

01 427-244 COMMUNITY CLEAN UP

Assumptions:

Cost per Dumpster =		$	290.00
2 Dumpsters/Event =			2
		$	580.00
Cost per Packer Per SHACOG Bid Spec.		$	1,300.00
Number of Packers requested =			3
		$	3,900.00
	Subtotal Per Event =	$	4,480.00
Events/year (Spring and Fall) =			1
		$	4,480.00

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

01 427-750 MINOR PURCHASES

Assumptions:

Includes Recycle Containers and New Trash Cans for Brownsville Road.

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

01 430

Public Works

2016 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01430	**PUBLIC WORKS**								
01 430-110	SALARY- P.W. SUPERTENDENT	$ 57,200.00	$ 58,999.98	$ 60,770.00	$ 119,360.90	$ 129,000.00	$ 129,000.00	**$ 137,200.00**	6%
01 430-140	SALARY-STAFF	$ 363,249.29	$ 418,247.26	$ 477,287.70	$ 484,032.39	$ 515,000.00	$ 453,000.00	**$ 452,000.00**	-12%
01 430-141	SALARY-SUMMER PART TIME	$ 16,146.00	$ 15,910.00	$ 18,760.00	$ 16,788.00	$ 29,000.00	$ 26,000.00	**$ 29,000.00**	0%
01 430-153	HEALTH-DISABILIY	$ 4,998.56	$ 4,909.94	$ 5,907.76	$ 6,729.06	$ 6,500.00	$ 6,300.00	**$ 6,000.00**	-8%
01 430-156	HEALTH-HOSPITALIZATION	$ 119,388.72	$ 81,093.86	$ 85,724.48	$ 126,504.08	$ 135,000.00	$ 114,000.00	**$ 120,000.00**	-11%
01 430-158	LIFE INSURANCE	$ 2,482.64	$ 2,320.60	$ 2,455.31	$ 2,285.40	$ 3,000.00	$ 2,250.00	**$ 2,500.00**	-17%
01 430-161	FICA	$ 36,145.13	$ 40,679.38	$ 45,610.11	$ 49,828.78	$ 51,000.00	$ 50,000.00	**$ 48,000.00**	-6%
01 430-162	UNEMPLOYMENT COMPENSATION	$ 2,253.67	$ 2,379.54	$ 2,752.16	$ 2,716.81	$ 3,500.00	$ 3,300.00	**$ 3,200.00**	-9%
01 430-183	OVERTIME	$ 28,730.98	$ 25,570.66	$ 24,374.98	$ 28,321.36	$ 35,000.00	$ 44,000.00	**$ 52,000.00**	49%
01 430-187	HEALTHCARE BENEFIT BUY-BACK	$ 6,000.00	$ 12,000.00	$ 21,000.00	$ 10,332.42	$ 12,500.00	$ 12,700.00	**$ 12,500.00**	0%
01 430-189	VACATION/PTO BUY-BACK	$ -	$ -	$ -	$ -	$ 6,500.00	$ 5,000.00	**$ 9,800.00**	51%
01 430-191	UNIFORMS	$ 7,593.53	$ 7,593.53	$ 7,935.21	$ 9,989.19	$ 9,000.00	$ 9,500.00	**$ 11,000.00**	22%
01 430-192	MEAL ALLOWANCE	$ 560.00	$ 270.00	$ 700.00	$ 1,060.00	$ 1,000.00	$ 1,050.00	**$ 1,400.00**	40%
01 430-193	TRAINING/EDUCATION	$ 857.98	$ 1,078.75	$ 439.75	$ 1,678.00	$ 2,000.00	$ 600.00	**$ 2,000.00**	0%
01 430-210	OFFICE SUPPLIES	$ 130.66	$ -	$ 120.69	$ 32.47	$ 500.00	$ 300.00	**$ 500.00**	0%
01 430-231	VEHICLE FUEL	$ 23,746.55	$ 21,317.72	$ 23,172.31	$ 27,670.21	$ 27,000.00	$ 23,000.00	**$ 27,000.00**	0%
01 430-240	OPERATING SUPPLIES	$ 6,385.16	$ 3,961.87	$ 6,345.47	$ 8,043.16	$ 7,500.00	$ 8,500.00	**$ 8,500.00**	13%
01 430-245	DPW-HWY SUPPLIES	$ 15,007.31	$ 15,722.94	$ 28,910.88	$ 36,417.52	$ 16,000.00	$ 15,500.00	**$ 18,000.00**	13%
01 430-250	R&M SUPPLIES	$ 5,178.40	$ 3,478.35	$ 196.18	$ 936.19	$ 5,000.00	$ 2,000.00	**$ 5,000.00**	0%
01 430-251	R&M SUPPLIES- VEHICLE	$ 14,018.28	$ 26,246.53	$ 20,573.86	$ 28,485.79	$ 20,000.00	$ 32,500.00	**$ 20,000.00**	0%
01 430-314	SPECIAL LEGAL SERVICES	$ 20.00	$ 219.50	$ 148.00	$ 1,172.91	$ 1,000.00	$ 200.00	**$ 1,000.00**	0%
01 430-317	OTHER SERVICES	$ 1,263.69	$ 995.98	$ 3,517.00	$ 780.00	$ 3,000.00	$ 900.00	**$ 3,000.00**	0%
01 430-321	TELEPHONE	$ -	$ 360.96	$ 421.12	$ 2,292.62	$ 1,200.00	$ 1,500.00	**$ 1,500.00**	25%
01 430-324	WIRELESS TELEPHONE	$ 599.00	$ 759.24	$ 1,230.16	$ 1,590.64	$ 3,000.00	$ 1,700.00	**$ 3,000.00**	0%
01-430-325	INTERNET SERVICES	$ -	$ -	$ -	$ -	$ 2,000.00	$ 1,300.00	**$ 2,000.00**	0%
01 430-327	RADIO EQUIPMENT MAINTENANCE	$ 1,588.05	$ 417.55	$ 296.95	$ 121.67	$ 800.00	$ 700.00	**$ 800.00**	0%
01 430-361	ELECTRICITY	$ -	$ -	$ -	$ 3,070.95	$ 4,000.00	$ 3,200.00	**$ 4,000.00**	0%
01 430-362	NATURAL GAS	$ -	$ -	$ 1,472.51	$ 6,336.32	$ 10,000.00	$ 7,700.00	**$ 10,000.00**	0%
01 430-366	WATER	$ -	$ -	$ -	$ 4,215.22	$ 4,200.00	$ 4,900.00	**$ 5,000.00**	19%
01 430-374	R&M MACHINERY & EQUIPMENT	$ 1,314.69	$ 2,401.59	$ 3,220.54	$ 727.96	$ 3,000.00	$ 2,500.00	**$ 3,000.00**	0%
01 430-384	RENTAL-MACHINERY ANE EQUIPMENT	$ -	$ -	$ 329.22	$ -	$ 500.00	$ -	**$ 500.00**	0%
01 430-420	DUES, SUBSCRIPTS, MEMB	$ 443.83	$ 940.36	$ 637.87	$ 953.15	$ 800.00	$ 700.00	**$ 1,000.00**	25%
01 430-450	STORM SEWERS	$ 549.25	$ 4,469.20	$ 743.50	$ -	$ -	$ -	**$ -**	0%
01 430-460	MEETINGS & CONFERENCES	$ 609.78	$ 621.07	$ 829.22	$ 810.68	$ 2,500.00	$ 900.00	**$ 3,000.00**	20%
01 430-700	MINOR PURCHASES	$ 2,462.41	$ 30.00	$ 2,422.99	$ 988.27	$ 3,000.00	$ 1,100.00	**$ 5,000.00**	67%
	TOTAL PUBLIC WORKS	**$ 718,923.56**	**$ 752,996.36**	**$ 848,305.93**	**$ 984,272.12**	**$ 1,053,000.00**	**$ 965,800.00**	**$ 1,008,400.00**	**-4%**

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

2016 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES

Public Works Expenditures

Fiscal Year 2016 Budget Recommendations:	$1,008,400.00	an increase/decrease of	**$**	**(44,600.00)**

Fiscal Year 2015 Adopted Budget:	$	1,053,000.00	
Fiscal Year 2015 Projected Budget:	$	965,800.00	
	$	**(87,200.00)**	Under budget.

*$7,000 Increase in Salary- Superintendent due to increase in responsibilities of Assist. DPW Director.
*$63,000 decrease in salaries due to decrease in size of staff by one employee plus hiring two new workers at reduced scale.
*$15,000 reduction in Hospitalization, but 5% anticipated increase in premiums.
*$17,000 increase in Overtime.
*$0 change in fuel costs due to declining gasoline prices.
*$1,000 increase in Operating Supplies.

01 430-130 SALARY- P.W. SUPERTENDENT

DPW Superindent

Robert Mackewich		
Current Salary	$	64,471.00
2016 Increase		3.00%
2016 Salary	$	66,405

Assistant Director DPW

Vitali Alexandrov		
Current Salary	$	64,272.00
2016 Increase		10.00%
2016 Salary	**$**	**70,700.2**

Total Department Head Salaries =	$	137,105.29

SAY	**$**	**137,200.00**

01 430-140 SALARY-STAFF

Estimated Public Works 2016 Pay Rates

Public Works 2016 Pay Rates at 3.0% Increase

		Date of Hire	2016 Straight Time Rate[1]	2016 Base Salary	2016 Longevity Factor	2016 Annual Longevity	2016 Total Base	2016 Salary & Longevity
1	Chuderwicz, Dennis	07/09/90	$ 25.98	$ 54,038.40	0.65	$ 1,352.00	$ 26.63	$ 55,391.05
2	Cunningham, Pat	04/22/91	$ 25.98	$ 54,038.40	0.65	$ 1,352.00	$ 26.63	$ 55,391.05
3	Frey, Sean	07/10/00	$ 25.98	$ 54,038.40	0.55	$ 1,144.00	$ 26.53	$ 55,182.95
4	Kobelak, Justin	01/27/08	$ 25.98	$ 54,038.40	0.45	$ 936.00	$ 26.43	$ 54,974.85
5	Lenkiewicz, Mark	01/01/14	$ 23.38	$ 48,630.40			$ 23.38	$ 48,630.40
6	Thompson, Scott	04/20/80	$ 25.98	$ 54,038.40	0.65	$ 1,352.00	$ 26.63	$ 55,391.05
7	Fuhrer, Patrick	05/16/11	$ 25.98	$ 54,038.40			$ 25.98	$ 54,038.40
8	Beatty, Harry		$ 16.88	$ 36,208.90			$ 16.88	$ 36,208.90
9	Goehring, Lynden	10/12/15	$ 16.88	$ 36,208.90			$ 16.88	$ 36,208.90
	Totals			**$ 445,278.60**		**$ 6,136.00**		**$ 451,417.55**

SAY	**$**	**452,000.00**

[1] Assuming September 2015 start date- 2 months at $15 probationary rate, 6 months at 65% of base, and 4 months at 75% of base

01 430-141 SALARY-SUMMER PART TIME

Estimated Public Works Summer Employees 2016 Pay Rates

Assumptions:

	No. of Hours(1)	Straight Time Rate
Summer Employee #1	640	$ 11.00
Summer Employee #2	640	$ 11.00
Summer Employee #3	640	$ 11.00
Summer Employee #4	640	$ 11.00
	2,560.00	$ 28,160.00

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

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

01 430-153 HEALTH-DISABILITY

Long Term Disability Premiums

	STD	LTD	ADD	2016 Monthly Premium	2016 Annual Premium
Mackewich, R	$ 11.69	41.0200	$ 3.50	$ 56.21	$ 674.52
Alexandrov, V	$ 11.69	41.0200	$ 3.50	$ 51.62	$ 619.44
Chuderwicz, Dennis	$ 9.66	33.9100	$ 3.50	$ 47.07	$ 564.84
Cunningham, Pat	$ 9.66	33.9100	$ 3.50	$ 47.07	$ 564.84
Frey, Sean	$ 9.62	33.7700	$ 3.50	$ 46.89	$ 562.68
Kobelak, Justin	$ 9.60	33.7000	$ 3.50	$ 46.80	$ 561.60
Lenkiewicz, Mark	$ 6.00	21.0600	$ 3.50	$ 30.56	$ 366.72
Thompson, Scott	$ 9.68	33.9800	$ 3.50	$ 47.16	$ 565.92
Fuhrer, Patrick	$ 7.07	24.7900	$ 3.50	$ 35.36	$ 424.32
Beatty, Harry	$ 7.07	24.7900	$ 3.50	$ 35.36	$ 424.32
Goehring, Lynden	$ 7.07	24.7900	$ 3.50	$ 35.36	$ 424.32
				$ 326.22	$ 5,753.52
			Assume 0% Increase =		$ 5,753.52

SAY $ 6,000.00

01 430-156 HEALTH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield

	Plan	2015 Monthly Premium	2016 Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium	2016 Employee 5% Contribution
Mackewich, R	H/W	$ 906.78	5.0%	$ 952.12	12	$ 11,425.45	$ 571.27
Alexandrov, V	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
Chuderwicz, Dennis	Family	$ 1,017.95	5.0%	$ 1,068.85	12	Buy Back	$ -
Cunningham, Pat	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
Frey, Sean	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
Kobelak, Justin	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.18	$ 641.31
Lenkiewicz, Mark	Single	$ 364.86	5.0%	$ 383.10	12	$ 4,597.20	$ 229.86
Thompson, Scott	Single	$ 364.86	5.0%	$ 383.10	12	$ 4,597.20	$ 229.86
Fuhrer, Patrick	Family	$ 1,017.95	5.0%	$ 1,068.85	12	Buy Back	$ -
Beatty, Harry	Family	$ 1,017.95	5.0%	$ 1,068.85	12	$ 12,826.17	$ 641.31
Goehring, Lynden	Single	$ 364.86	5.0%	$ 383.10	12	$ 4,597.24	$ 229.86
Totals		$ 9,127.01		$ 9,583.36		$ 89,347.97	$ 4,467.40

Borough Cost - $ 84,880.57

Subtotal Health Insurance = $ 84,880.57

Teamsters - Dental/Vision

	Plan	2015 Monthly Premium	Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium
Mackewich, R	Two Person	$ 65.00	3.0%	$ 66.95	12	$ 803.40
Alexandrov, V	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
Chuderwicz, Dennis	Family	Buy Back	3.0%	$ -	12	$ -
Cunningham, Pat	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
Frey, Sean	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
Kobelak, Justin	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
Lenkiewicz, Mark	Single	$ 65.00	3.0%	$ 66.95	12	$ 803.40
Thompson, Scott	Single	$ 65.00	3.0%	$ 66.95	12	$ 803.40
Fuhrer, Patrick	Family	Buy Back	3.0%	$ -	12	$ -
Beatty, Harry	Family	$ 65.00	3.0%	$ 66.95	12	$ 803.40
Goehring, Lynden	Single	$ 65.00	3.0%	$ 66.95	12	$ 803.40
Totals =		$ 585.00		$ 468.65		$ 7,230.60

Subtotal Teamsters Dental = $ 7,230.60

North West Group Benefits Administrative Service Charge

$5/person x 11 x 12 months = $ 660.00

Subtotal NWG Benefits Service Charge = $ 660.00

NWGBenefits Reimbursements

This is assoicated with the Borough's share of the employee's deductible as well as Prescription Co-Pays.
Based on 2014 actuals, we'll assume this to be $28,000.00 for 2015.

		Deductible
Mackewich, R	Two Person	$ 2,500.00
Alexandrov, V	Family	$ 2,500.00
Chuderwicz, Dennis	Family	Buy Back
Cunningham, Pat	Family	$ 5,000.00
Frey, Sean	Family	$ 5,000.00
Kobelak, Justin	Family	$ 2,500.00
Lenkiewicz, Mark	Single	$ 500.00
Thompson, Scott	Single	$ 500.00
Fuhrer, Patrick	Family	Buy Back
Beatty, Harry	Family	$ 5,000.00
Goehring, Lynden	Single	$ 2,500.00
		$ 26,000.00

	Subtotal Reimbursments =	***$***	***26,000.00***
TOTAL HEALTHCARE	***Subtotal***	**$**	**118,771.17**
	SAY	**$**	**120,000.00**

01 430-158 LIFE INSURANCE

	2015 Monthly Premium	Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium
Mackewich, R	$ 17.00	0.0%	$ 17.00	12	$ 204.00
Alexandrov, V	$ 17.00	0.0%	$ 17.00	12	$ 204.00
Chuderwicz, Dennis	$ 17.00	0.0%	$ 17.00	12	$ 204.00
Cunningham, Pat	$ 17.00	0.0%	$ 17.00	12	$ 204.00
Frey, Sean	$ 17.00	0.0%	$ 17.00	12	$ 204.00
Kobelak, Justin	$ 17.00	0.0%	$ 17.00	12	$ 204.00
Lenkiewicz, Mark	$ 17.00	0.0%	$ 17.00	12	$ 204.00
Thompson, Scott	$ 17.00	0.0%	$ 17.00	12	$ 204.00
Fuhrer, Patrick	$ 17.00	0.0%	$ 17.00	12	$ 204.00
Beatty, Harry	$ 17.00	0.0%	$ 17.00	12	$ 204.00
Goehring, Lynden	$ 17.00	0.0%	$ 17.00	12	$ 204.00
Totals =	$ 153.00		$ 153.00		$ 2,244.00

SAY $ 2,500.00

01 430-161 FICA

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

	2016 Gross Wage	SS	Med.	FICA
Mackewich, R	$ 66,405.13	6.20%	1.45%	$ 5,079.99
Alexandrov, V	$ 70,700.16	6.20%	1.45%	$ 5,408.56
Chuderwicz, Dennis	$ 55,391.05	6.20%	1.45%	$ 4,237.42
Cunningham, Pat	$ 55,391.05	6.20%	1.45%	$ 4,237.42
Frey, Sean	$ 55,182.95	6.20%	1.45%	$ 4,221.50
Kobelak, Justin	$ 54,974.85	6.20%	1.45%	$ 4,205.58
Lenkiewicz, Mark	$ 48,630.40	6.20%	1.45%	$ 3,720.23
Thompson, Scott	$ 55,391.05	6.20%	1.45%	$ 4,237.42
Fuhrer, Patrick	$ 54,038.40	6.20%	1.45%	$ 4,133.94
Beatty, Harry	$ 36,208.90	6.20%	1.45%	$ 2,769.98
Goehring, Lynden	$ 36,208.90	6.20%	1.45%	$ 2,769.98
Summer Employee 1	$ 7,040.00	6.20%	1.45%	$ 538.56
Summer Employee 2	$ 7,040.00	6.20%	1.45%	$ 538.56
Summer Employee 3	$ 7,040.00	6.20%	1.45%	$ 538.56
Summer Employee 4	$ 7,040.00	6.20%	1.45%	$ 538.56
				$ 47,176.24

SAY $ 48,000.00

01 430-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 2.38% of first $9,500)

	2016 Gross Wage		2016 Unemployment Compensation
Mackewich, R	$ 9,500.00	2.38%	$ 226.10
Alexandrov, V	$ 9,500.00	2.38%	$ 226.10
Chuderwicz, Dennis	$ 9,500.00	2.38%	$ 226.10
Cunningham, Pat	$ 9,500.00	2.38%	$ 226.10
Frey, Sean	$ 9,500.00	2.38%	$ 226.10
Kobelak, Justin	$ 9,500.00	2.38%	$ 226.10
Lenkiewicz, Mark	$ 9,500.00	2.38%	$ 226.10
Thompson, Scott	$ 9,500.00	2.38%	$ 226.10
Fuhrer, Patrick	$ 9,500.00	2.38%	$ 226.10
Beatty, Harry	$ 9,500.00	2.38%	$ 226.10
Goehring, Lynden	$ 9,500.00	2.38%	$ 226.10
Summer Employee 1	$ 7,040.00	2.38%	$ 167.55
Summer Employee 2	$ 7,040.00	2.38%	$ 167.55
Summer Employee 3	$ 7,040.00	2.38%	$ 167.55
Summer Employee 4	$ 7,040.00	2.38%	$ 167.55
			$ 3,157.31

SAY $ 3,200.00

01 430-183 OVERTIME

	2015 Overtime Time Rate	2014 Overtime Hours	2015 Overtime Hours[2]	2015 Projected Overtime Hours[2]	2016 Estimated Overtime Hours[3]	2016 Estimated Overtime Pay
Chuderwicz, Dennis	$ 39.95	175.75	88.00	132.00	153.88	$ 6,146.54
Cunningham, Pat	$ 39.95	163.25	148.00	222.00	192.63	$ 7,694.41
Frey, Sean	$ 39.80	170.50	216.00	324.00	247.25	$ 9,839.31
Kobelak, Justin	$ 39.65	182.50	163.50	245.25	213.88	$ 8,479.07
Lenkiewicz, Mark	$ 35.07	64.00	104.00	156.00	110.00	$ 3,857.70
Thompson, Scott	$ 39.95	15.00	33.00	49.50	32.25	$ 1,288.23
Fuhrer, Patrick	$ 38.97	135.70	123.50	185.25	160.48	$ 6,253.71
Beatty, Harry	$ 25.32	0.00	0.00	0.00	150.00	$ 3,798.00
Goehring, Lynden	$ 25.32	0.00	0.00	0.00	150.00	$ 3,798.00
Totals		906.70	876.00	1,314.00	1,410.35	$ 51,154.97

SAY $ 52,000.00

[1] Assuming September 2015 start date- 2 months at $15 probationary rate, 6 months at 65% of base, and 4 months at 75% of base

[2] Projected hours were determined by taking the 2015 average monthly OT hours and multiplying it by months remaining in 2015 plus the actual OT Hours

[3] Proposed 2016 OT Hours was determined by taking the average of 2014 and Projected 2015 OT Hours.

01 430-187 HEALTHCARE BENEFIT BUY-BACK

*This expediture is related to line item 01 430-156 being if an employee takes advantage of this inititiative, then 01 430-156 will be reduced to eliminate the healthcare costs associated with the employee who participates in this proposal.

	2016 Benefit Buy-Back
Chuderwicz	$ 6,413.09
Fuhrer	$ 6,413.09
	$ 12,826.18

SAY $ 12,500.00

01 430-189 VACATION/PTO BUY-BACK

*Associated with the DPW Collective Bargaining Agreement 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. NOTE: This is only for employees hired after 2014.

	2016 Base Rate	2016 Estimated PTO Buyback	2016 Total PTO Buyback
Beatty, Harry	$ 16.88	80	$ 1,350.40
Goehring, Lynden	$ 16.88	80	$ 1,350.40
Lenkiewicz, Mark	$ 23.38	80	$ 1,870.40
Mackewich, Robert	$ 31.93	80	$ 2,554.04
Alexandov, Vitali	$ 33.99	80	$ 2,719.24
		Total	$ 9,844.48

SAY $ 9,800.00

01 430-191 UNIFORMS

*This Item pertains to the cleaning and supplying of shirts, pants, etc. This also includes the allotment of $275/employee towards steel toe boots, winter shirts, etc.

2015 Uniform Allowance

		Annual Allowance
Mackewich, R	$	275.00
Alexandrov, V	$	275.00
Chuderwicz, Dennis	$	275.00
Cunningham, Pat	$	275.00
Frey, Sean	$	275.00
Kobelak, Justin	$	275.00
Lenkiewicz, Mark	$	275.00
Thompson, Scott	$	275.00
Fuhrer, Patrick	$	275.00
Beatty, Harry	$	275.00
Goehring, Lynden	$	275.00
	$	3,025.00

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

$137/week x 52 weeks =	$	7,124.00

Sodini's Sports Spot, Inc.

Green Safety Tee-Shirts	$	600.00
	$	10,749.00

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

01 430-192 MEAL ALLOWANCE

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

Assuming 1,400 hours of Overtime and dividing out the first 4 hours, there remains 350 hours of overtime which results in 88 four hour increments.
Therefore:

88 x $15 =	$	1,320.00

SAY	**$**	**1,400.00**

01 430-193 TRAINING/EDUCATION

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

Assumptions:

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

SAY $ 2,000.00

01 430-210 OFFICE SUPPLIES

*Various office items, notebooks, etc. Will keep the same as budgeted in 2015 at $500.00.

SAY $ 500.00

01 430-231 VEHICLE FUEL

Assumptions:

Current Average Monthly Rate = $2,100

$2,100/month x 12 months =	$	25,200.00
5% increase in fuel prices	$	26,460.00

SAY $ 27,000.00

01 430-240 OPERATING SUPPLIES

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

Keener Hardware -- General hardware supplies.
Alloy-Oxygen -- Welding
Zee Medical Services -- First Aid Kits
U.S. Municipal Supply --
Option Supply --
Gil-Con Tool Co. Inc. --- saw blads
PA One Call
LandscaperPro
Grainger
Turf Maintenance
United Laboratories --- sanitizer
Advance Auto Parts

SAY $ 8,500.00

01 430-245 DPW-HIGHWAY SUPPLIES

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

5% Increase in material costs =

SAY $ 18,000.00

01 430-250 R&M SUPPLIES

**This Item pertains to Repairs & Maintenace on DPW Equipment.*

Alloy-Oxygen
United Laboratories
Three Brothers Plumbing
Bell Auto Parts
Covers-All Canvas

SAY $ 5,000.00

01 430-251 R&M SUPPLIES- VEHICLE PARTS

**This item pertains to the supplies for Repairs & Maintenance on Borough DPW Vehicles/Trucks.*

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

Based on the two (2) new trucks purchased in 2014, this item will remain at 2014 level of $20,000.00.

SAY $ 20,000.00

01 430-314 SPECIAL LEGAL SERVICES

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

SAY $ 1,000.00

01 430-317 OTHER SERVICES

*This item pertains to miscellaneous services, such as tree trimming, drug testing, etc.

SAY $ 3,000.00

01 430-321 TELEPHONE
Assumptions:

Verizon Phone and Cable

Monthly Rate = $123.5	$	123.50
Months per Year =		12
	$	1,482.00

SAY $ 1,500.00

01 430-324 WIRELESS TELEPHONE

Verizon Wireless Data Plan

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

R. Mackewich - Stipend

$65/month x 12 months =	$	780.00

V. Alexandrov- Stipend

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

SAY $ 3,000.00

01 430-325 INTERNET SERVICES

Verizon FIOS - DPW Building

Internet = $105.00/month x 12 =	$	1,260.00

SAY $ 2,000.00

01 430-327 RADIO EQUIP/MAINTENANCE
*This item pertains to the maintenace of the DPW Radios.
Lattamus Communications

SAY $ 800.00

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

$300/month x 12 =	$	3,600.00

SAY $ 4,000.00

01 430-362 GAS

Assumptions:

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

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

01 430-366 WATER

Assumptions:

Current Average Monthly Rate = $350

$380/month x 12 months =	$	4,560.00	**SAY**	**$**	**5,000.00**

01 430-374 R&M MACHINERY/EQUIPMENT

*This item pertains to the Repairs & Maintenace on DPW equipment. (non-Vehicles)

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

01 430-384 RENTAL-MACHINERY/EQUIPMENT

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

Assumptions:

Taylor Rental Center

Miscellaneous	$	500.00
	$	500.00

SAY	**$**	**500.00**

01 430-420	DUES, SUBSCRIPTS, MEMBERS					
	PA One Call					
	$45/month x 12 months =	$	540.00			
	Western PA Public Works Association	$	150.00			
	PASSAVANT					
	HAPPI Program	$	150.00			
	PA Department of Health -- Certifications					
	DPW Employee	$	10.00			
	DPW	$	10.00			
	Mackewich	$	10.00			
		$	870.00	**SAY**	**$**	**1,000.00**
01 430-450	STORM SEWERS					
	*This item pertains to supplies and repairs associated with the Borough Stormwater System.					
	It has been removed to the Capital Improvement Fund.					
				SAY	**$**	**-**
01 430-460	MEETINGS/CONFERENCES					
	Assumptions:					
	SHACOG 43nd Annual Dinner					
	R. Mackewich x $70/delegate =	$	70.00			
	PELRAS Conference					
	1 Employee with fees, mileage, etc.	$	800.00			
	Management Training					
	1 Employee with fees, mileage, etc.	$	800.00			
	Miscellaneous Traning Confernce	$	1,000.00			
		$	2,670.00			
				SAY	**$**	**3,000.00**

01 430-700 MINOR PURCHASES

Assumptions:

Includes items less than $5,000 in price.

Items may include but not be limited to the following:

2 Lawn Mowers	$	800.00
16" Chainsaw	$	600.00
20" Chainsaw	$	620.00
Traffic Stencils	$	1,200.00
Ropes for Tree Work	$	425.00
Flashlights	$	150.00
Hand Tools	$	175.00
Asphalt Tools/Rakes/Lutes	$	350.00
Miscellaneous Items	$	500.00
	$	4,820.00

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

01 433

Traffic Signals

2016 BRENTWOOD BUDGET EXPENDITURES
01433 TRAFFIC SIGNALS EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01433	**TRAFFIC SIGNALS**								
01 433-361	ELECTRICITY	$ 1,771.01	$ 285.67	$ 5,841.42	$ 3,664.73	$ 3,000.00	$ 3,000.00	**$ 3,000.00**	0%
01 433-450	CONTRACTED SERVICES	$ 6,600.10	$ 1,491.69	$ -	$ 1,531.19	$ 6,000.00	$ 25,500.00	**$ 6,000.00**	0%
01 434-361	STREET LIGHTING	$ 15,379.89	$ -	$ 26,131.72	$ 71,787.97	$ 2,500.00	$ 2,000.00	**$ 2,500.00**	0%
	TOTAL TRAFFIC SIGNALS	**$ 23,751.00**	**$ 1,777.36**	**$ 31,973.14**	**$ 76,983.89**	**$ 11,500.00**	**$ 30,500.00**	**$ 11,500.00**	**0%**

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

Traffic Signals Expenditures

Fiscal Year 2016 Budget Recommendations: $11,500.00 an increase/decrease of **$** -

Fiscal Year 2015 Adopted Budget:	$ 11,500.00	
Fiscal Year 2015 Projected Budget:	$ 30,500.00	
	$ 19,000.00	Over Budget.

01 433-361 ELECTRICITY

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

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

2016 BRENTWOOD BUDGET EXPENDITURES
01433 TRAFFIC SIGNALS EXPENDITURES

01 433-450 CONTRACTED SERVICES

Traffic Control & Engineering

Service Agreement

This item is hit or miss. The Borough had a major repair due to high tension power lines damaging the signals.
In 2015, a major repair to a damaged Light at Brownsveill & E. Willock occurred.

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

01 434-361 STREET LIGHTING

Assumptions:

Cousins Electric

Maintenance, repairs, etc.

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

01 451

Recreation

2016 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01451	**RECREATION**								
01 451-110	SALARY- RECREATION DIRECTOR	$ -		$ 13,864.00	$ 24,645.76	$ 34,000.00	$ 25,000.00	**$ 30,000.00**	-12%
01 451-140	SALARY-TEMP/PART TIME	$ -	$ -	$ -	$ 365.07	$ 10,000.00	$ -	**$ 10,000.00**	0%
01 451-153	HEALTH-DISABILITY	$ -	$ -	$ -	$ 338.20	$ 420.00	$ -	**$ -**	-100%
01 451-156	HEALTH-HOSPITALIZATION	$ -	$ -	$ -	$ 6,672.24	$ 7,600.00	$ -	**$ -**	-100%
01 451-158	LIFE INSURANCE	$ -	$ -	$ -	$ 153.00	$ 210.00	$ -	**$ -**	-100%
01 451-161	FICA	$ -	$ -	$ 1,088.82	$ 2,682.25	$ 2,700.00	$ 2,000.00	**$ 2,200.00**	-19%
01 451-162	UNEMPLOYMENT COMPENSATION	$ -	$ -	$ 194.65	$ 193.46	$ 300.00	$ 300.00	**$ 300.00**	0%
01 451-189	VACATION/PTO BUY-BACK	$ -	$ -	$ -	$ -	$ 1,400.00	$ -	**$ -**	-100%
01 451-210	OFFICE SUPPLIES	$ -	$ -	$ 97.25	$ 146.71	$ 500.00	$ 400.00	**$ 500.00**	0%
01 451-240	OPERATING SUPPLIES	$ -	$ -	$ 266.44	$ 2,067.87	$ 3,000.00	$ 1,100.00	**$ 3,000.00**	0%
01 451-324	WIRELESS TELEPHONE	$ -	$ -	$ 369.18	$ 576.75	$ 780.00	$ 700.00	**$ 780.00**	0%
01 451-420	DUES, SUBSCRIPTS, MEMBERS	$ -	$ -	$ -	$ 100.00	$ 300.00	$ 200.00	**$ 300.00**	0%
01 451-450	CONTRACTED SERVICES	$ -	$ -	$ -	$ 14,187.34	$ 30,000.00	$ 15,300.00	**$ 31,000.00**	3%
01 451-455	COMMUNITY DAY	$ -	$ -	$ -	$ -	$ -	$ -	**$ 13,000.00**	***New Item***
01 451-460	MEETINGS & CONFERENCES	$ -	$ -	$ 435.00	$ 138.00	$ 1,500.00	$ -	**$ 500.00**	-67%
01 451-530	CONTRIBUTIONS GOV'T GROUPS	$ 5,216.36	$ 5,392.13	$ 5,272.47	$ 5,232.02	$ 7,000.00	$ 5,500.00	**$ 7,000.00**	0%
01 451-700	MINOR PURCHASES	$ 1,610.92	$ -	$ 171.00	$ 138.00	$ 6,000.00	$ 6,500.00	**$ 4,000.00**	-33%
	TOTAL RECREATION	**$ 6,827.28**	**$ 5,392.13**	**$ 21,758.81**	**$ 57,636.67**	**$ 105,710.00**	**$ 57,000.00**	**$ 102,580.00**	**-3%**

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

Recreation Expenditures
Fiscal Year 2016 Budget Recommendations: $ 102,580.00 an increase/decrease of **$ (3,130.00)**

Fiscal Year 2015 Adopted Budget: $ 105,710.00
Fiscal Year 2015 Projected Budget: $ 57,000.00
$ (48,710.00) Under budget

*Elimination of Disability expense due to part time status.
*Eliminiation of hospitalization due to part time status.
*$0 Increase in Operating Supplies

*$1,000 for Contracted Services associated with Recreation Programs & Events.
*$0 change in Contributions Gov't Groups.
$13,000 budgeted specifically for Community Day.

