

Fiscal Year 2010 Operating Budget

*“Reaching New
Heights”*

***Borough of Brentwood
Allegheny County, Pennsylvania***

TABLE OF CONTENTS

SECTION 1: INTRODUCTION

Introduction to Contents	1.1
History of Brentwood.....	1.2
Borough Government.....	1.3
Borough Government: The Process	1.6
Budgeting 101.....	1.7

SECTION 2: ADMINISTRATIVE STAFF

Administrative Staff.....	2.1
---------------------------	-----

SECTION 3: Budget Vision & Goals

Budget Vision & Goals	3.1
-----------------------------	-----

SECTION 4: BOROUGH MANAGER'S EXECUTIVE SUMMARY

Organization of the Recommended Budget.....	4.1
Brentwood's Financial Foundation	4.2
An Overview of how appropriation levels are determined, The Budgeting and Accounting Processes	4.3
2010 Fiscal Year Overall Budget Summary and Overview	4.4
2009 Highlighted Budget Components	4.9
Fiscal Year 2010 Strategic Budget Priorities.....	4.12
Acknowledgements.....	4.12
Summary	4.13

SECTION 5: HISTORICAL DATA (Population and Taxes)

Total Population Loss/Gains by Decade	Table 1
Annual Population 2000-2007	Table 2
Comparative Change in Population Among South Hills Communities	Table 3
South Hills Community Comparisons.....	Table 4
Real Estate Tax Collections vs. Assessed Value (Ten Years)	Table 5
Real Estate Tax Collections (Five Year)	Table 6
Earned Income Tax Collections (Five Year)	Table 7

APPENDICES – BUDGET FUNDS

01 General Fund Revenues	2
Real Estate Taxes.....	01 301
Real Estate Transfer Tax	01 310
License & Permits.....	01 321
Fines & Penalties	01 331
Interest Earnings	01 341
Intergovernmental Revenue – State	01 355-355
Departmental Earnings.....	01 361-362
Parking Meters.....	01 363
Culture-Recreation.....	01 367
School Guard Payroll	01 368

TABLE OF CONTENTS

Miscellaneous	01 380
Interfund Transfers	01 392
Proceeds of Short Term Debt	01 394
Other Funding Sources.....	01 395
01 General Fund Expenditures.....	3
Council.....	01 400
Mayor.....	01 401
Finance.....	01 402
Tax Collector.....	01 403
Legal	01 404
Administration.....	01 405
Publications	01 406
Data Processing	01 407
Engineering	01 408
Government Building.....	01 409
Police	01 410
Volunteer Fire.....	01 411
EMS	01 412
Planning and Zoning.....	01 414
Communications	01 415
Parking Meters.....	01 417
Crossing Guards	01 419
Summer Crossing Guards.....	01 420
Refuse/Recycling.....	01 427
Public Works	01 430
Traffic Signals	01 433
Recreation	01 451
Swimming Pool	01 452
Civic Center.....	01 453
Parks.....	01 454
Library.....	01 456
Stadium	01 459
Economic Development	01 463
Debt Principal.....	01 471
Debt Interest	01 472
Insurance	01 486
Intergov't Coop Act	01 489
Transfer	01 492
Contingency.....	01 495
08 Sanitary Sewer Fund Revenues	4
Beginning Balance.....	08 100
Sewer Charges Revenues	08 341
08 Sanitary Sewer Fund Expenditures	5
Wastewater Collection & Treatment.....	08 429
Debt Principal.....	08 471
Debt Interest	08 472
Refunds	08 491
Transfers.....	08 492

TABLE OF CONTENTS

Contingency.....	08 495
09 2007 PennVest Fund Revenues & Expenditures	6
15 2007 General Obligation Bond Issues Revenues/Expenditures.....	7
18 Capital Improvement Fund Revenues	8
18 Capital Improvement Fund Expenditures.....	9
35 Highway Aid Fund Revenues.....	10
35 Highway Aid Fund Expenditures	11

SECTION 1: INTRODUCTION

The Borough of Brentwood



Fiscal Year 2010 Budget

Introduction to Contents

The Borough of Brentwood Budget contains the following sections:

- History of Brentwood
- Borough Government
- Borough Government: The Process
- Budgeting 101
- Administrative Staff
- Budget Vision & Goals
- Borough Manager's Executive Summary
- Total budget summary section and fund summary section
 - 01 General Fund (Revenues & Expenditures)
 - 08 Sanitary Sewer Fund (Revenues & Expenditures)
 - 15 2007 GO Bond Fund (Revenues & Expenditures)
 - 18 Capital Improvement Fund (Revenues & Expenditures)
 - 35 Highway Aid/Liquid Fuels Fund (Revenues & Expenditures)

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

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

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

SECTION 1: INTRODUCTION

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

The information in this document was prepared by the Office of the Borough Manager, the Administrative Office, Borough Treasurer and valuable contributions made by the Borough's Department Heads.

History of Brentwood

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

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



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

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



SECTION 1: INTRODUCTION

Borough Government

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

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

Council President

Jay Lieb (2010)
Council President
(412) 884-1500 Ext. 163



Committee/Boards

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

Brentwood Business Owners Association, Delegate
South Hills Health Council

Council Vice President

Ann Schade (2010)
Vice-President
(412) 884-1500 Ext. 164



Committees/Boards

Park and Recreation, Chairperson
Public Safety, Vice Chairperson
Public Works
Allegheny County Borough's Association, Alternate
Economic Development South, Delegate
Library Board, Alternate

SECTION 1: INTRODUCTION

President Pro-Temp

Richard Bender (2012)
President Pro-Temp
(412) 884-1500 x167



Committees/Boards

Public Safety, Chairperson
Administration and Finance, Vice Chairperson
Park and Recreation
SHACOG Board, Alternate Delegate
SHACOG Franchise Authority, Delegate
SHACOG Rate Review Board, Delegate

Member of Council

Janice Boyko (2012)
(412) 884-1500 Ext.161



Committees/Boards

Zoning and Planning, Vice Chairperson
Economic Development South, Alternate
3 Rivers Wet Weather, Delegate
Watershed, Alternate Delegate

Member of Council

Mario Richards (2012)
(412) 884-1500 x165



Committees/Boards

Zoning and Planning, Chairperson
Administration and Finance
Pennsylvania State Association of Boroughs, Delegate

SECTION 1: INTRODUCTION

Member of Council

Dawn Synborski (2010)
(412) 884-1500 Ext. 162

Committees/Boards

Public Works, Chairperson
Park and Recreation, Vice Chairperson
Public Safety
Allegheny County Borough's Association, Delegate
Allegheny County League of Municipalities, Delegate



Member of Council

David Wenzel (2012)
(412) 884-1500 x166

Committees/Boards

Zoning and Planning, Vice Chairperson
Public Works, Vice Chairperson
Pennsylvania State Association of Boroughs, Alternate
SHACOG Board, Delegate
SHACOG Franchise Authority, Alternate
SHACOG Rate Review Board, Alternate



Mayor

Kenneth Lockhart
(412) 884-1500 x130

Committees/Boards

Police Department



SECTION 1: INTRODUCTION

Meetings

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

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

Borough Council Agendas

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

Borough Government: The Process

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

Becoming a Law: The Final Step

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

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

Minutes are taken of all formal Borough Council meetings. The minutes are kept in the Borough's Secretary's office where they are available for public inspection.

SECTION 1: INTRODUCTION

Budgeting 101

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

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

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

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

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

The budget is a management tool: keep in mind that the budget is an effective management tool if performance is measured through specific quantitative goals and objectives. Many cities tie budgeting to performance measures ("*performance budgeting*"), and budget based upon desired levels of service (e.g., miles of street repaved, acres of parks mowed, number of building inspections performed, etc.). Beginning in 2009 Brentwood Borough will begin to identify, record, and track certain performance measurement criteria to be used in the 2010 budget and move towards a performance based budget.

SECTION 1: INTRODUCTION

Roles and Responsibilities

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

The Executive/Administrative Role

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

The Legislative/Policymaking Role

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

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

The council also has a valuable role to play in the strategic planning process. Before the budget is formulated, council members can engage citizens in strategic planning to determine their priorities for borough programs and services. The results of strategic planning should guide the policy decisions that are implemented through the budget.

The above is only a brief summary of the budgeting process associated with local government. I may expand on this concept in future years as I expand the budget report and increase the level of detail of the Borough's budget. I hope that you found the above informational and a good foundation as you continue through the remaining sections of the Brentwood Borough Fiscal Year 2010 Budget.

SECTION 2 -- ADMINISTRATIVE STAFF



Borough Manager

George Zboyovsky, P.E.

Finance Director

Dawn Lane

Building Department & Code Enforcement

Ralph Costa

Fire Commissioner & Fire Chief

Dan Nieczgorski

Police Chief

Robert Butelli

Public Works Supervisor

Robert Mackewich

Real Estate Tax Collector

Fay Boland

Solicitor

George Gobel

Borough Engineer

Ruthann L. Omer, P.E.
The Gateway Engineers, Inc.

Auditors

Hosack Specht Muetzel & Wood, LLP.

SECTION 3 -- BUDGET VISION & GOALS

Safe and Healthy Community

The Borough Council envisions a Borough where residents, workers, and visitors feel safe. We will work to provide excellent emergency response both in terms of response time and the quality of the care and service provided. A healthy community is also fiscally responsible with sufficient resources to continue providing an excellent quality of life.

Revitalization

The Borough continues to make strides. An effort to revitalize the Borough to improve aesthetics, update infrastructure and attract new businesses to Brentwood will be a focal point. The Borough's community identity will also be further defined with focus on the Central Business District as well as the Rt. 51 Corridor.

Economic Vitality

The Borough Council and staff will work to ensure a vibrant community attractive to knowledge workers, young families, seniors and all those seeking employment and an amazing quality of life. The Borough will foster an entrepreneurial spirit encouraging new start-up companies while retaining the businesses that have already chosen Brentwood. The Borough will invest in older and new neighborhoods and commercial areas to improve and raise Brentwood's standards. The Borough will continue providing high levels of service and amenities to the community.

Promote and Strengthen Brentwood's Identity

The Borough will seek to strengthen and promote Brentwood's identity through enhanced Code Design Guidelines for new development and eliminate those antiquated codes that do not encourage renovations. We will tell Brentwood's story to the region and the state through a consistent, aggressive marketing campaign. Let's work together to make Brentwood a destination and promote our cohesive "walkable community."

Capital Improvement Projects

The Borough of Brentwood's budget includes a Capital Improvement Fund with expenditures equal to \$733,905.4 which is 75% greater than 2009 Budgeted amount.

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

Buildings

- Municipal Building Feasibility Study
- Security Cameras

Police Department

- One (1) new Police Cruiser

Traffic Control Devices

- Traffic Calming Measures

Highway Constr. & Rebuilding

- 2010 Roadway Rehab. Program
- Manhole Rehab. Project
- Stormwater Rehab. Project

Parks

- Skateboard Park

Library

- ADA Renovation Project

Stadium/Park Initiative

- Dedicated earmarked funding for implementation & construction phase.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

*"When the wind changes direction, there are those who build walls and those who build windmills." Author
Unknown*

Honorable Mayor and Members of Council:

I am pleased to present the proposed Brentwood Borough Budget for fiscal year 2010. Our community continues to be robust. We continue to be a strong, fiscally sound municipal government. This budget advances key strategic organizational goals: 1) a safe, healthy, and aesthetically pleasing community, 2) economic and cultural revitalization, and 3) a stronger identity for the Borough. The fiscal year 2010 budget is a financial plan that will move our Borough toward achievement of its goals within the constraints of available resources. The budget document is a means for allocating the resources of the Borough to a variety of programs necessary to protect and enhance the community's quality of life, increase economic development efforts, and maintain and develop Borough facilities and its infrastructure.

Organization of the Recommended Budget

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

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

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

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

2010 Fiscal Year Overall Budget Summary and Overview. This section discusses the total recommended budget (revenues and expenditures).

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

2009 Highlighted Budget Components. This section highlights components of the previous year's budget, including capital outlay, staffing, and the capital improvement program.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

Fiscal Year 2010 Strategic Budget Priorities. This section identifies components of the 2010 budget including capital outlay, projects, priorities, and the capital improvement program.

Acknowledgements. There are a lot of others who participated in preparing the 2010 Budget.

Summary. Closing remarks.

Following the Borough Manager's Budget Message are the fund summaries followed by more detailed sections of the various departments and/or fund categories. The department/categorical budgets provide the citizens, Mayor, Borough Council and staff an overview of the cost of each service or function and the funding source for each program. Each departmental and/or category budget includes a description, services provided, a multi-year summary of the revenues and expenditures as well as 2009 projected revenues and expenditures with the proposed 2010 revenues and expenditures and the percent change from the 2009 budgeted values.

Brentwood's Financial Foundation

Many cities around the country are faced with declining revenues, deteriorating capital infrastructure, and structural imbalances within their budgets, forcing reduced services, staff layoffs, employee benefit reductions and other drastic measures. A National League of Cities survey found that more than three in five municipal finance officers said that their city was less able to meet the financial needs than in the previous year.¹ When cities are forced to move from financial crisis to financial crisis, they are unable to strategically and proactively tackle the critical urban issues of today: infrastructure maintenance, workforce development, public safety and economic development.

¹ City Fiscal Conditions in 2004, National League of Cities, p. iii

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

With the Borough's somewhat isolation from the plunging economy, the relative stability of the Borough's housing market, recent capital improvement projects to infrastructure (roads and sanitary sewer lines) Brentwood is better positioned to create a better community for its citizens. Our challenge is to invest these hard-earned dividends strategically to both increase progress toward achieving the Borough Council's and resident's priorities and to ensure we strengthen the financial position of the Borough.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

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

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

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

Budget Process

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

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

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

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

The Budget and Accounting Basis of Borough Funds

The Borough's budget and accounting basis is substantially in accordance with Generally Accepted Accounting Principles (GAAP). The Borough's General, Special Revenue, and Capital Improvement

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

Funds are budgeted on the entity wide accrual basis of accounting. Revenues are recognized when they become measurable and available to finance expenditures. Expenditures are generally recognized when incurred.

The Enterprise Funds are generally budgeted on a cash basis. Revenues are recognized when received, and expenses are recognized when payment is made. The Government Accounting Standards Board (GASB), which establishes accounting principles for governments, issued Statement No. 34, Basic Financial Statements-Management's Discussion and Analysis-for State and Local Governments. This Statement establishes new financial reporting requirements and were in effect for the Borough of Brentwood for the fiscal year beginning January 1, 2009. GASB Statement No. 34 emphasizes reporting the financial activity of the Borough on an entity-wide accrual basis with a focus on major funds. Currently, the financial reporting is on a cash basis for the particular fund type.

2010 Fiscal Year Overall Budget Summary and Overview

General Fund Revenues

A conservative and realistic approach was utilized when preparing the 2010 Budget by underestimating revenues and overestimating expenses. In an effort to enhance our residents' quality of life, and to support local business growth, the Borough will continue to invest in public works, public safety (police, fire, and EMS), sanitary sewer infrastructure, parks and recreational facilities. The property tax rate will remain at 8.5 mils of property tax generating an estimated \$2,853,824.51 based on a total local taxable assessed property value equally \$335,744,060.00. It is unfortunate that not all of this is collectable due to the 2% discount rate as well as delinquent tax payers. Therefore, a 90% collection rate was assumed resulting in \$2,517,073.00 in total current property tax revenues. This equates to the following dedicated milage:

General Borough Operations	7.00 Mils	\$ 2,349,201.19
Library	0.50 Mils	\$ 167,872.03
Uncollected ⁽¹⁾	1.00 Mils	\$ 336,751.29
Total	8.5 Mils	\$ 2,853,824.51

⁽¹⁾Includes \$57,076.49 caused by the 2% discount payment and \$279,674.8 in non-payment of real estate taxes.

A summary of the revenues sources being proposed for the 2010 General Fund Budget are as illustrated below.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

FISCAL YEAR 2010 PROPOSED BUDGETED REVENUES SUMMARY

BUDGETED REVENUES	Proposed 2010
Beginning Fund Balance	\$ 650,000.00
Real Estate Taxex	\$ 2,799,073.22
Real Estate Transfer Taxes/511 Taxes	\$ 815,000.00
License & Permits	\$ 196,500.00
Fines & Penalties/Interest Earnings	\$ 70,000.00
Interest Earnings	\$ 94,150.00
Intergovernmental Revenues	\$ 448,500.00
Depatment Earnings	\$ 95,580.00
Parking Meters	\$ 63,150.00
Culture-Recreation	\$ 34,000.00
School Guard Payroll - Reimbursement	\$ 52,874.00
Miscellaneous	\$ 25,500.00
Interfund Transfers	\$ 200,000.00
Proceeds from Short-Term Debt (TAN)	\$ 1,300,000.00
Other Sources	\$ 40.00
Total 2010 General Fund Revenues	<u>\$ 6,844,367.22</u>
Total 2010 Sanitary Sewer Fund Revenues	\$ 5,251,820.00
Total 2010 Capital Improvement Fund Revenues	\$ 733,905.04
Total 2010 Highway Aid Fund Revenues	<u>\$ 183,600.00</u>
Total 2010 Borough Revenues	\$ 13,013,692.26

General Fund Expenditures

Generally, because of the need to meet the demands of a dense and older urban community, one that borders that City of Pittsburgh, operating requirements have increased in virtually every department. These requirements are reflected in the department funding requests. We recommended some service enhancements that meet the critical needs of our community, funding to further the work of meeting the Borough Council priorities and action plans, and fills gaps created by austere budgets and fiscal decisions made in previous fiscal years. This proposal supports basic government services such as road maintenance, sewer, transportation improvements, parks, police, fire and library services. Furthermore, it continues to address additional community needs such as economic development, park & stadium renovation and Rt. 51 Corridor plans. The proposal contains all Borough programs, services and capital improvement projects that will be provided to Brentwood's citizens and businesses from January 1, 2010, to December 31, 2010. It is a balanced financial plan that has been

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

carefully prepared to provide Brentwood with a sustainable set of municipal services. The proposed budget for this fiscal year is the product of past achievements, current work, and future priorities,

The proposed 2010 budget presents an estimated increase in revenues, from \$6.07 million to \$6.84 million, in comparison to the 2009 Budget. The primary reason for the increase in revenues is due to an increase in revenues through aggressive delinquent tax collections as well as increases in other departments due to the increase in parking ticket fees, landlord registration fees, and increases in Zoning Hearing Board fees, etc. In addition, the 2010 general fund budget will see a transfer from the Borough's Sanitary Sewer Fund to account for General Fund expenditures that pertain to sanitary sewer related work and associated salaries. Expenditures will also be increasing from \$6.07 million to \$6.84 million. The primary reason for the increase in expenditures was on account of significant increases in various departments. Due to contractual obligations and the rising cost of healthcare and employee benefits, the Borough saw some of their largest increases in such departments such as Administration (22%), Information Technology (35%), Refuse and Recycling (26%), Insurances (28%), and Transfers to the Capital Improvement Fund (200%).

Brentwood Volunteer Fire Department total expenditures will not increase from 2009 levels, however the Borough's monetary stipend to this vital public safety faction will increase by 10% to \$90,386.00 an increase of \$7,886 respectively.

The Borough's Debt Principal and Interest Payments in 2010 will only see a slight increase of 2% from 2009 levels. This equates to a total debt principal payment of \$1,526,712.51 and total debt interest payment on this debt as being \$209,195.71. Please note that this includes the annual short term note from the \$1,300,000 Tax Anticipation Note.

Cuts will be realized by continuing to implement efficiency measures into Borough Operations without sacrificing Borough services. For example, Council, Mayor, and Legal services are anticipated to see reductions of (13%), (10%), and (7%). Engineering costs are estimated to be further reduced by (31%) and Government Building expenses by (15%), respectively. Public Works Department and Parks Department expenditures are anticipated to be decreased by (2%) and (13%) respectively due primarily to energy savings and unemployment compensation insurance. The Civic Center is also expected to realize a savings of (13%) due to a reduction in energy costs.

A summary of the Proposed 2010 General Fund Expenditures are presented on the Table below.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

FISCAL YEAR 2010 PROPOSED BUDGETED EXPENDITURES SUMMARY

BUDGETED EXPENDITURES	Proposed 2010
COUNCIL	\$ 31,700.00
MAYOR	\$ 5,200.00
FINANCE	\$ 9,000.00
TAX COLLECT	\$ 58,039.26
LEGAL	\$ 93,800.00
ADMINISTRATION	\$ 328,983.91
PUBLICATIONS	\$ 19,800.00
DATA PROCESSING	\$ 35,100.00
ENGINEERING	\$ 38,000.00
BUILDINGS	\$ 65,700.00
POLICE	\$ 1,777,685.60
VOLUNTEER FIRE	\$ 186,306.00
EMS	\$ 59,910.00
PLANNING AND ZONING	\$ 87,531.35
COMMUNICATION	\$ 110,216.64
PARKING METERS	\$ 36,500.00
CROSSING GDS	\$ 106,000.00
SUMMER CR GDS	\$ 21,850.00
REFUSE-RECYCLING	\$ 26,500.00
PUBLIC WORKS	\$ 687,125.90
TRAFFICE SIGNALS	\$ 19,500.00
RECREATION	\$ 14,000.00
POOL	\$ 125,400.00
CIVIC CENTER	\$ 26,500.00
PARKS	\$ 166,311.70
LIBRARY	\$ 189,900.00
STADIUM	\$ 17,500.00
ECONOMIC DEVELOPMENT	\$ 28,500.00
DEBT PRINCIPAL	\$ 1,526,712.51
DEBT INTEREST	\$ 209,195.71
INSURANCE	\$ 311,379.00
INTERGOV'T COOP ACT	\$ 8,000.00
TRANSFERS	\$ 395,642.00
CONTINGENCY	\$ 20,877.64
TOTAL GENERAL FUND	\$ 6,844,367.22
SANITARY SEWER FUND	\$ 5,251,820.00
CAPITAL IMPROVEMENT FUND	\$ 733,905.04
HIGHWAY AID FUND	\$ 183,600.00
TOTAL 2010 BOROUGH EXPENDITURES	\$ 13,013,692.26

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

Sanitary Sewer Fund

Nearly \$5.30 million dollars worth of expenditures are budgeted in the Borough's Sanitary Sewer Fund for 2010. A majority of these expenses are associated with the increase in the ALCOSAN treatment fees as well as the major capital improvement repairs associated with the EPA Consent Decree Order

Capital Improvement Fund

The 2010 Budget will also see an increase in the Capital Improvement Fund that will include nearly \$734,000 in expenditures for such capital projects as the Borough's Stormwater Rehabilitation Plan, 2010 Roadway Rehabilitation Project, a new police vehicle, and a fund associated with design and repairs for the Brentwood Stadium and park.

Highway Aid Fund

Based on October 2009 letter from Commonwealth of PA, 2010 Estimated Liquid Fuels allocation will be approximately \$183,386.73. Due to the high price of motor vehicle fuels and the current economic conditions, revenue from liquid fuels purchases has declined. The amount available for the April 1, 2010, payment to municipalities is currently forecast to be less than the prior year.

This amount is based on the mileage of 24.43 and the population of 10,466 for Brentwood.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

2009 Highlighted Budget Components

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

2009 Capital Improvement Program

The Borough completed nearly **\$1 million dollars** worth of capital projects in 2009 which included the following:

- Two (2) New Police Cruisers were leased = \$25,000.00
Through a grant provided by State Representative Harry Reidshaw the Borough was able to obtain two (2) police vehicles
- One (1) Bucket Truck for DPW = \$70,000.00
Through a \$70,000.00 donation from the Brentwood Business Owners Association (BBOA) the Borough was able to purchase a much needed Bucket Truck to be utilized by the Department of Public Works.
- 2009 Energy Savings Audit and Equipment = \$347,918.34
Prior to the announcement of the Stimulus Funding, the Borough took the initiative to save energy costs by having an Energy Audit performed on the Borough's Municipal Building, Library, Civic Center, and Street Lighting. The results were the purchasing of new high energy HVAC units for the Borough Library and Civic Center as well as the replacing and updating of Borough lighting with high efficiency LED lighting.
- Purchase of fourteen (14) Police Radios = \$12,808.00
Through a Justice Assistance Grant (JAG), the Borough was able to purchase fourteen (14) new Motorola portable radios with speaker microphones.
- Brentwood Stairway Replacement Project = \$344,676.00
Partially funded with a \$163,628.00 Safeways to School Grant, the Borough was able to complete the nearly four (4) year old project of renovating the East Francis steps, the West Bellecrest steps, and the Brentridge Avenue steps.
- Brentwood Park Site & Recreation Master Plan = \$40,000.00
Funded through a \$40,000 DCNR Grant, the Borough completed a year long study and subsequent preparation of a Park Master Plan. This plan includes additions, improvements, and funding plan associated with the Brentwood Park, Pool, Civic Center, and Stadium.