2016 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

01 451-110 SALARY- RECREATION DIRECTOR

	Date of Hire	2015 Rate	2016 Increase	2016 Rate	2016 Base Salary[1]
James Attanucci	02/xx/2015	$ 17.31	5.0%	$ 18.18	$ 28,353.78
Totals					

[1]Based on an average of 30 hours/week althourgh only required to work 25 hours/week.

SAY	**$**	**30,000.00**

01 451-140 SALARY-TEMP/PART TIME

Associated with Dek Hockey Officials, Dek Attendants, etc.

	2014 Hourly Rate	2015 Hourly Rate[1]	Hours Scheduled per event	2015 Total Hours[2]	2015 Base Salary
Dek Hockey Referree		$ 11.00	4	480	$ 5,280.00
Dek Hockey Attendants		$ 8.50	4	480	$ 4,080.00
		$ -			$ -
Totals					$ 9,360.00

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

[2]Hours are based on scheduled hours per day x 5 days/week x 12 weeks (summer)

01 451-153 HEALTH-DISABILITY

Hartford Group

	STD	LTD	ADD	2016 Monthly Prem.	2016 Annual Premium
James Attanucci	NA	NA	NA	NA	NA
Totals	$ -	$ -	$ -	$ -	$ -

SAY	**$**	**-**

2016 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

01 451-156 HEALTH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield

	Plan	2015 Monthly Premium	2016 Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium	2016 Employee 5% Contribution
James Attanucci		NA	NA	NA	NA	NA	NA
		$ -			Totals	$ -	$ -
					Borough Cost =	$ -	

Subtotal =

Teamsters - Dental/Vision

	Plan	2015 Monthly Premium	2016 Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium
James Attanucci	NA	NA	NA	NA	NA	NA
		$ -		$ -	Totals	$ -

Subtotal =

NWG Benefits Service Charge
$5/person x 1x 12 months =

Subtotal =

Employee Reimbursements
James Attanucci

This is assoicated with the Borough's share of the employee's $2,500 deductible as well as Prescription Co-Pays.

$ -

Subtotal =

TOTAL HEALTH-HOSPITALIZATION $ -

SAY $ -

2016 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

01 451-158 LIFE INSURANCE

	2015 Monthly Premium	Anticipated Increase	2016 Monthly Premium	Month/Year	2016 Annual Premium
James Attanucci					
		Total	$ -		$ -

SAY	**$**	**-**

01 451-161 FICA
FICA (SS=6.2% and Med. 1.45%) x Gross Wages

	2016 Gross Wage	SS	Med.	FICA
James Attanucci	$ 28,353.78	6.20%	1.45%	$ 2,169.06

SAY	**$**	**2,200.00**

01 451-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 2.38% of first $9,500.00)

	2016 Gross Wage		Unemployment Compensation
James Attanucci	$ 9,500.00	2.38%	$ 226.10

SAY	**$**	**300.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

01 451-189 VACATION/PTO BUY-BACK

*Associated with the DPW Collective Bargaining Agreement 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. NOTE: This is only for employees hired after 2014.

	2016 Base Rate	2016 Estimated PTO Buyback	2016 Total PTO Pay
James Attanucci	$ 18.18		$ -
		Total	$ -

SAY $ -

01 451-210 OFFICE SUPPLIES

**Assume initial supplies required to set up department.*

SAY $ 500.00

01 451-240 OPERATING SUPPLIES

Assumptions:

Includes items less than $5,000 in price.

Items may include but not be limited to the following:

Spring Flyers	$ 500.00
Fall Flyers	$ 500.00
Winter Flyers	$ 500.00
Community Events/Booths	$ 200.00
Miscellaneous Items	$ 1,300.00
	$ 3,000.00

SAY $ 3,000.00

01 451-324 WIRELESS TELEPHONE

Rec. Director - Stipend

$65/month x 12 months =

SAY $ 780.00

2016 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

01 451-420 DUES, SUBSCRIPTS, MEMBERS

PA Department of Recreation	$	100.00
Miscellaneous	$	200.00
	$	300.00

SAY	**$**	**300.00**

01 451-450 CONTRACTED SERVICES

Rec Dek *Associated with On-Line Recreation Registration $3,500/Year - Renewal	$	3,500.00
Instructors for Rec. Programs *These programs are offset by Recreation Program Fees. In 2014 the Borough paid $10,639 in contracted services. We'll increase for 2015.	$	15,000.00
Bus Trips/Tours Assume $1,000 per Tour 3 Trips planned for 2016	$	3,000.00
Dive In Movies *Average $250 per movie x 3 movies =	$	1,050.00
Haunted House Steve Guild, Rusty Razor Studios	$	2,000.00
Summer Concernt Series *This is a new program. It is assumed that bands can cost $300 - $1,000. Planning to host 3 Summer Concernts	$	5,000.00
Miscellaneous Programs/Contracts	$	1,000.00
Total	$	30,550.00

SAY	**$**	**31,000.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

01 451-455 COMMUNITY DAY

2016 Community Day
*This is a new program for the Borough that is anticipated to be held in June 2015. Some costs that may be incurred by the Borough for this event are assumed to be the following:

Balloonist	$	400.00
Caricaturist	$	300.00
Magician	$	350.00
Face Painter	$	400.00
Bounce House/Inflatables	$	2,500.00
Inflatable Slide	$	400.00
Entertainment (Bands, Radio Station)	$	5,000.00
Train Rides	$	400.00
Advertising/Banner	$	1,000.00
Raffle tickets	$	200.00
Booths/Tents	$	500.00
Miscellaneous	$	1,000.00
	$	12,450.00

SAY $ 13,000.00

01 451-460 MEETINGS & CONFERENCES
**Recreation or park related conferences, grant writing, etc.*

SAY $ 500.00

01 451-530 CONTRIBUTIONS-GOVT GROUPS
Assumptions:

Brentwood School District
Based on 2015 Rates

Day Camp =	$	6,815.54
Total =	$	6,815.54

SAY $ 7,000.00

2016 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

01 451-700 MINOR PURCHASES

Cover for Stage	$	3,500.00
Miscellaneous	$	500.00
	$	4,000.00

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

01 452

Pool

2016 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01452	**POOL**								
01 452-140	SALARY-STAFF	$ 50,693.08	$ 50,740.30	$ 48,210.30	$ -	$ 48,000.00	$ 23,200.00	**$ 25,000.00**	-48%
01 452-161	FICA	$ 3,878.06	$ 3,881.63	$ 3,661.13	$ 8.06	$ 4,000.00	$ 1,800.00	**$ 2,000.00**	-50%
01 452-162	UNEMPLOYMENT COMPENSATION	$ 1,160.85	$ 1,161.99	$ 1,095.92	$ -	$ 1,200.00	$ 600.00	**$ 600.00**	-50%
01 452-183	OVERTIME	$ -	$ -	$ -	$ -	$ 500.00	$ -	**$ -**	-100%
01 452-193	TRAINING/EDUCATION	$ 10.00	$ 90.00	$ -	$ -	$ 600.00	$ 250.00	**$ 600.00**	0%
01 452-240	OPERATING SUPPLIES	$ 5,408.84	$ 4,633.44	$ 4,251.79	$ 1,634.15	$ 5,000.00	$ 14,500.00	**$ 7,500.00**	50%
01 452-260	CONCESSION STAND	$ 513.72	$ -	$ 3,726.88	$ -	$ 7,500.00	$ 11,300.00	**$ 7,500.00**	0%
01 452-310	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ 500.00	$ -	**$ 500.00**	0%
01 452-321	TELEPHONE	$ 159.39	$ 168.75	$ 207.00	$ 227.83	$ 300.00	$ 250.00	**$ 300.00**	0%
01 452-361	ELECTRICITY	$ 7,692.68	$ 6,724.64	$ 4,315.62	$ 3,978.34	$ 7,500.00	$ 8,000.00	**$ 8,000.00**	7%
01 452-366	WATER	$ 12,687.58	$ 8,621.62	$ 7,443.84	$ 2,283.30	$ 13,000.00	$ 8,000.00	**$ 8,000.00**	-38%
01 452-372	POOL MAINTENANCE REPAIRS	$ 4,846.45	$ 4,258.23	$ 632.31	$ -	$ 6,000.00	$ 4,600.00	**$ 6,000.00**	0%
01 452-450	CONTRACTED SERVICES	$ 2,530.00	$ 918.75	$ 845.00	$ -	$ 3,000.00	$ 54,000.00	**$ 60,000.00**	1900%
01 452-700	MINOR PURCHASES	$ 2,865.00	$ 2,555.87	$ 2,782.87	$ 1,342.98	$ 3,000.00	$ 3,000.00	**$ 3,300.00**	10%
	TOTAL POOL	**$ 92,445.65**	**$ 83,755.22**	**$ 77,172.66**	**$ 9,474.66**	**$ 100,100.00**	**$ 129,500.00**	**$ 129,300.00**	**29%**

COMMENTS:

These expenses are associated with the Brentwood Pool.

Pool Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 129,300.00	an increase/decrease of	**$ 29,200.00**
Fiscal Year 2015 Adopted Budget:	$ 100,100.00		
Fiscal Year 2015 Projected Budget:	$ 129,500.00		
	$ 29,400.00	Over budget.	

2016 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-140 SALARY-STAFF

Estimated Pool/Concesssion Stand Employee 2016 Pay Rates.

Assumptions:

Pool Opens, May 28, 2016 and Closes on September 5, 2016. 14 weeks of operation.

	Number	No. of Hours(1)	Straight Time Rate	2015 Salary
Pool/Concession Stand Managers	3	905	$ 11.00	$ 9,955.00
Pool/Concession Stand Attendants	11	1763	$ 8.50	$ 14,985.50
Estimated 2016 Salaries =				$ 24,940.50

(1) Based on 2015 hours worked.

SAY	**$**	**25,000.00**

01 452-161 FICA

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

	2016 Gross Wage	SS	Med.	FICA
Pool Employees	$ 24,940.50	6.20%	1.45%	$ 1,907.95

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

2016 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 2.38% of first $9,500.00.)

	2016 Gross Wage		Total Unemply. Comp.
Pool Employees	$ 24,940.50	$ 0.0238	$ 593.58

SAY $ 600.00

01 452-183 OVERTIME
*Overtime should be limited. Will keep the same as budgeted in 2014.

SAY

01 452-193 TRAINING/EDUCATION
H.C. Harrington Co., Inc.
Pool Operations Certification Course per examinee

S. Frey	$ 250.00
DPW Employee	$ 250.00
	$ 500.00

SAY $ 600.00

2016 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-240 OPERATING SUPPLIES
*Includes such items:
Pool Chemicals, Paint, Pool Tags, First-Aid Supplies, etc.

Bound Tree Medical
First aid Supplies

H. C. Harrington Co., Inc.
Pool Chemical Supplies

United Laboratories
Sanitizer

UNIVAR
Pool Chemicals increased by 4X due to the need to purchase chlorine barrels rather than having a tanker truck deliver it. This will not be the case in 2016.

B& R Pools
Swim Suits for Guards

Middle Atlantic Inspections, Inc.
Electrical Permit Fee

PA DEP
Chlorine Tank Registration

Gill Asssociates
Pool passes

Treasure of Allegheny County - Bathing Place Manager's
Fee is calculated on the basis of $5.00 per year remaining on current CPO Certification
S. Frey = $25.00
J. Kobelic = $25.00

Sodini's Sports Spot, Inc.
Tee-Shirts for Life Guards

Assumptions:
Based on past expenditures and the 2013 expenditures, assume 2016 expenditures at $5,000.

SAY	**$**	**7,500.00**

01 452-260 CONCESSION STAND
*Items pertain to the food and items sold at the Pool Concession Stand.
Assumption: Direct Borough operation of this service.
In 2015 a Capital expense of nearly $3,000 was required for equipment.

SAY	**$**	**7,500.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-310 PROFESSIONAL SERVICES
*There was not a need for professional services in 2015, however will keep 2016 expenditures at $500.00. **SAY $ 500.00**

01 452-321 TELEPHONE
Consolidated Communications

Assumptions:
$20/month x 12 months = $ 204.00 **SAY $ 300.00**

01 452-361 ELECTRICITY
Assumptions:
Apprx. $1,200/summer months

Duquesne Light Co.
$625/month x 12 months = $ 7,500.00 **SAY $ 8,000.00**

01 452-366 WATER
Assumptions:

PA-American Water
Based on prior years and the 2013 decrease in water expenditures, assume expenditures at 2013 budgeted level of $8,000.00. **SAY $ 8,000.00**

01 452-372 POOL MAINTENANCE REPAIRS

*Recommendation to budget for "Routine" Repairs & Maintenance on an annual basis considering the age of the Pool.

George L. Wilson & Co., Inc.
Supplies - Sikaflex

EMSCO Distributors
Lifeguard Seats, Chairs, Paint **SAY $ 6,000.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-450 CONTRACTED SERVICES

Jeff Ellis Management					
Lifeguard hiring & management	$	53,769.64			
B& R Pools					
Testing of Pool Water					
Weekly Primary Samples = $25/week					
say 10 weeks = $250 x 4/week	$	1,000.00			
Weekly secondary samples = $20/week x 8 = $160/wk					
say 10 weeks = $160 x 10 weeks	$	1,600.00			
	$	56,369.64	**SAY**	**$**	**60,000.00**

01 452-700 MINOR PURCHASES

Assumptions:
Includes items less than $5,000 in price.

Pool Chairs					
$119/each x 8 =	$	952.00			
Pool Umbrellas	$	800.00			
Safe for Concession Stand	$	1,000.00			
Miscellaneous	$	500.00			
	$	3,252.00	**SAY**	**$**	**3,300.00**

01 453

Civic Center

2016BRENTWOOD BUDGET EXPENDITURES
01453 CIVIC CENTER EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01453	**CIVIC CENTER**								
01 453-240	OPERATING SUPPLIES	$ 1,270.02	$ 1,848.39	$ 3,902.86	$ 677.35	$ 3,000.00	$ 900.00	**$ 2,000.00**	-33%
01 453-361	ELECTRICITY	$ 4,023.62	$ 3,221.90	$ 3,728.51	$ 3,145.94	$ 4,000.00	$ 3,600.00	**$ 4,000.00**	0%
01 453-362	GAS	$ 8,905.04	$ 4,300.51	$ 5,821.59	$ 2,136.97	$ 10,000.00	$ 6,100.00	**$ 7,000.00**	-30%
01 453-372	MAINTENANCE AND REPAIRS	$ 3,976.02	$ 613.31	$ 8,957.37	$ 133.30	$ 4,000.00	$ 2,000.00	**$ 4,000.00**	0%
01 453-450	CONTRACTED SERVICES	$ 6,416.66	$ 366.68	$ 278.34	$ -	$ 2,000.00	$ 1,800.00	**$ 2,000.00**	0%
01 453-700	MINOR PURCHASE	$ -	$ -	$ 2,027.68	$ 208.69	$ 1,500.00	$ 200.00	**$ 1,500.00**	0%
	TOTAL CIVIC CENTER	**$ 24,591.36**	**$ 10,350.79**	**$ 24,716.35**	**$ 6,302.25**	**$ 24,500.00**	**$ 14,600.00**	**$ 20,500.00**	**-16%**

COMMENTS:

These expenses are associated with the Brentwood Borough Civic Center.

Civic Center Expenditures

Fiscal Year 2016 Budget Recommendations: $ 20,500.00 an increase/decrease of **$ (4,000.00)**

Fiscal Year 2015 Adopted Budget: $ 24,500.00
Fiscal Year 2015 Projected Budget: $ 14,600.00
$ (9,900.00) Under Budget

2016BRENTWOOD BUDGET EXPENDITURES
01453 CIVIC CENTER EXPENDITURES

01 453-240 OPERATING SUPPLIES

*This item is primarily associated with cleaning supplies.
Based on past expeditures as well as 2013 expeditures, will reduce this in the proposed budget as $2,000.

Allgheny County - Permits
McManus Merchants
Cleaning Supplies

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

01 453-361 ELECTRICITY

Duquesne Light
Account No. 1000-525-482-001

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

01 453-362 GAS

Equitable Gas Co. Account # 001067123000026
Assumptions:
Energy Efficiecy Plan is implimented.
Current Average Monthly Rate = $550
$550/month x 12 months = $ 6,600.00

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

01 453-366 WATER
**Water is currently charged to the Parks 01-454-366*

01 453-372 MAINTENANCE AND REPAIRS
*Recommendation to budget for "Routine" Repairs & Maintenance on an annual basis considering the age of the Civic Center.
In 2013 there was the need for an emergency repair associated with an underground service. The deck was also repaired and painted.

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

2016BRENTWOOD BUDGET EXPENDITURES
01453 CIVIC CENTER EXPENDITURES

01 453-450	CONTRACTED SERVICES *$6,000 expended in 2011 to Advantage Engineers for Hazardous Materials Study		
	Denello Heating and Cooling *Associated with the HVAC Units.	$	400.00
	ABC Fire Extinguisher Co., Inc. Service Contract for Fire Extingushers etc.	$	400.00
	Mr. Johns Port-A-Johns	$	740.00
	Linc Services Service Contract $91.67/quarter x 4 =	$	366.67
		$	1,906.67

SAY $ 2,000.00

01 453-700	MINOR PURCHASE *Assuming for events in 2015.		
	Miscellaneous items	$	1,500.00

SAY $ 1,500.00

01 454

Park

2016 BRENTWOOD BUDGET EXPENDITURES
01456 PARK EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01454	**PARK**								
01 454-240	OPERATING SUPPLIES	$ 4,874.82	$ 2,015.11	$ 1,073.07	$ 4,986.98	$ 3,500.00	$ 8,300.00	**$ 11,000.00**	214%
01 454-251	R&M SUPPLIES-VEHICLE	$ 163.12	$ -	$ -	$ 264.00	$ 1,000.00	$ 200.00	**$ 1,000.00**	0%
01 454-321	TELEPHONE	$ 207.66	$ 194.06	$ 241.70	$ 230.69	$ 250.00	$ 250.00	**$ 250.00**	0%
01 454-361	ELECTRICITY	$ 5,862.68	$ 5,317.53	$ 5,562.63	$ 10,589.19	$ 8,000.00	$ 4,800.00	**$ 8,000.00**	0%
01 454-366	WATER	$ 2,986.84	$ 1,376.08	$ 1,411.50	$ 1,629.50	$ 2,000.00	$ 1,800.00	**$ 2,000.00**	0%
01 454-374	R&M MACHINERY & EQUIPMENT	$ 1,373.73	$ 926.30	$ 228.16	$ 927.46	$ 2,000.00	$ 600.00	**$ 1,000.00**	-50%
01 454-384	RENTAL MACHINERY & EQUIPMENT	$ -	$ -	$ -	$ -	$ 1,000.00	$ -	**$ 500.00**	-50%
01 454-450	CONTRACTED SERVICES	$ 3,975.00	$ 4,770.00	$ 4,505.00	$ 7,729.61	$ 8,500.00	$ 5,000.00	**$ 5,000.00**	-41%
01 454-460	MEETINGS AND CONFERENCES	$ -	$ -	$ -	$ 100.00	$ 300.00	$ -	**$ 300.00**	0%
01 454-700	MINOR PURCHASE	$ 3,961.79	$ -	$ 3,875.75	$ 6,769.71	$ 5,000.00	$ 4,500.00	**$ 5,000.00**	0%
	TOTAL PARKS	**$ 23,405.64**	**$ 14,599.08**	**$ 16,897.81**	**$ 33,227.14**	**$ 31,550.00**	**$ 25,450.00**	**$ 34,050.00**	**8%**

COMMENTS:
These expenses are associated to the Brentwood Borough Park

Park Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 34,050.00	an increase/decrease of	**$ 2,500.00**
Fiscal Year 2015 Adopted Budget:	$ 31,550.00		
Fiscal Year 2015 Projected Budget:	$ 25,450.00		
	$ (6,100.00)	Under Budget	

**All employees under the Teamsters Bargaining Agreement for the Department of Public Works are now under Public Works Section 01-430*
**Includes New Court Area (Basketball, Tennis, and Deck Hockey)*

2016 BRENTWOOD BUDGET EXPENDITURES
01456 PARK EXPENDITURES

01 454-240 OPERATING SUPPLIES

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

Keener Hardware -- General hardware supplies.
Three Brother's Plumbing Supplies
Alloy-Oxygen -- Welding
Zee Medical Services -- First Aid Kits
U.S. Municipal Supply --
Option Supply --
Turf Maintenance
PA One Call --
The Flag Factory
Advance Auto Parts. --
Grainger
Sherwin-Williams
Valley Quarries
McManus Merchants
Gil-Con Tool Company
Home DePot
Crushed Stone for around fields
Fence Slatss

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

01 454-251 R&M SUPPLIES-VEHICLE

**This item pertains to the supplies for Repairs & Maintenance on Borough Parks Vehicles/Trucks.*

Advance Auto Parts
Missionary Auto
Richs Truck Tire Service
Bell Auto Parts

Based on the age of the tractors and past expenditures, will budget for $1,000.

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

01 454-321 TELEPHONE
Assumptions:

Consolidated

Monthly Rate =	$	20.00
Months per Year =		12
	$	240.00

SAY	**$**	**250.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01456 PARK EXPENDITURES

01 454-361 ELECTRICITY
*Associated with Lights and electricity in the Park.

Duquesne Light Co.
Assumptions:
Energy Efficiecy Plan is implimented.
Current Average Monthly Rate = $600 $ 7,200.00

Total: $ 7,200.00 **SAY $ 8,000.00**

01 454-366 WATER
**Associated with all park water. Is not split between concession stands, civic center, bathrooms, etc.*

PA American Water Co.
Current Average Monthly Rate = $400
$160/month x 12 months = $ 1,920.00

SAY $ 2,000.00

01 454-374 R&M MACHINERY & EQUIPMENT
*This item pertains to the Repairs & Maintenace on Parks equipment. **SAY $ 1,000.00**

01 454-384 RENTAL MACHINERY & EQUIPMENT
*This item pertains to the need to rent equipment that Parks does not have.

Assumptions:
Taylor Rental Center **SAY $ 500.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01456 PARK EXPENDITURES

01 454-450 CONTRACTED SERVICES

Mr. Johns		
$183/unit/month x 4 units x 5 months =	$	3,660.00
Stadium, Dailey Rd., Pointview Rd., Basketball Cts.		
Lowman Testing		
Backflow Preventer	$	100.00
South Hills Welding	$	100.00
Cousins Electric	$	853.50
	$	4,713.50

SAY $ 5,000.00

01 454-460 MEETINGS AND CONFERENCES

Miscellaneous Traning Confernce

SAY $ 300.00

01 454-700 MINOR PURCHASE

Game Tables for Park (Checkers/Chess)	$	1,200.00
BBQ Grills for Park	$	550.00
1 Backpack blowers	$	250.00
2 Lawn mowers	$	800.00
2 Weedwackers	$	400.00
Hand Grinder	$	175.00
Socket Set	$	150.00
Mulching Kit for John Deere	$	350.00
12" Chainsaw	$	375.00
Miscellaneous	$	500.00
	$	4,750.00

SAY $ 5,000.00

01 456

Library

2016 BRENTWOOD BUDGET EXPENDITURES
01456 LIBRARY EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01456	**LIBRARY**								
01 456-240	OPERATING SUPPLIES	$ 3,288.14	$ 2,011.92	$ 2,928.24	$ 4,149.19	$ 3,000.00	$ 2,500.00	**$ 3,000.00**	0%
01 456-311	AUDITING SERVICES	$ 1,600.00	$ 1,665.00	$ 1,665.00	$ 1,673.75	$ 1,700.00	$ 1,700.00	**$ 1,700.00**	0%
01 456-361	ELECTRICITY	$ 21,135.80	$ 14,145.28	$ 10,486.55	$ 11,305.16	$ 18,000.00	$ 13,000.00	**$ 15,000.00**	-17%
01 456-362	GAS	$ 8,555.91	$ 3,708.14	$ 4,986.83	$ 4,325.05	$ 8,000.00	$ 7,500.00	**$ 8,000.00**	0%
01 456-366	WATER	$ 1,415.47	$ 1,830.48	$ 1,967.87	$ 1,738.06	$ 2,000.00	$ 2,400.00	**$ 2,400.00**	20%
01 456-370	REPAIR & MAINTENANCE	$ 2,317.81	$ 1,100.18	$ 860.38	$ 3,451.16	$ 2,000.00	$ 1,100.00	**$ 2,000.00**	0%
01 456-450	CONTRACTED SERVICES	$ 1,508.69	$ 761.66	$ 1,717.04	$ 395.00	$ 2,000.00	$ 6,200.00	**$ 4,000.00**	100%
01 456-540	CONTRIBUTIONS	$ 150,000.00	$ 150,000.00	$ 161,000.00	$ 161,000.00	$ 161,000.00	$ 161,000.00	**$ 197,000.00**	22%
01 456-610	CAPITAL CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	0%
01 456-700	MINOR PURCHASE	$ -	$ 199.99	$ 225.65	$ -	$ 500.00	$ 500.00	**$ 1,500.00**	0%
	TOTAL LIBRARY	**$ 189,821.82**	**$ 175,422.65**	**$ 185,837.56**	**$ 188,037.37**	**$ 198,200.00**	**$ 195,900.00**	**$ 234,600.00**	**18%**

COMMENTS:
These expenses are associated with the Borough's Library.
The Borough dedicates 0.5 mils of property tax milage towards the Library. This equates to approximately $ 197,000.00 per year.

Library Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 234,600.00	an increase/decrease of	**$ 36,400.00**
Fiscal Year 2015 Adopted Budget:	$ 198,200.00		
Fiscal Year 2015 Projected Budget:	$ 195,900.00		
	$ (2,300.00)	Under Budget	

2016 BRENTWOOD BUDGET EXPENDITURES
01456 LIBRARY EXPENDITURES

01 456-240 OPERATING SUPPLIES

*This is primarily associated with cleaning supplies. Based on past expenditures, will keep budgeted amount at $,3000.

United Laboratories
Sanitizer

Lico Inc.
Cleaning Supplies

SAY $ 3,000.00

01 456-311 AUDITING SERVICES

Hosack Specht Muetzel & Wood		General Fund	**Library**	Sanitary Sewer
2012 Borough Audit Service		60%	**10%**	30%
01/10/12 to 12/31/15 Agreement	$ 17,000.00	$ 10,200.00	**$ 1,700.00**	$ 5,100.00

SAY $ 1,700.00

01 456-361 ELECTRICITY
Assumptions:
Energy Efficiecy Plan is implimented.
Current Average Monthly Rate = $1,450
$1,200/month x 12 months = $ 14,400.00

SAY $ 15,000.00

01 456-362 GAS
Equitable Gas Co.
Assumptions:
Energy Efficiecy Plan is implimented.
Current Average Monthly Rate = $600
$600/month x 12 months = $ 7,200.00

SAY $ 8,000.00

2016 BRENTWOOD BUDGET EXPENDITURES
01456 LIBRARY EXPENDITURES

01 456-366	WATER					
	PA American Water					
	Assumptions:					
	Current Average Monthly Rate = $200					
	$200/month x 12 months =	$	2,400.00		**SAY**	**$ 2,400.00**
01 456-370	REPAIR & MAINTENANCE					
	Assumptions:					
	*Recommendation to budget for "Routine" Repairs & Maintenance on an annual basis considering the age of the Library.				**SAY**	**$ 2,000.00**
01 456-450	CONTRACTED SERVICES					
	Note: In 2015 a $2,500 repair was required on the furnace.					
	ABC Fire Extinguisher Co., Inc.					
	Fire extinguishers etc.	$	513.95			
	Denillo Heating and Cooling	$	500.00			
	General Windows:					
	Service Contract for Window Cleaning					
	$176/month x 12 months =	$	-	Eliminated in 2011.		
	Sonitrol Monitoring					
	$395/year	$	395.00			
	ABM Building Solutions Service Contract					
	HVAC					
	$91.67/quarter x 4 =	$	366.67			
	Lowman Testing					
	Backflow Preventer	$	100.00			
	Miscellaneous:	$	1,000.00			
	Total	$	2,875.62			
					SAY	**$ 4,000.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01456 LIBRARY EXPENDITURES

01 456-540 CONTRIBUTIONS

*Annual Contribution is to be the equivalent of 0.5 mil of Real Estate Taxes less any operating costs.

2016 Mil Value =	$	392,744.05
0.5 Mils =	$	196,372.03
Operating/Maintenance Costs =		
Balance to the Library =	$	196,372.03

This shall be paid in three (3) equal payments each quarter with the last payment being adjusted based on actual year-end expenditures.

SAY $ 197,000.00

01 456-610 CAPITAL CONSTRUCTION

*No Capital Construction Projects anticipated in 2015 that will be funded from the General Fund.

SAY

01 456-700 MINOR PURCHASE

Tables for Community Room	$1,000
Miscellaneous	$500
	$1,500

SAY $ 1,500.00

01 459

Stadium

2016 BRENTWOOD BUDGET EXPENDITURES
01459 STADIUM EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01459	**STADIUM**								
01 459-240	OPERATING SUPPLIES	$ 4,301.59	$ 8,062.50	$ -	$ 796.72	$ 3,000.00	$ 2,000.00	**$ 1,000.00**	-67%
01-459-325	INTERNET SERVICES	$ -	$ -	$ -	$ -	$ 2,000.00	$ 1,700.00	**$ 2,000.00**	0%
01 459-361	ELECTRICITY	$ 5,267.25	$ 3,688.57	$ 2,254.10	$ 9,671.42	$ 8,000.00	$ 15,000.00	**$ 15,000.00**	88%
01 459-366	WATER	$ 1,989.52	$ 1,440.57	$ 425.60	$ 95.18	$ 2,000.00	$ 1,100.00	**$ 2,000.00**	0%
01 459-370	REPAIRS AND MAINTENANCE	$ 19.80	$ 521.10	$ 1,763.03	$ 302.50	$ 1,000.00	$ 2,500.00	**$ 1,000.00**	0%
01 459-700	MINOR PURCHASES	$ 500.00	$ 162.00	$ -	$ -	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	0%
	TOTAL STADIUM	**$ 12,078.16**	**$ 13,874.74**	**$ 4,442.73**	**$ 10,865.82**	**$ 17,000.00**	**$ 23,300.00**	**$ 22,000.00**	**29%**

COMMENTS:
These expenses are associated to the Borough's Stadium. Thisdoes not include salaries of Public Works & Police personnel working at the stadium site.

Stadium Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 22,000.00	an increase/decrease of	**$ 5,000.00**
Fiscal Year 2015 Adopted Budget:	$ 17,000.00		
Fiscal Year 2015 Projected Budget:	$ 23,300.00		
	$ 6,300.00	Over budget.	

$2,000 decrease in Operating Supplies.
*$7,000 Increase to Electricity.

2016 BRENTWOOD BUDGET EXPENDITURES
01459 STADIUM EXPENDITURES

01 459-240 OPERATING SUPPLIES

*This is primarily associated with paint and maintenance supplies. Reduction in costs due to elimination of need to seed and maintain turf.

Lico Inc.				
Cleaning Supplies	$ 500.00			
Miscellaneous	$ 500.00			
	$ 500.00		**SAY**	**$ 1,000.00**

01 459-325 INTERNET SERVICES

Verizon FIOS - Stadium				
Internet = $140.33/month x 12 =		$ 1,683.96		
			SAY	**$ 2,000.00**

01 459-361 ELECTRICITY

Assumptions:				
Energy Efficiecy Plan is implimented.				
Current Average Monthly Rate = $600				
$1200/month x 12 months =		$ 14,400.00	**SAY**	**$ 15,000.00**

01 459-366 WATER

PA American Water

Assumptions:

Based on past expenditures and 2013 Expenditures, will keep 2016 estimate at 2014 levels.			**SAY**	**$ 2,000.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01459 STADIUM EXPENDITURES

01 459-370 REPAIRS AND MAINTENANCE

Assumptions:

*Recommendation to budget for "Routine" Repairs & Maintenance on an annual basis.

Hosmer Supply Co.
Field Sand

Lowman Testing
Backflow Preventer

Turf and/or Track Repairs

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

01 459-700 MINOR PURCHASES

Trash Cans	$	500.00
Miscellaneous Items	$	500.00
	$	1,000.00

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

01 463

Economic Development

2016 BRENTWOOD BUDGET EXPENDITURES
01463 ECONOMIC DEVELOPMENT EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01463	**ECONOMIC DEVELOPMENT**								
01 463-310	PROFESSIONAL SERVICES	$ 28,530.00	$ 30,000.00	$ 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	$ 1,297.90	$ 5,000.00	$ 1,000.00	**$ 5,000.00**	0%
01 463-450	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	0%
04 463-540	CONTRIBUTIONS- CIVIC	$ 3,000.00	$ 3,129.00	$ 3,000.00	$ 7,495.18	$ 9,000.00	$ 8,500.00	**$ 5,000.00**	-44%
01 463-700	MINOR PURCHASES	$ 100.00	$ 3,118.69	$ 641.91	$ 3,945.97	$ 6,000.00	$ 5,000.00	**$ 6,000.00**	0%
	TOTAL ECONOMIC DEVELOPMENT	**$ 31,830.00**	**$ 36,869.93**	**$ 34,351.52**	**$ 42,739.05**	**$ 50,000.00**	**$ 44,500.00**	**$ 46,000.00**	**-8%**

COMMENTS:
These expenses are associated with Economic Development in the Borough.

Economic Development Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 46,000.00	an increase/decrease of	**$ (4,000.00)**
Fiscal Year 2015 Adopted Budget:	$ 50,000.00		
Fiscal Year 2015 Projected Budget:	$ 44,500.00		
	$ (5,500.00)	under budget	

*$3,000 decrease in Contributions- Civic.

01 463-310 PROFESSIONAL SERVICES
*This is associated with the annual stipend to Economic Development South for consulting services, planning, etc.