Pointview Property/New Brentwood Medical Building

Brentwood welcomed the opening of the new Jefferson Medical Building on Brownsville Road in early 2009.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

Gulf Station Property

Work was completed for the renovations of the old Gulf Station Property on the corner of Rt. 51 and Brownsville Road.

Brentwood Park Initiative

The Borough saw the coming together of a community to focus on the rehabilitation of the Brentwood Stadium, Pool, and Park Facilities. Grassroots efforts by the community group, Brentwood Park Initiative, were successful in raising the nearly \$200,000 that will be need to match any types of grants that will be required to fund that multimillion dollar capital construction project.

New Additions to the Borough Family

The Borough welcomed Officer Richard Swick as one of its new Police Officers.

In addition, the Borough welcomed Susan Toth as a permanent full-time member to the Administration and Code Enforcement/Building Inspection Department.

Grants

Grants are a welcomed source to any Borough's fiscal well-being, and in 2009 Brentwood was the recipient of a couple of grants. The Borough received nearly \$13,000 from the Justice Assistance Grant for the purchasing of fourteen (14) new portable police radios.

Through the efforts of Sen. Wayne Fontana, the Brentwood Business Owners Association, (BBOA) received a \$70,000 grant that was used to purchase a new bucket truck for the Brentwood Department of Public Works.

Public Safety

Public Safety Departments have also achieved amazing results this year. The Brentwood Police Department (BPD) is nearly at full compliment with the hiring of Officer Richard Swick in early 2009. In November of 2009, Borough Council hired two (2) additional officers to the Department. The Department also purchased two (2) new police cruisers to replace two (2) older units with very high mileage.

Information Technology

In order to increase efficiency and customer service, the Borough invested over \$25,000 in computers, hardware, and software. The largest increase was for the contracting of an Information Technology firm to maintain and evaluate the Borough's IT needs and system. In addition, the Borough continued to increase their presence and usefulness of the Borough's web site (www.brentwoodboro.com) by adding the ability of individuals to pay their parking tickets and delinquent sewage bills on-line.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

Briefly Brentwood – Borough Newsletter

The Borough received and welcomed the new community source of information, the “Briefly Brentwood” Community newsletter that made its debut in April of 2008. The quarterly newsletter has grown over the past year and will continue to be a source of information and means of establishing that sense of community belonging.

Consent Decree Order

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

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

With the vast network of sewer pipes and manholes, this is a costly undertaking which is totally financed with the sewage user fees. In 2009 nearly \$100,000 will have been expended on these projects.

Public Works Department

The Public Works Department purchased a new Bucket Truck to add to the Borough’s fleet.

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

Fiscal Year 2010 Strategic Budget Priorities

The proposed fiscal year 2010 budget focuses on meeting the needs of a transforming and dynamic community. A number of new activities are highlighted below:

- Keep pace with increased demand for emergency response service by funding the purchase of another new police cruiser, bullet proof vests, and municipal building security cameras.
- Enhance the Borough's overall ability to effectively utilize technology and improve customer service by improving upon the utilization of the customer service/code enforcement management software.
- Enhance community outreach and improve citizen access to important Borough events and policy decisions by expanding the Borough's website at www.brentwoodboro.com
- Continue to improve the Borough's infrastructure by rehabilitating Borough streets and alleys, handicap ramps, and prolonging the life of existing streets by implementing the roadway rejuvenator maintenance program.
- Implement the community's expressed vision of a revitalized Borough by advancing and supporting a number of key projects including:
 - ❖ Brentwood Park Initiative
 - ❖ Brentwood Library ADA Project
 - ❖ Brentwood Manhole Rehabilitation Project
 - ❖ Feasibility Analysis of the Borough's existing Municipal Building
 - ❖ 5-year Financial Plan for the Borough
- Ensure the Borough's reputation as a business-friendly destination by continuing to work closely with the Brentwood Business Owners Association and implementing a Borough marketing and branding strategy.
- Continue with the much needed economic development of the Rt. 51 Corridor by working with and supporting Economic Development South (EDS) as they move forward with becoming self sustaining as they bring on a full time Executive Director.

Acknowledgements

A special "thank you" goes to the entire Borough staff team involved in crafting the FY 2010 Budget and Vision Plan. The administrative staff, especially Mary Lou Garase and Susan Toth, has my gratitude for their effort in helping pull together the voluminous budget binders. In addition, Finance Director Dawn Lane is deserving of recognition for her patience with the many questions I had on the various previous years' budgets. She managed to make a rather complex and cumbersome task

SECTION 4 -- BOROUGH MANAGER'S EXECUTIVE SUMMARY

relatively smooth. In addition, those residents who took the time to complete and submit the Budget Survey and SWOT Analysis. I am sure you will see a majority of your concerns addressed in the 2010 Budget

Summary

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

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

In the end, this budget proposal is balanced, sound and meets the needs for the upcoming year and sets a solid foundation the Borough can build on well into its foreseeable future. The development of a balanced budget this year has been very challenging, given the challenges associated with a built-out community and ongoing constraints of our fiscal environment. Balancing the priorities of the community with the need to ensure long term sustainability is increasingly important. Further, the effects of the current and expanded economic environment are reflected in the year's fiscal plan. These include the increased costs of health insurance, fuel and electricity, inflation and resulting pressures on employees' salaries and benefits. The Borough continues to build upon its goal of creating value, maintaining a vibrant community, and to enhance the quality of life for all its residents, businesses, customers, and partners.

The 2010 fiscal year will be both productive and challenging as we continue to raise the bar on our expectations in shaping Brentwood's future. I am pleased with the commitment and dedication shown by the entire organization to provide exceptional customer service, programs and facilities to our community. I also wish to express my appreciation to the Borough Council for its commitment, dedication and leadership.

Very truly yours,

George Zboyovsky



George Zboyovsky, PE
Borough Manager

Table 1
Total Population
Loss/Gain by Decade

Year	Population	Change from Previous Decade (+/-)	Cumulative % Change
1940	7,552		
1950	12,535	4,983	66%
1960	13,706	1,171	9%
1970	13,732	26	0%
1980	11,907	-1,825	-13%
1990	10,823	-1,084	-9%
2000	10,466	-357	-3.30%
2007	9,678	-788	-8%

Reference: 2007 SHACOG Municipal Information Handbook

Table 2
Annual Population
Brentwood Borough
July 2000 - July 2007

Year	Estimated Population	Change from Previous Year (+/-)	Cumulative % Change
2000	10,437		
2001	10,317	120	-1%
2002	10,199	118	-1%
2003	10,064	135	-1%
2004	9,931	133	1%
2005	9,785	146	-2%
2006	9,678	107	-1%
2007	9,678	0	0%

References: Municipal Population Estimates: South Western Pennsylvania Commission
www.spcregion.org/pdf/datalib/census%20municipal%20estimates%202000-2006%20for%20region.pdf
 2007 SHACOG Municipal Information Handbook

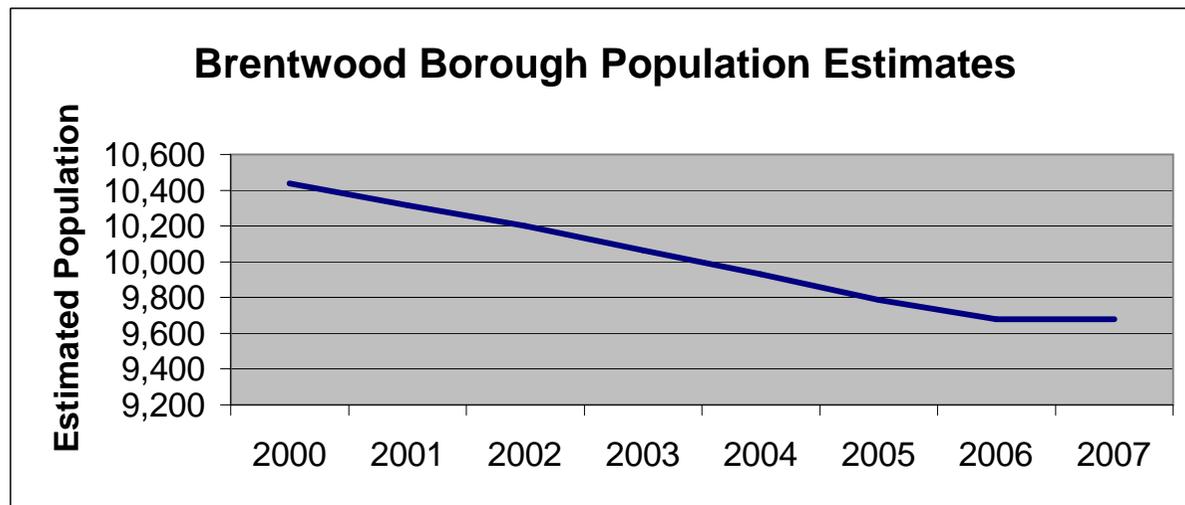


Table 3
Comparative Change in Population Among South Hills
Community by Decade (1970-2007)

Municipality	2007	2000	1990	1980	1970	% Ch. 00 to 07	% Ch. 70 to 07
Baldwin Borough	18,622	19,999	21,923	24,598	26,729	-7.00%	-30.30%
Whitehall	13,556	14,444	14,451	15,206	16,551	-6.00%	-18.10%
Brentwood Borough	9,678	10,466	10,823	11,907	13,732	-8.00%	-29.50%
Dormont	8,564	9,305	9,772	11,275	12,856	-8.00%	-33.40%
Castle Shannon	8,152	8,556	9,135	10,164	11,899	-5.00%	-31.50%
Baldwin Township	2,477	2,244	2,479	2,680	2,598	10.00%	-4.70%

Reference: 2007 SHACOG Municipal Information Handbook

Table 4
South Hills Community Comparisons

Comparable Community	Estimated Population	Square Miles	# Employees	Total Annual Budget	Local Mils	School Mils	Total Mils
Baldwin Borough	18,622	5.44	52	\$9,885,466.00	6.62	24.61	31.226
Whitehall Borough	13,556	3.20	48	\$11,579,314.00	5.50	24.61	30.11
Brentwood Borough	9,678	1.50	47	\$4,944,425.00⁽¹⁾	8.5⁽²⁾	26.85⁽³⁾	35.35⁽³⁾
Dormont Borough	8,564	0.87	49	\$6,710,717.00	14.00	21.31	35.31
Castle Shannon Borough	8,152	1.50	61	\$9,600,068.00	7.39	20.41	27.799
Baldwin Township	2,477	1.00	13	2007- \$2,751,480.00	8.50	24.61	33.11

⁽¹⁾Lowest Annual Budget of sample communities.

⁽²⁾Second highest local milage of sample communities.

⁽³⁾Highest milage of sample communities.

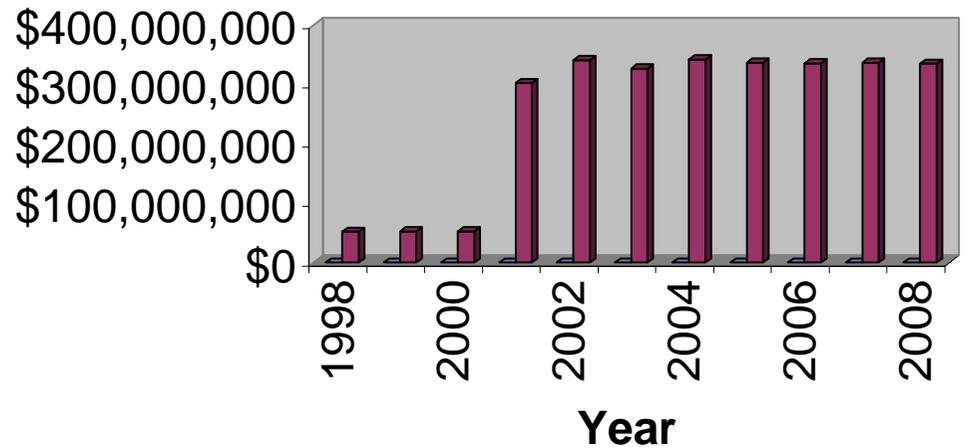
Reference: 2007 SHACOG Municipal Information Handbook

Reference: City-Data.com

Table 5
Real Estate Tax Collection vs. Assessed Value
Brentwood Borough
Ten Year History

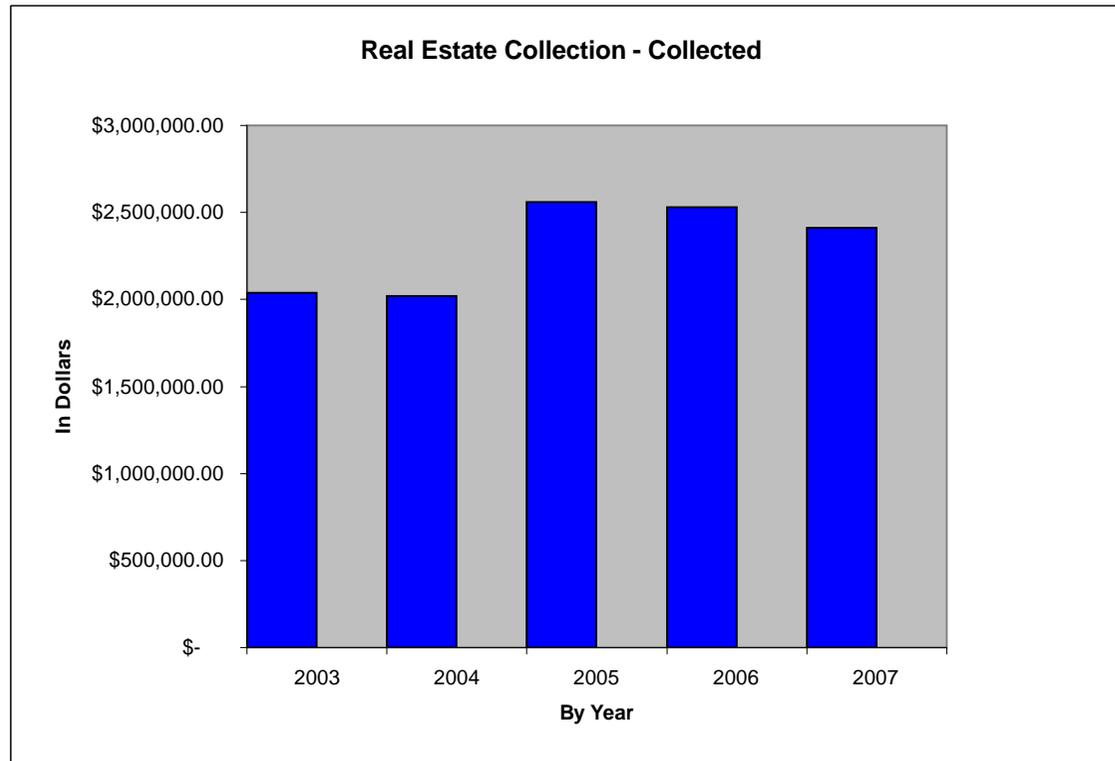
Year	Millage Rate	Assessed Value	Collection	\$/Mill
1998	34	\$ 52,438,005.00	\$ 1,782,892.17	\$ 52,438.00
1999	33	\$ 53,041,900.00	\$ 1,750,382.70	\$ 53,041.90
2000	33	\$ 53,179,160.00	\$ 1,754,912.28	\$ 53,179.16
2001	6.1	\$ 303,040,874.00	\$ 1,848,549.33	\$ 303,040.87
2002	7.1	\$ 341,918,500.00	\$ 2,427,621.35	\$ 341,918.50
2003	7.1	\$ 327,892,540.00	\$ 2,328,037.03	\$ 327,892.54
2004	7.1	\$ 342,884,960.00	\$ 2,434,483.22	\$ 342,885.00
2005	8.5	\$ 337,031,160.00	\$ 2,864,764.90	\$ 337,031.16
2006	8.5	\$ 336,139,660.00	\$ 2,857,187.11	\$ 336,139.66
2007	8.5	\$ 337,177,960.00	\$ 2,866,012.70	\$ 377,177.96
2008	8.5	\$ 335,713,160.00	\$ 2,853,561.86	\$ 335,713.16

Brentwood Borough Property Assessment



**Table 6
BOROUGH OF BRENTWOOD
REAL ESTATE TAX COLLECTION
CURRENT/DELINQUENT/LIENED
FIVE YEAR HISTORY**

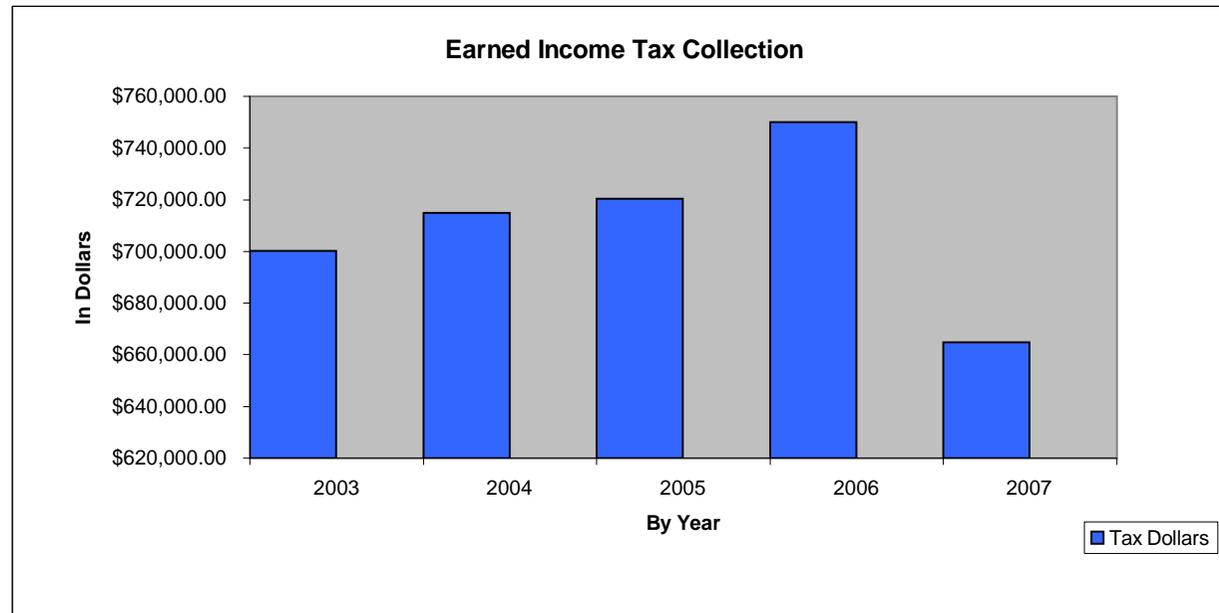
Year	Tax Revenue	Mil
2003	\$ 2,039,956.00	7.1
2004	\$ 2,017,900.00	7.1
2005	\$ 2,559,275.00	8.5
2006	\$ 2,530,000.00	8.5
2007	\$ 2,411,433.00	8.5



Reference: 2003-2007 Borough of Brentwood Financial Statements

Table 7
BOROUGH OF BRENTWOOD
EARNED INCOME TAX COLLECTION
CURRENT AND DELINQUENT
FIVE YEAR HISTORY

YEAR	REVENUE
2003	\$ 700,283.00
2004	\$ 715,000.00
2005	\$ 720,500.00
2006	\$ 750,000.00
2007	\$ 664,900.00



**2010 BRENTWOOD BUDGET EXPENDITURES
01400 COUNCIL EXPENDITURES**

2010 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01400	COUNCIL								
01 400-110	SALARIES	\$ 17,000.00	\$ 16,800.00	\$ 15,600.00	\$ 1,680.00	\$ 16,800.00	\$ 16,800.00	\$ 16,800.00	0%
01 400-161	FICA	\$ 1,301.00	\$ 1,285.00	\$ 1,086.30	\$ 1,285.20	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	0%
01 400-420	DUES, SUBSCRIPTIONS, MEMB	\$ 8,477.00	\$ 7,000.00	\$ 5,705.00	\$ 6,822.00	\$ 2,300.00	\$ 2,574.00	\$ 2,600.00	13%
01 400-460	MEETINGS & CONFERENCES	\$ 6,266.00	\$ 7,000.00	\$ 6,374.82	\$ 1,893.31	\$ 12,000.00	\$ 4,324.89	\$ 7,000.00	-42%
01 400-530	CONTRIBUTIONS-GOV'T GROUPS			\$ 6,724.86	\$ 2,000.00	\$ 2,000.00	\$ 2,060.00	\$ 2,000.00	0%
01 400-540	CONTRIBUTIONS-CIVIC	\$ 230.00	\$ 2,000.00	\$ 2,568.79	\$ 60.00	\$ 2,000.00	\$ 2,110.00	\$ 2,000.00	0%
	TOTAL COUNCIL	\$ 33,274.00	\$ 34,085.00	\$ 38,059.77	\$ 13,740.51	\$ 36,400.00	\$ 29,168.89	\$ 31,700.00	-13%

Summary and Assumptions:

Council Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 31,700.00 a decrease of \$4,700.00.

Fiscal Year 2009 Adopted Budget: \$ 36,400.00

Fiscal Year 2009 Projected Budget: \$ 29,168.89

\$ (7,231.11) under budget

13% Increase in Dues, Subscriptions due to actual expenses.

*42% Decrease in Meetings & Conferences due to Council members having the opportunity to attend either the Spring or the Fall ALOM Conference.

01 400-110	SALARIES								
	7 Council Members x \$200/month x 12 months/year =				\$ 16,800.00			SAY \$ 16,800.00	
01 400-161	FICA								
	FICA (SS=6.2% and Med. 1.45%) x Gross Wages								
	(16,800 x 6.2%) + (16,800 x 1.45%) = \$1,041.6 + \$243.60 =				\$ 1,285.20			SAY \$ 1,300.00	

**2010 BRENTWOOD BUDGET EXPENDITURES
01400 COUNCIL EXPENDITURES**

*2010 GENERAL FUND BUDGET
FINAL*

01 400-420	DUES, SUBSCRIPTS, MEMBERS	Recommendation to move SHACOG Dues to 01.489.					
			Pennsylvania State Association of Boroughs (Annual Who's Who Listing in Yearbook) \$ 40.00 PELRAS Membership \$ 450.00 2011 PA State Association of Boroughs (Borough Dues) \$ 1,400.00 PA State Association of Boroughs (Subscription Mag.) \$ 70.00 Pennsylvania League of Cities and Municipalities \$ 350.00 Allegheny County Borough's Association \$ 250.00 PA Borough's Councils Association \$ 25.00 <hr/> \$ 2,585.00	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">SAY</td> <td style="padding: 2px;">\$</td> <td style="padding: 2px;">2,600.00</td> </tr> </table>	SAY	\$	2,600.00
SAY	\$	2,600.00					
01 400-460	MEETINGS/CONFERENCES						
			<u>Allegheny County Borough's Association Annual Banquet</u> 7 Members x \$70/member = \$ 490.00 <u>SHACOG 37th Annual Dinner</u> 7 Delegates x \$70/delegate = \$ 490.00 <u>Seven Springs 2010 Spring OR Fall Conference</u> 7 Delegates x \$700/delegate = \$ 4,900.00 <u>Professional Development/Training</u> <i>Might Include LGA Workshops, Borough's Association Seminars, etc.</i> 7 Members x \$50/course x 3 ea. = \$ 1,050.00 <hr/> \$ 6,930.00	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">SAY</td> <td style="padding: 2px;">\$</td> <td style="padding: 2px;">7,000.00</td> </tr> </table>	SAY	\$	7,000.00
SAY	\$	7,000.00					
01 400-530	CONTRIBUTIONS-GOV'T GROUPS						
			<u>Streets Run Watershed Association</u> Annual Contribution = \$ 2,000.00	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">SAY</td> <td style="padding: 2px;">\$</td> <td style="padding: 2px;">2,000.00</td> </tr> </table>	SAY	\$	2,000.00
SAY	\$	2,000.00					
01 400-540	CONTRIBUTIONS- CIVIC						
			<u>2010 Light-up Night</u> \$ 1,500.00 <u>Miscellaneous</u> \$ 500.00 <hr/> \$ 2,000.00	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">SAY</td> <td style="padding: 2px;">\$</td> <td style="padding: 2px;">2,000.00</td> </tr> </table>	SAY	\$	2,000.00
SAY	\$	2,000.00					