SAY	**$ 30,000.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01463 ECONOMIC DEVELOPMENT EXPENDITURES

01 463-340	ADVERTISING/MARKETING					
	**This is associated with any advertisements and marketing of the Borough.*					
	Advertisements in various brochures and programs	$	500.00			
	Advertisement in magazines, newspapers, etc.	$	500.00			
	Marketing Plan	$	3,000.00			
	Miscellaneous	$	1,000.00			
		$	5,000.00	**SAY**	**$**	**5,000.00**
01 463-450	CONTRACTED SERVICES					
	**This is associated with the possibility of retaining a professional advertisement/marketing consultant. However, with the hiring of an Executive Director by EDS, the Borough Manager will work with the Executive Director in Marketing the Borough.*			**SAY**		
04 463-540	CONTRIBUTIONS- CIVIC					
	2016 Light-Up Night	$	4,000.00			
	Miscellaneous	$	1,000.00			
		$	5,000.00	**SAY**	**$**	**5,000.00**
01 463-700	Minor Purchases					
	Brownsville Flower Baskets					
	$40 each x 100 =	$	4,000.00			
	Christmas Decorations	$	1,500.00			
	Miscellaneous	$	500.00			
		$	6,000.00			
				SAY	**$**	**6,000.00**

01 465

10 Marylea Apts

2016 BRENTWOOD BUDGET EXPENDITURES
01465 10 MARYLEA APARTMENT EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01465	**10 MARYLEA APARTMENTS**								
01 465-240	OPERATING SUPPLIES	$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	**$ 100.00**	0%
01 465-314	SPECIAL LEGAL SERVICES	$ -	$ 5,343.10	$ 2,871.48	$ 3,126.83	$ 4,000.00	$ 3,300.00	**$ 4,000.00**	0%
01 465-362	GAS	$ -	$ -	$ -	$ -	-	$ 1,600.00	**$ 500.00**	0%
01 465-366	WATER	$ 867.67	$ 1,825.45	$ 970.72	$ 1,216.54	$ 2,000.00	$ 1,200.00	**$ 1,000.00**	-50%
01 465-370	MAINTENANCE AND REPAIRS	$ 277.35	$ 933.69	$ 4,335.92	$ -	$ 1,000.00	$ 10,000.00	**$ 1,000.00**	0%
01 465-450	CONTRACTED SERVICES	$ -	$ -	$ 2,972.00	$ -	$ 448.00	$ 1,000.00	**$ 500.00**	12%
01 465-700	MINOR PURCHASE	$ -	$ -	$ -	$ 1,288.89	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	0%
	TOTAL 10 MARYLEA APARTMEN	**$ 1,145.02**	**$ 8,102.24**	**$ 11,150.12**		**$ 8,548.00**	**$ 18,200.00**	**$ 8,100.00**	**-5%**

COMMENTS:

These expenses are associated with the Brentwood Borough Apartments located at 10 Marylea Avenue.

10 Marylea Avenue Apartments Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 8,100.00	an increase/decrease of	**$ (448.00)**
Fiscal Year 2015 Adopted Budget:	$ 8,548.00		
Fiscal Year 2015 Projected Budget:	$ 18,200.00		
	$ 9,652.00	Over budget.	

*$1,000 Decrease in water based on historic trends.

01 465-240 OPERATING SUPPLIES

*This item is primarily associated supplies that may be needed associated with managing a property.

SAY	**$**	**100.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01465 10 MARYLEA APARTMENT EXPENDITURES

01 465-314 SPECIAL LEGAL SERVICES
*Associated with any legal advices or services associated with leases, etc. Also where County and School Taxes are charged.

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

01 465-362 GAS
*Gas is the responsibility of the tenant. If a unit if vacant, service responsibility will revert to the Borough.

SAY	**$**	**500.00**

01 465-366 WATER
Approx. $110/month x 12 months = $ 1,320.00

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

01 465-370 MAINTENANCE AND REPAIRS

*Recommendation to budget for "Routine" Repairs & Maintenance on the building and apartments.
In 2013, the Borough had to replace the furnance for $3,445.00.
In 2015, the Borough had to make some major updates to all three units.

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

01 453-450 CONTRACTED SERVICES
*Associated with any need for contracting someone if DPW cannont perform the work.
In 2013, contracted with Advantage Engineers to conduct an Asbestos Study.

SAY	**$**	**500.00**

01 453-700 MINOR PURCHASE
*No Minor Purchases are proposed in 2016.
However, will budget $1,000 for miscellanous items that may be needed.

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

08 471

Debt Principal

2016 BRENTWOOD BUDGET EXPENDITURES
01 471 DEBT PRINCIPAL EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01471	**DEBT PRINCIPAL**								
01 471-600	TAN	$ 500,000.00	$ 1,000,000.00	$ -	$ -	$ -	$ -	**$ 1,000,000.00**	NA
	TOTAL DEBT PRINCIPAL	**$ 500,000.00**	**$ 1,000,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000.00**	**NA**

Debt Principal Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 1,000,000.00	an increase/decrease of	**$ 1,000,000.00**
Fiscal Year 2015 Adopted Budget:	$ -		
Fiscal Year 2015 Projected Budget:	$ -		
	$ -		

01 471-600 TAN

2009 TRAN

The Borough issues tax anticipation notes in advance of propety tax collections, depositing the proceeds in its General Fund. These notes are necessary because the Borough's payments for operating and debt expenditures are made beginning January 01, whereas tax collections are normally received starting in March and April.

	2016 Original Balance	Balance 1/1/2016	2016 Retirements	Balance 12/31/2016	Due Within 2016
2016 TAN	$ 1,000,000.00	$ 1,000,000.00	$ 1,000,000.00	$ -	$ 1,000,000.00

SAY	**$ 1,000,000.00**

08 472

Debt Interest

2016 BRENTWOOD BUDGET EXPENDITURES
01472 DEBT INTEREST EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01472	**DEBT INTEREST**								
01 472-600	INTEREST ON TRAN	$ 7,177.78	$ 14,577.50	$ -	$ -	$ -	$ -	**$ 15,000.00**	NA
	TOTAL DEBT INTEREST	**$ 7,177.78**	**$ 14,577.50**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,000.00**	**NA**

Debt Interest Expenditures

Fiscal Year 2012 Budget Recommendations:	$ 15,000.00	an increase/decrease of	**$ 15,000.00**
Fiscal Year 2011 Adopted Budget:	$ -		
Fiscal Year 2011 Projected Budget:	$ -		
	$ -	over Budget	

01 471-600 TRAN

2009 TRAN

The Borough issues tax anticipation notes in advance of propety tax collections, depositing the proceeds in its General Fund. These notes are necessary because the Borough's payments for operating and debt expenditures are made beginning January 01, whereas tax collections are normally received starting in July.

	2016 Original TRAN Balance	Assumed Interest Rate	Interest Due Within 2016
2016 TRAN	$ 1,000,000.00	1.50%	$ 15,000.00
		SAY	**$ 15,000.00**

01 486

Insurance

2016 BRENTWOOD BUDGET EXPENDITURES
01486 INSURANCE EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01486	**INSURANCE**								
01 486-351	PROPERTY/CASUALTY	$ 59,520.25	$ 70,061.00	$ 72,357.50	$ 81,019.25	$ 80,000.00	$ 84,816.00	**$ 98,000.00**	23%
01 486-352	LIABILITY INSURANCE	$ 36,831.75	$ 22,220.00	$ 26,189.50	$ 28,667.50	$ 30,000.00	$ 36,000.00	**$ 36,000.00**	20%
01 486-354	WORKERS COMPENSATION	$ 228,059.75	$ 248,984.00	$ 207,642.75	$ 195,919.25	$ 205,000.00	$ 204,000.00	**$ 212,000.00**	3%
01 486-355	INSURANCE DEDUCTIBLES	$ 450.37	$ (2,644.07)	$ -	$ 375.34	$ 15,000.00	$ -	**$ 15,000.00**	0%
01 486-356	MINE SUBSIDENCE	$ 263.99	$ 314.00	$ 132.50	$ 137.25	$ 200.00	$ 200.00	**$ 200.00**	0%
01 486-460	MEETINGS/CONFERENCES	$ 104.36	$ 1,120.86	$ 1,788.04	$ 724.17	$ 2,000.00	$ 2,000.00	**$ 2,000.00**	0%
	TOTAL INSURANCE	**$ 325,230.47**	**$ 340,055.79**	**$ 308,110.29**	**$ 306,842.76**	**$ 332,200.00**	**$ 327,016.00**	**$ 363,200.00**	**9%**

COMMENTS:
These items are associated with the various Borough insurance policies.

Insurance Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 363,200.00	an increase/decrease of	**$ 31,000.00**
Fiscal Year 2015 Adopted Budget:	$ 332,200.00		
Fiscal Year 2015 Projected Budget:	$ 327,016.00		
	$ (5,184.00)	under Budget	

*$6,000 Increase in Liability Insurance
*$18,000 Increase in Property/Casualty Insurance
*7,000 Increase in Workers Comp. Insurance.

01 486-351 PROPERTY INSURANCE

*CNA/American Alternative 04/01/15 to 03/31/16 [Property Pricing includes annualized premium for improvements to Brentwood Park/Stadium]

Property	$ 39,648.00
Auto	$ 32,351.00
General Liability Policy	$ 13,247.00
Umbrella	$ 8,540.00
	$ 93,786.00

SAY $ 98,000.00

2016 BRENTWOOD BUDGET EXPENDITURES
01486 INSURANCE EXPENDITURES

01 486-352	LIABILITY INSURANCE				
	*CNA/American Alternative 04/01/15 to 03/31/16				
	Law Enforcement Liability	$	17,739.00		
	E&O - Public Officials Liability	$	11,289.00		
		$	29,028.00		
				SAY	**$ 36,000.00**

01 486-354	WORKERS COMPENSATION				
	Carrier: AmeriHealth				
	Eff: 07/31/2015				
	Exp: 07/31/2016				
	Premium =			$	214,000.00
				$	-
	PCRB Employer Assessment			$	6,000.00
	Mid Year Adjustment (5%)			$	220,000.00
	Volunteer Fire Department	Included in the overall premium above.			
	AmeriHealth				
	Eff: 07/31/2014				
	Exp: 07/31/2015				
	Manual Premium				
	Total Workers Compensation Premium			$	220,000.00
				SAY	**$ 212,000.00**

2016 BRENTWOOD BUDGET EXPENDITURES
01486 INSURANCE EXPENDITURES

01 486-355 INSURANCE DEDUCTIBLES

Property & Liability
Deductible = $1,000/oc.
Assume two (2) occurances
$1,000 x 2 =

Law Enforcement Liability
Deductible = $25,000/oc.
Assume one (1) occurances
$25,000 x 1 = $ 25,000.00

Public Entity Management Liability
Deductible = $5,000/oc.
Assume one (1) occurances
$5,000 x 1 = $ -

Employment Practices Liability
Deductible = $10,000/oc.
Assume one (1) occurances
$10,000 x 1 = $ -
$ 25,000.00

SAY $ 15,000.00

01 486-356 MINE SUBSIDENCE

Mine Subsidence
Deductible = $??/oc.
Coverage = $250,000
PA DEP Mine Subsidence Insurance Fund $ 200.00

SAY $ 200.00

2016 BRENTWOOD BUDGET EXPENDITURES
01486 INSURANCE EXPENDITURES

01 486-460 MEETINGS/CONFERENCES

Safety Committee Meetings

$150 x 12 meeting =	$	1,800.00
Training Supplies =	$	200.00
	$	2,000.00

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

01 489

Intergovernmental Cooperation

2016 BRENTWOOD BUDGET EXPENDITURES
01489 INTERGOVERNMENTAL COOPERATION ACT EXPENDITURES

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01489	**INTGOV'T COOP. ACT**								
01 489-080	RAD DISTRIBUTION	$ -	$ 10,470.65	$ -	$ 7,920.93	$ 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	$ 699.00	$ 699.00	$ 699.00	$ 740.00	$ 740.00	**$ 800.00**	8%
	TOTAL INTGOV'T COOP. ACT	**$ 3,000.00**	**$ 14,169.65**	**$ 3,699.00**	**$ 11,619.93**	**$ 9,740.00**	**$ 9,740.00**	**$ 9,800.00**	**1%**

COMMENTS:
These expenses are associated with Intergovernmental Cooperation.

IntGovt. Cooperation Expenditures
Fiscal Year 2016 Budget Recommendations: $ 9,800.00 an increase/decrease of **$ 60.00**

Fiscal Year 2015 Adopted Budget: $ 9,740.00
Fiscal Year 2015 Projected Budget: $ 9,740.00
$ -

01 489-080 RAD DISTRIBUTION
*Legislation creating the County one (1%) percent sales tax, more commonly referred to as the RAD Tax, contains a provision which mandates that each municipality receiving proceeds from the tax contribute twenty-five (25%) percent of the increase in revenues from the prior year to an organization created under Act 180 of 1972 - The Intergovernmental Cooperation Act. The Author of this portion of the legislation specifically intended this distribution to be made to the Councils of Governments within Allegheny County.

2013	2014	2015	2015 Increase	25% to be Distributed		
$ 342,825.59	$ 367,115.35	$ 370,000.00	$ 2,884.65	$ 721.16	**SAY**	**$ 6,000.00**

01 489-420 SHACOG MEMBERSHIP
*No Increase in the SHACOG Membership is proposed for 2015.

Membership Dues $ 3,000.00 **SAY $ 3,000.00**
NOTE 1: This line item was previously recorded under Line Item 01 400-420 Council Membership, Dues, Subscriptions.

2016 BRENTWOOD BUDGET EXPENDITURES
01489 INTERGOVERNMENTAL COOPERATION ACT EXPENDITURES

01 489-421 CONNECT MEMBERSHIP
*CONNECT is requesting a donation from each member community in order to raise funds to continue to match other funding sources.

2012	2013	2014	2015			
$ 699.00	$ 1,398.00	$ 699.00	$ 740.00	**SAY**	**$**	**800.00**

01 492

TRANSFER

2016 BRENTWOOD BUDGET EXPENDITURES
01492 TRANSFERS

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
01 492	**TRANSFERS**								
01 492-095	TRANSFER-OPERATING RESERVE FUND	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	0%
01 492-150	TRANSFER-PARK FUND	$ 220,000.00	$ -	$ 60,000.00	$ 10,000.00	$ -	$ -	**$ 30,000.00**	0%
01 492-918	TRANSFER- CAPITAL IMPROVEMENT FUND	$ 365,000.00	$ -	$ 500,000.00	$ 1,000,000.00	$ 1,500,000.00	$ 1,500,000.00	**$ 1,160,000.00**	0%
01 492-960	TRANSFER- GL PENSION	$ 76,713.00	$ 63,471.00	$ 85,188.00	$ 74,645.00	$ 98,000.00	$ 98,000.00	**$ 71,000.00**	-28%
01 492-965	TRANSFER- POLICE PENSION	$ 163,689.00	$ 124,961.00	$ 227,756.00	$ 218,893.00	$ 280,000.00	$ 280,000.00	**$ 196,000.00**	-30%
	TOTAL TRANSFERS	**$ 605,402.00**	**$ 188,432.00**	**$ 872,944.00**	**$ 1,303,538.00**	**$ 1,878,000.00**	**$ 1,878,000.00**	**$ 1,457,000.00**	**-22%**

COMMENTS:
These expenses are associated with transfers from the General Fund to some other Borough Fund.

Transfers Expenditures

Fiscal Year 2015 Budget Recommendations:	$ 1,457,000.00	an increase/decrease of	**$ (421,000.00)**
Fiscal Year 2014 Adopted Budget:	$ 1,878,000.00		
Fiscal Year 2014 Projected Budget:	$ 1,878,000.00		
	$ -		

*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.

01 492-095 TRANSFER-OPERATING RESERVE FUND
**This is associated with any surplus funds remaining at the end of the year. Also, assuming the Borough does not take out a TAN loan in 2013, this funding will be replaced.*

Operating Reserve Fund can not exceed 5% of General Fund		
2016 General Fund Budget =	$ 8,278,900.00	
25% of General Fund Budget =	$ 2,069,725.00	***Permitted Operating Reserve Fund Balance***
12/31/15 Balance in Operating Reserve Fund	$ 271,299.67	
Surplus/Deficit =	**$ 1,798,425.33**	***Maximum Amount that could be transferred.***

SAY	**$**	**-**

01 492-150 TRANSFER-PARK FUND

**This is associated with the Brentwood/School District Lease Agreement (Expires 06/30/17)*
Requires the Borough transfer to a dedicated Park Fund $30,000 of the School District's Lease Payment to the Borough.

	Total Lease Pmnt	Transfer to Park Fund	General Fund
7/1/14 - 6/30/15 =	$ 55,000.00	$ 30,000.00	$ 25,000.00
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

01 492-918 TRANSFER- CAPITAL IMPROVEMENT FUND

*Assumptions: The below identified Capital Improvement Projects are only those which need to be funded via a transfer from the General Fund. Grant Funded Projects or Capital Purchases are identified under the Capital Improvement Fund.

CAPITAL IMPROVEMENT FUND LINE ITEMS	Item	2015 Estimated Costs	Estimated Future Capital Projects 2016	2017	2018	2019	2020
18 454-610	Playground	$ 50,000.00	$ -	$ -	$ -	$ -	$ -
18 407-455 - DATA PROCESSING	New Server for PD	$ -	$ 12,000.00				
18 407-455 - DATA PROCESSING	CRM/Work Order/GIS System	$ -	$ 10,000.00	$ -	$ -	$ -	$ -
18 409-313 - BUILDINGS	Engineer & Architect Services	$ -	$ 10,000.00				
18 409-740 - BUILDINGS	Borough Blding Safety Improvmnts/Rennovation	$ -	$ 200,000.00	$ -	$ -	$ -	$ -
18 409-745 - BUILDINGS	SHACOG CD 42 - Boro Bldg Demo		$ 50,000.00				
18 410-700 - POLICE	Surveillence Cameras	$ 10,000.00	$ 20,000.00	$ -	$ -	$ -	$ -
18 410-742 - POLICE	Police Vehicle	$ 50,000.00	$ -	$ 50,000.00	$ -	$ 50,000.00	$ -
18 417-700 - PARKING METERS	Parking Meters/Kiosks	$ -	$ -		$ 40,000.00	$ 40,000.00	$ -
18 430-741 - PUBLIC WORKS	DPW Truck(s)	$ -	See Note 1	See Note 2	$ -	$ -	$ -
18 430-744 (DPW Equipment)	DPW Equipment	$ 30,000.00	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
18 439-313 - HIGHWAY & REBUILD PROJECTS	Engineering (Miscellaneous)	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
18 439-610 - HIGHWAY & REBULD PROJECTS	Annual Sidewalk Cost Sharing Project	$ -	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
18 4xx-xxx	SHACOG Project (Matching Grant)	$ 32,000.00	$ -	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
18 439-619	Annual Road Program	$ 700,000.00	$ 500,000.00	$ 500,000.00	$ 500,000.00	$ 500,000.00	$ 500,000.00
18 430-747	Stormwater O&M	$ 100,000.00	$ 115,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00
18 452-313	Engineering (Pool Related)	$ 5,000.00	$ 50,000.00	$ -	$ -	$ -	$ -
18 452-611	Pool Improvements	$ 15,000.00	$ 10,000.00	See Note 3	$ -	$ -	0%
18 453-610	SHACOG CD 41 - Civc Cnter ADA Bthrms	$ 20,000.00	$ -	$ -	$ -	$ -	$ -
18 453-611	Civic Center Rennovations	$ 40,000.00	$ -	$ 10,000.00			
18 456-375	Library Improvements	$ 18,000.00	$ -	$ 5,000.00	$ -		$ 5,000.00
	Miscellaneous	$ -	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
	2012 GO Bond (Principal/Interest)	$ 420,000.00	$ 295,832.00	$ 293,019.00	$ 294,925.00	$ 290,900.00	$ 291,300.00
	Energy Equipment Lease		$ 33,000.00	$ 33,000.00	$ 33,000.00	$ 33,000.00	$ 33,000.00
	2013 Lease - Backhoe	$ 26,300.00	$ 20,000.00	$ 10,000.00			
	2015 GO Bond (Principal/Interest)	$ -	$ 321,000.00	$ 323,000.00	$ 321,000.00	$ 323,000.00	$ 250,000.00
	2014 Lease - DPW Trucks	$ 40,000.00	$ 42,000.00	$ 42,000.00	$ 41,000.00	$ -	$ -
	2015 HVAC Lease	$ -	$ 13,186.00	$ 13,186.00	$ 13,186.00	$ 13,186.00	$ 13,186.00
	2016 Lease - DPW Trucks	$ -	$ -	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
	2017 Lease - DPW Trucks	$ -	$ -	$ -	$ 20,000.00	$ 20,000.00	$ 20,000.00
	New Debt/Building Lease Payment	$ -	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00
	Total to Transfer to CAP FUND	$ 1,566,300.00	$ 1,952,018.00	$ 1,709,205.00	$ 1,693,111.00	$ 1,700,086.00	$ 1,542,486.00
	Minus Grants/Revenues		$ 796,000.00				

Total needed to Transfer to CAP FUND **$ 1,156,018.00**

Note 1: DPW is in need of two new Ford 550 Chassis at $80,000 each. One of these will be purchased through the Sanitary Sewer Fund.
Note 2: DPW is in need of two new Ford 550 Chassis at $80,000 each. One of these will be purchased through the Sanitary Sewer Fund.
Note 3: Based on the 2016 Feasibility Study and Master Plan for the Brentwood Pool, any Major Improvements would need to be funded through a Grant or Borrowing.
Debt Service (does not include Lease for Building) = $ 725,018.00

SAY $ 1,160,000.00

01 492-960 TRANSFER- GL PENSION

	2013	2014	2015	2016
2016 MMO Requirement =	$ 85,188.00	$ 74,645.00	$ 97,953.00	$ 70,260.00

SAY $ 71,000.00

01 492-965 TRANSFER- POLICE PENSION

	2013	2014	2015	2016	
Police Contribution	5.00%	5.00%	5.00%	5.00%	Difference
2016 MMO Requirement =	$ 227,576.00	$ 218,893.00	$ 279,131.00	**$ 195,215.00**	**$ 83,916.00**
	$ 227,576.00	$ 218,893.00	$ 279,131.00	$ 195,215.00	
Estimated 2016 State Aid =	$ 167,027.41	$ 162,652.56	$ 164,674.86	$ 165,000.00	
Net General Fund Share =	$ 60,548.59	$ 56,240.44	$ 114,456.14	$ 30,215.00	

SAY $ 196,000.00

01 495

Contingency

2016 BRENTWOOD BUDGET EXPENDITURES
01495 CONTINGENCY

01	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
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
	TOTAL CONTINGENCY	**$ 340,360.44**	**$ 340,360.44**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**

COMMENTS:
These expenses are associated with providing contingencies for known and unknown expenses.

01 495-000 UNRESERVED BALANCE
*This is what is reserved for emergencies, "rainy day" fund, etc.

SAY $ -

01 495-530 TO GOVT AGENCIES FOR GRANT MATCH
**Item is included to expend matching funds should the Borough receive a grant that requires a matching contribution*
Assumption:

SAY $ -

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08

Sanitary Sewer Fund

08

Sanitary Sewer Fund Revenues

2016 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES

2016 SANITARY SEWER FUND BUDGET

08 SANITARY SEWER FUND REVENUES

FINAL

08	SANITARY SEWER FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 100	**BEGINNING BALANCES**								
08 100-000	BEGINNING BALANCE	$ 3,374,322.00	$ 3,391,609.50	$ 3,102,719.79	$ 2,835,240.45	$ 3,000,000.00	$ 3,083,896.85	$ 2,800,000.00	-7%
	TOTAL BEGINNING BALANCES	**$ 3,374,322.00**	**$ 3,391,609.50**	**$ 3,102,719.79**	**$ 2,835,240.45**	**$ 3,000,000.00**	**$ 3,083,896.85**	**$ 2,800,000.00**	**-7%**
08 341 & 364	**SEWER CHARGES REVENUES**								
08 341-010	INTEREST	$ 6,407.46	$ 4,491.52	$ 1,703.03	$ 1,500.31	$ 1,500.00	$ 1,500.00	$ 1,500.00	0%
08 364-010	SEWER CHARGES - ALCOSAN	$ 1,916,530.42	$ 1,869,773.76	$ 1,896,381.17	$ 1,896,381.17	$ 2,174,000.00	$ 2,550,000.00	$ 2,415,000.00	11%
08 364-050	SEWER CHARGES - DELINQ	$ 231,656.29	$ 262,714.41	$ 415,934.03	$ 415,934.03	$ 300,000.00	$ -	$ 100,000.00	-67%
08 364-100	REFUND - ALCOSAN REBATE	$ 8,901.20	$ 9,085.44	$ 9,336.85	$ 9,336.85	$ 8,000.00	$ 13,000.00	$ 8,000.00	0%
08 364-900	REIMBURS. SHUT-OFF FEES	$ 2,662.00	$ 5,032.76	$ 4,102.66	$ 4,102.66	$ 2,400.00	$ 300.00	$ 2,400.00	0%
08 364-901	REIMBURS. POSTAGE EXP.	$ 1,648.03	$ 2,249.32	$ 5,754.75	$ 5,754.75	$ 1,000.00	$ 50.00	$ 100.00	-90%
08 364-902	REIMBURS. LIEN REMOVAL FEE	$ -	$ 1,142.93	$ 3,466.70	$ 3,466.70	$ 2,000.00	$ 3,600.00	$ 2,500.00	25%
	TOTAL SEWER CHARGES REVENUES	**$ 2,167,805.40**	**$ 2,162,165.14**	**$ 2,336,679.19**	**$ 2,644,677.32**	**$ 2,488,900.00**	**$ 2,568,450.00**	**$ 2,529,500.00**	**2%**
TOTAL SANITARY SEWER FUND REVENUES		**$ 5,542,127.40**	**$ 5,553,774.64**	**$ 5,439,398.98**	**$ 5,479,917.77**	**$ 5,488,900.00**	**$ 5,652,346.85**	**$ 5,329,500.00**	**-3%**

08 100

Beginning Balance

2016 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 100 BEGINNING BALANCE

08	SANITARY SEWER FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 100	**BEGINNING BALANCES**								
08 100-000	BEGINNING BALANCE	$ 3,374,322.00	$ 3,391,609.50	$ 3,102,719.79	$ 2,835,240.45	$ 3,000,000.00	$ 3,083,896.85	$ 2,800,000.00	-7%
	TOTAL BEGINNING BALANCES	**$ 3,374,322.00**	**$ 3,391,609.50**	**$ 3,102,719.79**	**$ 2,835,240.45**	**$ 3,000,000.00**	**$ 3,083,896.85**	**$ 2,800,000.00**	**-7%**

COMMENTS:

08 100-000 BEGINNING BALANCE

*It is anticipated that the 2015 Beginning Balance will be =

SAY $ 2,800,000.00

Balance as of 11/01/15	$ 2,693,392.00
November Revenues	$ 194,567.00
December Revenues	$ 217,420.00
Total	$ 3,105,379.00
November Expenditures	$ 65,000.00
December Expenditures	$ 192,000.00
Beginning Balance	$ 2,848,379.00

08 341-364

Sewer Charges

2016 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 341 & 364 SEWER CHARGES REVENUES

08	SANITARY SEWER FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 341 & 364	**SEWER CHARGES REVENUES**								
08 341-010	INTEREST	$ 4,491.52	$ 4,535.69	$ 1,703.03	$ 1,500.31	$ 1,500.00	$ 1,500.00	**$ 1,500.00**	0%
08 364-010	SEWER CHARGES - ALCOSAN	$ 1,869,773.76	$ 1,760,733.48	$ 1,896,381.17	$ 2,256,305.88	$ 2,174,000.00	$ 2,550,000.00	**$ 2,415,000.00**	11%
08 364-050	SEWER CHARGES - DELINQ	$ 262,714.41	$ 294,457.00	$ 415,934.03	$ 373,693.66	$ 300,000.00	$ -	**$ 100,000.00**	-67%
08 364-100	REFUND - ALCOSAN REBATE	$ 9,085.44	$ -	$ 9,336.85	$ -	$ 8,000.00	$ 13,000.00	**$ 8,000.00**	0%
08 364-900	REIMBURS. SHUT-OFF FEES	$ 5,032.76	$ 3,096.00	$ 4,102.66	$ 540.00	$ 2,400.00	$ 300.00	**$ 2,400.00**	0%
08 364-901	REIMBURS. POSTAGE EXP.	$ 2,249.32	$ 2,212.27	$ 5,754.75	$ 7,163.68	$ 1,000.00	$ 50.00	**$ 100.00**	-90%
08 364-902	REIMBURS. LIEN REMOVAL FEE	$ 1,142.93	$ 2,602.18	$ 3,466.70	$ 5,473.79	$ 2,000.00	$ 3,600.00	**$ 2,500.00**	25%
	TOTAL SEWER CHARGES REVENUES	**$ 2,154,490.14**	**$ 2,067,636.62**	**$ 2,336,679.19**	**$ 2,644,677.32**	**$ 2,488,900.00**	**$ 2,568,450.00**	**$ 2,529,500.00**	**2%**

Summary and Assumptions:

Sewer Charges Revenues

Fiscal Year 2016 Budget Recommendations: $ 2,529,500.00 an increase/decrease of **$ 40,600.00**

Fiscal Year 2015 Adopted Budget: $ 2,488,900.00
Fiscal Year 2015 Projected Budget: $ 2,568,450.00
$ 79,550.00 additional projected.

*Includes an 11% ALCOSAN sewer rate increase.
*Includes a 11% increase in the Borough's Sewer Fees.
*Delinquent Sewage Collections were decreased $200,000 from the 2015 Budgeted values due to the implementation of a new Collection Process.

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 341-100	INTEREST	$ 4,491.52	$ 4,535.69	$ 1,703.03	$ 1,500.31	$ 1,500.00	$ 1,500.00	$ 1,500.00	0%

Assumptions

** Interest rates continue to remain low. Based on 2015 projected interest revenues, we will budget conservatively for 2016.*

SAY	**$ 1,500.00**

2016 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 341 & 364 SEWER CHARGES REVENUES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 364-010	SEWER CHARGES - ALCOSAN	$ 1,869,773.76	$ 1,760,733.48	$ 1,896,381.17	$ 2,256,305.88	$ 2,174,000.00	$ 2,550,000.00	$ 2,415,000.00	11%

ALCOSAN announced that there would be a rate increase for **2015, 2016, and 2017 of 11 percent** to fund mandated sewer infrastructure projects along with increased daily operating costs. Beginning **January 1, 2016, the ACOSAN** sewer rate will increase by **62** cents from **$5.61 to $6.23 per 1,000** gallons of water used and the quarterly customer service charge will increase by **$1.29**, from **$11.78** to **$13.07** per quarter which equates to a monthly charge of **$4.36** 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, 2016, the Borough of Brentwood sewer rate will also increase 11 percent from $6.73 to $7.47 per thousand gallons of water used and likewise the quarterly customer service charge will increase 11 percent from $10.36 to $11.50 per quarter which equates to a monthly change from $3.42 per month to $3.83 per month.

Proposed Rates (2016)			
Brentwood Consumption Surcharge =	$	7.47	per thousand gallons
Alcosan Consumption Surcharge =	$	6.23	per thousand gallons
Total Amount Billed to Resident =	**$**	**13.70**	**per thousand gallons**
Proposed Service Charges (2016)			
Brentwood Borough Service Charge =	$	3.83	per month
Alcosan Service Charge =	$	4.36	per month
Total Amount Billed to Resident =	**$**	**8.19**	**per month**
Based on a Total monthly consumption rate of =		16,000,000	gallons per month
per 1,000 gallons =		16,000	
Monthtly Brentwood Borough Consumption Surchage =	$	119,520.00	
Monthtly Alcosan Consumption Surchage =	$	99,680.00	
Total Monthly Consumption Surchage =	$	219,200.00	per month
Number of Residents Billed =		3,964	
Total Monthly Brentwood Borough Service Charge =	$	15,182.12	
Alcosan's Service Charge =	$	17,283.04	
Total Montlhy Service Charges =	$	32,465.16	per month
Total Monthly Amount Billed to Residents =	$	251,665.16	
Annual Amount Billed to Residents =	$	3,019,981.92	
Assume a 80% Collection Rate =	$	2,415,985.54	

SAY	**$ 2,415,000.00**

2016 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 341 & 364 SEWER CHARGES REVENUES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 341-050	SEWER CHARGES - DELINQ	$ 262,714.41	$ 294,457.00	$ 415,934.03	$ 373,693.66	$ 300,000.00	$ -	$ 100,000.00	-67%

Assumption: Most of the delinquent accounts will be paid through the new In-House System, however it anticipated that there will remain those that go to the "final step" of the collection process and will have to pay the Borough directly once they reach this step.

Annual Amount Billed to Residents =	$ 3,019,981.92
5% will reach the "Final Step" of Collections	$ 150,999.10

SAY $ 100,000.00

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 364-100	REFUND - ALCOSAN REBATE	$ 9,085.44	$ -	$ 9,336.85	$ -	$ 8,000.00	$ 13,000.00	$ 8,000.00	0%

*Amount sent to the Borough from Alcosan. Will keep the anticipated revenue the same as the 2015 Budgeted amount.

SAY $ 8,000.00

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 364-900	REIMBURS. SHUT-OFF FEES	$ 5,032.76	$ 3,096.00	$ 4,102.66	$ 540.00	$ 2,400.00	$ 300.00	$ 2,400.00	0%

*This is associated with the $60 shut-off fee that ALSOCAN charges the Borough. The customers are required to pay this amount before their water is turned back on.

Estimated 2016 Shut-Offs =	40
2016 Shut-Off Fee =	$ 60.00
	$ 2,400.00

SAY $ 2,400.00

2016 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 341 & 364 SEWER CHARGES REVENUES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 364-901	REIMBURS. POSTAGE EXP.	$ 2,249.32	$ 2,212.27	$ 5,754.75	$ 7,163.68	$ 1,000.00	$ 50.00	**$ 100.00**	-90%

*This is associated with certified mailings shut-off notices. Under new ordinance, certified mailing requirement eliminated.
However, per state law, will still need to mail copies to tenant if delinquent customer is a landlord. Item is reimbursible.

SAY $ 100.00

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 364-902	REIMBURS. LIEN REMOVAL FEE	$ 1,142.93	$ 2,602.18	$ 3,466.70	$ 5,473.79	$ 2,000.00	$ 3,600.00	**$ 2,500.00**	25%

*This is associated with the satifying of a lien by a customer. This is also reimbursed by the resident.