2010 BRENTWOOD BUDGET EXPENDITURES
01401 MAYOR EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01401	MAYOR								
01 401-110	SALARY-ELECTED	\$ 3,400.00	\$ 3,400.00	\$ 3,399.96	\$ 3,399.96	\$ 3,400.00	\$ 3,399.96	\$ 3,400.00	0%
01 401-161	FICA	\$ 260.00	\$ 300.00	\$ 367.26	\$ 260.16	\$ 300.00	\$ 260.16	\$ 300.00	0%
01 401-210	OFFICE SUPPLIES	\$ 62.00	\$ -	\$ 318.19	\$ 270.50	\$ 200.00	\$ 100.00	\$ 200.00	0%
01 401-420	DUES, SUBSCRIPT, MEMB	\$ 155.00	\$ 200.00	\$ 190.00	\$ 100.00	\$ 200.00	\$ 295.00	\$ 300.00	50%
01 401-460	MEETINGS & CONFERENCES	\$ 1,029.00	\$ 1,200.00	\$ -	\$ 2,946.68	\$ 1,700.00	\$ 1,077.75	\$ 1,000.00	-41%
	TOTAL MAYOR	\$ 4,906.00	\$ 5,100.00	\$ 4,275.41	\$ 6,977.30	\$ 5,800.00	\$ 5,132.87	\$ 5,200.00	-10%

Summary and Assumptions:

Mayor Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 5,200.00 a decrease of \$600.00.

Fiscal Year 2009 Adopted Budget: \$ 5,800.00

Fiscal Year 2009 Projected Budget: \$ 5,132.87

\$ (667.13) under budget

*50% Increase in Dues, Subscriptions due to actual expenses.

*41% Decrease in Meetings & Conferences due to Mayor having the opportunity to attend either the Spring or the Fall ALOM Conference.

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

2010 BRENTWOOD BUDGET EXPENDITURES
01401 MAYOR EXPENDITURES

FICA (SS=6.2% and Med. 1.45%) x Gross Wages
(3,400 x 6.2%) + (3,400 x 1.45%) = \$210.80 + \$49.30=

\$ 260.10

SAY	\$	300.00
-----	----	--------

01 401-210 OFFICE SUPPLIES

Includes such items at Mayor Letterhead, Envelopes, etc.

\$ 200.00

SAY	\$	200.00
-----	----	--------

01 401-420 DUES, SUBSCRIPTS, MEMBERS

2010 PSAB Dues (Subscription) \$ 10.00
 2010 PA Association of Mayors \$ 50.00
 2011 Association of Mayors of the Boroughs of PA \$ 65.00
 2010 Brent.Baldwn.Whitehall Chamber \$ 95.00
 2009 Allegheny County Mayors \$ 25.00
 Miscellaneous Dues \$ 50.00
 \$ 295.00

SAY	\$	300.00
-----	----	--------

01 401-460 MEETINGS/CONFERENCES

Allegheny County Borough's Association Annual Banquet
 1 Members x \$70/member = \$ 70.00

SHACOG 37th Annual Dinner
 1 Delegates x \$70/delegate = \$ 70.00

Seven Springs 2010 Spring Or Fall Conference
 1 Delegates x \$700/delegate = \$ 700.00

Professional Development/Training/Events
Might Include LGA Workshops, Borough's Association Seminars, etc.
 1 Members x \$50/course x 3 ea. = \$ 150.00

2010 BRENTWOOD BUDGET EXPENDITURES
01401 MAYOR EXPENDITURES

\$ 990.00

SAY	\$	1,000.00
-----	----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01402 FINANCE EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01402	FINANCE								
01 402-311	AUDITING SERVICES	\$ 7,367.00	\$ 13,000.00	\$ 8,187.00	\$ 8,966.25	\$ 12,250.00	\$ 8,966.25	\$ 9,000.00	-27%
	TOTAL FINANCE	\$ 7,367.00	\$ 13,000.00	\$ 8,187.00	\$ 8,966.25	\$ 12,250.00	\$ 8,966.25	\$ 9,000.00	-27%

Summary and Assumptions:

Finance Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 9,000.00 a decrease of \$3,250.00.

Fiscal Year 2009 Adopted Budget: \$ 12,250.00

Fiscal Year 2009 Projected Budget: \$ 8,966.25

\$ (3,283.75) under budget

Auditing Services were previously accounted under Administration 01 405.311 Auditing Services.

01 402-311 AUDITING SERVICES

Hosack, Specht, Muetzel, & Wood

2008 Borough Audit Service (Includes Library and Real Estate Taxes) \$ 6,750.00

2008 Sanitary Sewer Fund Audit Services \$ 2,216.25

\$ 8,966.25

SAY	\$ 9,000.00
------------	--------------------

2010 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PERCENTAGE CHANGE	
						2009	2009	2010	FROM 2008
01403	TAX COLLECTION								
01 403-110	SALARY-ELECTED	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%
01 403-210	OFFICE SUPPLIES	\$ 1,315.00	\$ 2,500.00	\$ 1,916.26	\$ 2,135.91	\$ 1,000.00	\$ 1,018.76	\$ 1,000.00	0%
01 403-305	DEL RE TAX COMMISSION	\$ 3,222.00	\$ 1,800.00	NA	\$ 923.07	\$ 3,000.00	\$ -	\$ 8,000.00	167%
01 403-307	EIT COLLECTION COMMISSION	\$ 16,498.00	\$ 17,000.00	\$ 18,080.81	\$ 17,502.90	\$ 19,000.00	\$ 22,000.00	\$ 15,000.00	-21%
01 403-309	LST COLLECTION COMMISSION	\$ 1,754.00	\$ 2,000.00	\$ 2,074.27	\$ 1,280.13	\$ 2,600.00	\$ 1,500.00	\$ 1,400.00	-46%
01 403-314	SPECIAL LEGAL SERVICES	-	-	\$ 2,590.38	\$ 16,731.21	\$ 8,000.00	\$ 16,000.00	\$ 16,000.00	100%
01 403-321	TELEPHONE	\$ 593.00	\$ 300.00	\$ 823.13	\$ 459.14	\$ 600.00	\$ 600.00	\$ 600.00	0%
01 403-325	POSTAGE	\$ 250.00	-	-	\$ 925.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
01 403-353	BONDS	-	-	-	\$ -	\$ -	\$ -	\$ 1,039.26	NA
01 403-450	CONTRACTED SERVICES	-	-	\$ 6,987.88	\$ 6,514.00	\$ 6,000.00	\$ 3,200.00	\$ 6,000.00	0%
01 403-900	REFUND OF PRIOR YEARS	-	\$ 5,700.00	\$ 1,445.79	\$ 670.75	\$ 6,000.00	\$ -	\$ 3,000.00	-50%
	TOTAL TAX COLLECTION	\$ 28,632.00	\$ 34,300.00	\$ 38,918.52	\$ 52,142.11	\$ 52,200.00	\$ 50,318.76	\$ 58,039.26	11%

Summary and Assumptions:

Tax Collection Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 58,039.26 an increase of \$5,839.26.

Fiscal Year 2009 Adopted Budget: \$ 52,200.00

Fiscal Year 2009 Projected Budget: \$ 50,318.76

\$ (1,881.24) under budget

*Delinquent Tax Collector Commission should be recorded under this line item. It appears that the Delinquent Tax Collector subtracted their fees prior to sending the delinquent real estate collected. This line item is directly related to Revenue Line Item 01 301-300 RE Delinquent.

*21% Decrease in EIT Collection Commissions. This line item is directly related to Revenue Line Item 01 310-210 EIT Delinquent.

*46% Decrease in LST Collection Commissions. This line item is directly related to Revenues collected under Line Item 01 310-401 LST.

*50% Decrease in Refunds of Prior Years due to past trends.

2010 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01 403-110	SALARY-ELECTED			
	1 Tax Collector x \$416.67/month x 12 months/year =	\$	5,000.00	SAY \$ 5,000.00
01 403-210	OFFICE SUPPLIES			
	<u>American Speedy</u>			
	Copies	\$	100.00	
	<u>John K. Weinstein</u>			
	2008 Property Owners List	\$	580.00	
	<u>J & L Systems, Inc.</u>			
	Real Estate Tax Statements/Municipal/canary			
	\$384.54/2 =	\$	192.27	
	<u>Sufrin Supplies</u>			
		\$	22.56	
		\$	894.83	SAY \$ 1,000.00
01 403-305	DEL RE TAX COMMISSION			
	<u>Assumptions:</u>			
	2009 Delinquent Real Estate Taxes Collected =	\$	200,000.00	
	Berkheimer Delinquent Real Estate Tax Commission =		4%	
	Delinquent Real Estate Tax Commission			
	\$200,000 x 0.04 (commission) =	\$	8,000.00	SAY \$ 8,000.00
01 403-307	EIT COLLECTION COMMISSION			
	<u>Assumptions:</u>			
	2010 Earned Income Taxes Collected =	\$	665,000.00	
	Berkheimer Earned Income Tax Commission =		2.25%	
	Earned Income Tax Commission			
	\$700,000 x 0.0225 (commission) =	\$	14,962.50	SAY \$ 15,000.00

2010 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01 403-309	LOCAL SERVICE TAX (LST) COLLECTION COMMISSION <u>Assumptions:</u> 2010 Local Service Tax Collected = Berkheimer Local Service Tax Commission Rate =	\$ 60,000.00 2.25%	
	Local Service Tax Commission \$80,000 x 0.03 (commission) =	\$ 1,350.00	SAY \$ 1,400.00
01 403-314	SPECIAL LEGAL SERVICES <u>Tucker Arensberg, PC</u> Fees are split with the School District. The Borough pays 25% of the fees. Based on the 2008 and 2009, we will assume the same effort will take place in 2010.	\$ 16,000.00	SAY \$ 16,000.00
01 403-321	TELEPHONE This is associated with the telephone located in Fay Boland's Tax Collection Office which the Borough is responsible for supplying. Based on previous years, we'll assume this to be = <u>PENN TELECOM/Consolodated</u> Includes the Tax Collector's Line Assumptions: \$50/month x 12 months =	\$ 600.00	SAY \$ 600.00
01 403-325	POSTAGE Postage Purchase Power	\$ 425.00 \$ 500.00 <hr/> \$ 925.00	SAY \$ 1,000.00
01 403-353	FIDELITY BOND Tax Collector's Bond (Every 4-Years)		SAY \$ 1,039.26

2010 BRENTWOOD BUDGET EXPENDITURES
01403 TAX COLLECTION EXPENDITURES

01 403-450 CONTRACTED SERVICES

Prosoft Technologies
Tax Collection Software
\$263/Month x 12 months/year =

\$ 3,156.00

Berkheimer Tax Collections

\$ 2,240.00

\$ 5,396.00

SAY \$ 6,000.00

01 403-900 REFUND OF PRIOR YEARS

Assumptions:
Real Estate Tax Refunds

\$ 3,000.00

SAY \$ 3,000.00

2010 BRENTWOOD BUDGET EXPENDITURES
01404 LEGAL EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01404	LEGAL								
01 404-314	SPECIAL LEGAL SERVICES	\$ 76,235.06	\$ 60,000.00	\$ 132,832.12	\$ 91,489.25	\$ 16,000.00	\$ 10,000.00	\$ 10,000.00	-38%
01 404-316	SOLICITOR (RETAINER)	\$ -	\$ -	\$ -	\$ -	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	0%
01 404-317	SOLICITOR (HOURLY)	\$ -	\$ -	\$ -	\$ -	\$ 68,000.00	\$ 108,205.00	\$ 68,000.00	0%
01 404-319	LIEN FILING FEES	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	0%
01 404-330	CODIFICATION	\$ -	\$ -	\$ -	\$ -	\$ 2,200.00	\$ 3,200.00	\$ 2,200.00	0%
01 404-341	ADVERTISING	\$ 5,634.00	\$ 5,000.00	\$ 7,717.11	\$ 1,750.42	\$ 4,500.00	\$ 3,000.00	\$ 3,000.00	-33%
	TOTAL LEGAL	\$ 81,869.06	\$ 65,000.00	\$ 140,549.23	\$ 93,239.67	\$ 101,300.00	\$ 143,199.00	\$ 93,800.00	-7%

Summary and Assumptions:

Legal Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 93,800.00 a decrease of \$7,500.00.

Fiscal Year 2009 Adopted Budget: \$ 101,300.00

Fiscal Year 2009 Projected Budget: \$ 143,199.00

\$ 41,899.00 over budget.

*38% Decrease in Special Legal Services.

*33% Decrease in Advertising Expenses.

01 404-314 SPECIAL LEGAL SERVICES
Includes Attorney fees other than solicitor.

\$ 10,000.00

SAY	\$ 10,000.00
------------	---------------------

01 404-316 SOLICITOR (RETAINER)

2010 BRENTWOOD BUDGET EXPENDITURES
01404 LEGAL EXPENDITURES

	\$800/month x 12 months/year =	\$	9,600.00	SAY	\$	9,600.00
01 404-317	SOLICITOR (HOURLY)					
	Assumptions:					
	Hourly Rate =	\$	125.00			
	Ave. Hours Billed per Month =		45			
	Months per Year =		12			
			<hr/>			
	(45 hrs/mnth x \$125/hr) x 12 mnts =	\$	67,500.00	SAY	\$	68,000.00
01 404-319	LIEN FILING FEES					
	<i>*Associated with filing of liens for grass cutting and other Borough Services.</i>					
	Assumptions:					
	No. of Liens per year =		50			
	Filing Fee per lien =	\$	20.00			
	Total =	\$	1,000.00	SAY	\$	1,000.00
01 404-330	CODIFICATION <i>(Previously under Administration 01 405-420 and 01 405-450 and 01 414-420)</i>					
	<u>General Code</u>					
	Bi-Annual Updates of Borough Code and Ordinances	\$	2,000.00			
	<u>Allegheny County Dept. of Court Records</u>					
	Filing Fees for Ordinances and Resolutions					
	\$30.00/each x 5 =	\$	150.00			
		\$	<hr/> 2,150.00	SAY	\$	2,200.00
01 404-341	ADVERTISING					
	<i>(Previously under Administration 01 405-341- Advertising)</i>					

2010 BRENTWOOD BUDGET EXPENDITURES
01404 LEGAL EXPENDITURES

Includes meeting notices, ordinances, RFPs etc.

SAY	\$	3,000.00
-----	----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PERCENTAGE	
						2009	PROJECTED 2009	PROPOSED 2010	CHANGE FROM 2009
01405	ADMINISTRATION								
01 405-110	SALARY-PROFESSIONAL	\$ -	\$ 67,000.00	\$ 3,482.44	\$ 65,000.00	\$ 71,000.00	\$ 106,000.00	\$ 137,034.00	93%
01 405-140	SALARY-STAFF	\$ 83,808.00	\$ 37,250.00	\$ 50,067.00	\$ 57,735.13	\$ 65,776.26	\$ 69,451.20	\$ 71,942.31	9%
01 405-150	SALARY-TEMP/INTERN	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 6,400.00	New Item
01 405-153	HEALTH-DISABILITY	\$ 1,047.00	\$ 1,225.00	\$ -	\$ 1,348.10	\$ 1,800.00	\$ 2,000.00	\$ 2,000.00	11%
01 405-156	HEALTH-HOSPITALIZATION	\$ 22,196.00	\$ 26,300.00	\$ 11,382.46	\$ 33,430.17	\$ 48,000.00	\$ 41,200.00	\$ 48,000.00	0%
01 405-158	LIFE INSURANCE	\$ 614.00	\$ 825.00	\$ 761.13	\$ 1,018.77	\$ 1,500.00	\$ 875.00	\$ 1,300.00	-13%
01 405-161	FICA	\$ 6,591.00	\$ 8,000.00	\$ 4,016.27	\$ 9,626.74	\$ 12,000.00	\$ 12,512.00	\$ 16,000.00	33%
01 405-162	UNEMPLOYMENT COMPENSATION	\$ 279.00	\$ 500.00	\$ 1,183.40	\$ 1,331.11	\$ 1,200.00	\$ 1,500.00	\$ 600.00	-50%
01 405-168	EMPLOYEE RETIREMENT BENEFITS	\$ -	\$ 1,000.00	\$ -	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
01 405-183	OVERTIME	\$ -	\$ -	\$ 2,200.14	\$ 2,405.22	\$ 5,000.00	\$ 2,000.00	\$ 2,500.00	-50%
01 405-187	HEALTHCARE BENEFIT BUY-BACK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	NA
01 405-188	SICK DAY BUY-BACK	\$ -	\$ -	\$ -	\$ -	\$ 1,365.38	\$ 1,365.38	\$ 2,607.60	91%
01 405-210	OFFICE SUPPLIES	\$ 6,746.00	\$ 6,000.00	\$ 8,247.59	\$ 10,336.66	\$ 6,000.00	\$ 5,800.00	\$ 6,000.00	0%
01 405-215	POSTAGE	\$ 3,082.00	\$ 5,000.00	\$ 2,240.00	\$ 2,790.28	\$ 2,000.00	\$ 2,900.00	\$ 2,000.00	0%
01 405-231	VEHICLE FUEL	\$ 2,354.00	\$ 3,500.00	\$ -	\$ 518.24	\$ 1,000.00	\$ 1,100.00	\$ 1,000.00	0%
01 405-310	PROFESSIONAL SERVICES	\$ 16,834.00	\$ 30,000.00	\$ 32,500.00	\$ 31,814.93	\$ 30,000.00	\$ -	\$ -	-100%
01 405-317	OTHER SERVICES	\$ 341.00	\$ 4,000.00	\$ 74.29	\$ 2,674.20	\$ 500.00	\$ 500.00	\$ 500.00	0%
01 405-321	TELEPHONE	\$ 5,758.00	\$ 3,000.00	\$ 3,854.53	\$ 4,192.12	\$ 3,000.00	\$ 4,200.00	\$ 4,000.00	33%
01 405-324	WIRELESS TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	0%
01 405-353	FIDELITY BONDS-IN	\$ -	\$ 500.00	\$ 747.00	\$ -	\$ 1,700.00	\$ 1,619.00	\$ 1,700.00	0%
01 405-384	RENTAL-MACHINERY EQUIPMENT	\$ 660.00	\$ 4,150.00	\$ 5,196.26	\$ 5,352.34	\$ 4,000.00	\$ 4,126.00	\$ 3,000.00	-25%
01 405-420	DUES, SUBSCRIPTIONS, MEMB	\$ 199.00	\$ 500.00	\$ 100.00	\$ 1,431.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	0%
01 405-450	CONTRACTED SERVICES	\$ 42,991.00	\$ -	\$ 16,601.02	\$ 15,242.46	\$ 1,432.00	\$ 1,800.00	\$ 2,000.00	40%
01 405-460	MEETING AND CONFERENCES	\$ 1,637.00	\$ 2,000.00	\$ (122.68)	\$ 1,911.83	\$ 4,000.00	\$ 4,500.00	\$ 6,000.00	50%
01 405-700	MINOR PURCHASES	\$ 3,340.00	\$ 2,000.00	\$ 3,428.00	\$ 2,035.26	\$ 2,000.00	\$ 686.00	\$ 3,000.00	50%
	TOTAL ADMINISTRATION	\$ 198,477.00	\$ 202,750.00	\$ 145,958.85	\$ 257,194.56	\$ 268,673.64	\$ 269,534.58	\$ 328,983.91	22%

2010 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

Summary and Assumptions:

Administration Expenditures

Fiscal Year 2010 Budget Recommendations:	\$	328,983.91	an increase of \$60,310.27
Fiscal Year 2009 Adopted Budget:	\$	268,673.64	
Fiscal Year 2009 Projected Budget:	\$	<u>269,534.58</u>	
	\$	860.94	over budget.

- *93% Increase in Salary-Professional due to the addition of Finance Director from Contract Employee to Borough Employee as well as associated salary increases.
- *9% Increase in Salary-Staff due to contractual obligations and additional full-time staff added in 2009. S. Toth.
- *\$6,400 added for Summer Intern. (50% to be paid by LGA Grant).
- *33% Decrease in Life Insurance Premiums and 50% decrease in Unemployment Compensation.
- *50% Decrease in Overtime is expected in 2010.
- *91% Increase due to Finance Director's benefit becoming full-time.
- *Eliminated Professional Services.
- *40% Increase in Contracted Services.
- *50% Increase in Meetings and Conferences due to additional staff training.
- *50% Increase in Minor Purchases due to need for upgrading staff work stations.

01 405-110 SALARY-PROFESSIONAL

Professional Salary - 2010 Pay Rates

	Date of Hire	2009 Base Salary	2010 Percent Increase	2010 Base Salary	
Zboyovsky, George	01/01/08	\$ 71,000.00	10.00%	\$ 78,100.00	
Lane, Dawn	01/01/09	\$ 34,000.00	4.00%	\$ 58,934.00	Full Time
Totals		\$ 105,000.00		\$ 137,034.00	

SAY	\$ 137,034.00
------------	----------------------

2010 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-140 SALARY-STAFF
Clerical 2010 Pay Rates with 3.5% Increase

	Date of Hire	2009 Hourly Rate	2010 Hourly Rate	2010 Base Salary	2010 Longevity Factor	2010 Annual Longevity	2010 Hourly Base	2010 Salary & Longevity
Garase, Mary L	01/03/85	\$ 18.09	\$ 18.72	\$ 38,944.15	0.65	\$ 1,352.00	\$ 19.37	\$ 40,296.15
Susan Toth	01/29/07	\$ 14.70	\$ 15.21	\$ 31,646.16	0	\$ -	\$ 15.21	\$ 31,646.16
Totals				\$ 70,590.31		\$ 1,352.00		\$ 71,942.31

Note: S. Toth's Part-Time Rate was \$12.35/hour which was used at the time the 2009 Budget was prepared.

SAY	\$ 71,942.31
-----	--------------

01 405-153 HEALTH-DISABILITY

Hartford Group

	STD	LTD	ADD	Monthly Prem.	Annual Premium
Zboyovsky, George	\$ 9.17	\$ 45.50	\$ 2.00	\$ 56.67	\$ 680.04
Garase, Mary Lou	\$ 5.30	\$ 26.32	\$ 2.00	\$ 33.62	\$ 403.44
Toth, Susan	\$ 7.05	\$ 35.00	\$ 2.00	\$ 44.05	\$ 528.60
Lane, Dawn	\$ 4.79	\$ 23.80	\$ 2.00	\$ 30.59	\$ 367.08
Total				\$ 134.34	\$ 1,612.08

SAY	\$ 2,000.00
-----	-------------

01 405-150 SALARY-TEMP/INTERN

*This item is associated with a Summer Intern. Will apply for the LGA Internship program which pays for 50% of the intern's salary.