Estimated 2016 Liens =		10
2016 Lien Removal Fee =	$	250.00
	$	2,500.00

SAY $ 2,500.00

08

Sanitary Sewer Fund Expenditures

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES

2016 SANITARY SEWER FUND BUDGET

08 SANITARY SEWER FUND EXPENDITURES

FINAL

FINAL

01	SANITARY SEWER FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429	**OPERATIONS & MAINTENANCE**								
08 429-313	ENGINEERING SERVICES	$ 151,564.52	$ 168,855.58	$ 190,749.09	$ 138,808.49	$ 115,000.00	$ 111,000.00	$ 125,000.00	9%
08 429-314	LEGAL SERVICES	$ 10,585.62	$ 4,028.50	$ 11,180.25	$ 11,350.50	$ 13,000.00	$ 2,500.00	$ 10,000.00	-23%
08 429-370	R&M SERVICES	$ 639.00	$ 4,295.78	$ 252.66	$ 2,923.60	$ 5,000.00	$ 500.00	$ 5,000.00	0%
08 429-372	O & M PLAN	$ 59,978.48	$ 91,518.83	$ 259,470.37	$ 340,171.48	$ 490,000.00	$ 458,000.00	$ 490,000.00	0%
08 429-375	FLOW MONITORING	$ 5,760.00	$ -	$ -	$ -	$ -	$ -	$ -	CLOSED
08 429-450	CONTRACTED SERVICES	$ -	$ 10,228.63	$ 12,032.75	$ -	$ 20,000.00	$ 8,000.00	$ 20,000.00	0%
08 429-455	CONTRACTED SVCS-CCTV	$ 332,232.20	$ 24,615.45	$ -	$ -	$ -	$ -	$ -	CLOSED
08 429-610	CAPITAL CONSTRUCTION	$ -	$ 353,052.20	$ 146,140.00	$ 80,885.45	$ 80,000.00	$ 22,000.00	$ 200,000.00	150%
08 429-700	CAPITAL PURCHASE	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000.00	New Item
	TOTAL OPERATIONS & MAINTENANCE	**$ 560,759.82**	**$ 656,594.97**	**$ 619,825.12**	**$ 574,139.52**	**$ 723,000.00**	**$ 602,000.00**	**$ 950,000.00**	**$ 0.31**
08 429	**WASTEWATER COLLECTION & TREATMENT**								
08 429-210	OFFICE SUPPLIES	$ 1,000.00	$ 12.99	$ 1,000.57	$ 327.14	$ 1,000.00	$ 200.00	$ 1,000.00	$ -
08 429-311	AUDITING SERVICES	$ 4,800.00	$ 4,995.00	$ 4,995.00	$ 5,027.25	$ 5,100.00	$ 5,100.00	$ 5,000.00	$ (0.02)
08 429-316	SERVICE/ADMIN FEES	$ 79.49	$ 40.00	$ 528.97	$ 1,215.55	$ 1,000.00	$ 2,800.00	$ 3,000.00	$ 2.00
08 429-325	POSTAGE	$ 1,550.00	$ 1,822.68	$ 4,550.00	$ 8,718.00	$ 3,000.00	$ 1,200.00	$ 3,000.00	$ -
08 429-341	ADVERTISING	$ -	$ 1,172.85	$ 385.80	$ 667.08	$ 1,000.00	$ 1,100.00	$ 1,000.00	$ -
08 429-453	CONTRACTED SVCS-ALCOSAN	$ 1,051,655.91	$ 1,083,744.66	$ 1,072,650.64	$ 1,223,563.32	$ 1,460,407.00	$ 1,293,000.00	$ 1,551,000.00	$ 0.06
08 429-454	CONTRACTED SVCS	$ 38,025.25	$ 34,048.30	$ 47,810.77	$ 39,304.61	$ 80,000.00	$ 77,000.00	$ 83,000.00	$ 0.04
	TOTAL WASTEWATER COLLECTION & TREATMENT	**$ 1,097,110.65**	**$ 1,125,836.48**	**$ 1,131,921.75**	**$ 1,278,822.95**	**$ 1,551,507.00**	**$ 1,380,400.00**	**$ 1,647,000.00**	**$ 0.06**
08 471	**DEBT PRINCIPAL**								
08 471-200	1995 PENNVEST PRINCIPAL	$ 23,284.50	$ 24,224.62	$ 18,935.16	$ -	$ -	$ -	$ -	Closed
08 471-201	2005 PWSA LOAN	$ 17,285.00	$ 17,807.92	$ 9,102.69	$ 28,132.29	$ 22,200.00	$ 19,500.00	$ 21,000.00	-5%
08 471-202	2007 PENNVEST PRINCIPAL	$ 156,271.86	$ 138,958.41	$ 161,796.23	$ 169,698.09	$ 175,000.00	$ 174,100.00	$ 178,600.00	2%
08 471-203	2010 GO NOTE PRINCIPAL	$ 29,843.25	$ 30,765.41	$ -	$ -	$ -	$ -	$ -	Closed
	TOTAL DEBT PRINCIPAL	**$ 226,684.61**	**$ 211,756.36**	**$ 189,834.08**	**$ 197,830.38**	**$ 197,200.00**	**$ 193,600.00**	**$ 199,600.00**	**1%**
08 472	**DEBT INTEREST**								
08 472-200	1995 PENNVEST INTEREST	$ 2,419.02	$ 1,478.90	$ 342.79	$ -	$ -	$ -	$ -	Closed
08 472-201	2005 PWSA LOAN INTEREST	$ 7,850.92	$ 7,328.00	$ 3,465.27	$ 9,571.51	$ 3,000.00	$ 5,700.00	$ 5,100.00	70%
08 472-202	2007 PENNVEST INTEREST	$ 15,377.46	$ 32,690.91	$ 13,972.06	$ 18,427.11	$ 15,000.00	$ 24,000.00	$ 9,600.00	-36%
08 472-203	2010 GO NOTE INTEREST	$ 1,872.81	$ 958.57	$ -	$ -	$ -	$ -	$ -	Closed
	TOTAL DEBT INTEREST	**$ 27,520.21**	**$ 42,456.38**	**$ 17,780.12**	**$ 27,998.62**	**$ 18,000.00**	**$ 29,700.00**	**$ 14,700.00**	**-18%**

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES

2016 SANITARY SEWER FUND BUDGET

08 SANITARY SEWER FUND EXPENDITURES

FINAL

FINAL

01	SANITARY SEWER FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 491	**REFUNDS**								
08 491-000	REFUNDS	$ 366.53	$ -	$ -	$ 4,485.75	$ 1,000.00	$ 4,200.00	$ 5,000.00	400%
	TOTAL REFUNDS	**$ 366.53**	**$ -**	**$ -**	**$ 4,485.75**	**$ 1,000.00**	**$ 4,200.00**	**$ 5,000.00**	**400%**
08 492	**TRANSFERS**								
08 492-30	TRANSFER- CAPITAL IMPROVEMENT FUND	$ 100,000.00	$ 50,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 160,000.00	100%
08 492-100	TRANSFER- GL FUND	$ 255,000.00	$ 262,000.00	$ 276,000.00	$ 350,000.00	$ 400,000.00	$ 400,000.00	$ 430,000.00	8%
	TOTAL TRANSFERS	**$ 355,000.00**	**$ 312,000.00**	**$ 356,000.00**	**$ 430,000.00**	**$ 480,000.00**	**$ 480,000.00**	**$ 590,000.00**	**23%**
08 495	**CONTINGENCY**								
08 495-000	UNRESERVED BALANCE	$ 1,960,654.94	$ 1,715,073.95	$ 2,556,117.84	$ 2,554,745.88	$ 2,518,193.00	$ 2,518,193.00	$ 1,923,200.00	-24%
	TOTAL CONTINGENCY	**$ 1,960,654.94**	**$ 1,715,073.95**	**$ 2,556,117.84**	**$ 2,554,745.88**	**$ 2,518,193.00**	**$ 2,518,193.00**	**$ 1,923,200.00**	**-24%**
TOTAL SEWER FUND EXPENDITURES		**$ 4,228,096.76**	**$ 4,063,718.14**	**$ 4,871,478.91**	**$ 5,068,023.10**	**$ 5,488,900.00**	**$ 5,208,093.00**	**$ 5,329,500.00**	**-3%**
TOTAL SANITARY SEWER FUND REVENUES		**$ 5,542,127.40**	**$ 5,553,774.64**	**$ 5,439,398.98**	**$ 5,479,917.77**	**$ 5,488,900.00**	**$ 5,652,346.85**	**$ 5,329,500.00**	**-3%**
						SURPLUS/(DEFICIT) =		**$ -**	

08 429

Operations & Maintenance

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 OPERATIONS AND MAINTENANCE PLAN EXPENDITURES

08	SANITARY SEWER FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429	**OPERATIONS & MAINTENANCE**								
08 429-313	ENGINEERING SERVICES	$ 151,564.52	$ 168,855.58	$ 190,749.09	$ 138,808.49	$ 115,000.00	$ 111,000.00	**$ 125,000.00**	9%
08 429-314	LEGAL SERVICES	$ 10,585.62	$ 4,028.50	$ 11,180.25	$ 11,350.50	$ 13,000.00	$ 2,500.00	**$ 10,000.00**	-23%
08 429-370	R&M SERVICES	$ 639.00	$ 4,295.78	$ 252.66	$ 2,923.60	$ 5,000.00	$ 500.00	**$ 5,000.00**	0%
08 429-372	O & M PLAN	$ 59,978.48	$ 91,518.83	$ 259,470.37	$ 340,171.48	$ 490,000.00	$ 458,000.00	**$ 490,000.00**	0%
08 429-375	FLOW MONITORING	$ 5,760.00							CLOSED
08 429-450	CONTRACTED SERVICES	$ -	$ 10,228.63	$ 12,032.75	$ -	$ 20,000.00	$ 8,000.00	**$ 20,000.00**	0%
08 429-455	CONTRACTED SVCS-CCTV	$ 332,232.20	$ 24,615.45						CLOSED
08 429-610	CAPITAL CONSTRUCTION	$ -	$ 353,052.20	$ 146,140.00	$ 80,885.45	$ 80,000.00	$ 22,000.00	**$ 200,000.00**	150%
08 429-700	CAPITAL PURCHASE	$ -	$ -	$ -	$ -	$ -	$ -	**$ 100,000.00**	***New Item***
	TOTAL OPERATIONS & MAINTENANCE	**$ 560,759.82**	**$ 656,594.97**	**$ 619,825.12**	**$ 574,139.52**	**$ 723,000.00**	**$ 602,000.00**	**$ 950,000.00**	**31%**

Summary and Assumptions:

Operations & Maintenance

Fiscal Year 2016 Budget Recommendations:	$ 950,000.00	an increase/decrease of	**$ 227,000.00**
Fiscal Year 2015 Adopted Budget:	$ 723,000.00		
Fiscal Year 2015 Projected Budget:	$ 602,000.00		
	$ (121,000.00)	under budget	

$ 10,000.00	Decrease in Engineering Services.
$ (3,000.00)	Increase in Legal Services
$ -	Increase in O&M Plan requirements based on Engineer's Estimates.
$ 120,000.00	Change in Captial Construction.

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 OPERATIONS AND MAINTENANCE PLAN EXPENDITURES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-313	ENGINEERING SERVICES	$ 151,564.52	$ 168,855.58	$ 190,749.09	$ 138,808.49	$ 115,000.00	$ 111,000.00	**$ 125,000.00**	9%

Gateway Engineers
Assumptions:
*Pertains to Consent Order engineering consulting services.

Feasibility Study	$ 5,000.00
Operations and Maintenance Plan (Work Auth.)	$ 105,000.00
Miscellaneous	$ 5,000.00
	$ 115,000.00

	Rate	Hours	Total	
Engineering Intern				
Say $11/hour x 560 Hours =	$ 11.00	560	$ 6,160.00	
			Say	$ 7,000.00
				$ 122,000.00

SAY $ 125,000.00

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-314	LEGAL SERVICES	$ 10,585.62	$ 4,028.50	$ 11,180.25	$ 11,350.50	$ 13,000.00	$ 2,500.00	**$ 10,000.00**	-23%

Includes Attorney fees associated with Sanitary Sewer work. Filing and satisfying liens, etc.

SAY $ 10,000.00

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-370	R&M SERVICES	$ 639.00	$ 4,295.78	$ 252.66	$ 2,923.60	$ 5,000.00	$ 500.00	**$ 5,000.00**	0%

**Associated with minor repairs performed by DPW.*

SAY $ 5,000.00

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 OPERATIONS AND MAINTENANCE PLAN EXPENDITURES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-372	O & M PLAN	$ 59,978.48	$ 91,518.83	$ 259,470.37	$ 340,171.48	$ 490,000.00	$ 458,000.00	**$ 490,000.00**	0%
	**Associated with the mandated Consent Decree Operations & Maintenance Plan*								
	Assumptions:								
	*Pertains to Consent Order O&M Plan Requirements								
	Including but not limited to the following:				$ 450,000.00	ACTUAL CONTRACT AMOUNTS			
	CCTV	$ 35,000.00							
	Point Repair/Manhole Repair	$ 110,000.00							
	Lining	$ 250,000.00							
	Special Repairs	$ 25,000.00							
	Emergency Repairs	$ 20,000.00							
	Preventative Maintenance	$ 40,000.00							
	Miscellaneous	$ 10,000.00							
	Total O&M Budget =	$ 490,000.00				$ -			

SAY	**$ 490,000.00**

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-450	CONTRACTED SERVICES	$ -	$ 10,228.63	$ 12,032.75	$ -	$ 20,000.00	$ 8,000.00	**$ 20,000.00**	0%

*Pertains to emergecy repairs or CCTV that may be needed.

SAY	**$ 20,000.00**

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 OPERATIONS AND MAINTENANCE PLAN EXPENDITURES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-455	CONTRACTED SVCS-CCTV	$ 332,232.20	$ 24,615.45						CLOSED

2016 CCTV
*Annual CCTV is accounted for under the O&M Plan Line Item.

SAY	$ -

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-610	CAPITAL CONSTRUCTION	$ -	$ 353,052.20	$ 146,140.00	$ 80,885.45	$ 80,000.00	$ 22,000.00	**$ 200,000.00**	150%

Assumptions:
*Associated with any type of emergency capital repair.

Brentwood Avenue Repairs	$ 50,000.00
Viking Way Project	$ 70,000.00
Engineering	$ 30,000.00
Contingency	$ 50,000.00
	$ 200,000.00

SAY	$ 200,000.00

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 OPERATIONS AND MAINTENANCE PLAN EXPENDITURES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-700	CAPITAL PURCHASE	$ -	$ -	$ -	$ -	$ -	$ -	**$ 100,000.00**	

ARC GIS System	$ 10,000.00
Purchase of 1 Ford 550 DPW Trucks	$ 80,000.00
Engineering Software	$ 10,000.00
	$ 100,000.00

SAY $ 100,000.00

08 429

Wastewater Collection & Treatment

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 WASTEWATER COLLECTION AND TREATMENT EXPENDITURES

08	SANITARY SEWER FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429	**WASTEWATER COLLECTION & TREATMENT**								
08 429-210	OFFICE SUPPLIES	$ 1,000.00	$ 12.99	$ 1,000.57	$ 327.14	$ 1,000.00	$ 200.00	**$ 1,000.00**	0%
08 429-311	AUDITING SERVICES	$ 4,800.00	$ 4,995.00	$ 4,995.00	$ 5,027.25	$ 5,100.00	$ 5,100.00	**$ 5,000.00**	-2%
08 429-316	SERVICE/ADMIN FEES	$ 79.49	$ 40.00	$ 528.97	$ 1,215.55	$ 1,000.00	$ 2,800.00	**$ 3,000.00**	200%
08 429-325	POSTAGE	$ 1,550.00	$ 1,822.68	$ 4,550.00	$ 8,718.00	$ 3,000.00	$ 1,200.00	**$ 3,000.00**	0%
08 429-341	ADVERTISING	$ -	$ 1,172.85	$ 385.80	$ 667.08	$ 1,000.00	$ 1,100.00	**$ 1,000.00**	0%
08 429-453	CONTRACTED SVCS-ALCOSAN	$ 1,051,655.91	$ 1,083,744.66	$ 1,072,650.64	$ 1,223,563.32	$ 1,460,407.00	$ 1,293,000.00	**$ 1,551,000.00**	6%
08 429-454	CONTRACTED SVCS	$ 38,025.25	$ 34,048.30	$ 47,810.77	$ 39,304.61	$ 80,000.00	$ 77,000.00	**$ 83,000.00**	4%
	TOTAL WASTEWATER COLLECTION & TREATMENT	**$ 1,097,110.65**	**$ 1,125,836.48**	**$ 1,131,921.75**	**$ 1,278,822.95**	**$ 1,551,507.00**	**$ 1,380,400.00**	**$ 1,647,000.00**	**6%**

Summary and Assumptions:

Wastewater Collection & Treatment

Fiscal Year 2016 Budget Recommendations: $ 1,647,000.00 an increase/decrease of **$ 95,493.00**

Fiscal Year 2015 Adopted Budget: $ 1,551,507.00
Fiscal Year 2015 Projected Budget: $ 1,380,400.00
$ (171,107.00) under budget

$ 2,000.00 Increase in Service/Admin Fees due to PA American Water Fee for Electronic Data.
$ - Decrease in Postage due to new Current/Delinquent Sewage Collections.
$ 3,000.00 Increase due to the implementation of a new Collection/Delinquent Sewage Collections system.

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-210	OFFICE SUPPLIES	$ 1,000.00	$ 12.99	$ 1,000.57	$ 327.14	$ 1,000.00	$ 200.00	**$ 1,000.00**	0%

*This pertains to mailings, envelopes, etc.

Miscellaneious office supplies $ 1,000.00
Total $ 1,000.00

SAY $ 1,000.00

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 WASTEWATER COLLECTION AND TREATMENT EXPENDITURES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-311	AUDITING SERVICES	$ 4,800.00	$ 4,995.00	$ 4,995.00	$ 5,027.25	$ 5,100.00	$ 5,100.00	**$ 5,000.00**	-2%

Auditor - Currently Receiving Proposals
2015 Borough Audit Service
01/10/16 to 12/31/18 Agreement

	General Fund 60%	Library 10%	**Sanitary Sewer 30%**
$ 16,650.00	$ 9,990.00	$ 1,665.00	**$ 4,995.00**

SAY $ 5,000.00

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-316	SERVICE/ADMIN FEES	$ 79.49	$ 40.00	$ 528.97	$ 1,215.55	$ 1,000.00	$ 2,800.00	**$ 3,000.00**	200%

Electronic usage records- PAW
0.0504 X 4,100 accounts X 12 months $ 2,479.68

SAY $ 3,000.00

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-325	POSTAGE	$ 1,550.00	$ 1,822.68	$ 4,550.00	$ 8,718.00	$ 3,000.00	$ 1,200.00	**$ 3,000.00**	0%

*Associted with Purchase Power which is the Postage Machine.
Assuming a decrease due to new Collection System in place.

SAY $ 3,000.00

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 WASTEWATER COLLECTION AND TREATMENT EXPENDITURES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-341	ADVERTISING	$ -	$ 1,172.85	$ 385.80	$ 667.08	$ 1,000.00	$ 1,100.00	**$ 1,000.00**	0%

**Associated with advertising of Sanitary Sewer Rate Ordinance, Contracted Projects, etc.*

SAY $ 1,000.00

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-453	CONTRACTED SVCS-ALCOSAN	$ 1,051,655.91	$ 1,083,744.66	$ 1,072,650.64	$ 1,223,563.32	$ 1,460,407.00	$ 1,293,000.00	**$ 1,551,000.00**	6%

ALCOSAN announced that there would be a rate increase for **2015, 2016, and 2017 of 11 percent** to fund mandated sewer infrastructure projects along with increased daily operating costs. Beginning **January 1, 2016, the ACOSAN** sewer rate will increase by **62** cents from **$5.61 to $6.23 per 1,000** gallons of water used and the quarterly customer service charge will increase by **$1.29**, from **$11.78** to **$13.07** per quarter which equates to a monthly charge of **$4.36** 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, 2016, the Borough of Brentwood sewer rate will also increase 11 percent from $6.73 to $7.47 per thousand gallons of water used and likewise the quarterly customer service charge will increase 11 percent from $10.36 to $11.50 per quarter which equates to a monthly change from $3.42 per month to $3.83 per month.

	2014 Actuals	2015 Estimates	2015 Actuals	
1st Quarter =	$ 301,687.32	$ 304,251.37	$ 313,345.82	
2nd Quarter =	$ 297,251.75	$ 304,251.37	$ 327,989.38	
3rd Quarter =	$ 313,815.05	$ 304,251.37	$ 327,769.51	
4th Quarter =	$ 312,081.17	$ 304,251.37	$ 323,034.90	Estimate
Total	$ 1,224,835.29	$ 1,217,005.48	$ 1,292,139.61	

ALCOSAN estimates the Borough's 2016 requirements to be $323,034.90 However, ALCOSAN requires municipalities to provide in their annual budget an amount equal to at least 120% of the amount ALCOSAN estimates. As such, at 120% of ALCOSAN's estimate this would be equal to $1,550,563.20.

SAY $ 1,551,000.00

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 WASTEWATER COLLECTION AND TREATMENT EXPENDITURES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 429-454	CONTRACTED SVCS-PNC	$ 38,025.25	$ 34,048.30	$ 47,810.77	$ 39,304.61	$ 80,000.00	$ 77,000.00	**$ 83,000.00**	4%

*Associated with collecting sewage on the water bills.

NOTE: In 2012, PA American Water decided that they were no longer going to collect sewage fees. As such, Jordan Tax Services was retained by the Borough to collect Current Sewage Fees from the Borough residents.
As of 2015, Brentwood Boorugh has retained the services of PNC Bank and Software Systems to provide this service.

Software Systems =	$ 12,000.00	per year
PNC Bank =	$ 55,109.00	per year (Includes Postage)
Annual Cost =	$ 67,109.00	per year
ProSoft (50% of cost)	$ 3,700.00	
Water Shut Offs (Reimbursed)		
$1,000/month x 12 =	$ 12,000.00	
	$ 15,700.00	
Total	$ 82,809.00	

SAY $ 83,000.00

08 471

Debt Principal

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 471 DEBT PRINCIPAL EXPENDITURES

08	SANITARY SEWER FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 471	**DEBT PRINCIPAL**								
08 471-200	1995 PENNVEST PRINCIPAL	$ 23,284.50	$ 24,224.62	$ 18,935.16					Closed
08 471-201	2005 PWSA LOAN	$ 17,285.00	$ 17,807.92	$ 9,102.69	$ 28,132.29	$ 22,200.00	$ 19,500.00	$ 21,000.00	-5%
08 471-202	2007 PENNVEST PRINCIPAL	$ 156,271.86	$ 138,958.41	$ 161,796.23	$ 169,698.09	$ 175,000.00	$ 174,100.00	$ 178,600.00	2%
08 471-203	2010 GO NOTE PRINCIPAL	$ 29,843.25	$ 30,765.41						Closed
	TOTAL DEBT PRINCIPAL	**$ 226,684.61**	**$ 211,756.36**	**$ 189,834.08**	**$ 197,830.38**	**$ 197,200.00**	**$ 193,600.00**	**$ 199,600.00**	1%

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 471 DEBT PRINCIPAL EXPENDITURES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 471-201	2005 PWSA LOAN	$ 17,285.00	$ 17,807.92	$ 9,102.69	$ 28,132.29	$ 22,200.00	$ 19,500.00	**$ 21,000.00**	-5%

2005 PWSA LOAN

PWSA Loan of 2005, due in monthly installments of $2,094.66 including principal and interest from February 1, 2009 to January 2024; interst rate of 1.8%.

	2005 Original Balance	Balance 1/1/2016	Additions	Due Witin 2016	Balance 12/31/2016
2005 PWSA Loan	$ -	$ 203,182.36	$ -	$ 25,136.00	$ 178,046.36

Approximate Amortization Table based on the above information.

Loan Payble
2005 PWSA LOAN

	Principal	Interest	Total
2016	$ 20,048.44	**$ 5,087.48**	$ 25,135.92
2017	$ 20,652.01	$ 4,483.91	$ 25,135.92
2018	$ 22,839.51	$ 2,296.41	$ 25,135.92
2019	$ 23,067.91	$ 2,068.01	$ 25,135.92
2020	$ 23,298.58	$ 1,837.34	$ 25,135.92
2021	$ 23,531.57	$ 1,604.35	$ 25,135.92
2022	$ 23,766.89	$ 1,369.03	$ 25,135.92
2023	$ 23,764.51	$ 1,371.41	$ 25,135.92
2024			$ 2,095.00
	$ 180,969.41	$ 20,117.95	$ 203,182.36

SAY $ 21,000.00

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 471 DEBT PRINCIPAL EXPENDITURES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 471-202	2007 PENNVEST PRINCIPAL	$ 156,271.86	$ 138,958.41	$ 161,796.23	$ 169,698.09	$ 175,000.00	$ 174,100.00	**$ 178,600.00**	2%

2007 PENNVEST LOAN

PennVest Loan of 2007, due in interest-only monthly installments of $636 from January 1, 2008 through September 1, 2008; monthly installments of principal and interest of $14,304 began on October 1, 2008 through September 1, 2018. The loan approved totaled $3,027,945; however, only $1,621,133 was drawn by an application for payment after a project payment is made.

	2007 Original Balance	Balance 1/1/2016	Additions	Principal Due Witin 2016	Balance 12/31/2016
2007 PENNVEST LOAN	$ -	$ 439,861.42	$ -	$ 178,588.92	$ 261,272.50

Loan Payble
2007 PENNVEST LOAN

	Principal	Interest	Total
2016	**$ 178,588.92**	$ 9,536.28	$ 188,125.20
2017	$ 183,207.51	$ 4,917.69	$ 188,125.20
2018	$ 92,773.86	$ 689.68	$ 93,463.54

SAY $ 178,600.00

08 472

Debt Interest

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 472 DEBT INTEREST EXPENDITURES

08	SANITARY SEWER FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 472	**DEBT INTEREST**								
08 472-200	1995 PENNVEST INTEREST	$ 2,419.02	$ 1,478.90	$ 342.79					Closed
08 472-201	2005 PWSA LOAN INTEREST	$ 7,850.92	$ 7,328.00	$ 3,465.27	$ 9,571.51	$ 3,000.00	$ 5,700.00	$ 5,100.00	70%
08 472-202	2007 PENNVEST INTEREST	$ 15,377.46	$ 32,690.91	$ 13,972.06	$ 18,427.11	$ 15,000.00	$ 24,000.00	**$ 9,600.00**	-36%
08 472-203	2010 GO NOTE INTEREST	$ 1,872.81	$ 958.57						Closed
	TOTAL DEBT INTEREST	**$ 27,520.21**	**$ 42,456.38**	**$ 17,780.12**	**$ 27,998.62**	**$ 18,000.00**	**$ 29,700.00**	**$ 14,700.00**	-18%

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 472 DEBT INTEREST EXPENDITURES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 472-201	2005 PWSA LOAN INTEREST	$ 7,850.92	$ 7,328.00	$ 3,465.27	$ 9,571.51	$ 3,000.00	$ 5,700.00	$ 5,100.00	70%

2005 PWSA LOAN

PWSA Loan of 2005, due in monthly installments of $2,094.66 including principal and interest from February 1, 2009 to January 2024; interst rate of 1.8%.

	2005 Original Balance	Balance 1/1/2016	Additions	Due Witin 2016	Balance 12/31/2016
2005 PWSA Loan	$ -	$ 203,182.36	$ -	$ 25,136.00	$ 178,046.36

Approximate Amortization Table based on the above information.

	Loan Payble 2005 PWSA LOAN Principal	Interest	Total
2016	$ 20,048.44	**$ 5,087.48**	$ 25,135.92
2017	$ 20,652.01	$ 4,483.91	$ 25,135.92
2018	$ 22,839.51	$ 2,296.41	$ 25,135.92
2019	$ 23,067.91	$ 2,068.01	$ 25,135.92
2020	$ 23,298.58	$ 1,837.34	$ 25,135.92
2021	$ 23,531.57	$ 1,604.35	$ 25,135.92
2022	$ 23,766.89	$ 1,369.03	$ 25,135.92
2023	$ 23,764.51	$ 1,371.41	$ 25,135.92
2024			$ 2,095.00
	$ 180,969.41	$ 20,117.95	$ 203,182.36

SAY	**$**	**5,100.00**

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 472 DEBT INTEREST EXPENDITURES

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 472-202	2007 PENNVEST INTEREST	$ 15,377.46	$ 32,690.91	$ 13,972.06	$ 18,427.11	$ 15,000.00	$ 24,000.00	**$ 9,600.00**	-36%

2007 PENNVEST LOAN

PennVest Loan of 2007, due in interest-only monthly installments of $636 from January 1, 2008 through September 1, 2008; monthly installments of principal and interest of $14,304 began on October 1, 2008 through September 1, 2028. The loan approved totaled $3,027,945; however, only $597,625 was drawn by an application for payment after a project payment is made.

	2007 Original Balance	Balance 1/1/2016	Additions	Due Witin 2016	Balance 12/31/2016
2007 PENNVEST LOAN	$ -	$ 469,713.94	$ -	$ 188,125.20	$ 281,588.74

Loan Payble
2007 PENNVEST LOAN

	Principal	Interest	Total
2016	$ 178,588.92	**$ 9,536.28**	$ 188,125.20
2017	$ 183,207.51	$ 4,917.69	$ 188,125.20
2018	$ 92,773.86	$ 689.68	$ 93,463.54
			$ 469,713.94

SAY $ 9,600.00

08 491

Refunds

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 491 REFUNDS

08	SANITARY SEWER FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 491	**REFUNDS**								
08 491-000	REFUNDS	$ 366.53	$ -	$ -	$ 4,485.75	$ 1,000.00	$ 4,200.00	**$ 5,000.00**	400%
	TOTAL REFUNDS	**$ 366.53**	**$ -**	**$ -**	**$ 4,485.75**	**$ 1,000.00**	**$ 4,200.00**	**$ 5,000.00**	**400%**

COMMENTS:
These items are associated with various refunds to residents.

08 491-000 REFUNDS
*This is associated with anyone over paying at closing or a water company adjustment. Budget this expenditure as $1,000.00.
In 2014, the Borough was required to reimburse a Whitehall resident for payment of sewage fees to Brentwood.
Due to Brentwood moving all functions in-house, closing companies now sending fees to Borough to cover final monthly bills.

SAY	**$ 5,000.00**

08 492

Transfers

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 492 TRANSFERS

08	SANITARY SEWER FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 492	**TRANSFERS**								
08 492-30	TRANSFER- CAPITAL IMPROVEMENT FUND	$ 100,000.00	$ 50,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	**$ 160,000.00**	100%
08 492-100	TRANSFER- GL FUND	$ 255,000.00	$ 262,000.00	$ 276,000.00	$ 350,000.00	$ 400,000.00	$ 400,000.00	**$ 430,000.00**	8%
	TOTAL TRANSFERS	**$ 355,000.00**	**$ 312,000.00**	**$ 356,000.00**	**$ 430,000.00**	**$ 480,000.00**	**$ 480,000.00**	**$ 590,000.00**	**23%**

COMMENTS:
These expenses are associated with transfers from the Sanitary Sewer Fund to some other Borough Fund.

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 492-30	TRANSFER- CAPITAL IMPROVEMENT FUND	$ 100,000.00	$ 50,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	**$ 160,000.00**	100%

*This amount corresponds to Sanitary Sewer Related Capital Projects.

Associated with Roadway Improvement Projects =	$ 80,000.00
Purchase of 1 Ford 550 DPW Trucks	$ 80,000.00
	$ 160,000.00

NOTE: $80,000 will be paid back to the Sanitary Sewer Fund from the Capital Improvement Fund in four (4) annual payments of $20,000.00 beginning in 2017.

SAY $ 160,000.00

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 492 TRANSFERS

08	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 492-100	TRANSFER- GL FUND	$ 255,000.00	$ 262,000.00	$ 276,000.00	$ 350,000.00	$ 400,000.00	$ 400,000.00	**$ 430,000.00**	8%

* Associated with salaries for the Collection of Delinquent Sewage Accounts, Borough Manager, Finance Director, as well as Public Works expenses for Sewage Related work.

*Associated with Delinquent Sewage collections and to reimbursement for Public Works Department sewer related work.

G. Zboyovsky
20% of G. Zboyovsky 2016 Salary

G. Zboyovsky's 2016 Salary =	$ 102,502.00
20% =	$ 20,500.40
20% of G. Zboyovsky's 2016 Benefits and FICA =	
G. Zboyovsky's 2016 Benefits =	$ 27,140.27
20% =	$ 5,428.05
Total of G. Zboyovsky's 2016 Salary & Benefits associated with Sanitary Sewer tasks =	**$ 25,928.45**

S. Toth
30% of S. Toth's 2015 Salary

S. Toth's 2016 Salary =	$ 55,000.00
30% =	$ 16,500.00
30% of S. Toth's 2016 Benefits	
S. Toth's 2016 Benefits =	$ 23,452.68
30% =	$ 7,035.80
Total of S. Toth's 2016 Salary & Benefits associated with Sanitary Sewer tasks =	**$ 23,535.80**

K. McWilliams - Delinquent Sanitary Sewer Collections
100% of 2016 Salary - Part-Time

2016 Salary (Based on 25 Hours/week) =	$ 20,687.55
2016 UC Benefits =	$ 1,817.83
Total of 2016 Salary & Benefits associated with Sanitary Sewer tasks =	**$ 22,505.38**

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 492 TRANSFERS

Lori Vickless - Delinquent Sanitary Sewer Collections		
100% of 2016 Salary - Part-Time		
2016 Salary (Based on 25 Hours/week) =	$	20,687.55
2016 UC Benefits =	$	1,817.83
Total of 2016 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**22,505.38**
R. Costa		
25% of 2016 Salary		
2016 Salary =	$	59,740.00
25% =	$	14,935.00
25% of 2016 Benefits		
R. Costa's 2016 Benefits =	$	23,992.40
25% =	$	5,998.10
Total of R. Costa's 2016 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**20,933.10**
E. Peccon		
25% of 2015 Salary		
2016 Salary =	$	40,280.00
25% =	$	10,070.00
25% of E. Peccon"s 2016 Benefits		
E. Peccon's 2016 Benefits =	$	11,529.38
25% =	$	2,882.34
Total of E. Peccon's 2016 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**12,952.34**
V. Alexandrov		
75% of 2015 Salary		
2016 Salary =	$	70,700.16
75% =	$	53,025.12
75% of 2016 Benefits =		
2016 Benefits =	$	25,087.68
75% =	$	12,543.84
Total of 2016 Salary & Benefits associated with Sanitary Sewer tasks =	**$**	**65,568.96**

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 492 TRANSFERS

Public Works Sewer Work/Expenses			
Total DPW 2016 Operating Budget =	$	1,008,400.00	
Minus VA Salary from above =	**$**	**942,831.04**	
Assume 25% work and supplies are for Sanitary Sewer Work		25.0%	
Total DPW 2016 Expenses associated with Sanitary Sewer Work =	**$**	**235,707.76**	
Total Amount of Borough Operations associated with Sanitary Sewer Work to be transferred =	$	429,637.18	**SAY $ 430,000.00**

08 495

Contingency

2016 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 495 CONTINGENCY

08	SANITARY SEWER FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
08 495	**CONTINGENCY**								
08 495-000	UNRESERVED BALANCE	$ 1,960,654.94	$ 1,715,073.95	$ 2,556,117.84	$ 2,554,745.88	$ 2,518,193.00	$ 2,518,193.00	**$ 1,923,200.00**	-24%
	TOTAL CONTINGENCY	**$ 1,960,654.94**	**$ 1,715,073.95**	**$ 2,556,117.84**	**$ 2,554,745.88**	**$ 2,518,193.00**	**$ 2,518,193.00**	**$ 1,923,200.00**	**-24%**

COMMENTS:
These expenses are associated with providing contingencies for known and unknown expenses and future capital improvements.

08 498-000 UNRESERVED BALANCE

1/1/15 Estimated Beginning Balance =	$ 2,800,000.00	
Contingency =	$ 1,923,200.00	
Deficit/Surplus =	$ 876,800.00	***Amount of the "Surplus" required to balance Sanitary Sewer Fund.***

SAY	**$ 1,923,200.00**

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15

BRENTWOOD PARK FUND

15

Brentwood Park Fund Revenues

2016 BRENTWOOD BUDGET PARK FUND

2016 PARK FUND BUDGET

15 PARK FUND REVENUES

FINAL

FINAL

15	PARK INITIATIVE FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
15 100	**2016 BEGINNING BALANCE**								
15 100-000	BEGINNING BALANCE	$ 70,000.00	$ 290,000.00	$ 267,954.68	$ 9,687.11	$ -	$ 32,916.60	$ 32,916.60	0%
	TOTAL BEGINNING BALANCE	**$ 70,000.00**	**$ 290,000.00**	**$ 267,954.68**	**$ 9,687.11**	**$ -**	**$ 32,916.60**	**$ 32,916.60**	**0%**
15 341	**INTEREST**								
15 341-000	INTEREST	NA	NA	NA	NA	$ -	$ -	$ -	0%
	TOTAL INTEREST	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
15 342	**RENT & ROYALTIES**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
15 387-101	BRENTWOOD SCHOOL DISTRICT LEASE	NA	NA	NA	$ 10,000.00	$ 30,000.00	$ -	$ 30,000.00	0%
15 342-550	BALL FIELD 1 - ADVERTISING	NA	NA	NA	$ 10,000.00	$ 1,500.00	$ -	$ 1,500.00	***0%***
15 342-551	ATTANUCCI FIELD - ADVERTISING	NA	NA	NA	NA	$ 1,500.00	$ -	$ 1,500.00	***0%***
15 342-552	TEPSIC FIELD - ADVERTISING	NA	NA	NA	NA	$ 1,500.00	$ -	$ 1,500.00	***0%***
15 342-553	BALL FIELD 4 - ADVERTISING	NA	NA	NA	NA	$ 1,500.00	$ -	$ 1,500.00	***0%***
15 342-554	BALL STADIUM - ADVERTISING	NA	NA	NA	NA	$ 3,000.00	$ -	$ 3,000.00	***0%***
15 342-555	BALL DEK HOCKEY - ADVERTISING	NA	NA	NA	NA	$ 1,000.00	$ -	$ 1,000.00	***0%***
15 342-556	BENCHES - ADVERTISING	NA	NA	NA	NA	$ 6,000.00	$ -	$ 6,000.00	***0%***
17 342-557	MISCELLANEOUS - ADVERTISING	NA	NA	NA	NA	$ 2,000.00	$ -	$ 2,000.00	***0%***
	TOTAL RENT & ROYALTIES	**$ -**	**$ -**	**$ -**	**$ 10,000.00**	**$ 48,000.00**	**$ -**	**$ 48,000.00**	***0%***
15 354	**STATE CAPITAL & OPERATING GRANTS**								
15 354-070	2010 DCNR - C2P2 GRANT	$ -	$ -	$ -	$ -	$ 416,000.00	$ -	$ -	-100%
15 354-071	ALLEGHY CNTY - CITF GRANT	NA	NA	NA	$ -	$ -	$ -	$ -	0%
15 354-072	2011 DCNR - C2P2 GRANT	NA	NA	NA	$ -	$ 380,000.00	$ -	$ -	-100%
	TOTAL STATE CAPITAL & OPERATING GRANTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 796,000.00**	**$ -**	**$ -**	**-100%**
15 387	**CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES**								
15 387-100	BRENTWOOD PARK INITIATIVE	NA	$ -	$ -	$ -	$ -	$ -	$ -	0%

				2016 BRENTWOOD BUDGET PARK FUND					*2016 PARK FUND BUDGET*
				15 PARK FUND REVENUES					*FINAL*
				FINAL					
15	**PARK INITIATIVE FUND**	**ACTUAL 2011**	**ACTUAL 2012**	**ACTUAL 2013**	**ACTUAL 2014**	**BUDGETED 2015**	**ACTUAL 2015**	**PROPOSED 2016**	**PERCENTAGE CHANGE FROM 2015**
	TOTAL CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
15 392	**INTERFUND OPERATING TRANSFERS**								
15 392-100	TRANSFER- FROM GENERAL FUND	$ 220,000.00	$ -	$ 60,000.00	$ -	$ -	$ -	$ -	0%
	TOTAL INTERFUND OPERATING TRANSFERS	**$ 220,000.00**	**$ 20,000.00**	**$ 60,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
15 393	**PROCEEDS OF GENERAL LONG-TERM DEBT**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
15 393-301	2013 GO BOND ANTICIPATION NOTE	NA	NA	NA	$ 2,915,664.26	$ -	$ -	$ -	#DIV/0!
	TOTAL PROCEEDS OF GENERAL LONG-TERM DEBT	**$ -**	**$ -**	**$ -**	**$ 2,915,664.26**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
TOTAL PARK FUND REVENUES		**$ 290,000.00**	**$ 310,000.00**	**$ 327,954.68**	**$ 2,925,351.37**	**$ 796,000.00**	**$ 32,916.60**	**$ 80,916.60**	**-90%**

15 100

Beginning Balance

2016 BRENTWOOD BUDGET PARK FUND
15 PARK FUND REVENUES

15	PARK FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
15 100	**2016 BEGINNING BALANCE**								
15 100-000	BEGINNING BALANCE	$ 70,000.00	$ 290,000.00	$ 267,954.68	$ 9,687.11	$ -	$ 32,916.60	**$ 32,916.60**	0%
	TOTAL BEGINNING BALANCE	**$ 70,000.00**	**$ 290,000.00**	**$ 267,954.68**	**$ 9,687.11**	**$ -**	**$ 32,916.60**	**$ 32,916.60**	**0%**

COMMENTS:

09 100-000 BEGINNING BALANCE
*It is anticipated that the 2015 Beginning Balance will be =

1/01/16 Balance = $ 32,916.60

15 341

Interest

2016 BRENTWOOD BUDGET PARK FUND
15 341 INTEREST REVENUES

15	PARK INITIATIVE FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
15 341	**INTEREST**								
15 341-000	INTEREST	NA	NA	NA	NA	$ -	$ -	$ -	0%
	TOTAL INTEREST	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

15 341-000 INTEREST

*It is anticipated that the interest to be earned in 2016 = **SAY** **$ -**

15 342

Rent & Royalties

2016 BRENTWOOD BUDGET PARK FUND
15 342 RENT & ROYALTIES REVENUES

15	PARK FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
15 342	**RENT & ROYALTIES**								
15 387-101	BRENTWOOD SCHOOL DISTRICT LEASE	NA	NA	NA	$ 10,000.00	$ 30,000.00	$ -	$ 30,000.00	0%
15 342-550	BALL FIELD 1 - ADVERTISING	NA	NA	NA	NA	$ 1,500.00	$ -	$ 1,500.00	**0%**
15 342-551	ATTANUCCI FIELD - ADVERTISING	NA	NA	NA	NA	$ 1,500.00	$ -	$ 1,500.00	**0%**
15 342-552	TEPSIC FIELD - ADVERTISING	NA	NA	NA	NA	$ 1,500.00	$ -	$ 1,500.00	**0%**
15 342-553	BALL FIELD 4 - ADVERTISING	NA	NA	NA	NA	$ 1,500.00	$ -	$ 1,500.00	**0%**
15 342-554	BALL STADIUM - ADVERTISING	NA	NA	NA	NA	$ 3,000.00	$ -	$ 3,000.00	**0%**
15 342-555	BALL DEK HOCKEY - ADVERTISING	NA	NA	NA	NA	$ 1,000.00	$ -	$ 1,000.00	**0%**
15 342-556	BENCHES - ADVERTISING	NA	NA	NA	NA	$ 6,000.00	$ -	$ 6,000.00	**0%**
17 342-557	MISCELLANEOUS - ADVERTISING	NA	NA	NA	NA	$ 2,000.00	$ -	$ 2,000.00	**0%**
	TOTAL RENT & ROYALTIES	**$ -**	**$ -**	**$ -**	**$ 10,000.00**	**$ 48,000.00**	**$ -**	**$ 48,000.00**	***0%***

Rent & Royalties Revenues

Fiscal Year 2015 Budget Recommendations:	$ 48,000.00	an increase/decrease of	**New Item**
Fiscal Year 2014 Adopted Budget:	$ -		
Fiscal Year 2014 Projected Budget:	$ -		
	$ -		

This Fund is Dedicated to Future Park Improvements. Advertising Revenues shall be deposited into this fund in accordance with the Borough's Community Sponsorship and Advertisment Policy as amended from time to time.

15 387-101 BRENTWOOD SCHOOL DISTRICT LEASE

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

2016 BRENTWOOD BUDGET PARK FUND
15 342 RENT & ROYALTIES REVENUES

15 342-550 BALL FIELD 1 - ADVERTISING

			New Signs	Renewals	Totals
Cost (4'x10' Sign) New =		$ 300.00	5	-	$ 1,500.00
Cost (4'x10' Sign) Renewal =		$ 150.00	-	0	$ -
Total					$ 1,500.00
Total Number of Spaces for Signs =	10				

SAY $ 1,500.00

15 342-551 ATTANUCCI FIELD 2 - ADVERTISING

		Costs	New Signs	Renewals	Totals
Cost (4'x10' Sign) New =		$ 300.00	5	-	$ 1,500.00
Cost (4'x10' Sign) Renewal =		$ 150.00	-	0	$ -
Total					$ 1,500.00
Total Number of Spaces for Signs =	32				

SAY $ 1,500.00

15 342-552 TEPSIC FIELD - ADVERTISING

		Costs	New Signs	Renewals	Totals
Cost (4'x10' Sign) New =		$ 300.00	5	-	$ 1,500.00
Cost (4'x10' Sign) Renewal =		$ 150.00	-	0	$ -
Total					$ 1,500.00
Total Number of Spaces for Signs =	34				

SAY $ 1,500.00

15 342-553 KAISER FIELD - ADVERTISING

		Costs	New Signs	Renewals	Totals
Cost (8'x10' Sign) New =		$ 400.00	10	-	$ 4,000.00
Cost (8'x10' Sign) Renewal =		$ 200.00	-	0	$ -
Total					$ 4,000.00
Total Number of Spaces for Signs =	45				

SAY $ 3,000.00

2016 BRENTWOOD BUDGET PARK FUND
15 342 RENT & ROYALTIES REVENUES

15 342-554 FOOTBALL STADIUM - ADVERTISING

	Costs	New Signs	Renewals	Totals
Scoreboard Message	$ 400.00	10	-	$ 4,000.00
	$ 200.00	-	0	$ -
Total				$ 4,000.00

SAY $ 3,000.00

15 342-555 BALL DEK HOCKEY - ADVERTISING

	Costs	New Signs	Renewals	Totals
Cost (4'x10' Sign) New =	$ 200.00	5	-	$ 1,000.00
Cost (4'x10' Sign) Renewal =	$ 100.00	-	0	$ -
Total				$ 1,000.00

Total Number of Spaces for Signs = 20

SAY $ 1,000.00

15 342-556 BENCHES - ADVERTISING

	Costs	New Bench	Totals
Memorial Benches	$ 1,500.00	4	$ 6,000.00
		-	$ -
Total			$ 6,000.00

SAY $ 6,000.00

15 342-557 MISCELLANEOUS - ADVERTISING

	Costs	New Tree	Totals
Memorial Trees	$ 1,000.00	2	$ 2,000.00
		-	$ -
Total			$ 2,000.00

SAY $ 2,000.00

15 354

State Capital & Operating Grants

2016 BRENTWOOD BUDGET PARK FUND
15 354 STATE CAP & OPERATING GRANTS REVENUES

15	PARK FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2015	PERCENTAGE CHANGE FROM 2015
15 354	**STATE CAPITAL & OPERATING GRANTS**								
15 354-070	2010 DCNR - C2P2 GRANT	$ -	$ -	$ -	$ -	$ 416,000.00	$ -	$ -	-100%
15 354-071	ALLEGHY CNTY - CITF GRANT	NA	NA	$ 198,000.00	$ -	$ -	$ -	$ -	0%
15 354-072	2011 DCNR - C2P2 GRANT	NA	NA	NA	$ -	$ 380,000.00	$ -	$ -	-100%
15 354-073	2013 ALLEGHY CNTY - VIDEO CAMERA GRANT	NA	NA	$ 5,000.00	$ -				CLOSED
	TOTAL STATE CAPITAL & OPERATING GRANTS	**$ -**	**$ -**	**$ 203,000.00**	**$ -**	**$ 796,000.00**	**$ -**	**$ -**	**-100%**

15 387

Contributions and Donations from Private Sources

2016 BRENTWOOD BUDGET PARK FUND
15 387 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES REVENUES

15	PARK FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
15 387	**CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES**								
15 387-100	BRENTWOOD PARK INITIATIVE	NA	NA	$ 300,000.00	$ -	$ -	$ -	**$ -**	0%
	TOTAL CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	**$ -**	**$ -**	**$ 300,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

15 387-100 BRENTWOOD PARK INITIATIVE
*Based on Brentwood Park Initiatives Funds raised to date.

SAY	**$**	**-**

15 392

Interfund Operating Transfers

2015 BRENTWOOD BUDGET PARK FUND
15 392 INTERFUND TRANSFER REVENUES

15	PARK FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
15 392	**INTERFUND OPERATING TRANSFERS**								
15 392-015	TRANSFER-FROM OPERATING RESERVE FUND	NA	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	0%
15 392-100	TRANSFER- FROM GENERAL FUND	$ 220,000.00	$ -	$ 60,000.00	$ -	$ -	$ -	**$ -**	0%
	TOTAL INTERFUND OPERATING TRANSFERS	**$ 220,000.00**	**$ 20,000.00**	**$ 60,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

15 392-100 TRANSFER- FROM GENERAL FUND
**This is associated with the Brentwood Park Redevelopment Project*

ASSUMPTIONS:

SAY	**$**	**-**

15 393

Proceeds from Long Term Debt

2016 BRENTWOOD BUDGET PARK FUND
15 393 PROCEEDS OF GENERAL LONG-TERM DEBT REVENUES

15	PARK INITIATIVE FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
15 393	**PROCEEDS OF GENERAL LONG-TERM DEBT**								
15 393-301	2013 GO BOND ANTICIPATION NOTE	NA	NA	$ 1,984,606.91	$ 2,915,664.26	$ -	$ -	$ -	#DIV/0!
	TOTAL PROCEEDS OF GENERAL LONG-TERM DEBT	**$ -**	**$ -**	**$ 1,984,606.91**	**$ 2,915,664.26**	**$ -**	**$ -**	**$ -**	**#DIV/0!**

Summary and Assumptions:

Proceeds of General Long-Term Debt Revenues

Fiscal Year 2016 Budget Recommendations:	$ -	
Fiscal Year 2015 Adopted Budget:	$ -	
Fiscal Year 2015 Projected Budget:	$ -	
	$ -	over budget revenues expectations.

15

Brentwood Park Fund Expenditures

2016 BRENTWOOD BUDGET PARK FUND

2016 PARK FUND BUDGET

15 PARK INITIATIVE FUND EXPENDITURES

FINAL

FINAL

15	PARK INITIATIVE FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
15 454	**PARK**								
15 454-317	SOLICITOR (HOURLY)	NA	NA	$ 3,674.36	$ -	$ -	$ -	$ -	CLOSED
15 454-313	ENGINEERING SERVICES	NA	NA	$ 13,712.66	$ 7,888.00	$ -	$ -	$ -	CLOSED
15 454-610	CAPITAL CONSTRUCTION - PHASE I	NA	NA	$ 588,315.98	$ 37,443.74	$ -	$ -	$ -	**CLOSED**
15 454-611	CAPITAL CONSTRUCTION - PHASE II	NA	NA	$ 1,737,721.25	$ 116,317.75	$ -	$ -	$ -	**CLOSED**
15 454-612	CAPITAL CONSTRUCTION-PHASE III	NA	NA	$ 23,001.41	$ 2,322,632.02	$ -	$ -	$ -	**CLOSED**
15 454-613	CAPITAL CONSTRUCTION-PLAYGROUND	NA	NA	NA	$ 15,079.44	$ -	$ -	$ -	**CLOSED**
15-454-740	CAPITAL PURCHASES	NA	NA	NA	$ 25,815.61	$ -	$ -	$ -	**CLOSED**
	TOTAL PARK	**$ -**	**$ -**	**$ 2,366,425.66**	**$ 2,525,176.56**	**$ -**	**$ -**	**$ -**	**0%**
15471	**DEBT PRINCIPAL**								
15 471-205	2013 GOB PRINCIPAL-PHASE II - BPI	NA	NA	NA	NA	$ -	$ -	**$ -**	**CLOSED**
	TOTAL DEBT PRINCIPAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**CLOSED**
15472	**DEBT INTEREST**								
15 472-205	2013 GOB INTEREST-PHASE II - BPI	NA	NA	NA	$ 29,664.13	$ -	$ -	**$ -**	**CLOSED**
	TOTAL DEBT PRINCIPAL	**$ -**	**$ -**	**$ -**	**$ 29,664.13**	**$ -**	**$ -**	**$ -**	**CLOSED**
15 494	**TRANSFERS**								
15 492-30	TRANSFER- CAPITAL IMPROVEMENT FUND	NA	NA	NA	$ 458,019.46	$ 796,000.00	$ -	**$ -**	**CLOSED**
	TOTAL TRANSFERS	**$ -**	**$ -**	**$ -**	**$ 458,019.46**	**$ 796,000.00**	**$ -**	**$ -**	**0%**
15 495	**CONTINGENCY**								
15 495-000	UNRESERVED BALANCE	NA	NA	$ 3,000.00	$ 2,462.50	$ -	$ -	$ -	CLOSED
	TOTAL CONTINGENCY	**$ -**	**$ -**	**$ 3,000.00**	**$ 2,462.50**	**$ -**	**$ -**	**$ -**	**0%**
TOTAL PARK FUND EXPENDITURES		**$ -**	**$ -**	**$ 2,369,425.66**	**$ 3,015,322.65**	**$ 796,000.00**	**$ -**	**$ -**	**NA**
TOTAL PARK FUND REVENUES		**$ 290,000.00**	**$ 310,000.00**	**$ 327,954.68**	**$ 2,925,351.37**	**$ 796,000.00**	**$ 32,916.60**	**$ 80,916.60**	**-90%**
						SURPLUS/(DEFICIT) =		**$ 80,916.60**	

15 454

Park Expenditures

2016 BRENTWOOD BUDGET PARK FUND
15 454 PARK EXPENDITURES

15	PARK INITIATIVE FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
15 454	**PARK**								
15 454-317	SOLICITOR (HOURLY)	NA	NA	$ 3,674.36	$ -	$ -	$ -	$ -	CLOSED
15 454-313	ENGINEERING SERVICES	NA	NA	$ 13,712.66	$ 7,888.00	$ -	$ -	$ -	CLOSED
15 454-610	CAPITAL CONSTRUCTION - PHASE I	NA	NA	$ 588,315.98	$ 37,443.74	$ -	$ -	$ -	CLOSED
15 454-611	CAPITAL CONSTRUCTION - PHASE II	NA	NA	$ 1,737,721.25	$ 116,317.75	$ -	$ -	$ -	CLOSED
15 454-612	CAPITAL CONSTRUCTION-PHASE III	NA	NA	$ 23,001.41	$ 2,322,632.02	$ -	$ -	$ -	CLOSED
15 454-613	CAPITAL CONSTRUCTION-PLAYGROUND	NA	NA	NA	$ 15,079.44	$ -	$ -	$ -	CLOSED
15-454-740	CAPITAL PURCHASES	NA	NA	NA	$ 25,815.61	$ -	$ -	$ -	CLOSED
	TOTAL PARK	**$ -**	**$ -**	**$ 2,366,425.66**	**$ 2,525,176.56**	**$ -**	**$ -**	**$ -**	**0%**

NOTE: The Park Fund has been dedicated for FUTURE Capital Improvements/Maintenance as they pertain to the Stadium, Fields, and Dek Hockey areas. Any other improvements and/or purchases for the Park/Stadium will be park of the Borough's "Capital Improvement Fund". As such, any funds that meet the above stated criteria, would then be transferred from the Park Fund to the Capital Improvement Fund accordingly.

***Phase I expenditures in 2014 were associated with final punch list items associated with the Phase I Contractor.**
***Phase II expenditures in 2014 were associated with final punch list items associated with the Phase II Contractor.**
***Although, the Playground was NOT constructed in 2014, Council authorized the following purchases from this line item:**

Park Video Cameras	$	31,323.46
Information Center	$	1,349.26
Davey's Tree	$	150.00
Baseball Field Slats	$	495.41
Material for 2 New Dugouts	$	10,000.00
Field Naming Signs/Plaques	$	15,370.00
	$	58,688.13

***Capital Purchases in 2014 included the following purchases from this line item:**

Dek Hockey Banner	$	1,037.00
Dek Hockey Scoreboard	$	11,133.00
Park Benches	$	6,618.75
Hook Up Scoreboard	$	2,775.00
Miscellaneous	$	4,251.86
	$	25,815.61

15 471

Debt Principal

2016 BRENTWOOD BUDGET PARK FUND
15 471 DEBT PRINCIPAL EXPENDITURES

15	PARK INITIATIVE FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
15471	**DEBT PRINCIPAL**								
15 471-205	2013 GOB PRINCIPAL-PHASE II - BPI	NA	NA	NA	NA	$ -	$ -	**$ -**	***CLOSED***
	TOTAL DEBT PRINCIPAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	***CLOSED***

Debt Principal Expenditures

Fiscal Year 2016 Budget Recommendations:	$ -	an increase/decrease of	**$ -**
Fiscal Year 2015 Adopted Budget:	$ -		
Fiscal Year 2015 Projected Budget:	$ -		
	$ -		

NOTE: Only Interest was owed on the 2013 GO Anticipation Note.

15 472

Debt Interest

2016 BRENTWOOD BUDGET PARK FUND
15 472 DEBT INTEREST EXPENDITURES

15	PARK INITIATIVE FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
15472	**DEBT INTEREST**								
15 472-205	2013 GOB INTEREST-PHASE II - BPI	NA	NA	NA	$ 29,664.13	$ -	$ -	**$ -**	***CLOSED***
	TOTAL DEBT PRINCIPAL	**$ -**	**$ -**	**$ -**	**$ 29,664.13**	**$ -**	**$ -**	**$ -**	***CLOSED***

Debt Interest Expenditures

Fiscal Year 2016 Budget Recommendations:	$ -	an increase/decrease of	**$ -**
Fiscal Year 2015 Adopted Budget:	$ -		
Fiscal Year 2015 Projected Budget:	$ -		
	$ -		

NOTE: The 2013 GOB will be converted to a 2015 GO Bond. As such, this item will be budgeted for under the Capital Improvement Fund Budget.

15 422

Transfers

2016 BRENTWOOD BUDGET PARK INITIATIVE FUND
15 492 TRANSFER EXPENDITURES

15	PARK FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
15 494	**TRANSFERS**								
15 492-30	TRANSFER- CAPITAL IMPROVEMENT FUND	NA	NA	NA	$ 458,019.46	$ 796,000.00	$ -	$ -	***CLOSED***
	TOTAL TRANSFERS	**$ -**	**$ -**	**$ -**	**$ 458,019.46**	**$ 796,000.00**	**$ -**	**$ -**	**0%**

COMMENTS:
These expenses are associated with providing contingencies for known and unknown expenses.

15 495

Contingency

2016 BRENTWOOD BUDGET PARK FUND
15 495 CONTINGENCY EXPENDITURES

15	PARK INITIATIVE FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
15 495	**CONTINGENCY**								
15 495-000	UNRESERVED BALANCE	NA	NA	$ 3,000.00	$ 2,462.50	$ -	$ -	$ -	CLOSED
	TOTAL CONTINGENCY	**$ -**	**$ -**	**$ 3,000.00**	**$ 2,462.50**	**$ -**	**$ -**	**$ -**	**0%**

COMMENTS:
These expenses are associated with providing contingencies for known and unknown expenses.

01 495-000 UNRESERVED BALANCE
*This is what is reserved for emergencies or extra costs that were not budgeted for.

SAY	**$**	**-**

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18

Capital Improvement Fund

18

Capital Improvement Fund Revenues

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

2016 CAPITAL IMPROVEMENT FUND BUDGET

18 CAPITAL IMPROVEMENT FUND REVENUES

FINAL

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2014
18 100	**BEGINNING BALANCE**								
18 100-000	BEGINNING BALANCE	NA	$ 166,581.82	$ 362,905.45	$ 708,252.33	$ -	$ -	$ 400,000.00	#DIV/0!
	TOTAL BEGINNING BALANCE	**$ -**	**$ 166,581.82**	**$ 362,905.45**	**$ 708,252.33**	**$ -**	**$ -**	**$ 400,000.00**	**#DIV/0!**
18 341	**INTEREST**								
18 341-000	INTEREST	NA	$ -	?	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL INTEREST	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
18 354	**STATE CAPITAL & OPERATING GRANTS**								
18 354-005	DCED GRANT- RT 51 OVERLAY	$ -	$ -	$ -	$ -	$ -	$ 25,000.00	$ -	Closed
18 354-091	GRANT - PLAYGROUND	$ -	$ -	$ -	$ -	$ 15,000.00	$ -	$ -	Closed
18 354-093	SHACOG MANHOLE REHAB. PROJECT	$ 22,300.00	$ -	$ -	$ -	$ -	$ -	$ -	Closed
18 354-094	SHACOG- CD40 - BROWNSVILLE RD ADA	$ -	$ -	$ -	$ -	$ 16,500.00	$ 16,500.00	$ -	Closed
18 354-095	ARLE GRANT- TRAFFIC SIGNALS	$ -	$ -	$ -	$ -	$ 162,000.00	$ -	$ 162,000.00	New Item
18 354-100	SHACOG- CD42- Borough Building Demolition	$ -	$ -	$ -	$ -	$ 42,304.00	$ -	$ -	New Item
18 354-101	ALLEGHENY CNTY - VIDEO CAMERAS	$ -	$ -	$ 5,000.00	$ -	$ -	$ -	$ -	Closed
18 357-000	LOCAL GOV'T ACADEMY	$ -	$ -	$ -	$ 17,000.00	$ -	$ 17,000.00	$ -	0%
	TOTAL STATE CAPITAL & OPERATING GRANTS	**$ 22,300.00**	**$ -**	**$ 5,000.00**	**$ 17,000.00**	**$ 235,804.00**	**$ 58,500.00**	**$ 162,000.00**	**0%**
18 363	HIGHWAYS AND STREETS								
18 363-100	STREETS, SIDEWALKS, AND CURB RAMPS	$ -	$ -	$ -	$ -	$ -	$ 15,800.00	$ 25,000.00	New Item
	TOTAL HIGHWAYS AND STREETS REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,800.00**	**$ 25,000.00**	**0%**
18 387	CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES								
18 387-100	BRENTWOOD PARK INITIATIVE	$ -	$ -	$ -	$ -	$ -	$ 50,000.00	$ -	New Item
	TOTAL CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000.00**	**$ -**	**0%**
18 392	**INTERFUND OPERATING TRANSFERS**								
18 392-010	TRANSFER- FROM GENERAL FUND	$ 225,000.00	$ 365,000.00	$ 839,722.24	$ 1,000,000.00	$ 1,500,000.00	$ 1,500,000.00	$ 1,160,000.00	-23%
18 392-015	TRANSFER-FROM 2007 GO NOTE FUND	$ 207,010.08	$ -	$ -	$ -	$ -	$ -	$ -	Closed
18 392-030	TRANSFER-FROM PARK FUND	$ -	$ -	$ -	$ -	$ 796,000.00	$ -	$ 796,000.00	CLOSED
18 392-080	TRANSFER-FROM SANITARY SEWER FUND	$ 140,000.00	$ 100,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 160,000.00	100%
18 392-095	TRANSFER-FROM OPERATIONG RESERVE FUND	NA	NA	$ 12,000.00	$ -	$ -	$ -	$ -	NA
	TOTAL INTERFUND OPERATING TRANSFERS	**$ 572,010.08**	**$ 465,000.00**	**$ 931,722.24**	**$ 1,080,000.00**	**$ 2,376,000.00**	**$ 1,580,000.00**	**$ 2,116,000.00**	**-11%**

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND *2016 CAPITAL IMPROVEMENT FUND BUDGET*

18 CAPITAL IMPROVEMENT FUND REVENUES *FINAL*

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2014
18 393	**PROCEEDS OF GENERAL LONG-TERM DEBT**								
18 393-300	2015 GO BOND	$ -	$ -	$ -	$ -	$ 500,000.00	$ 711,552.19	$ -	-100%
18 393-301	2013 GO BOND	NA	NA	NA	$ 462,364.48	$ -	$ -	$ -	Closed
18 393-302	2013 LEASE PURCHASE - DPW BACKHOE	NA	NA	NA	$ -	$ -	$ -	$ -	Closed
18 393-303	2014 LEASE PURCHASE - (2) DPW TRUCKS	$ -	$ -	$ -	$ 150,720.00	$ -	$ -	$ -	Closed
	TOTAL PROCEEDS OF GENERAL LONG-TERM DEBT	**$ -**	**$ -**	**$ -**	**$ 613,084.48**	**$ 500,000.00**	**$ 711,552.19**	**$ -**	***$ (1.00)***
TOTAL CAPITAL IMPROVEMENT FUND REVENUES		**$ 594,310.08**	**$ 631,581.82**	**$ 1,299,627.69**	**$ 2,418,336.81**	**$ 3,111,804.00**	**$ 2,415,852.19**	**$ 2,703,000.00**	**-13%**

18 100

Beginning Balance

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 100 2013 BEGINNING BALANCE REVENUE

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
18 100	**BEGINNING BALANCE**								
18 100-000	BEGINNING BALANCE	$ 166,581.82	$ 320,246.00	$ 362,905.45	$ 708,252.33	$ -	$ -	$ 400,000.00	#DIV/0!
	TOTAL BEGINNING BALANCE	**$ 166,581.82**	**$ 320,246.00**	**$ 362,905.45**	**$ 708,252.33**	**$ -**	**$ -**	**$ 400,000.00**	**#DIV/0!**

Summary and Assumptions:

Beginning Balance

Fiscal Year 2016 Budget Recommendations:	$ 400,000.00	an increase/decrease of	**$ 400,000.00**
Fiscal Year 2015 Adopted Budget:	$ -		
Fiscal Year 2015 Projected Budget:	$ -		
	$ -	surplus revenues	

18 100-000 BEGINNING BALANCE

*It is anticipated that the 2015 Beginning Balance will be =

Capital Improvement Fund Balance As of 11/01/15	$619,024.00	
November Revenues		Transfer from GF
December Revenues		Transfer from GF
Total Anticipated Revenues	$619,024.00	

Expenditures	**Yet To Be Paid in 2015**
November	$ 100,000.00
December	$ 100,000.00
Total Anticipated Remaining Expenditures	**$ 200,000.00**
Estimated Year-End Capital Fund Balance	**$419,024.00**

SAY	**$ 400,000.00**

18 341

Interest

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 341 INTEREST REVENUES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	BUDGETED 2016	PERCENTAGE CHANGE FROM 2015
18 341	**INTEREST**								
18 341-000	INTEREST	$ -	$ -	$ 500.00	$ -	$ -	$ -	$ -	#DIV/0!
	TOTAL INTEREST	**$ -**	**$ -**	**$ 500.00**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**

Summary and Assumptions:

Interest Revenues

Fiscal Year 2016 Budget Recommendations:	$ -	an increase/decrease of	**$ -**
Fiscal Year 2015 Adopted Budget:	$ -		
Fiscal Year 2015 Projected Budget:	$ -		
	$ -	under budget.	