	No. of Hours ⁽¹⁾	Straight Time Rate	2010 Salary
Summer Employee	640	\$ 10.00	\$ 6,400.00
2010 Base Salary =			\$ 6,400.00

SAY	\$ 6,400.00
-----	-------------

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

2010 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-156 HEALTH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield

Plan	2008-2009		Anticipated Increase	2010-2011		2010-2011 Annual Premium
	Monthly Premium	Monthly Premium		Monthly Premium	Month/Year	
Zboyovsky, George Lane, Dawn Buy-Back Participant	\$ 910.37	\$ 970.10	6.0%	\$ 1,028.31	12	\$ 12,339.67
Garase, Mary Lou	\$ 910.37	\$ 970.10	6.0%	\$ 1,028.31	12	\$ 12,339.67
Toth, Susan	\$ 993.13	\$ 1,058.28	6.0%	\$ 1,121.78	12	\$ 13,461.32
		\$ 2,998.48			Totals	\$ 38,140.67

Subtotal \$ 39,000.00

Teamsters - Dental/Vision

Plan	2009-2010		Anticipated Increase	2010-2011		Annual Premium
	Monthly Premium	Monthly Premium		Monthly Premium	Month/Year	
Zboyovsky, George Lane, Dawn Buy-Back Participant	\$ 56.00	\$ 58.24	4.0%	\$ 58.24	12	\$ 698.88
Garase, Mary Lou	\$ 56.00	\$ 58.24	4.0%	\$ 58.24	12	\$ 698.88
Toth, Susan	\$ 56.00	\$ 58.24	4.0%	\$ 58.24	12	\$ 698.88
	\$ 168.00				Totals	\$ 2,096.64

Subtotal \$ 2,100.00

TEC Benefits Service Charge

\$10/person x 3 x 12 months =

\$ 360.00

Subtotal \$ 360.00

TEC Benefits Reimbursements

Zboyovsky, George
Lane, Dawn
Garase, Mary Lou
Toth, Susan

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

Based on 2009 actuals, we'll assume this to be \$5,000.00 for 2010.

Subtotal \$ 5,000.00

TOTAL HEALTH-HOSPITALIZATION \$ 46,460.00

SAY \$ 48,000.00

2010 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-158 LIFE INSURANCE

<u>Hartford Group</u>	2009-2010		2010-2011		Annual Premium
	Monthly Premium	Anticipated Increase	Monthly Premium	Month/Year	
Zboyovsky, George	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Lane, Dawn	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Garase, Mary Lou	\$ 25.60	4.0%	\$ 26.62	12	\$ 319.49
Toth, Susan	\$ 26.60	4.0%	\$ 27.66	12	\$ 331.97
Total			\$ 105.46		\$ 1,265.47

SAY \$ 1,300.00

01 405-161 FICA

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

	2010			
	Gross Wage	SS	Med.	FICA
Zboyovsky, George	\$ 78,100.00	6.20%	1.45%	\$ 5,974.65
Lane, Dawn	\$ 58,934.00	6.20%	1.45%	\$ 4,508.45
Garase, Mary Lou	\$ 40,296.15	6.20%	1.45%	\$ 3,082.66
Toth, Susan	\$ 31,646.16	6.20%	1.45%	\$ 2,420.93
Total				\$ 15,986.69

SAY \$ 16,000.00

01 405-162 UNEMPLOYMENT COMP

(Is calculated at 4.5% of first \$8,000 however is being reduced to 1.75%)

	2009		Unemployment Compensation
	Gross Wage		
Zboyovsky, George	\$ 8,000.00	1.75%	\$ 140.00
Lane, Dawn	\$ 8,000.00	1.75%	\$ 140.00
Garase, Mary Lou	\$ 8,000.00	1.75%	\$ 140.00
Toth, Susan	\$ 8,000.00	1.75%	\$ 140.00
			\$ 560.00

SAY \$ 600.00

2010 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-168 EMPLOYEE RETIREMENT

Assumptions:

George Zboyovsky

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

SAY	\$	3,000.00
-----	----	----------

01 405-183 OVERTIME

	OT Rate	2010 Estimated Hr. OT	Total Overtime
Zboyovsky, George	\$ -	0	\$ -
Lane, Dawn	\$ -	0	\$ -
Garase, Mary Lou	\$ 29.06	75	\$ 2,179.50
Toth, Susan	\$ 22.82	10	\$ 228.20
		Total	\$ 2,407.70

SAY	\$	2,500.00
-----	----	----------

01 405-187 HEALTHCARE BENEFIT BUY-BACK

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

Zboyovsky, George	\$ -
Lane, Dawn	\$ 6,000.00
Garase, Mary Lou	\$ -
Toth, Susan	\$ -

SAY	\$	6,000.00
-----	----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-188 SICK DAY BUY-BACK

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

Manager's 2010 Hourly Rate =	\$	36.86	
Five (5) Sick days =		40	hours
Max. 2009 Sick Day Buy-Back =	\$	1,474.40	
Finance Director's 2010 Hourly Rate =	\$	28.33	
Five (5) Sick days =		40	hours
Max. 2009 Sick Day Buy-Back =	\$	1,133.20	

SAY \$ 2,607.60

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.

SAY \$ 6,000.00

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

Pitney Bowes

Postage	\$	2,000.00
Total	\$	2,000.00

SAY \$ 2,000.00

01 405-231 VEHICLE FUEL

*Mileage reimbursement in accordance with Federal Guidelines of \$0.55/mile

SAY \$ 1,000.00

01 405-310 PROFESSIONAL SERVICES

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

2010 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-311 AUDITING SERVICES
**Recommend creating a Finance Budget Category and move this to 01 402.311 Auditing.*

01 405-317 OTHER SERVICES

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

SAY	\$	500.00
-----	----	--------

01 405-321 TELEPHONE
**Associated with Borough Telephone System.*

PENN TELECOM/Consolodated
Includes, Municipal Building, Civic Center, and Pool
Assumptions:
\$300/month x 12 months =

\$ 3,600.00

SAY	\$	4,000.00
-----	----	----------

01 405-324 WIRELESS TELEPHONE

G. Zboyovsky - Stipend
\$100/month x 12 months =

SAY	\$	1,200.00
-----	----	----------

01 405-353 FIDELITY BONDS

Borough Manager
2010 Bond =

\$ 875.00

Borough Treasurer
2010 Bond =

\$ 744.00
\$ 1,619.00

SAY	\$	1,700.00
-----	----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-384 RENTAL MACHINERY EQUIP
*Includes the following Office Equipment

Ricoh Americas

*Includes Admin. Copier

Lease Agreement -- 11-11-04 to 11-11-09

\$217.5/month x 12 =

Ricoh Maintenance Agreement

\$144/month x 12 =

\$ 1,728.00

Pitney Bowes

Rental Agreement -- 7-25-07 to 7-31-12

\$62.82/month x 12 =

\$ 753.84

Total \$ 2,481.84

SAY \$ 3,000.00

01 405-420 DUES, SUBSCRIPTS, MEMBERS

Equitable Gas Company

2009 Ordinance

\$ 75.00

International County/Managers Association

2010 Dues - G. Zboyovsky

(salary + deferred comp)x0.008 =

\$ 637.00

2009 PSAB Dues (Subscription)

\$ 10.00

Allegheny County

City Ordinance

\$ 75.00

International Institute of Municipal Clerks

2009 Dues -- G. Zboyovsky

\$ - Eliminated

Association for Pennsylvania Professional Management

2010 Dues -- G. Zboyovsky

\$ 125.00

SAM's Club Direct

2009 Membership Dues

\$ 130.00

Total \$ 1,052.00

SAY \$ 1,200.00

2010 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

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

Third Generations

Provides Borough Phone System Support

Annual Maintenance Agreement = \$ 1,432.00

Industrial Appraisal Company

Annual Revaluation Program

\$ 360.00

Total \$ 1,792.00

SAY	\$	2,000.00
-----	----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-460 MEETINGS/CONFERENCES

<u>SHACOG Advisory Board Meetings</u> \$20/meeting x 4 =	\$	80.00
<u>BBOA Annual Dinner</u> 1 Employee x \$40/dinner =	\$	40.00
<u>South Hills Manager's Monthly Meetings</u> \$20/meeting x 12 =	\$	240.00
<u>Association for Pennsylvania Municipal Management (APMM) Western Executive Development Conference</u> 1 Employee with fees, mileage, etc.	\$	800.00
<u>Allegheny County Borough's Association Annual Banquet</u> 1 Employee x \$70/member =	\$	70.00
<u>PELRAS Conference</u> 2 Employees with fees, mileage, etc. @ \$800 ea.	\$	1,600.00
<u>Seven Springs 2009 Spring Conference</u> 1 Employee x \$700/delegate =	\$	800.00
<u>SHACOG 37th Annual Dinner</u> 2 Employees x \$70/delegate =	\$	140.00
<u>Seven Springs 2009 Fall Conference</u> 1 Employee x \$700/delegate =	\$	800.00
<u>Professional Development/Training</u> <i>Might Include LGA Workshops, Borough's Association Seminars, etc.</i> \$80/course x 10 ea. =	\$	800.00
	\$	<u>5,370.00</u>

SAY	\$	6,000.00
-----	----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01405 ADMINISTRATION EXPENDITURES

01 405-700 MINOR PURCHASES

Desks/Workstations for Admin. Staff \$ 2,500.00

Miscellaneous \$ 500.00

\$ 3,000.00

SAY	\$	3,000.00
-----	----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01406 PUBLICATIONS EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01406	PUBLICATIONS								
01 406-215	POSTAGE	NA	NA	NA	\$ -	\$ -	\$ -	\$ 4,800.00	New Item
01 406-342	COMMUNITY NEWSLETER	NA	NA	NA	\$ 11,612.76	\$ 15,000.00	\$ 18,518.59	\$ 15,000.00	0%
	TOTAL PUBLICATIONS				\$ 11,612.76	\$ 15,000.00	\$ 18,518.59	\$ 19,800.00	32%

Summary and Assumptions:

Publication Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 19,800.00 an increase of \$4,800.00.

Fiscal Year 2009 Adopted Budget: \$ 15,000.00

Fiscal Year 2009 Projected Budget: \$ 18,518.59

\$ 3,518.59 over budget.

*Started in the Spring of 2008 the first edition of the Briefly Brentwood Quarterly Newsletter was delivered.

* Will begin to track the Postage associated with the Newsletter separate from other postage.

01 406-215 POSTAGE
*\$1,200 postage per edition x 4 = \$ 4,800.00

SAY	\$ 4,800.00
------------	--------------------

01 406-342 COMMUNITY NEWSLETTER
National Printing

Design/Layout per Issue \$ 200.00
60# Matte Paper \$ 3,000.00
Mailing Set Up
Postage

2010 BRENTWOOD BUDGET EXPENDITURES
01406 PUBLICATIONS EXPENDITURES

Total Per Issue	\$	3,200.00
Total for Year (4-Issues)	\$	12,800.00
Based on 5,150 copies per Issue		

SAY	\$	15,000.00
------------	-----------	------------------

2010 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJETED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01407	IT-NETWORKING-DATA PROCESSING								
01 407-213	GENERAL SUPPLIES	-	-	-	-	\$ 2,000.00	\$ 1,100.00	\$ 1,500.00	-25%
01 407-325	INTERNET SERVICES	-	-	-	-	\$ 1,500.00	\$ 2,030.00	\$ 2,100.00	40%
01 407-452	CONTRACTED IT/NETWORKING	-	-	-	-	\$ 8,000.00	\$ 10,930.00	\$ 17,000.00	113%
01 407-453	WEB DESIGN/MAINTENANCE	-	-	-	-	\$ 3,000.00	\$ 1,500.00	\$ 2,000.00	-33%
01 407-454	GENERAL HARDWARE	-	-	-	-	\$ 3,000.00	\$ 2,500.00	\$ 5,000.00	67%
01 407-455	GENERAL SOFTWARE/LICENSES	-	-	-	-	\$ 7,000.00	\$ 5,000.00	\$ 3,000.00	-57%
01 407-456	POLICE HARDWARE	-	-	-	-	\$ -	\$ 1,800.00	\$ 3,000.00	NA
01 407-457	POLICE SOFTWARE	-	-	-	-	\$ 500.00	\$ 250.00	\$ 500.00	0%
01 407-460	MEETINGS & CONFERENCES	-	-	-	-	\$ 1,000.00	\$ -	\$ 1,000.00	0%
	TOTAL IT-NETWORKING-DATA PROCESSING		\$ -	\$ -	\$ -	\$ 26,000.00	\$ 25,110.00	\$ 35,100.00	35%

Summary and Assumptions:

IT-Networking-Data Processing Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 35,100.00 an increase of \$7,100.00.