18 341-000 INTEREST

*It is anticipated that the interest to be earned in 2015 = **SAY $ -**

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 354 STATE CAPITAL & OPERATING GRANT REVENUES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 354	**STATE CAPITAL & OPERATING GRANTS**								
18 354-005	DCED GRANT- RT 51 OVERLAY	$ -	$ -	$ -	$ -		$ 25,000.00		Closed
18 354-091	GRANT - PLAYGROUND	$ -	$ -	$ -	$ -	$ 15,000.00	$ -		Closed
18 354-093	SHACOG MANHOLE REHAB. PROJECT	$ 22,300.00							Closed
18 354-094	SHACOG- CD40 - BROWNSVILLE RD ADA	$ -	$ -	$ -	$ -	$ 16,500.00	$ 16,500.00		Closed
18 354-095	ARLE GRANT- TRAFFIC SIGNALS	$ -	$ -	$ -	$ -	$ 162,000.00	$ -	**$ 162,000.00**	***New Item***
18 354-100	SHACOG- CD42- Borough Building Demolition	$ -	$ -	$ -	$ -	$ 42,304.00	**$ -**	**$ -**	***New Item***
18 354-101	ALLEGHENY CNTY - VIDEO CAMERAS	$ -	$ -	$ 5,000.00	$ -				Closed
18 357-000	LOCAL GOV'T ACADEMY	$ -	$ -	$ -	$ 17,000.00	$ -	$ 17,000.00	**$ -**	
	TOTAL STATE CAPITAL & OPERATING GRANTS	**$ 22,300.00**	**$ -**	**$ 5,000.00**	**$ 17,000.00**	**$ 235,804.00**	**$ 58,500.00**	**$ 162,000.00**	**0%**

Summary and Assumptions:

State Capital & Operating Grants Revenues

Fiscal Year 2016 Budget Recommendations:	$ 162,000.00	an increase/decrease of	**$ (73,804.00)**
Fiscal Year 2015 Adopted Budget:	$ 235,804.00		
Fiscal Year 2015 Projected Budget:	$ 58,500.00		
	$ (177,304.00)	under budget revenues expectations.	

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 354-005	DCED GRANT- RT 51 OVERLAY	$ -	$ -	$ -	$ -	$ -	$ 25,000.00		Closed

This is associated with creation of an overlay district with Whitehall Borough.

SAY	$ -

18 354

State Capital and Operating Grants

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 354 STATE CAPITAL & OPERATING GRANT REVENUES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 354-091	GRANT - PlAYGROUND	NA	NA	NA	NA	$ 15,000.00	$ -		Closed

This is associated with the Proposed Playground.

SAY	$ -

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 354-094	SHACOG- CD40 - BROWNSVILLE RD ADA	NA	NA	NA	NA	$ 16,500.00	$ 16,500.00		Closed

SHACOG CD 40 Grant – Brownsville Road ADA Ramp Project
Resolution No. 2013-xx - "CD Year 40 Concurring Resolutions" requested $36,035 from the Allegheny County Department of Economic Development.

This program requires a mandatory local match of forty-five (45%) percent. Please note that this project is admistered by SHACOG. Therefore, the Borough does not actually receive the grant revenues. SHACOG substracts the allocated grant funds from the contractor's invoices and sends the Borough an invoice for the remaining balance.

Brownsville Rd. ADA Project	Estimated	Actual
Estimated Construction Cost	$ 45,043.00	$ -
Surveying Fees	$ -	$ -
Engineering Design Fees	$ -	$ -
5% Contingency	$ 2,252.15	$ -
Total Project- Estimated Costs	$ 47,295.15	
SHACOG Grant	$ (16,500.00)	$ -
Remaining amount needed for match =	$ 30,795.15	$ -

SAY

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 354 STATE CAPITAL & OPERATING GRANT REVENUES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 354-095	ARLE GRANT- TRAFFIC SIGNALS	NA	NA	NA	NA	$ 162,000.00	$ -	**$ 162,000.00**	New Item

ARLE Traffic Signals Grant -East/West Willock Road Traffic Signals
This project is associated with the complete design and replacement of the traffic signals at Marylea/Brownsville Road and East/West Willock Road
Includes new poles, lights, as well as pedestrian signal heads with countdown timers, etc.

Marylea and East/West Willock Road Traffic Signals

Estimated Construction Cost	$	122,125.00
Engineering Design Fees	$	25,000.00
Construction Administration	$	-
10% Contingency	$	14,712.50
Total Estimated Costs	$	161,837.50
ARLE Grant	$	(162,000.00)
Remaining amount needed for match =	$	(162.50)

SAY $ 162,000.00

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 354 STATE CAPITAL & OPERATING GRANT REVENUES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 354-100	SHACOG- CD42- Borough Building Demolition	NA	NA	NA	NA	$ 42,304.00	NA	**$ -**	New Item

SHACOG CD 42 Grant – Municipal Building Demolition Project
Resolution No. 2015-xx - "CD Year 42 Concurring Resolutions" requested $255,000 from the Allegheny County Department of Economic Development.

This program requires a mandatory local match of forty-five (45%) percent. Please note that this project is admistered by SHACOG. Therefore, the Borough does not actually receive the grant revenues. SHACOG substracts the allocated grant funds from the contractor's invoices and sends the Borough an invoice for the remaining balance.

Municipal Building Demolition Project	Estimated
Estimated Construction Cost	$ 200,000.00
Asbestos Abatement	$ 50,000.00
Traffic Control	$ 10,000.00
Restoration	$ 20,000.00
Engineering Design Fees	$ 20,000.00
5% Contingency	$ -
Total Project - Estimated Costs	$ 300,000.00
SHACOG Grant	$ (255,000.00)
Remaining amount needed for match =	$ 45,000.00

SAY $ -

18 363

Highways & Streets

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 363 HIGHWAYS AND STREETS REVENUES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 363	**HIGHWAYS AND STREETS**								
18 363-100	STREETS, SIDEWALKS, AND CURB RAMPS	$ -	$ -	$ -	$ -	$ -	$ 15,800.00	$ 25,000.00	***New Item***
	TOTAL HIGHWAYS AND STREETS REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,800.00**	**$ 25,000.00**	**0%**

Summary and Assumptions:

Highways and Streets Revenues

Fiscal Year 2016 Budget Recommendations:	$ 25,000.00	an increase/decrease of	**$ 25,000.00**
Fiscal Year 2015 Adopted Budget:	$ -		
Fiscal Year 2015 Projected Budget:	$ 15,800.00		
	$ 15,800.00		

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 363-100	STREETS, SIDEWALKS, AND CURB RAMPS	NA	NA	NA	NA	$ -	$ 50,000.00	**$ 25,000.00**	New Item

This is associated with the Sidewalk Cost Sharing Program.

SAY	**$ 25,000.00**

18 387

Contributions & Donations From Private Sources

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 387 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES REVENUES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 387	**CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES**								
18 387-100	BRENTWOOD PARK INITIATIVE	$ -	$ -	$ -	$ -	$ -	$ 50,000.00	$ -	***New Item***
	TOTAL CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000.00**	**$ -**	**0%**

Summary and Assumptions:

Contributions and Donations from Private Sources Revenues

Fiscal Year 2016 Budget Recommendations:	$ -	an increase/decrease of	**$ -**
Fiscal Year 2015 Adopted Budget:	$ -		
Fiscal Year 2015 Projected Budget:	$ 50,000.00		
	$ 50,000.00		

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 387-100	BRENTWOOD PARK INITIATIVE	NA	NA	NA	NA	$ -	$ 50,000.00	**$ -**	New Item

This is associated with the Proposed Playground.

SAY

18 392

Interfund Operating Transfers

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 392 INTERFUND OPERATING TRANSFER REVENUES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 392	**INTERFUND OPERATING TRANSFERS**								
18 392-010	TRANSFER- FROM GENERAL FUND	$ 365,000.00	$ -	$ 839,722.24	$ 1,000,000.00	$ 1,500,000.00	$ 1,500,000.00	**$ 1,160,000.00**	-23%
18 392-015	TRANSFER-FROM 2007 GO NOTE FUND	$ -							Closed
18 392-030	TRANSFER-FROM PARK FUND	$ -	$ -	$ -	$ -	$ 796,000.00	$ -	**$ 796,000.00**	***CLOSED***
18 392-080	TRANSFER-FROM SANITARY SEWER FUND	$ 100,000.00	$ 50,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	**$ 160,000.00**	100%
18 392-095	TRANSFER-FROM OPERATIONG RESERVE FUND	$ -	$ 359,000.00	$ 12,000.00	$ -	$ -	$ -	**$ -**	NA
	TOTAL INTERFUND OPERATING TRANSFERS	**$ 465,000.00**	**$ 409,000.00**	**$ 931,722.24**	**$ 1,080,000.00**	**$ 2,376,000.00**	**$ 1,580,000.00**	**$ 2,116,000.00**	**-11%**

Summary and Assumptions:

Interfund Operating Transfer Revenues

Fiscal Year 2016 Budget Recommendations:	$ 2,116,000.00	an increase/decrease of	**$ (260,000.00)**
Fiscal Year 2015 Adopted Budget:	$ 2,376,000.00		
Fiscal Year 2015 Projected Budget:	$ 1,580,000.00		
	$ (796,000.00)		

*$500,000 Increase in the amount Transfered from General Fund for Capital Expenditures.
*$796,000 From Park Fund associated with DCNR Grant Reimbursements.
*$80,000 from the Sanitary Sewer Fund for permitted Sanitary Sewer Related Projects.
*No Transfer from the Operating Reserve Fund necessary to Balance the Capital Improvement Fund.

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 392 INTERFUND OPERATING TRANSFER REVENUES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 392-010	TRANSFER- FROM GENERAL FUND	$ 365,000.00	$ -	$ 839,722.24	$ 1,000,000.00	$ 1,500,000.00	$ 1,500,000.00	$ 1,160,000.00	-23%

Assumptions:

*This amount corresponds with the General Fund Expenditure, Line Item 01 492-918.

**Associated with Capital Improvement Plan funding requirements.*

CAPITAL IMPROVEMENT FUND LINE ITEMS	**Item**	**2016**
18 454-610	Playground	$ -
18 407-455 - DATA PROCESSING	New Server for PD	$ 12,000.00
18 407-455 - DATA PROCESSING	CRM/Work Order/GIS System	$ 10,000.00
18 409-313 - BUILDINGS	Engineer & Architect Services	$ 10,000.00
18 409-740 - BUILDINGS	Borough Blding Safety Improvmnts/Rennovations	$ 200,000.00
		$ 50,000.00
18 410-700 - POLICE	Surveillence Cameras	$ 20,000.00
18 410-742 - POLICE	Police Vehicle	$ -
18 417-700 - PARKING METERS	Parking Meters/Kiosks	$ -
18 430-741 - PUBLIC WORKS	DPW Truck(s)	See Note 1
18 430-744 (DPW Equipment)	DPW Equipment	$ -
18 439-313 - HIGHWAY & REBUILD PROJECTS	Engineering (Miscellaneous)	$ 10,000.00
18 439-610 - HIGHWAY & REBULD PROJECTS	Annual Sidewalk Cost Sharing Project	$ 25,000.00
18 4xx-xxx	SHACOG Project (Matching Grant)	$ -
18 439-619	Annual Road Program	$ 500,000.00
18 430-747	Stormwater O&M	$ 115,000.00
18 452-313	Engineering (Pool Related)	$ 50,000.00
18 452-611	Pool Improvements	$ 10,000.00
18 453-610	SHACOG CD 41 - Civc Cnter ADA Bthrms	$ -
18 453-611	Civic Center Rennovations	$ -
18 456-375	Library Improvements	$ -
	Miscellaneous	$ 15,000.00
	2012 GO Bond (Principal/Interest)	$ 295,832.00
	Energy Equipment Lease	$ 33,000.00
	2013 Lease - Backhoe	$ 20,000.00
	2015 GO Bond (Principal/Interest)	$ 321,000.00
	2014 Lease - DPW Trucks	$ 42,000.00
	2015 HVAC Lease	$ 13,186.00
	2016 Lease - DPW Trucks	$ -
	2017 Lease - DPW Trucks	$ -
	New Debt/Building Lease Payment	$ 200,000.00
		$ -
	Total to Transfer to CAP FUND	$ 1,952,018.00
	Minus Grants/Revenues	$ 796,000.00
	Total needed to Transfer to CAP FUND	$ 1,156,018.00

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 392 INTERFUND OPERATING TRANSFER REVENUES

Note 1: DPW is in need of two new Ford 550 Chassis at $80,000 each. One of these will be purchased through the Sanitary Sewer Fund.
Note 2: DPW is in need of two new Ford 550 Chassis at $80,000 each. One of these will be purchased through the Sanitary Sewer Fund.
Note 3: Based on the 2016 Feasibility Study and Master Plan for the Brentwood Pool, any Major Improvements would need to be funded through a Grant or Borrowing.

SAY $ 1,160,000.00

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 392-030	TRANSFER-FROM PARK FUND	$ -	$ -	$ -	$ -	$ 796,000.00	$ -	$ 796,000.00	CLOSED

*This amount corresponds with the Park Fund Expenditure, Line Item 15 492-030 associated with Grant Reimbursements for monies already expended on Phase I and Phase II.

*Grant Funds that will be transferred to pay on the 2015 GO Bond

DCNR - C2P2 GRANT	$ 416,000.00
DCNR - C2P2 GRANT	$ 380,000.00
	$ 796,000.00

SAY $ 796,000.00

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 392-080	TRANSFER-FROM SANITARY SEWER FUND	$ 100,000.00	$ 50,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 160,000.00	100%

*This amount corresponds with the Sanitary Sewer Fund Expenditure, Line Item 08 492-030.

Associated with Roadway Improvement Projects =	$ 80,000.00
Purchase of 1 Ford 550 DPW Trucks	$ 80,000.00
	$ 160,000.00

NOTE: $80,000 will be paid back to the Sanitary Sewer Fund from the Capital Improvement Fund in four (4) annual payments of $20,000.00 beginning in 2017.

SAY $ 160,000.00

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 392 INTERFUND OPERATING TRANSFER REVENUES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 392-095	TRANSFER-FROM OPERATIONG RESERVE FUND	$ -	$ 359,000.00	$ 12,000.00	$ -	$ -	$ -	$ -	New Item

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

2013 Operating Reserve Fund Beginning Balance 01/01/13 =	$ 350,000.00
Revenue needed to balance 2013 General Fund =	**$ -**
Remaining Balance =	$ 350,000.00
Revenue needed to balance 2013 Capital Improvement Fund =	**$ -**
Estimated Remaining Operating Reserve Fund =	**$ 350,000.00**

SAY $ -

18 393

Proceeds of Long Term Debt

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 393 PROCEEDS OF GENERAL LONG-TERM DEBT REVENUES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 393	**PROCEEDS OF GENERAL LONG-TERM DEBT**								
18 393-300	2015 GO BOND	$ -	$ -	$ -	$ -	$ 500,000.00	$ 711,552.19	$ -	-100%
18 393-301	2013 GO BOND	$ -	$ -	$ 2,035,000.00	$ 462,364.48				***Closed***
18 393-302	2013 LEASE PURCHASE - DPW BACKHOE	$ -	$ -	$ 72,799.00					***Closed***
18 393-303	2014 LEASE PURCHASE - (2) DPW TRUCKS	$ -	$ -	$ -	$ 150,720.00				***Closed***
	TOTAL PROCEEDS OF GENERAL LONG-TERM DEBT	**$ -**	**$ -**	**$ 2,107,799.00**	**$ 613,084.48**	**$ 500,000.00**	**$ 711,552.19**	**$ -**	***-100%***

Summary and Assumptions:

Proceeds of General Long-Term Debt Revenues

Fiscal Year 2016 Budget Recommendations:	$ -
Fiscal Year 2015 Adopted Budget:	$ 500,000.00
Fiscal Year 2015 Projected Budget:	$ 711,552.19
	$ 211,552.19

*$500,000 GO Bond is anticipated in 2015 for Capital Improvement Projects.

18 393-300 2015 GO BOND

***Associated with funding 2015 any outstanding contract commitments from 2014 Projects as well as any additional funding for 2015 Capital Projects.**

SAY

18

Capital Improvement Fund Expenditures

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

18 CAPITAL IMPROVEMENT FUND EXPENDITURES

2016 CAPITAL IMPROVEMENT FUND BUDGET
FINAL

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 407	**DATA PROCESSING/IT**								
18 407-454	GENERAL HARDWARE	$ -	$ -	$ -	$ 11,950.45	$ -	$ 3,400.00	$ 12,000.00	N/A
18 407-455	GENERAL SOFTWARE/LICENSES	$ 21,045.74	$ 21,045.74	$ -	$ -	$ -	$ -	$ 10,000.00	0%
	TOTAL DATA PROCESSING/IT	**$ -**	**$ 21,045.74**	**$ 21,045.74**	**$ 11,950.45**	**$ -**	**$ 3,400.00**	**$ 22,000.00**	**0%**
18 409	**BUILDINGS**								
18 409-313	ENGINEER & ARCHITECTURAL SERVICES	$ 18,078.32	$ 18,078.32	$ 18,078.32	$ 90,000.00	$ -	$ -	$ 10,000.00	N/A
18 409-730	BUILDINGS - 10 MARYLEA	$ 89,241.25	$ -	$ -	$ -	$ -	$ 20,000.00	$ -	N/A
18 409-740	SAFETY IMPROVEMENTS/RENNOVATIONS	$ -	$ -	$ -	$ 19,896.00	$ -	$ -	$ 200,000.00	N/A
18 409-745	BOROUGH BUILDING DEMOLITION	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000.00	0%
18 409-750	MINOR MACHINERYAND EQUIPMENT	$ 11,248.50	$ 11,248.50	$ 11,248.50	$ -	$ -	$ -	$ -	Closed
	TOTAL BUILDINGS	**$ 118,568.07**	**$ 118,568.07**	**$ 118,568.07**	**$ 46,429.74**	**$ -**	**$ 20,000.00**	**$ 260,000.00**	**NA**
18 410	**POLICE**								
18 410-700	SURVEILLENCE CAMERAS	$ -	$ -	$ -	$ -	$ 10,000.00	$ 17,000.00	$ 20,000.00	100%
18 410-741	2010 POLICE VEHICLE LEASE	$ 8,547.42	$ 8,547.42	$ 8,547.42	$ -	$ -	$ -	$ -	Closed
18 410-742	POLICE VEHICLE PURCHASE	NA	NA	NA	$ 49,326.05	$ 50,000.00	$ 50,000.00	$ -	-100%
	TOTAL POLICE	**$ 8,547.42**	**$ 8,547.42**	**$ 8,547.42**	**$ 49,326.05**	**$ 60,000.00**	**$ 67,000.00**	**$ 20,000.00**	**-67%**
18 414	**PLANNING & ZONING**								
18 414-313	ENGINEERING-SVC	NA	$ -	$ -	$ 42,725.32	$ -	$ -	$ -	0%
18 414-314	SPECIAL LEGAL-SVC	NA	$ -	$ -	$ 1,762.30	$ -	$ -	$ -	0%
18 414-610	GEN CONSTRUCT - APT DEMO	$ 3,917.50	$ 3,917.50	$ 3,917.50	$ -	$ -	$ -	$ -	0%
18 414-611	GEN CONSTRUCT - HOUSE DEMOS	$ 32,094.15	$ 32,094.15	$ 32,094.15	$ -	$ -	$ -	$ -	0%
	TOTAL PLANNING & ZONING	**$ 36,011.65**	**$ 36,011.65**	**$ 36,011.65**	**$ 44,487.62**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
18 430	**PUBLIC WORKS**								
18 430-741	DPW TRUCK	NA	NA	NA	$ 150,520.00	$ -	$ -	$ 80,000.00	#DIV/0!
18 430-742	NEW DPW BUILDING	NA	NA	NA	$ 550,128.58	$ -	$ 5,000.00	$ -	Closed
18 430-743	2013 DPW BACKHOE	NA	NA	NA	$ -	$ -	$ -	$ -	Closed
18 430-744	DPW EQUIPMENT	NA	NA	NA	$ 46,890.00	$ 30,000.00	$ 27,000.00	$ -	-100%
	TOTAL PUBLIC WORKS	**$ -**	**$ -**	**$ -**	**$ 762,369.99**	**$ 30,000.00**	**$ 32,000.00**	**$ 80,000.00**	**167%**
18 433	**TRAFFIC CONTROL DEVICES**								
18 433-313	ENGINEERING - SVC	NA	$ -	$ -	$ -	$ -	$ 2,200.00	$ 2,000.00	NA
18 433-610	TRAFFIC CALMING DEVICES	NA	$ -	$ -	$ -	$ -	$ -	$ 20,000.00	NA
18 433-700	MINOR PURCHASES	NA	$ -	$ -	$ -	$ 162,000.00	$ 18,000.00	$ 162,000.00	0%

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

18 CAPITAL IMPROVEMENT FUND EXPENDITURES

2016 CAPITAL IMPROVEMENT FUND BUDGET FINAL

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
	TOTAL TRAFFIC CONTROL DEVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 162,000.00**	**$ 20,200.00**	**$ 184,000.00**	**14%**
18 439	**HIGHWAY CONSTRUCTION & REBUILDING PROJECTS**								
18 439-313	ENGINEERING SVCS	$ -	$ -	$ -	$ 13,849.25	$ 10,000.00	$ 5,000.00	$ 10,000.00	0%
18 439-610	GENERAL CONSTRUCTION-SIDEWALK COST SHARING REPAIR POLICY	$ -	$ -	$ -	NA	$ -	$ -	$ 50,000.00	New Item
18 439-611	2010 ROADWAY REHIBILITATION PROJECT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Completed
18 439-612	SHACOG CD 36 WILLOHAVENREHIBILITATION PROJECT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Completed
18 439-613	MANHOLE REHABILITATION PROJECT	$ 50,411.34	$ 50,411.34	$ 50,411.34	$ -	$ -	$ -	$ -	Completed
18 439-614	2010/2011 STORMWATER REHABILITATION PROJECT	$ 34,266.42	$ 34,266.42	$ 21,082.42	$ -	$ -	$ -	$ -	Completed
18 439-615	SHACOG- CD37- Pikney Way	$ 21,082.42	$ 21,082.42	$ 21,082.42	$ -	$ -	$ -	$ -	Completed
18 439-616	BROWNSVILLE ROAD	NA	NA	NA	$ -	$ -	$ -	$ -	Completed
18 439-617	HILLSON AVENUE RECONSTRUCTION	NA	NA	NA	$ 494,557.34	$ -	$ 10,835.36	$ -	Completed
18 439-618	SHACOG- CD40-BROWNSVILLE RD. ADA RAMPS	$ -	$ -	$ -	$ -	$ 50,000.00	$ 32,000.00	$ -	Completed
18 439-619	ROADWAY REHABILITATION PROJECTS	NA	NA	NA	$ -	$ 850,000.00	$ 530,000.00	$ 725,000.00	-15%
	TOTAL HIGHWAY CONSTRUCTION & REBUILDING PROJECTS	**$ 105,760.18**	**$ 105,760.18**	**$ 105,760.18**	**$ 508,406.59**	**$ 910,000.00**	**$ 577,835.36**	**$ 785,000.00**	**-14%**
18 446	**STORMWATER MANAGEMENT**								
18 446-313	ENGINEERING SVCS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,000.00**	**$ -**	**$ 10,000.00**	**0%**
18 446-314	LEGAL SVCS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000.00**	**$ -**	**$ 5,000.00**	**0%**
18 446-341	ADVERTISING	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000.00**	**$ 500.00**	**$ 1,000.00**	**0%**
18 446-370	R&M SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,000.00**	**$ 1,000.00**	**$ 6,000.00**	**0%**
18 446-372	CCTV	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000.00**	**$ -**	**$ 20,000.00**	**0%**
18 446-373	EMERGENCY REPAIRS/CATCH BASINS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000.00**	**$ 20,000.00**	**$ 40,000.00**	**60%**
18 446-610	CAPITAL CONSTRUCTION	**$ -**	**$ -**	**$ -**	**$ 7,883.42**	**$ 33,000.00**	**$ 40,000.00**	**$ 33,000.00**	**0%**
	TOTAL STORMWATER MANAGEMENT	**$ -**	**$ -**	**$ -**	**$ 7,883.42**	**$ 100,000.00**	**$ 61,500.00**	**$ 115,000.00**	**15%**
18 452	**POOL PROJECTS**								
18 452-313	ENGINEERING SVCS	NA	NA	NA	$ -	$ 5,000.00	$ -	$ 50,000.00	900%
18 452-610	SHACOG - CD 38 - POOL ADA IMPROVEMENTS	NA	NA	NA	$ -	$ -	$ -	$ -	CLOSED
18 452-611	POOL IMPROVEMENTS	$ -	$ -	$ -	$ -	$ 15,000.00	$ -	$ 10,000.00	-33%
	TOTAL POOL PROJECTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000.00**	**$ -**	**$ 60,000.00**	**New Item**
18 453	**CIVIC CENTER PROJECTS**								
18 453-313	ENGINEERING SVCS	NA	NA	NA	$ -	$ -	$ -	$ -	NA
18 453-610	SHACOG - CD 41 - CIVIC CENTER ADA UPGRADES	NA	NA	NA	$ -	$ 60,000.00	$ -	$ -	-100%
18 453-611	CIVIC CENTER UPGRADES	$ -	$ -	$ -	$ -	$ 40,000.00	$ 15,000.00	$ -	-100%

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

18 CAPITAL IMPROVEMENT FUND EXPENDITURES

2016 CAPITAL IMPROVEMENT FUND BUDGET FINAL

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
	TOTAL CIVIC CENTER PROJECTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000.00**	**$ 15,000.00**	**$ -**	**New Item**
18 454	**PARK**								
18 454-313	ENGINEERING SVCS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**
18 454-610	PLAYGROUND	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,000.00**	**$ 65,000.00**	**$ -**	**New Item**
18 454-611	PHASE III CONSTRUCTION-MISC.	**$ -**	**$ -**	**$ -**	**$ -**	**$ 463,704.00**	**$ 463,704.00**	**$ 400,000.00**	**-16%**
	TOTAL CIVIC CENTER PROJECTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 528,704.00**	**$ 528,704.00**	**$ 400,000.00**	**New Item**
18 456	**LIBRARY**								
18 456-374	LIBRARY ROOF PROJECT	NA	NA	NA	$ -	$ -	$ -	$ -	***Completed***
18 456-375	LIBRARY IMPROVEMENTS	$ -	$ -	$ -	$ -	$ 18,000.00	$ 5,000.00	$ 10,000.00	***-80%***
	TOTAL LIBRARY	**$ -**	**$ -**	**$ -**	**$ -**	**$ 18,000.00**	**$ 5,000.00**	**$ 10,000.00**	**0%**
18471	**DEBT PRINCIPAL**	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	**0%**
18 471-201	GENERAL OBLIGATION NOTE VFD	$ 71,828.10	$ 71,828.10	$ 71,828.10	$ 38,829.20	$ -	$ -	**$ -**	**CLOSED**
18 471-202	2012/2007 GOB PRINCIPAL	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ 215,000.00	$ 260,000.00	$ 220,000.00	**$ 225,000.00**	**-13%**
18 471-203	2009 ENERGY SAVINGS EQUIP.	$ 17,493.93	$ 17,493.93	$ 17,493.93	$ 20,169.13	$ 22,000.00	$ 11,000.00	**$ 23,000.00**	**5%**
18 471-204	2013 LEASE - DPW BACKHOE	NA	NA	NA	$ 17,780.46	$ 25,000.00	$ 24,200.00	**$ 20,000.00**	**-20%**
18 471-205	2015 GOB PRINCIPAL	NA	NA	NA	$ -	$ -	$ -	**$ 90,000.00**	**0%**
18 471-206	2014 LEASE DPW TRUCKS-PRINCIPAL	$ -	$ -	$ -	$ -	$ -	$ 36,300.00	**$ 40,000.00**	**0%**
18 471-207	2015 LEASE-HVAC EQUIP	$ -	$ -	$ -	$ -	$ -	$ -	**$ 12,000.00**	**0%**
	TOTAL DEBT PRINCIPAL	**$ 239,322.03**	**$ 239,322.03**	**$ 239,322.03**	**$ 291,778.79**	**$ 307,000.00**	**$ 291,500.00**	**$ 410,000.00**	**34%**
18472	**DEBT INTEREST**	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	**0%**
18 472-201	GENERAL OBLIGATION NOTE VFD	$ -	$ 8,381.20	$ 8,381.20	$ -	$ -	$ -	**$ -**	**CLOSED**
18 472-202	2012/2007 GOB INTEREST	$ 147,430.69	$ 141,975.00	$ 141,975.00	$ 74,861.26	$ 37,000.00	$ 36,570.63	**$ 36,000.00**	**-3%**
18 472-203	2009 ENERGY SAVINGS EQUIP. INT	$ 15,342.71	$ 14,532.29	$ 14,532.29	$ 11,857.09	$ 11,000.00	$ 11,617.94	**$ 11,000.00**	**0%**
18 472-204	2013 LEASE - DPW BACKHOE	NA	NA	NA	$ 1,378.34	$ 2,100.00	$ 2,100.00	**$ 600.00**	**-71%**
18 472-205	2015 GOB INT	NA	NA	NA	$ -	$ 30,000.00	$ 35,478.58	**$ 230,091.00**	**667%**
18 472-206	2014 LEASE DPW TRUCKS-INT	$ -	$ -	$ -	$ -	$ -	$ 3,277.06	**$ 2,500.00**	**New Item**
18 472-207	2015 LEASE-HVAC EQUIP-INT	$ -	$ -	$ -	$ -	$ -	$ -	**$ 1,500.00**	**New Item**
	TOTAL DEBT INTEREST	**$ 162,773.40**	**$ 164,888.49**	**$ 164,888.49**	**$ 88,096.69**	**$ 80,100.00**	**$ 89,044.21**	**$ 281,691.00**	**252%**
18 492	**TRANSFERS**								
18 492-930	TRANSFER- CAPITAL RESERVE FUND - PARK INITIATIVE PROJECT	$ 4,458.04	$ -	$ -	$ -	$ -	$ -	$ -	NA
	TOTAL TRANSFER - CAPITAL RESERVE FUND - PARK INITIATIVE PROJECT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

18 CAPITAL IMPROVEMENT FUND EXPENDITURES

2016 CAPITAL IMPROVEMENT FUND BUDGET FINAL

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 495	**CONTINGENCY**								
18 495-000	UNRESERVED BALANCE	$ 12,388.81	$ 12,388.81	$ 12,388.81	$ -	$ 796,000.00	$ 75,309.00	$ 75,309.00	0%
	TOTAL CONTINGENCY	**$ 12,388.81**	**$ 12,388.81**	**$ 12,388.81**	**$ -**	**$ 796,000.00**	**$ 75,309.00**	**$ 75,309.00**	**0%**
TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES		**$ 687,829.60**	**$ 710,990.43**	**$ 710,990.43**	**$ 1,802,845.92**	**$ 3,111,804.00**	**$ 1,786,492.57**	**$ 2,703,000.00**	**-13%**
TOTAL CAPITAL IMPROVEMENT FUND REVENUES		**$ 594,310.08**	**$ 631,581.82**	**$ 1,299,627.69**	**$ 2,418,336.81**	**$ 3,111,804.00**	**$ 2,415,852.19**	**$ 2,703,000.00**	**-13%**
					BALANCE SURPLUS/(DEFICIT) =			**$ -**	

18 407

Data Processing/IT

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 407 DATA PROCESSING/IT EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 407	**DATA PROCESSING/IT**								
18 407-454	GENERAL HARDWARE	$ -	$ -	$ -	$ 11,950.45	**$ -**	$ 3,400.00	**$ 12,000.00**	N/A
18 407-455	GENERAL SOFTWARE/LICENSES	$ 21,045.74	$ 12,629.19	$ -	$ -	**$ -**	$ -	**$ 10,000.00**	0%
	TOTAL DATA PROCESSING/IT	**$ -**	**$ 12,629.19**	**$ -**	**$ 11,950.45**	**$ -**	**$ 3,400.00**	**$ 22,000.00**	**0%**

Summary and Assumptions:

Data Processing/IT Capital Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 22,000.00	
Fiscal Year 2015 Adopted Budget:	$ -	
Fiscal Year 2015 Projected Budget:	$ 3,400.00	
	$ 3,400.00	over budget.

18 407-454 GENERAL HARDWARE

Assumptions:

**Associated with new Server for the PD*

	Original Estimate
New Server for Police Department	$ -
	$ -
	$ -

SAY $ 12,000.00

18 407-455 GENERAL SOFTWARE/LICENES

Assumptions:

**Associated with purchase of new software licenses.*

50% or $10,000 will be paid from Sanitary Sewer Fund.

Records Management Software- DPW/Code?

Records Management Software- Police?

SAY $ 10,000.00

18 409

Buildings

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 409 BUILDINGS EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 409	**BUILDINGS**								
18 409-313	ENGINEER & ARCHITECTURAL SERVICES	$ 18,078.32	$ 12,500.00	$ 90,000.00	$ 45,594.38	$ -	$ -	**$ 10,000.00**	**N/A**
18 409-730	BUILDINGS - 10 MARYLEA	$ 89,241.25	$ -	$ -	$ -	$ -	$ 20,000.00	**$ -**	**N/A**
18 409-740	SAFETY IMPROVEMENTS/RENNOVATIONS	$ -	$ -	$ 19,896.00	$ 835.36	$ -	$ -	**$ 200,000.00**	**N/A**
18 409-745	BOROUGH BUILDING DEMOLITION	$ -	$ -	$ -	$ -	$ -	$ -	**$ 50,000.00**	
18 409-750	MINOR MACHINERYAND EQUIPMENT	$ 11,248.50	$ 3,749.50						**Closed**
	TOTAL BUILDINGS	**$ 118,568.07**	**$ 16,249.50**	**$ 109,896.00**	**$ 46,429.74**	**$ -**	**$ 20,000.00**	**$ 260,000.00**	**NA**

Summary and Assumptions:

Building Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 260,000.00	an increase/decrease of	**$ 260,000.00**
Fiscal Year 2015 Adopted Budget:	$ -		
Fiscal Year 2015 Projected Budget:	$ 20,000.00		
	$ 20,000.00	over budget	

*In 2011 the Borough purchased a commercial triplex apartment building located at 10 Marylea Avenue for additional space planned for a new Municipal Complex.
*In 2013 the Borough made safety improvements to the front lobby of the Municipal Building.

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 409-313	ENGINEER & ARCHITECTURAL SERVICES	$ 18,078.32	$ 12,500.00	$ 90,000.00	$ 45,594.38	$ -	$ -	**$ 10,000.00**	N/A

*This is associated with Architectural Bid Documents for a new Brentwood Municipal Building.

2014 Municipal Building Final Design

	2013	2014	2015	2016
HHSDR Architectual Firm =	$ 90,000.00	$ 180,000.00	**$ -**	
Gateway Engineers =	$ -	$ 30,000.00	**$ -**	
Legal =	$ -	$ 5,000.00	**$ -**	
Miscellaneous	$ -	$ 10,000.00		
	$ 90,000.00	**$ 225,000.00**	**$ -**	**$ -**

SAY	**$ 10,000.00**

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 409 BUILDINGS EXPENDITURES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 409-730	BUILDINGS - 10 MARYLEA	$ 89,241.25	$ -	$ -	$ -	$ -	$ 20,000.00	**$ -**	0%

*This is associated with making rennovations to the apartment building at 10 Marylea Avenue.

	2015 upgrades
Exterior- stucco, porch support, pest extermination, etc.	$ 600.00
Carpet- $2 per sq. ft X 1500 sq. ft. in Unit 1	$ 3,000
Unit 1- new kitchen, ceiling fans, bathroom fixtures, etc.	$ 4,000.00
Units 2 & 3- new bathroom fixtures, ceiling fans, etc.	$ 2,000.00
	$ 9,600.00

SAY $ -

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 409-740	SAFETY IMPROVEMENTS/RENNOVATIONS	$ -	$ -	$ 19,896.00	$ 835.36	$ -	$ -	**$ 200,000.00**	N/A

*This is associated with making rennovations to address safety concerns at the municipal building.

SAY $ 200,000.00

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 409 BUILDINGS EXPENDITURES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 409-745	BOROUGH BUILDING DEMOLITION	$ -	$ -	$ -	$ -	$ -	$ -	**$ 50,000.00**	0%

*This is associated with demolishing the municipal building.

SHACOG CD 42 Grant – Municipal Building Demolition Project
Resolution No. 2015-xx - "CD Year 42 Concurring Resolutions" requested $255,000 from the Allegheny County Department of Economic Development.

This program requires a mandatory local match of forty-five (45%) percent. Please note that this project is admistered by SHACOG. Therefore, the Borough does not actually receive the grant revenues. SHACOG substracts the allocated grant funds from the contractor's invoices and sends the Borough an invoice for the remaining balance.

Municipal Building Demolition Project	Estimated
Estimated Construction Cost	$ 200,000.00
Asbestos Abatement	$ 50,000.00
Traffic Control	$ 10,000.00
Restoration	$ 20,000.00
Engineering Design Fees	$ 20,000.00
5% Contingency	$ -
Total Project - Estimated Costs	$ 300,000.00
SHACOG Grant	$ (255,000.00)
Remaining amount needed for match =	$ 45,000.00

SAY	**$ 50,000.00**

18 410

Police

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 410 POLICE EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 410	**POLICE**								
18 410-700	SURVEILLENCE CAMERAS	$ -	$ -	$ -	$ -	$ 10,000.00	$ 17,000.00	$ 20,000.00	100%
18 410-741	2010 POLICE VEHICLE LEASE	$ 8,547.42	$ 8,395.38						***Closed***
18 410-742	POLICE VEHICLE PURCHASE	$ -	$ 31,504.00	$ 60,062.07	$ 49,326.05	$ 50,000.00	$ 50,000.00	**$ -**	-100%
	TOTAL POLICE	**$ 8,547.42**	**$ 39,899.38**	**$ 60,062.07**	**$ 49,326.05**	**$ 60,000.00**	**$ 67,000.00**	**$ 20,000.00**	**-67%**

Summary and Assumptions:

Police Capital Expenditures

Fiscal Year 2016 Budget Recommendations: $ 20,000.00 an increase/decrease of **$ (40,000.00)**

Fiscal Year 2015 Adopted Budget: $ 60,000.00
Fiscal Year 2015 Projected Budget: $ 67,000.00
$ 7,000.00 Over Budget

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 410-700	SURVEILLENCE CAMERAS	$ -	$ -	$ -	$ -	$ 10,000.00	$ 17,000.00	**$ 20,000.00**	100%

*Associated with the purchasing and installation of surveillence cameras.

SAY $ 20,000.00

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 410-742	POLICE VEHICLE PURCHASE	$ -	$ 31,504.00	$ 60,062.07	$ 49,326.05	$ 50,000.00	$ 50,000.00	**$ -**	-100%

*Associated with the Purchase of one (1) new 2016 Police Cruiser, with Police Communications.

Car 19 =

SAY

18 414

Planning & Zoning

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 414 PLANNING & ZONING EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 414	**PLANNING & ZONING**								
18 414-313	ENGINEERING-SVC	$ -	$ 20,843.05	$ 12,749.83	$ 42,725.32	$ -	$ -	**$** -	0%
18 414-314	SPECIAL LEGAL-SVC	$ -	$ 1,741.50	$ 6,526.88	$ 1,762.30	$ -	$ -	**$** -	0%
18 414-610	GEN CONSTRUCT - APT DEMO	$ 3,917.50	$ -	$ -		$ -	$ -	**$** -	0%
18 414-611	GEN CONSTRUCT - HOUSE DEMOS	$ 32,094.15	$ 21,564.70	$ -		$ -	$ -	**$** -	0%
				$ -		$ -			
	TOTAL PLANNING & ZONING	**$ 36,011.65**	**$ 21,564.70**	**$ 19,276.71**	**$ 44,487.62**		**$** -	**$** -	**#DIV/0!**

Summary and Assumptions:

Planning & Zoning Expenditures

Fiscal Year 2016 Budget Recommendations: $ - an increase/decrease of **$** -

Fiscal Year 2015 Adopted Budget: $ -
Fiscal Year 2015 Projected Budget: $ -
$ - Under Budget

18 430

Public Works

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 430 PUBLIC WORKS EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 430	**PUBLIC WORKS**								
18 430-741	DPW TRUCK	$ -	$ 35,611.98	$ -	$ 150,520.00	$ -	$ -	**$ 80,000.00**	*#DIV/0!*
18 430-742	NEW DPW BUILDING	$ -	$ 26,720.08	$ 1,707,042.97	$ 550,128.58	$ -	$ 5,000.00		**Closed**
18 430-743	2013 DPW BACKHOE	$ -	$ -	$ 88,799.00					**Closed**
18 430-744	DPW EQUIPMENT	$ -	$ -	$ -	$ 46,890.00	$ 30,000.00	$ 27,000.00	$ -	*-100%*
18 430-745	PARK GATOR	$ -	$ -	$ -	$ 14,831.41				***Closed***
	TOTAL PUBLIC WORKS	**$ -**	**$ 62,332.06**	**$ 1,795,841.97**	**$ 762,369.99**	**$ 30,000.00**	**$ 32,000.00**	**$ 80,000.00**	**167%**

Summary and Assumptions:

Public Works Capital Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 80,000.00	an increase/decrease of	**$ 50,000.00**
Fiscal Year 2015 Adopted Budget:	$ 30,000.00		
Fiscal Year 2015 Projected Budget:	$ 32,000.00		
	$ 2,000.00		

*The Borough had some expenditures associated with the construction of the New DPW Building carry over from 2013 into 2014.

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 430 PUBLIC WORKS EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 430-741	DPW TRUCK	$ -	$ 35,611.98	$ -	$ 150,520.00	$ -	$ -	$ 80,000.00	#DIV/0!

*Associated with the Purchase of two (2) new 2016 Ford F-550s to replace Unit #4 (2006 with 41,000 miles) and Until #6 (2006 with 37,000 miles).

New Truck

2016 Ford 550 Chassis	$45,000
Add ons*	$35,000
* Dump bed, hydraulic pump, Plow, tailgate spreader, lights, tool box, back up camera	
SUB TOTAL	$80,000

New Trucks will not be completed and ready until after June of 2016.
One new truck is dedicated to Sanitary Sewer Work. Which will include the following: MH/Catch basins inspections, haul an equipment to the site to clean the problematic lines, delivery outfall samples to the lab.
The other requested truck will be used by DPW for regular general maintenance: street salting, snow plowing, asphalt hauling, stone hauling equipment hauling and etc.

SAY	**$**	**80,000.00**

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 430 PUBLIC WORKS EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 430-742	NEW DPW BUILDING	$ -	$ 26,720.08	$ 1,707,042.97	$ 550,128.58	$ -	$ 5,000.00		Closed

*Associated with the design/build of the new DPW building.

SAY	$ -

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 430-744	DPW EQUIPMENT	$ -	$ -	$ -	$ 46,890.00	$ 30,000.00	$ 27,000.00	$ -	-100%

*Associated with the purchasing of equipment in excess of $5,000

2014	Cracksealer was purchased	$ -
2015	36" Mower	$ 7,000.00
2015	48" Mower	$ 8,300.00
2015	Line painting machine	$ 8,000.00
2015	Trailer	$ 6,500.00
		$ 29,800.00

SAY	$ -

18 433

Traffic Control Devices

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 433 TRAFFIC CONTROL DEVICES EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 433	**TRAFFIC CONTROL DEVICES**								
18 433-313	ENGINEERING - SVC	$ -	$ -	$ -	$ -	$ -	$ 2,200.00	**$ 2,000.00**	NA
18 433-610	TRAFFIC CALMING DEVICES	$ -	$ 35.50	$ -	$ -	$ -	$ -	**$ 20,000.00**	NA
18 433-700	MINOR PURCHASES	$ -	$ 5,000.00	$ -	$ -	$ 162,000.00	$ 18,000.00	**$ 162,000.00**	0%
	TOTAL TRAFFIC CONTROL DEVICES	**$ -**	**$ 5,035.50**	**$ -**	**$ -**	**$ 162,000.00**	**$ 20,200.00**	**$ 184,000.00**	**14%**

Summary and Assumptions:

Traffic Control Devices Capital Expenditures

Fiscal Year 2016 Budget Recommendations: $ 184,000.00 an increase/decrease of **$ 22,000.00**

Fiscal Year 2015 Adopted Budget: $ 162,000.00
Fiscal Year 2015 Projected Budget: $ 20,200.00
$ (141,800.00) under budget

*$162,000 Expenditures associated with Traffic Signal Upgrades at Brownsville Road and Willock Avenue due to $162,000 ARLE Grant.

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 433-313	ENGINEERING - SVC	$ -	$ -	$ -	$ -	$ -	$ 2,200.00	**$ 2,000.00**	#DIV/0!

Assumptions:

*This is associated with Traffic Studies that is required for a Phase I Traffic Calming Analysis.

Engineering - Traffic Study $ 2,000.00
No. of studies in 2014 1
$ 2,000.00

SAY $ 2,000.00

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 433 TRAFFIC CONTROL DEVICES EXPENDITURES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 433-610	TRAFFIC CALMING DEVICES	$ -	$ 35.50	$ -	$ -	$ -	$ -	**$ 20,000.00**	#DIV/0!

Assumptions:
*This item is associated with the implimentation of a Traffic Calming Device as determined in accordance with the Borough's Traffic Calming Policy.

Additional Signage =	$ 1,000.00
Installation of a Prefabricated Speed Hump/Bump =	$ -
Miscellaneous =	$ 1,000.00
	$ 2,000.00

SAY $ 20,000.00

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 433-700	MINOR PURCHASES	$ -	$ 5,000.00	$ -	$ -	$ 162,000.00	$ 18,000.00	**$ 162,000.00**	***0%***

ARLE Traffic Signals Grant -East/West Willock Road Traffic Signals
This project is associated with the complete design and replacement of the traffic signals at Marylea/Brownsville Road and East/West Willock Road
Includes new poles, lights, as well as pedestrian signal heads with countdown timers, etc.

Marylea and East/West Willock Road Traffic Signals

Estimated Construction Cost	$ 122,125.00
Engineering Design Fees	$ 25,000.00
Construction Administration	$ -
10% Contingency	$ 14,875.00
Total Estimated Costs	$ 162,000.00
ARLE Grant	$ (162,000.00)
Remaining amount needed for match =	$ -

SAY $ 162,000.00

18 439

Highway Construction & Rebuilding Projects

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 439 HIGHWAY CONSTRUCTION & REBUILDING PROJECTS EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 439	**HIGHWAY CONSTRUCTION & REBUILDING PROJECTS**								
18 439-313	ENGINEERING SVCS	$ -	$ -	$ 8,694.81	$ 13,849.25	$ 10,000.00	$ 5,000.00	$ 10,000.00	**0%**
18 439-610	GENERAL CONSTRUCTION-SIDEWALK COST SHARING REPAIR POLICY	NA	NA	NA	NA	**$ -**		**$ 50,000.00**	***New Item***
18 439-611	2010 ROADWAY REHIBILITATION PROJECT								**Completed**
18 439-612	SHACOG CD 36 WILLOHAVENREHIBILITATION PROJECT								**Completed**
18 439-613	MANHOLE REHABILITATION PROJECT	$ 50,411.34	$ 50,411.34						**Completed**
18 439-614	2010/2011 STORMWATER REHABILITATION PROJECT	$ 34,266.42	$ 34,266.42						**Completed**
18 439-615	SHACOG- CD37- Pikney Way	$ -	$ 21,082.42						**Completed**
18 439-616	BROWNSVILLE ROAD	$ -	$ -	$ 36,540.50					**Completed**
18 439-617	HILLSON AVENUE RECONSTRUCTION	$ -	$ -	$ 14,365.27	$ 494,557.34	$ -	$ 10,835.36		**Completed**
18 439-618	SHACOG- CD40-BROWNSVILLE RD. ADA RAMPS	$ -	$ -	$ -	$ -	$ 50,000.00	$ 32,000.00		**Completed**
18 439-619	ROADWAY REHABILITATION PROJECTS	$ -	$ -	$ -	$ -	$ 850,000.00	$ 530,000.00	$ 725,000.00	***-15%***
	TOTAL HIGHWAY CONSTRUCTION & REBUILDING PROJECTS	**$ 84,677.76**	**$ 105,760.18**	**$ 59,600.58**	**$ 508,406.59**	**$ 910,000.00**	**$ 577,835.36**	**$ 785,000.00**	**-14%**

Summary and Assumptions:

Highway Construction & Rebuilding Projects Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 785,000.00	an increase/decrease of	**$ (125,000.00)**
Fiscal Year 2015 Adopted Budget:	$ 910,000.00		
Fiscal Year 2015 Projected Budget:	$ 577,835.36		
	$ (332,164.64)	under budget.	

*Engineering Fees associated with Capital Projects will be tracked with the associated project's Budget Number.
*Actual Streets to be rehabiliated will be based on the Borough's 5-Year Roadway Rehabilitation Program and will be considered by Council during a public meeting.
*Roadway Rehab is $150,000 over 2014 due to outstanding invoices from 2014 Contracts.

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 439 HIGHWAY CONSTRUCTION & REBUILDING PROJECTS EXPENDITURES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 439-313	ENGINEERING SVCS	$ -	$ -	$ 8,694.81	$ 13,849.25	$ 10,000.00	$ 5,000.00	**$ 10,000.00**	0%

*This is associated with any miscellaneous Engineering fees that pertain to the Capital Improvement Fund that are not related to a specific project or Work Authorization.

Miscellaneous	$ 10,000.00
	$ 10,000.00

SAY $ 10,000.00

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 439-610	GENERAL CONSTRUCTION-SIDEWALK COST SHARING REPAIR POLICY	NA	NA	NA	NA	**$ -**		**$ 50,000.00**	***New Item***

*This is associated with the total cost of payment to the sidewalk repair General Contractor.
The participating property owner will submit a check made payable to the Borough of Brentwood for their calculated share of the project. These funds will then be deposited into the Capital Improvement Fund and accounted for under Line Item 18-387-200 SIDEWALK COST SHARING PROGRAM.

Participating Resident Sharege	$ 25,000.00
Borough Matching Share	$ 25,000.00
	$ 50,000.00

SAY $ 50,000.00

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 439 HIGHWAY CONSTRUCTION & REBUILDING PROJECTS EXPENDITURES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 439-618	SHACOG- CD40-BROWNSVILLE RD. ADA RAMPS	$ -	$ -	$ -	$ -	$ 50,000.00	$ 32,000.00		Completed

SHACOG CD 40 Grant – Brownsville Road ADA Ramp Project
Resolution No. 2013-31 - "CD Year 40 Concurring Resolutions" requested $36,035 from the Allegheny County Department of Economic Development.

This program requires a mandatory local match of forty-five (45%) percent. Please note that this project is admistered by SHACOG. Therefore, the Borough does not actually receive the grant revenues. SHACOG substracts the allocated grant funds from the contractor's invoices and sends the Borough an invoice for the remaining balance.

Brownsville Rd. ADA Project	Estimated	
Estimated Construction Cost	$ 40,000.00	
Surveying Fees	$ -	
Engineering Design Fees	$ 5,000.00	
5% Contingency	$ 2,252.15	
Total Project - Estimated Costs	$ 47,252.15	
SHACOG Grant	$ (16,500.00)	updated
Remaining amount needed for match =	$ 30,752.15	

SAY

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 439 HIGHWAY CONSTRUCTION & REBUILDING PROJECTS EXPENDITURES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 439-619	ROADWAY REHABILITATION PROJECTS	$ -	$ -	$ -	$ -	$ 850,000.00	$ 530,000.00	$ 725,000.00	-15%

Year 3
2016 Road Resurfacing Program
Brentwood Borough

Street Name	Start	End	Estimated Construction Cost	Engineering Cost	Total Cost	Work to be Completed	Surface Rating
Shadyway	East Francis	Lawnwood	$ 115,950.00	$ 13,914.00	$ 129,864.00	Pave concrete st.	6
Villawood	Lawnwood	Leafdale	$ 147,675.00	$ 17,721.00	$ 165,396.00	Pave concrete st.	3
Kingsley	Williett	Villawood	$ 24,650.00	$ 2,958.00	$ 27,608.00	Pave concrete st.	3
Owendale	Brownsville	Parkdale	$ 43,234.00	$ 5,188.08	$ 48,422.08	Pave brick st.	5
Korb Way	Willett	Circle	$ 15,437.50	$ 1,852.50	$ 17,290.00		6
Crack Sealing			$ 50,000.00		$ 50,000.00		
Contingency			$ 50,000.00		$ 50,000.00		
Totals			**$ 446,946.50**	**$ 41,633.58**	**$ 488,580.08**		

Year 3

These streets were identified based on approved budget and curface condition. Gateway prepared road condition report In the years 2005 through 2007.
This option consists of asphalt resurfacing of four (4) streets.
The total estimated cost for this option is approximately
Engineerng Cost which includes: surveing and design, contract preparation and bid openings, televising, construction management.
Surface Rating: 1-Bad Condition, 10-No Repairs are Required.

2015 Roadway Projects - Outstanding Expenses	$ 234,978.00
TOTAL =	$ 723,558.08

SAY	**$**	**725,000.00**

18 446

Stormwater Management

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 446 STORMWATER MANAGEMENT EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 446	**STORMWATER MANAGEMENT**								
18 446-313	ENGINEERING SVCS	$ -	$ -	$ -	$ -	$ 10,000.00	$ -	**$ 10,000.00**	***0%***
18 446-314	LEGAL SVCS	$ -	$ -	$ -	$ -	$ 5,000.00	$ -	**$ 5,000.00**	***0%***
18 446-341	ADVERTISING	$ -	$ -	$ -	$ -	$ 1,000.00	$ 500.00	**$ 1,000.00**	***0%***
18 446-370	R&M SERVICES	$ -	$ -	$ -	$ -	$ 6,000.00	$ 1,000.00	**$ 6,000.00**	***0%***
18 446-372	CCTV	$ -	$ -	$ -	$ -	$ 20,000.00	$ -	**$ 20,000.00**	***0%***
18 446-373	EMERGENCY REPAIRS/CATCH BASINS	$ -	$ -	$ -	$ -	$ 25,000.00	$ 20,000.00	**$ 40,000.00**	***60%***
18 446-610	CAPITAL CONSTRUCTION	$ -	$ -	$ -	$ 7,883.42	$ 33,000.00	$ 40,000.00	**$ 33,000.00**	***0%***
	TOTAL STORMWATER MANAGEMENT	**$ -**	**$ -**	**$ -**	**$ 7,883.42**	**$ 100,000.00**	**$ 61,500.00**	**$ 115,000.00**	***15%***

Summary and Assumptions:

Highway Construction & Rebuilding Projects Expenditures

Fiscal Year 2016 Budget Recommendations: $ 115,000.00 an increase/decrease of **$ 15,000.00**

Fiscal Year 2015 Adopted Budget: $ 82,000.00
Fiscal Year 2015 Projected Budget: $ 61,500.00
$ (20,500.00) under budget.

*Engineering Fees associated with Capital Projects will be tracked with the associated project's Budget Number.

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 446 STORMWATER MANAGEMENT EXPENDITURES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 446-313	ENGINEERING SVCS	$ -	$ -	$ -	$ -	$ 10,000.00	$ -	$ 10,000.00	*0%*

*This is associated with Engineering fees that pertain to Stormwater Management.
related to a specific project or Work Authorization. The majority of this work will be conducted in-house by the Borough.

Gateway Engineer's Support	$ 3,000.00
Database Maintenance/Mapping Updates	$ 2,000.00
Surveying	$ 3,000.00
Miscellaneous	$ 2,000.00
	$ 10,000.00

SAY $ 10,000.00

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 446-314	LEGAL SVCS	$ -	$ -	$ -	$ -	$ 5,000.00	$ -	$ 5,000.00	*0%*

*This associated with any Legal Fees associated with Stormwater Management.

SAY $ 5,000.00

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 446 STORMWATER MANAGEMENT EXPENDITURES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 446-341	ADVERTISING	$ -	$ -	$ -	$ -	$ 1,000.00	$ 500.00	$ 1,000.00	*0%*

**Associated with advertising of Stormwater Management Contracts, etc.*

SAY $ 1,000.00

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 446-370	R&M SERVICES	$ -	$ -	$ -	$ -	$ 6,000.00	$ 1,000.00	$ 6,000.00	*0%*

**Associated with minor repairs performed by DPW.*

SAY $ 6,000.00

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 446-372	CCTV	$ -	$ -	$ -	$ -	$ 20,000.00	$ -	$ 20,000.00	0%

**Associated with the televising of all of the Stormwater Systems in the Borough.*

Contract with Third Party CCTV Contractor

Initial Year Estimate = $ 20,000.00

SAY $ 20,000.00

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 446-373	EMERGENCY REPAIRS/CATCH BASINS	$ -	$ -	$ -	$ -	$ 25,000.00	$ 20,000.00	$ 40,000.00	60%

**Associated with unexpected repairs needed to the Stormwater Systems in the Borough.*
as well as a major Catch Basin Repair Project in 2016.

SAY $ 40,000.00

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 446 STORMWATER MANAGEMENT EXPENDITURES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 446-610	CAPITAL CONSTRUCTION	$ -	$ -	$ -	$ 7,883.42	$ 33,000.00	$ 40,000.00	$ 33,000.00	0%

**Associated with making the necessary repairs to those sections identified as being a Level 4 or Level 5 repair.*

These repairs will be identified after CCTVing is performed. However, the Borough will have to make a permanent repair to East Bellecrest from a Stormwater Pipe that collapsed in 2013.

LINING REPAIRS
POINT REPAIRS
EXCAVATION REPAIRS

SAY	**$**	**33,000.00**

18 452

Pool

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 452 POOL PROJECT EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 452	**POOL PROJECTS**								
18 452-313	ENGINEERING SVCS	$ -	$ -	$ -	$ -	$ 5,000.00	$ -	**$ 50,000.00**	900%
18 452-610	SHACOG - CD 38 - POOL ADA IMPROVEMENTS	$ -	$ 31,000.00						**CLOSED**
18 452-611	POOL IMPROVEMENTS	$ -	$ -	$ -	$ -	$ 15,000.00	$ -	**$ 10,000.00**	-33%
	TOTAL POOL PROJECTS	**$ -**	**$ 31,000.00**	**$ -**	**$ -**	**$ 20,000.00**	**$ -**	**$ 60,000.00**	***New Item***

Summary and Assumptions:

Pool Projects Expenditures

Fiscal Year 2016 Budget Recommendations: $ 60,000.00 an increase/decrease of **$ 40,000.00**

Fiscal Year 2015 Adopted Budget: $ 20,000.00
Fiscal Year 2015 Projected Budget: $ -
$ (20,000.00) under budget.

*Engineering Fees associated with Capital Projects will be tracked with the associated project's Budget Number.

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 439-313	ENGINEERING SVCS	$ -	$ -	$ -	$ -	$ 5,000.00	$ -	$ 50,000.00	900%

*This is associated with any miscellaneous Engineering fees that pertain to the Capital Improvement Fund that are not related to a specific project or Work Authorization.

SAY	**$ 50,000.00**

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 452 POOL PROJECT EXPENDITURES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 452-611	POOL IMPROVEMENTS	$ -	$ 31,000.00	$ -	$ -	$ 15,000.00	$ -	$ 10,000.00	-33%

	Estimate	Actual
Brentwood Pool Improvements Project		
Estimated Construction Cost Concrete repair, sandblast and paint	$ 5,000.00	
Cost to switch to new chlorine system	$ 5,000.00	
5% Contingency	$ -	
Total Brentwood Pool ADA Project - Estimated Costs	**$ 10,000.00**	
Grants		
Remaining amount needed for match =	$ 10,000.00	

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

18 453

Civic Center

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 453 CIVIC CENTER PROJECT EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 453	**CIVIC CENTER PROJECTS**								
18 453-313	ENGINEERING SVCS	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	***NA***
18 453-610	SHACOG - CD 41 - CIVIC CENTER ADA UPGRADES	$ -	$ -	$ -	$ -	$ 60,000.00	$ -	**$ -**	***-100%***
18 453-611	CIVIC CENTER UPGRADES	$ -	$ -	$ -	$ -	$ 40,000.00	$ 15,000.00	**$ -**	***-100%***
	TOTAL CIVIC CENTER PROJECTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000.00**	**$ 15,000.00**	**$ -**	***New Item***

Summary and Assumptions:

Civic Center Projects Expenditures

Fiscal Year 2016 Budget Recommendations: $ - an increase/decrease of **$ (100,000.00)**

Fiscal Year 2015 Adopted Budget: $ 100,000.00
Fiscal Year 2015 Projected Budget: $ 15,000.00
$ (85,000.00) under budget.

*Engineering Fees associated with Capital Projects will be tracked with the associated project's Budget Number.

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 453-313	ENGINEERING SVCS	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	NA

*This is associated with any miscellaneous Engineering fees that pertain to the Capital Improvement Fund that are not related to a specific project or Work Authorization.

SAY	**$**	**-**

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 453 CIVIC CENTER PROJECT EXPENDITURES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 453-610	SHACOG - CD 41 - CIVIC CENTER ADA UPGRADES	$ -	$ -	$ -	$ -	$ 60,000.00	$ -	$ -	NA

SHACOG CD 41 Grant – Brentwood Civic Center ADA Upgrades
Resolution No. 2014-66 - "CD Year 41 Concurring Resolutions" requested $42,304.00 from the Allegheny County Department of Economic Development.

This program requires a mandatory local match of forty-five (45%) percent. Please note that this project is admistered by SHACOG. Therefore, the Borough does not actually receive the grant revenues. SHACOG substracts the allocated grant funds from the contractor's invoices and sends the Borough an invoice for the remaining balance.

SHACOG CD 41 Grant – Brentwood Civic Center ADA Upgrades

Estimated Construction Cost	$	50,000.00
Engineering Design Fees	$	5,000.00
5% Contingency	$	2,500.00
Total Estimated Costs	$	57,500.00
SHACOG Grant - Estimated	$	(13,000.00)
Remaining amount needed for match =	$	44,500.00

SAY

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 453-611	CIVIC CENTER UPGRADES	$ -	$ -	$ -	$ -	$ 40,000.00	$ 15,000.00	$ -	NA

*This is associated with some improvements being made to the Civic Center. May include paiting, drywall, repairs, new flooring, etc.
The Scope of Work has not yet been identified.

Brentwood Civic Center Upgrades

Estimated Construction Cost	$	35,000.00
Engineering Design Fees	$	-
5% Contingency	$	1,750.00
Total Estimated Costs	$	36,750.00
Grant - Estimated		
Remaining amount needed for match =	$	36,750.00

SAY

18 454

Parks

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 454 PARK EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 454	**PARK**								
18 454-313	ENGINEERING SVCS	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	***NA***
18 454-610	PLAYGROUND	$ -	$ -	$ -	$ -	$ 65,000.00	$ 65,000.00	**$ -**	***New Item***
18 454-611	PHASE III CONSTRUCTION-MISC.	$ -	$ -	$ -	$ -	$ 463,704.00	$ 463,704.00	**$ 400,000.00**	***-16%***
	TOTAL CIVIC CENTER PROJECTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 528,704.00**	**$ 528,704.00**	**$ 400,000.00**	***New Item***

Summary and Assumptions:

Park Projects Expenditures

Fiscal Year 2016 Budget Recommendations: $ 400,000.00 an increase/decrease of **$ (128,704.00)**

Fiscal Year 2015 Adopted Budget: $ 528,704.00
Fiscal Year 2015 Projected Budget: $ 528,704.00
$ - under budget.

*Engineering Fees associated with Capital Projects will be tracked with the associated project's Budget Number.

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 454-313	ENGINEERING SVCS	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	NA

*This is associated with any miscellaneous Engineering fees that pertain to the Capital Improvement Fund that are not related to a specific project or Work Authorization.

SAY	**$**	**-**

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 454 PARK EXPENDITURES

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 454-610	PLAYGROUND	$ -	$ -	$ -	$ -	$ 65,000.00	$ 65,000.00	**$ -**	NA

*This is associated with a new Playground.

This program requires a mandatory local match of forty-five (45%) percent. Please note that this project is admistered by SHACOG. Therefore, the Borough does not actually receive the grant revenues. SHACOG substracts the allocated grant funds from the contractor's invoices and sends the Borough an invoice for the remaining balance.

SHACOG CD 38 Grant – Brentwood Civic Center ADA Upgrades	
Estimated Construction Cost	$ 60,000.00
Engineering Design Fees	$ 2,000.00
5% Contingency	$ 3,000.00
Total Estimated Costs	$ 65,000.00
Grant - Estimated	$ (15,000.00)
Remaining amount needed for match =	$ 50,000.00

SAY

18	ITEM	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 454-611	PHASE III CONSTRUCTION-MISC.	$ -	$ -	$ -	$ -	$ 463,704.00	$ 463,704.00	**$ 400,000.00**	NA

*This is associated with Outstanding Expenses associated with Phase III of the Stadium Renovations Project.

SAY $ 400,000.00

18 456

Library

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 456 LIBRARY EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 456	**LIBRARY**								
18 456-374	LIBRARY ROOF PROJECT	$ -	$ -	$ 17,600.00					**Completed**
18 456-375	LIBRARY IMPROVEMENTS	$ -	$ -	$ -	$ -	$ 18,000.00	$ 5,000.00	**$ 10,000.00**	***-80%***
	TOTAL LIBRARY	**$ -**	**$ -**	**$ 17,600.00**	**$ -**	**$ 18,000.00**	**$ 5,000.00**	**$ 10,000.00**	**0%**

Summary and Assumptions:

Library Projects Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 10,000.00	an increase/decrease of	**$ (8,000.00)**
Fiscal Year 2015 Adopted Budget:	$ 18,000.00		
Fiscal Year 2015 Projected Budget:	$ 5,000.00		
	$ (13,000.00)	under budget.	

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 456	**LIBRARY**								
18 456-375	LIBRARY IMPROVEMENTS	$ -	$ -	$ -	$ -	$ 18,000.00	$ 5,000.00	**$ 10,000.00**	***-80%***

Assumptions:

*Associated with Building Maintenance

15 Plastic Tabe Purchase 8' long	$ 800.00
Walls Painting	$ 750.00
Entrance Doors replacement	$ 4,000.00
Carpet replacement	$ 10,000.00
Steps treads replacement	$ 1,500.00
Outdoor light fixtures	$ 750.00
Estimated Total	**$ 17,800.00**

Note: The Borough will be handling the Construction Management & Inspections Services in lieu of retaining the Borough's Engineers.

SAY $ 10,000.00

18 471

Debt Principal

2016 BRENTWOOD BUDGET EXPENDITURES
18 471 DEBT PRINCIPAL EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18471	**DEBT PRINCIPAL**								
18 471-201	GENERAL OBLIGATION NOTE VFD	$ 71,828.10	$ 71,260.42	$ 77,087.53	$ 38,829.20				CLOSED
18 471-202	2012/2007 GOB PRINCIPAL	$ 150,000.00	$ 155,000.00	$ 15,000.00	$ 215,000.00	$ 260,000.00	$ 220,000.00	**$ 225,000.00**	-13%
18 471-203	2009 ENERGY SAVINGS EQUIP.	$ 17,493.93	$ 18,343.71	$ 9,731.43	$ 20,169.13	$ 22,000.00	$ 11,000.00	**$ 23,000.00**	5%
18 471-204	2013 LEASE - DPW BACKHOE	$ -	$ -	$ 8,738.19	$ 17,780.46	$ 25,000.00	$ 24,200.00	**$ 20,000.00**	-20%
18 471-205	2015 GOB PRINCIPAL	$ -	$ -	$ -	$ -	$ -	$ -	**$ 90,000.00**	
18 471-206	2014 LEASE DPW TRUCKS-PRINCIPAL	$ -	$ -	$ -	$ -	$ -	$ 36,300.00	**$ 40,000.00**	
18 471-207	2015 LEASE-HVAC EQUIP	$ -	$ -	$ -	$ -	$ -	$ -	**$ 12,000.00**	
	TOTAL DEBT PRINCIPAL	**$ 239,322.03**	**$ 244,604.13**	**$ 110,557.15**	**$ 291,778.79**	**$ 307,000.00**	**$ 291,500.00**	**$ 410,000.00**	**34%**

Debt Principal Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 410,000.00	an increase/decrease of	**$ 103,000.00**
Fiscal Year 2015 Adopted Budget:	$ 307,000.00		
Fiscal Year 2015 Projected Budget:	$ 291,500.00		
	$ (15,500.00)		

*GO Note associated with VFD Truck is Closed.
Increase in 2012/2007 GOB Principal due to refinancing in 2012.
Increase in 2009 Energy Savings Equip.
Increase in 2013 Lease - DPW Backhoe

2016 BRENTWOOD BUDGET EXPENDITURES
18 471 DEBT PRINCIPAL EXPENDITURES

18 471-202 2012/2007 GOB PRINCIPAL

General Obligation Note of 2012 Refinancing of GO Series 2007

Due in annual principal and semi-annual interest installment due on March 1 and a semi-annual only interest installment due on September 1, with interest rates from 0.80% - 3.0%

	2012 Original Balance	Balance 1/1/2016	Additions	2016 Retirements	Balance 12/31/2016
2012 GOB PRINCIPAL	$ 3,430,000.00	$ 3,249,300.01	$ -	$ 260,415.63	$ 2,988,884.38

	Loan Payble 2012 GON		
	Principal	**Interest**	**Total**
2015	$ 220,000.00	$ 36,570.63	$ 256,570.63
2016	$ 225,000.00	$ 35,415.63	$ 260,415.63
2017	$ 225,000.00	$ 34,009.38	$ 259,009.38
2018	$ 230,000.00	$ 32,462.50	$ 262,462.50
2019	$ 230,000.00	$ 30,450.00	$ 260,450.00
2020		$ 28,150.00	$ 28,150.00
2021	$ 475,000.00	$ 25,506.25	$ 500,506.25
2022	$ 250,000.00	$ 22,806.25	$ 272,806.25
2023	$ 255,000.00	$ 19,525.00	$ 274,525.00
2024		$ 16,018.75	$ 16,018.75
2025	$ 530,000.00	$ 12,281.25	$ 542,281.25
2026		$ 8,400.00	$ 8,400.00
2027	$ 560,000.00	$ 4,275.00	$ 564,275.00
	$ 3,200,000.00	$ 305,870.64	**$ 3,505,870.64**

SAY	**$ 225,000.00**

2016 BRENTWOOD BUDGET EXPENDITURES
18 471 DEBT PRINCIPAL EXPENDITURES

18 471-203 2009 ENERGY SAVINGS EQUIP.

*Associated with Energy Efficiency Program which included new HVAC Units at the Civic Center and Brentwood Library. Also included new lighting at all of the Borough facilities as well as LED street lighting and traffic signals.

	2009 Original Balance	Balance 1/1/2016	Additions	2016 Retirements	Balance 12/31/2016
2009 ENERGY SAVINGS EQUIP.	$ 347,918.34	$ 256,610.48		$ 32,226.57	$ 224,383.91

	Loan Payble 2009 Equpment Financing Loan		
	Principal	**Interest**	**Totals**
2015	$ 21,281.17	$ 10,945.41	$ 32,226.58
2016	$ 22,314.92	$ 9,911.65	$ 32,226.57
2017	$ 23,398.89	$ 8,827.69	$ 32,226.58
2018-2022	$ 134,348.62	$ 25,782.48	$ 160,131.10
2023	$ 30,909.10	$ 1,117.13	$ 32,026.23
	$ 232,252.70	$ 56,584.36	$ 288,837.06

SAY	**$ 23,000.00**

2016 BRENTWOOD BUDGET EXPENDITURES
18 471 DEBT PRINCIPAL EXPENDITURES

18 471-204 2012 BACKHOE
*Associated with the Lease Purchase of a 2013 Backhoe for the Department of Public Works.

Case Model 580SN Backhoe	$	98,144.00
Interest Rate =		4.00%
Term =		4 Years
Payments per year =		1

Loan Payble
2012 Equpment Financing Loan

	Principal	Interest	Totals
2016	**$ 19,158.80**	$ 542.16	$ 19,700.96
2017	$ 9,579.40	$ 109.44	$ 9,688.84
	$ 28,738.20	$ 651.60	$ 29,389.80

SAY $ 20,000.00

2016 BRENTWOOD BUDGET EXPENDITURES
18 471 DEBT PRINCIPAL EXPENDITURES

18 471-205 2015 GOB PRINCIPAL

General Obligation Note of 2015

*This $5,910,000 GO Bond Series of 2015 was for Capital Funding to complete the Phase II and Phase III of the Brentwood Borough Park/Stadium Renovations.

	Loan Payble 2015 GON		
Date	**Principal**	**Interest**	**Total**
3/1/2016	$ -	$ 151,202.24	
9/1/2016	$ 90,000.00	$ 78,888.13	$ 320,090.36
3/1/2017	$ -	$ 78,663.13	
9/1/2017	$ 165,000.00	$ 78,663.13	$ 322,326.25
3/1/2018	$ -	$ 78,003.13	
9/1/2018	$ 165,000.00	$ 78,003.13	$ 321,006.25
3/1/2019	$ -	$ 76,353.13	
9/1/2019	$ 170,000.00	$ 76,353.13	$ 322,706.25
3/1/2020	$ -	$ 74,653.13	
9/1/2020	$ 175,000.00	$ 74,653.13	$ 249,653.13
3/1/2021	$ -	$ 72,903.13	
9/1/2021	$ 180,000.00	$ 72,903.13	$ 252,903.13
3/1/2022	$ -	$ 71,103.13	
9/1/2022	$ 180,000.00	$ 71,103.13	$ 251,103.13
3/1/2023	$ -	$ 69,303.13	
9/1/2023	$ 185,000.00	$ 69,303.13	$ 254,303.13
3/1/2024	$ -	$ 67,453.13	
9/1/2024	$ 190,000.00	$ 67,453.13	$ 257,453.13
3/1/2025	$ -	$ 65,434.38	
9/1/2025	$ 190,000.00	$ 65,434.38	$ 255,434.38
3/1/2026		$ 63,296.88	
9/1/2026	$ 195,000.00	$ 63,296.88	$ 258,296.88
3/1/2027	$ -	$ 60,981.25	
9/1/2027	$ 200,000.00	$ 60,981.25	$ 260,981.25

2016 BRENTWOOD BUDGET EXPENDITURES
18 471 DEBT PRINCIPAL EXPENDITURES

3/1/2028	$ -	$ 58,481.25	
9/1/2028	$ 500,000.00	$ 58,481.25	$ 558,481.25
3/1/2029	$ -	$ 50,981.25	
9/1/2029	$ 515,000.00	$ 50,981.25	$ 565,981.25
3/1/2030	$ -	$ 43,256.25	
9/1/2030	$ 530,000.00	$ 43,256.25	$ 573,256.25
3/1/2031	$ -	$ 35,306.25	
9/1/2031	$ 545,000.00	$ 35,306.25	$ 580,306.25
3/1/2032	$ -	$ 27,131.25	
9/1/2032	$ 560,000.00	$ 27,131.25	$ 587,131.25
3/1/2033	$ -	$ 18,731.25	
9/1/2033	$ 580,000.00	$ 18,731.25	$ 598,731.25
3/1/2034	$ -	$ 9,668.75	
9/1/2034	$ 595,000.00	$ 9,668.75	$ 604,668.75
	$ -	$ -	$ -
	$ 5,910,000.00	$ 2,273,497.97	$ 7,394,813.52

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

2016 BRENTWOOD BUDGET EXPENDITURES
18 471 DEBT PRINCIPAL EXPENDITURES

18 471-206 2014 DPW Trucks
*Associated with the Lease Purchase of two (2) 2014 Trucks for the Department of Public Works.

Two (2) Ford trucks	$	150,270.00
Interest Rate =		2.32%
Term =		4 Years
Payments per year =		2

	Loan Payble 2014 Equpment Financing Loan		
	Principal	**Interest**	**Totals**
2016	$ 39,554.90	$ 2,430.54	$ 41,985.44
2017	$ 39,554.90	$ 1,564.26	$ 41,119.16
2018	$ 39,554.90	$ 677.74	$ 40,232.64
	$ 118,664.70	$ 4,672.54	$ 123,337.24

SAY $ 40,000.00

18 471-207 2015 LEASE-HVAC EQUIP.
*Associated with the Lease Purchase and Installation of the Borough's New HVAC Equipment.

Mitsubishi Units	$	59,968.00
Interest Rate =		3.66%
Term =		5 Years
Payments per year =		1

	Payment Due	Loan Payble 2015 Equpment Financing Loan		
		Principal	**Interest**	**Totals**
2016	3/1/2016	**$ 11,718.64**	$ 1,467.23	$ 13,185.87
2017	3/1/2017	$ 11,419.94	$ 1,765.93	$ 13,185.87
2018	3/1/2018	$ 11,837.91	$ 1,347.96	$ 13,185.87
2019	3/1/2019	$ 12,271.18	$ 914.69	$ 13,185.87
2020	3/20/2020	$ 12,720.33	$ 465.54	$ 13,185.87
		$ 59,968.00	$ 5,961.35	$ 65,929.35

SAY $ 12,000.00

18 472

Debt Interest

2016 BRENTWOOD BUDGET EXPENDITURES
18472 DEBT INTEREST EXPENDITURES

18	GENERAL FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18472	**DEBT INTEREST**								
18 472-201	GENERAL OBLIGATION NOTE VFD	$ 8,381.20	$ 5,606.82	$ 3,121.79	$ -	$ -	$ -	**$ -**	CLOSED
18 472-202	2012/2007 GOB INTEREST	$ 141,975.00	$ 115,084.96	$ 74,981.26	$ 74,861.26	$ 37,000.00	$ 36,570.63	**$ 36,000.00**	-3%
18 472-203	2009 ENERGY SAVINGS EQUIP. INT	$ 14,532.29	$ 13,682.51	$ 6,281.68	$ 11,857.09	$ 11,000.00	$ 11,617.94	**$ 11,000.00**	0%
18 472-204	2013 LEASE - DPW BACKHOE	$ -	$ -	$ 841.21	$ 1,378.34	$ 2,100.00	$ 2,100.00	**$ 600.00**	-71%
18 472-205	2015 GOB INT	$ -	$ -	$ -	$ -	$ 30,000.00	$ 35,478.58	**$ 230,091.00**	667%
18 472-206	2014 LEASE DPW TRUCKS-INT	$ -	$ -	$ -	$ -	$ -	$ 3,277.06	**$ 2,500.00**	*New Item*
18 472-207	2015 LEASE-HVAC EQUIP-INT	$ -	$ -	$ -	$ -	$ -	$ -	**$ 1,500.00**	*New Item*
	TOTAL DEBT INTEREST	**$ 164,888.49**	**$ 134,374.29**	**$ 85,225.94**	**$ 88,096.69**	**$ 80,100.00**	**$ 89,044.21**	**$ 281,691.00**	**252%**

Debt Interest Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 281,691.00	an increase/decrease of	**$ 201,591.00**
Fiscal Year 2015 Adopted Budget:	$ 80,100.00		
Fiscal Year 2015 Projected Budget:	$ 89,044.21		
	$ 8,944.21	under Budget	

2016 BRENTWOOD BUDGET EXPENDITURES
18472 DEBT INTEREST EXPENDITURES

01 472-202 2012/2007 GOB PRINCIPAL

General Obligation Note of 2012 Refinancing of GO Series 2007

Due in annual principal and semi-annual interest installment due on March 1 and a semi-annual only interest installment due on September 1, with interest rates from 0.80% - 3.0%

	2012 Original Balance	Balance 1/1/2016	Additions	2016 Retirements	Principal Balance 12/31/2016
2012 GOB PRINCIPAL	$ 3,430,000.00	$ 3,249,300.01	$ -	$ 260,415.63	$ 2,988,884.38

	Loan Payble 2012 GON		
	Principal	**Interest**	**Total**
2015	$ 220,000.00	$ 36,570.63	$ 256,570.63
2016	$ 225,000.00	$ 35,415.63	$ 260,415.63
2017	$ 225,000.00	$ 34,009.38	$ 259,009.38
2018	$ 230,000.00	$ 32,462.50	$ 262,462.50
2019	$ 230,000.00	$ 30,450.00	$ 260,450.00
2020		$ 28,150.00	$ 28,150.00
2021	$ 475,000.00	$ 25,506.25	$ 500,506.25
2022	$ 250,000.00	$ 22,806.25	$ 272,806.25
2023	$ 255,000.00	$ 19,525.00	$ 274,525.00
2024		$ 16,018.75	$ 16,018.75
2025	$ 530,000.00	$ 12,281.25	$ 542,281.25
2026		$ 8,400.00	$ 8,400.00
2027	$ 560,000.00	$ 4,275.00	$ 564,275.00
	$ 3,200,000.00	$ 305,870.64	**$ 3,505,870.64**

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

NOTE 1: 2008 Principal & Interest Payment were made from the 2007 General Obligation Fund.

2016 BRENTWOOD BUDGET EXPENDITURES
18472 DEBT INTEREST EXPENDITURES

01 472-203 2009 ENERGY SAVINGS EQUIP. INT

	Loan Payble 2009 Equpment Financing Loan Principal	Interest	Totals
2015	$ 21,281.17	$ 10,945.41	$ 32,226.58
2016	$ 22,314.92	$ 9,911.65	$ 32,226.57
2017	$ 23,398.89	$ 8,827.69	$ 32,226.58
2018-2022	$ 134,348.62	$ 25,782.48	$ 160,131.10
2023	$ 30,909.10	$ 1,117.13	$ 32,026.23
	$ 232,252.70	$ 56,584.36	$ 288,837.06

SAY $ 11,000.00

18 472-204 2012 BACKHOE
*Associated with the Lease Purchase of a 2013 Backhoe for the Department of Public Works.

Case Model 580SN Backhoe	$ 98,144.00
Interest Rate =	4.00%
Term =	4 Years
Payments per year =	1

	Loan Payble 2012 Equpment Financing Loan Principal	Interest	Totals
2016	$ 19,158.80	**$ 542.16**	$ 19,700.96
2017	$ 9,579.40	$ 109.44	$ 9,688.84
	$ 28,738.20	$ 651.60	$ 29,389.80

SAY $ 600.00

2016 BRENTWOOD BUDGET EXPENDITURES
18472 DEBT INTEREST EXPENDITURES

18 472-205 2015 GOB INTEREST

General Obligation Note of 2015

General Obligation Note of 2015

*This $5,910,000 GO Bond Series of 2015 was for Capital Funding to complete the Phase II and Phase III of the Brentwood Borough Park/Stadium Renovations.

	Loan Payble 2015 GON		
Date	**Principal**	**Interest**	**Total**
3/1/2016	$ -	$ 151,202.24	
9/1/2016	$ 90,000.00	$ 78,888.13	$ 320,090.36
3/1/2017	$ -	$ 78,663.13	
9/1/2017	$ 165,000.00	$ 78,663.13	$ 322,326.25
3/1/2018	$ -	$ 78,003.13	
9/1/2018	$ 165,000.00	$ 78,003.13	$ 321,006.25
3/1/2019	$ -	$ 76,353.13	
9/1/2019	$ 170,000.00	$ 76,353.13	$ 322,706.25
3/1/2020	$ -	$ 74,653.13	
9/1/2020	$ 175,000.00	$ 74,653.13	$ 249,653.13
3/1/2021	$ -	$ 72,903.13	
9/1/2021	$ 180,000.00	$ 72,903.13	$ 252,903.13
3/1/2022	$ -	$ 71,103.13	
9/1/2022	$ 180,000.00	$ 71,103.13	$ 251,103.13
3/1/2023	$ -	$ 69,303.13	
9/1/2023	$ 185,000.00	$ 69,303.13	$ 254,303.13
3/1/2024	$ -	$ 67,453.13	
9/1/2024	$ 190,000.00	$ 67,453.13	$ 257,453.13
3/1/2025	$ -	$ 65,434.38	
9/1/2025	$ 190,000.00	$ 65,434.38	$ 255,434.38
3/1/2026		$ 63,296.88	
9/1/2026	$ 195,000.00	$ 63,296.88	$ 258,296.88
3/1/2027	$ -	$ 60,981.25	
9/1/2027	$ 200,000.00	$ 60,981.25	$ 260,981.25
3/1/2028	$ -	$ 58,481.25	
9/1/2028	$ 500,000.00	$ 58,481.25	$ 558,481.25
3/1/2029	$ -	$ 50,981.25	
9/1/2029	$ 515,000.00	$ 50,981.25	$ 565,981.25
3/1/2030	$ -	$ 43,256.25	
9/1/2030	$ 530,000.00	$ 43,256.25	$ 573,256.25

2016 BRENTWOOD BUDGET EXPENDITURES
18472 DEBT INTEREST EXPENDITURES

3/1/2031	$ -	$ 35,306.25	
9/1/2031	$ 545,000.00	$ 35,306.25	$ 580,306.25
3/1/2032	$ -	$ 27,131.25	
9/1/2032	$ 560,000.00	$ 27,131.25	$ 587,131.25
3/1/2033	$ -	$ 18,731.25	
9/1/2033	$ 580,000.00	$ 18,731.25	$ 598,731.25
3/1/2034	$ -	$ 9,668.75	
9/1/2034	$ 595,000.00	$ 9,668.75	$ 604,668.75
	$ -	$ -	$ -
	$ 5,910,000.00	$ 2,273,497.97	$ 7,394,813.52

SAY $ 230,091.00

18 472-206 2014 DPW Trucks
*Associated with the Lease Purchase of two (2) 2014 Trucks for the Department of Public Works.

Two (2) Ford trucks	$ 150,270.00
Interest Rate =	2.32%
Term =	4 Years
Payments per year =	2

Loan Payble
2014 Equpment Financing Loan

	Principal	Interest	Totals
2016	$ 39,554.90	$ 2,430.54	$ 41,985.44
2017	$ 39,554.90	$ 1,564.26	$ 41,119.16
2018	$ 39,554.90	$ 677.74	$ 40,232.64
	$ 118,664.70	$ 4,672.54	$ 123,337.24

SAY $ 2,500.00

2016 BRENTWOOD BUDGET EXPENDITURES
18472 DEBT INTEREST EXPENDITURES

18 472-207 2015 LEASE-HVAC EQUIP.
*Associated with the Lease Purchase and Installation of the Borough's New HVAC Equipment.

Mitsubishi Units	$	59,968.00
Interest Rate =		3.66%
Term =		5 Years
Payments per year =		1

	Payment Due	Loan Payble 2015 Equpment Financing Loan Principal	Interest	Totals
2016	3/1/2016	**$ 11,718.64**	$ 1,467.23	$ 13,185.87
2017	3/1/2017	$ 11,419.94	$ 1,765.93	$ 13,185.87
2018	3/1/2018	$ 11,837.91	$ 1,347.96	$ 13,185.87
2019	3/1/2019	$ 12,271.18	$ 914.69	$ 13,185.87
2020	3/20/2020	$ 12,720.33	$ 465.54	$ 13,185.87
		$ 59,968.00	$ 5,961.35	$ 65,929.35

SAY	**$**	**1,500.00**

18 492

Transfers

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 492 TRANSFERS EXPENDITURES

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 492	**TRANSFERS**								
18 492-930	TRANSFER- CAPITAL RESERVE FUND - PARK INITIATIVE PROJECT	$ 4,458.04	$ -	$ -	$ -	$ -	$ -	$ -	NA
	TOTAL TRANSFER - CAPITAL RESERVE FUND - PARK INITIATIVE PROJECT	**$ 4,458.04**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**

Summary and Assumptions:

Transfers Expenditures

Fiscal Year 2016 Budget Recommendations:	$ -	Capital Stadium Expenditures will be moved to the Capital Reserve Fund - Brentwood Park Initiative
Fiscal Year 2015 Adopted Budget:	$ -	
Fiscal Year 2015 Projected Budget:	$ -	
	$ -	

18 495

Contingency

2016 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 495 CONTINGENCY

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
18 495	**CONTINGENCY**								
18 495-000	UNRESERVED BALANCE	$ 12,388.81	$ 12,388.81	$ 8,828.00	$ -	$ 796,000.00	$ 75,309.00	**$ 75,309.00**	0%
	TOTAL CONTINGENCY	**$ 12,388.81**	**$ 12,388.81**	**$ 8,828.00**	**$ -**	**$ 796,000.00**	**$ 75,309.00**	**$ 75,309.00**	**0%**

Summary and Assumptions:

Contingency Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 75,309.00	an increase/decrease of	**$ (720,691.00)**
Fiscal Year 2015 Adopted Budget:	$ 796,000.00		
Fiscal Year 2015 Projected Budget:	$ 75,309.00		
	$ (720,691.00)		

COMMENTS:

These expenses are associated with providing contingencies for known and unknown expenses.

18 495-000 UNRESERVED BALANCE

*This is associated with the DCNR Grant Reimbursements due to the Borough for the 2010 and 2011 Grants associated with Phase I and Phase II of the Park Rennovations. These funds will be used towards the 2015 GO Bond Note payments which are scheduled to begin in 2016.

SAY	**$ 75,309.00**

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Highway Aid Fund

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Highway Aid Fund Revenues

2016 BRENTWOOD BUDGET HIGHWAYAID FUND

2016 HIGHWAY AID FUND BUDGET

FINAL

35 HIGHWAY AID FUND REVENUES

35	HIGHWAY AID FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
35 100	**2016 BEGINNING BALANCE**								
35 100-000	BEGINNING BALANCE	$ -	$ -	$ 60.48	$ 102.81	$ 100.00	$ 102.83	$ 100.00	0%
	TOTAL BEGINNING BALANCE	$ -	$ -	$ 60.48	$ 102.81	$ 100.00	$ 102.83	$ 100.00	**0%**
35 341	**INTEREST**								
35 341-100	INTEREST	$ 93.48	$ 56.62	$ 45.45	$ 32.89	$ 40.00	$ 34.00	$ 40.00	0%
	TOTAL INTEREST	$ 93.48	$ 56.62	$ 45.45	$ 32.89	$ 40.00	$ 34.00	$ 40.00	**0%**
35 355	**STATE SHARED REVENUES**								
341	STATE HIGHWAY AID (LIQUID FUELS TAX)	$ 187,664.24	$ 178,719.45	$ 175,837.17	$ 175,837.17	$ 202,000.00	$ 189,510.35	$ 217,000.00	7%
	TOTAL STATE SHARED REVENUES	$ 187,664.24	$ 178,719.45	$ 175,837.17	$ 175,837.17	$ 202,000.00	$ 189,510.35	$ 217,000.00	7%
35 392	**INTERFUND TRANSFERS**								
35 392-095	TRANSFER FROM OPERATING RESERVE FUND	$ 10,000.00	$ -	$ -	$ -	-	$ -	$ -	NA
	TOTAL TRANSFERS	$ 10,000.00	$ -	$ -	$ -	$ -	$ -	$ -	**NA**
TOTAL HIGHWAY AID FUND REVENUES		**$ 187,757.72**	**$ 178,776.07**	**$ 175,943.10**	**$ 175,972.87**	**$ 202,140.00**	**$ 189,647.18**	**$ 217,140.00**	**7%**

35 100

Beginning Balance

2016 BRENTWOOD BUDGET HIGHWAYAID FUND
35 100 2016 BEGINNING BALANCE

35	HIGHWAYAID FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	ACTUAL 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015 2014
35 100	**2016 BEGINNING BALANCE**								
35 100-000	BEGINNING BALANCE			$ 60.48	$ 102.81	$ 100.00	$ 102.83	**$ 100.00**	0%
	TOTAL BEGINNING BALANCE	**$ -**	**$ -**	**$ 60.48**	**$ 102.81**	**$ 100.00**	**$ 102.83**	**$ 100.00**	**0%**

Summary and Assumptions:

Beginning Balance Revenues

Fiscal Year 2016 Budget Recommendations:	$ 100.00	an increase/decrease of	**$ -**
Fiscal Year 2015 Adopted Budget:	$ 100.00		
Fiscal Year 2015 Projected Budget:	$ 102.83		
	$ 2.83	over budgeted revenues.	

35 100-000 BEGINNING BALANCE

*It is anticipated that the 2016 Beginning Balance will be =

SAY	**$**	**100.00**

35 341

Interest

2016 BRENTWOOD BUDGET HIGHWAYAID FUND
35 341 INTEREST REVENUES

35	HIGHWAY AID FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
35 341	**INTEREST**								
35 341-100	INTEREST	$ 93.48	$ 56.62	$ 45.45	**$ 32.89**	$ 40.00	$ 34.00	**$ 40.00**	0%
	TOTAL INTEREST	**$ 93.48**	**$ 56.62**	**$ 45.45**	**$ 32.89**	**$ 40.00**	**$ 34.00**	**$ 40.00**	**0%**

Summary and Assumptions:

Interest Revenues

Fiscal Year 2016 Budget Recommendations:	$ 40.00	an increase/decrease of	**$ -**
Fiscal Year 2015 Adopted Budget:	$ 40.00		
Fiscal Year 2015 Projected Budget:	$ 34.00		
	$ (6.00)	shortfall in revenues.	

35 341-100 INTEREST

*It is anticipated that the interest to be earned in 2016 =

SAY	**$**	**40.00**

35 355

State Shared Revenues

2016 BRENTWOOD BUDGET HIGHWAYAID FUND
35 355 STATE SHARED REVENUES

35	HIGHWAY AID FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
35 355	**STATE SHARED REVENUES**								
35 355-02	STATE HIGHWAY AID (LIQUID FUELS TAX)	$ 187,664.24	$ 178,719.45	$ 175,837.17	$ 175,837.17	$ 202,000.00	$ 189,510.35	**$ 217,000.00**	7%
	TOTAL STATE SHARED REVENUES	**$ 187,664.24**	**$ 178,719.45**	**$ 175,837.17**	**$ 175,837.17**	**$ 202,000.00**	**$ 189,510.35**	**$ 217,000.00**	**7%**

Summary and Assumptions:

State Shared Revenues

Fiscal Year 2016 Budget Recommendations: $ 217,000.00 an increase/decrease of **$ 15,000.00**

Fiscal Year 2015 Adopted Budget: $ 202,000.00
Fiscal Year 2015 Projected Budget: $ 189,510.35
$ (12,489.65) under budgeted revenues.

35 355-02 STATE HIGHWAY AID (LIQUID FUELS TAX)

*Based on the October 2015 letter from Commonwealth of PA, 2015 Estimated Liquid Fuels allocation is approximately $237,474.13. This is $47,963.78 more than what was received in 2015.
The amount available for the March 1, 2016 payment to municipalites is currently forecast to be greater than the prior year.

This amount is based on the mileage of 24.43 and the population of 9,643 (decreased from 10,000) for Brentwood.

SAY	**$ 217,000.00**

35 392

Interfund Transfers

2016 BRENTWOOD BUDGET HIGHWAYAID FUND
35 392 INTERFUND TRANSFERS

35	HIGHWAY AID FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
35 392	**STATE SHARED REVENUES**								
35 392-095	TRANSFER FROM OPERATING RESERVE FUND	$ 10,000.00		$ -	$ -	-	$ -	$ -	NA
	TOTAL TRANSFER REVENUES	**$ 10,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**

35 392-010 TRANSFER FROM OPERATING RESERVE FUND

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

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SAY

35

Highway Aid Fund Expenditures

2016 BRENTWOOD BUDGET HIGHWAYAID FUND

2016 HIGHWAY AID FUND BUDGET FINAL

35 HIGHWAY AID FUND EXPENDITURES

35	HIGHWAY AID FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015	FORECAST 2017
35 432	**WINTER MAINTENANCE-SNOW REMOVAL**									
35 432-245	ROAD SALT	$ 86,879.36	$ 98,595.24	$ 73,292.06	$ 129,004.62	$ 108,640.00	$ 120,000.00	$ 120,000.00	10%	$ 123,600.00
	TOTAL WINTER MAINTENANCE-SNOW REMOVAL	**$ 86,879.36**	**$ 98,595.24**	**$ 73,292.06**	**$ 129,004.62**	**$ 108,640.00**	**$ 120,000.00**	**$ 120,000.00**	10%	$ 123,600.00
35 433	**TRAFFIC CONTROL DEVICES**									
35 433-245	STREET SIGNS & MARKINGS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
35 433-270	DATA PROCESSING EQUIPT.	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000.00	0%	$ 1,030.00
35 433-361	ELECTRIC-TRAFFIC SIGNALS	$ 2,767.26	$ 7,539.80	$ 2,934.76	$ 3,569.24	$ 3,000.00	$ 3,000.00	$ 5,640.00	88%	$ 5,809.20
35 433-374	REPAIRS-TRAFFIC SIGNALS	$ 403.00	$ 469.50	$ -	$ -	$ 500.00	$ -	$ 500.00	0%	$ 515.00
									0%	$ -
	TOTAL TRAFFIC CONTROL DEVICES	**$ 3,170.26**	**$ 8,009.30**	**$ 2,934.76**	**$ 3,569.24**	**$ 3,500.00**	**$ 3,000.00**	**$ 7,140.00**	104%	$ 7,354.20
35 434	**STREET LIGHTING**									
35 434-361	ELECTRICITY-STREET LIGHTING	$ 102,741.52	$ 72,118.18	$ 99,610.35	$ 56,969.38	$ 90,000.00	$ 70,123.84	$ 90,000.00	0%	$ 92,700.00
	TOTAL STREET LIGHTING	**$ 102,741.52**	**$ 72,118.18**	**$ 99,610.35**	**$ 56,969.38**	**$ 90,000.00**	**$ 70,123.84**	**$ 90,000.00**	$ -	$ 92,700.00
TOTAL HIGHWAY AID FUND EXPENDITURES		**$ 192,791.14**	**$ 178,722.72**	**$ 175,837.17**	**$ 189,543.24**	**$ 202,140.00**	**$ 193,123.84**	**$ 217,140.00**	**114%**	**$ 223,654.20**
TOTAL HIGHWAY AID FUND REVENUES		**$ 187,757.72**	**$ 178,776.07**	**$ 175,943.10**	**$ 175,972.87**	**$ 202,140.00**	**$ 189,647.18**	**$ 217,140.00**	**7%**	**$ 217,140.00**
				FUND BALANCE - SURPLUS/(DEFICIT) =				**$ -**	**-108%**	**$ (6,514.20)**

35 432

Winter Maintenance – Snow Removal

2016 BRENTWOOD BUDGET HIGHWAYAID FUND
35 432 WINTER MAINTENANCE-SNOW REMOVAL EXPENDITURES

35	HIGHWAYAID FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
35 432	**WINTER MAINTENANCE-SNOW REMOVAL**								
35 432-245	ROAD SALT	$ 86,879.36	$ 98,595.24	$ 73,292.06	$ 129,004.62	$ 108,640.00	$ 120,000.00	**$ 120,000.00**	10%
	TOTAL WINTER MAINTENANCE-SNOW REMOVAL	**$ 86,879.36**	**$ 98,595.24**	**$ 73,292.06**	**$ 129,004.62**	**$ 108,640.00**	**$ 120,000.00**	**$ 120,000.00**	**10%**

Summary and Assumptions:

Winter Maintenance - Snow Removal Expenditures

Fiscal Year 2016 Budget Recommendation:	$ 120,000.00	an increase/decrease of	**$ 11,360.00**
Fiscal Year 2015 Adopted Budget:	$ 108,640.00		
Fiscal Year 2015 Projected Budget:	$ 120,000.00		
	$ 11,360.00	over budgeted amount.	

$ 11,360.00 or 2% Increase in Road Salt due to past severity of winters and forecast for 2016 winter.

35 432-245 ROAD SALT

Assumptions:

Current Volume (tons) in Salt Dome =	600	Actual Tons in 2015
2016 Quantity (Tons)=	1,700	1,300
2016 Unit Price per Ton (SHACOG Joint Purchase) =	$ 69.29	
2016 Total =	$ 117,793.00	

SAY $ 120,000.00

Note: in 2009 the Unit Price was $45.00/Ton

35 433

Traffic Control Devices

2016 BRENTWOOD BUDGET HIGHWAYAID FUND
35 433 TRAFFIC CONTROL DEVICES EXPENDITURES

35	HIGHWAY AID FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
35 433	**TRAFFIC CONTROL DEVICES**								
35 433-245	STREET SIGNS & MARKINGS	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**	0%
35 433-270	DATA PROCESSING EQUIPT.	$ -	$ -	$ -	$ -	$ -	$ -	**$ 1,000.00**	0%
35 433-361	ELECTRIC-TRAFFIC SIGNALS	$ 2,767.26	$ 7,539.80	$ 2,934.76	$ 3,569.24	$ 3,000.00	$ 3,000.00	**$ 5,640.00**	88%
35 433-374	REPAIRS-TRAFFIC SIGNALS	$ 403.00	$ 469.50	$ -	$ -	$ 500.00	$ -	**$ 500.00**	0%
	TOTAL TRAFFIC CONTROL DEVICES	**$ 3,170.26**	**$ 8,009.30**	**$ 2,934.76**	**$ 3,569.24**	**$ 3,500.00**	**$ 3,000.00**	**$ 7,140.00**	**104%**

Summary and Assumptions:

Traffic Control Devices Expenditures

Fiscal Year 2016 Budget Recommendations: $ 7,140.00 an increase/decrease of **$ 3,640.00**

Fiscal Year 2015 Adopted Budget: $ 3,500.00
Fiscal Year 2015 Projected Budget: $ 3,000.00
$ (500.00) under budgeted amount.

35 433-245 STREET SIGNS & MARKINGS

Assumptions:

Road Signage and Stop Signs
Line Painting

SAY $ -

35 433-270 DATA PROCESSING EQUIPT.

*Associated with the Purchasing of a Lap Top Computer for the Department of Public Works.
$1,000 is permitted from the Highway Aid Fund.

SAY $ 1,000.00

35 433-361 ELECTRIC-TRAFFIC SIGNALS

*Duquesne Light

SAY $ 5,640.00

35 433-374 REPAIRS-TRAFFIC SIGNALS

*Associated with any repairs to the Traffic Signals.

SAY $ 500.00

35 434

Street Lighting

2016 BRENTWOOD BUDGET HIGHWAYAID FUND
35 434 STREET LIGHTING EXPENDITURES

35	HIGHWAY AID FUND	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	PROJECTED 2015	PROPOSED 2016	PERCENTAGE CHANGE FROM 2015
35 434	**STREET LIGHTING**								
35 434-361	ELECTRICITY-STREET LIGHTING	$ 102,741.52	$ 72,118.18	$ 99,610.35	$ 56,969.38	$ 90,000.00	$ 70,123.84	$ 90,000.00	0%
	TOTAL STREET LIGHTING	**$ 102,741.52**	**$ 72,118.18**	**$ 99,610.35**	**$ 56,969.38**	**$ 90,000.00**	**$ 70,123.84**	**$ 90,000.00**	**0%**

Summary and Assumptions:

Street Lighting Expenditures

Fiscal Year 2016 Budget Recommendations:	$ 90,000.00	an increase/decrease of	**$ -**
Fiscal Year 2015 Adopted Budget:	$ 90,000.00		
Fiscal Year 2016 Projected Budget:	$ 70,123.84		
	$ (19,876.16)	under budgeted amount.	

35 434-361 ELECTRICITY-STREET LIGHTING

*Assuming a slight decrease in the 2015 budgeted street lighting expenditures.

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

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