Fiscal Year 2009 Adopted Budget: \$ 26,000.00

Fiscal Year 2009 Projected Budget: \$ 25,110.00

\$ (890.00) under budget.

*40% Increase in Internet Services due to Internet provider COMCAST increasing it's monthly rate 72% from \$98.95/month to \$169.95/month or \$1,187/year to \$2,039.40/year.

*88% Increase in Contracted IT/Networking due to the retaining of HTM Design for IT Consulting services and maintenance.

*33% Decrease in Web Design/Maintenance due to in-house updating of Borough Web Page.

67% Increase in General Hardware is Proposed for updates to older systems.

57% Decrease in General Software/Licenses.

*\$3,000 for updating Police Department older systems.

*Real Estate Tax Office switched systems. The Borough had to pay \$750 to back up ASCI Text Files for Real Estate taxes in 2009

2010 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

01 407-213 GENERAL SUPPLIES

Assumptions:

Printer Ink Cartridges	\$	500.00
Printer Drums	\$	500.00
Color Ink Toner	\$	400.00
Miscellaneous	\$	100.00
	\$	<u>1,500.00</u>

SAY	\$	1,500.00
-----	----	----------

01 407-325 INTERNET SERVICES

COMCAST

Internet = \$169.95/month x 12 =	\$	2,039.40
----------------------------------	----	----------

SAY	\$	2,100.00
-----	----	----------

01 407-452 CONTRACTED IT/NETWORKING

Assumptions:

ProSoft Technologies

**Associated with Payroll/Accounting, and Personnel*

\$368/Month x 12 months =	\$	4,416.00
---------------------------	----	----------

(Does not Include the \$263/Month for the Real Estate Tax Collection
which is accounted for under 01 403-450 Tax Collection)

HTM Designs 05/09 - 04-30-10

Software Support

\$510/mnth x 12 =	\$	6,120.00
-------------------	----	----------

Response Computer Service, Inc.

*On-Site Computer Maintenance Laptops and MDT for Police Vehicles
10-15-10 to 10-14-2011*

\$	1,800.00
----	----------

Tulip Systems

Police and Admin. IT Support

\$	3,000.00
----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

	<u>Tupper Group</u>			
	2011 Annual Member Fee =	\$	1,000.00	
	NCIC/Clean Annual Connectivity Fee - 2011	\$	<u>300.00</u>	
	Subtotal	\$	16,636.00	SAY \$ 17,000.00
01 407-453	WEB DESIGN/MAINTENANCE			
	<i>*This is associated with the Borough's Web Site Design and Hosting Fees</i>			
	<u>DATA BLUEPRINTS</u>			
	Assumptions:			
	30 Hrs. of Consulting Services (used 20 hrs. in 2008)			
	\$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) Domanin Names	\$	174.00	
	Domain Name Parking Fees	\$	72.00	
	Annual Submission to Search Engins (ie. Google, Yahoo, etc.)	\$	<u>70.00</u>	
	Subtotal	\$	1,800.64	SAY \$ 2,000.00
01 407-454	GENERAL HARDWARE			
	<u>Assumptions:</u>			
	<u>Flat Screen Monitors</u>			
	\$250 each x 4 =	\$	1,000.00	
	<u>New Computers</u>			
	\$1,500 ea. X 2 =	\$	3,000.00	
	<u>Miscellaneous Equipment</u>	\$	<u>1,000.00</u>	
	Subtotal	\$	5,000.00	SAY \$ 5,000.00

2010 BRENTWOOD BUDGET EXPENDITURES
01407 IT-NETWORKING-DATA PROCESSING EXPENDITURES

01 407-455	GENERAL SOFTWARE/LICENSES <u>Assumptions:</u> <u>General Code</u> <i>*Associated with putting the Borough Code On-Line on the Borough's Web Site</i> 350 Annual Maintenance Fee =	\$ 350.00	
	<u>E-Gov</u> <i>*Associated with Code Enforcement, Work Orders, Tracking Citizen Complaints</i> \$2,400/year. (Due 9/11/10)	\$ 2,400.00	
		\$ 2,750.00	SAY \$ 3,000.00
01 407-456	POLICE HARDWARE <u>Assumptions:</u> Computer work stations \$1,500 ea. X 2 =	\$ 3,000.00	SAY \$ 3,000.00
01 407-457	POLICE SOFTWARE/LICENSES <u>Assumptions:</u> <u>TUPPER</u>	\$ 400.00	SAY \$ 500.00
01 407-460	MEETINGS & CONFERENCES <u>ProSoft Technologies</u> <i>*Training for G. Zboyovsky and S. Toth on ProSoft Accounting, Budgeting, and Personnel Software.</i> \$500/ea. X 2 employees =	\$ 1,000.00	SAY \$ 1,000.00

2009 BRENTWOOD BUDGET EXPENDITURES
01408 ENGINEERING EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	PERCENTAGE CHANGE FROM			
						BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	2009
01408	ENGINEERING								
01 408-313	ENGINEERING SERVICES	\$ 86,615.00	\$ 60,000.00	\$ 59,441.59	\$ 56,844.48	\$ 55,000.00	\$ 20,000.00	\$38,000.00	-31%
	TOTAL ENGINEERING	\$ 86,615.00	\$ 60,000.00	\$ 59,441.59	\$ 56,844.48	\$ 55,000.00	\$ 20,000.00	\$38,000.00	-31%

Summary and Assumptions:

Engineering Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 38,000.00 a decrease of \$17,000.00.

Fiscal Year 2009 Adopted Budget: \$ 55,000.00

Fiscal Year 2009 Projected Budget: \$ 20,000.00

\$ (35,000.00) under budget.

*31% Decrease in Engineering Services due to in-house review prior to contacting Borough Engineer.

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.

	BUDGETED
Stormwater Phase II	\$ 10,000.00
SHACOG CD 37 Grant	\$ 5,000.00

2009 BRENTWOOD BUDGET EXPENDITURES
01408 ENGINEERING EXPENDITURES

Miscellaneous

\$ 20,000.00

\$ 35,000.00

SAY	\$ 38,000.00
------------	---------------------

2010 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE CHANGE FROM
						2009	2009	2010	2009
01409	BUILDINGS								
01 409-240	OPERATING SUPPLIES	\$ 4,570.00	\$ 7,000.00	\$ 6,368.14	\$ 8,188.17	\$ 8,000.00	\$ 5,500.00	\$ 7,000.00	-13%
01 409-361	ELECTRICITY	\$ 16,291.00	\$ 15,000.00	\$ 15,416.54	\$ 14,673.41	\$ 17,000.00	\$ 17,500.00	\$ 15,300.00	-10%
01 409-362	NATURAL GAS	\$ 25,048.00	\$ 30,000.00	\$ 22,089.61	\$ 26,271.45	\$ 30,000.00	\$ 24,000.00	\$ 20,400.00	-32%
01 409-366	WATER	\$ 26,700.00	\$ 30,000.00	\$ 1,964.70	\$ 2,050.99	\$ 2,000.00	\$ 1,900.00	\$ 2,000.00	0%
01 409-373	R&M SERVICES	\$ 924.00	\$ -	\$ 2,044.69	\$ 12,736.10	\$ 4,000.00	\$ 1,500.00	\$ 3,000.00	-25%
01 409-374	R&M MACHINERY AND EQUIPMENT	\$ 658.00	\$ -	\$ -	\$ 11,306.58	\$ 2,000.00	\$ 1,900.00	\$ 2,000.00	0%
01 409-384	RENTAL MACHINERY AND EQUIPMENT	\$ 1,061.00	\$ 825.00	\$ 446.70	\$ -	\$ 1,000.00	\$ 500.00	\$ 1,000.00	0%
01 409-450	CONTRACTED SERVICES	\$ 9,272.00	\$ 6,307.00	\$ 12,045.39	\$ 12,918.35	\$ 6,000.00	\$ 6,442.00	\$ 8,000.00	33%
01 409-750	MINOR PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00	\$ 1,000.00	\$ 7,000.00	0%
	TOTAL BUILDINGS	\$ 84,524.00	\$ 89,132.00	\$ 60,375.77	\$ 88,145.05	\$ 77,000.00	\$ 60,242.00	\$ 65,700.00	-15%

Summary and Assumptions:

Building Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 65,700.00 a decrease of \$11,300.00.

Fiscal Year 2009 Adopted Budget: \$ 77,000.00

Fiscal Year 2009 Projected Budget: \$ 60,242.00

\$ (16,758.00) under budget.

*13% Decrease in Operating Supplies.

*10% Decrease in Electricity costs.

*32% Decrease in Natural Gas costs.

*25% Decrease in R&M Services.

*33% Increase in Contracted Services due to estimated needs.

01 409-240 OPERATING SUPPLIES

SAY	\$ 7,000.00
-----	-------------

Assumptions:

*Includes all items associated with the maintenance and cleaning of the Municipal Building.

Such vendors include but are not limited to the following:

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

2010 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

01 409-361	<p>ELECTRICITY <u>Assumptions:</u> Energy Efficiency Plan is implemented.</p> <p>Current Average Monthly Rate = \$1,500 \$1,500/month x 12 months =</p>	<p>\$ 18,000.00 15.00%</p> <hr/> <p>\$ 15,300.00</p>	<p>SAY \$ 15,300.00</p>
01 409-362	<p>GAS <u>Assumptions:</u> Energy Efficiency Plan is implemented. Current Average Monthly Rate = \$2,000 \$2,000/month x 12 months =</p>	<p>\$ 24,000.00 15.00%</p> <hr/> <p>\$ 20,400.00</p>	<p>SAY \$ 20,400.00</p>
01 409-366	<p>WATER <u>Assumptions:</u> Current Average Monthly Rate = \$170 \$170/month x 12 months =</p>	<p>\$ 2,040.00</p>	<p>SAY \$ 2,000.00</p>
01 409-373	<p>R&M SERVICES <u>Assumptions:</u> <i>*Includes all items associated with any repairs necessary. Such vendors include but are not limited to the following: Denillo Heating & Cooling Home Depot</i></p>		<p>SAY \$ 3,000.00</p>
01 409-374	<p>R&M MACHINERY/EQUIP <u>Assumptions:</u> <i>*Includes all items associated with any repairs necessary for the mechanical components of the Borough Building. The reason this amount is over budget is due to approximately \$10,000 used for the new Sound System in Council Chambers.</i></p>		<p>SAY \$ 2,000.00</p>

2010 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

01 409-384 RENTAL MACH/EQUIP

Assumptions:

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

SAY	\$	1,000.00
-----	----	----------

01 409-450 CONTRACTED SERVICES

Assumptions:

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

Unifirst

Service Contract = \$35/month

\$35/month x 12 =

\$ 420.00

Denillo Heating & Cooling

Service Contract = \$797/year

\$ 797.00

General Window

Service Contract = \$144/month

\$152/month x 12 =

\$ 1,824.00

Hollowood Commercial Sound

Adjust sound system for council recorder

\$ 255.00

Linc Services

Service Performance Contract - HVAC Energy

\$91.67/quarter x 4 =

\$ 366.67

Marshall Elevator

Service Contract = \$111/Quarter

\$122/Quarter x 4 =

\$ 488.00

Third Generation

Maintenance Agreement for Telephones

04-01-09 to 04-01-10

\$ 1,432.00

2010 BRENTWOOD BUDGET EXPENDITURES
01409 BUILDINGS EXPENDITURES

<u>PM Associates</u>		
Quarterly Elevator Inspection =	\$	65.00
<u>Guardian Protection 05-01-09 to 4-30-10</u>		
Monitor System at Bldg = \$144/mnth or Year?	\$	144.00
<u>Aqua Filter Fresh</u>		
Water Fountain Maintenance	\$	446.70
<u>Lowman Testing</u>		
Backflow Preventer	\$	100.00
<u>Penn Power Systems</u>		
Generator Maintenance	\$	262.59
<u>ABC Fire Extinguishers</u>		
Service Agreement = \$788/year	\$	788.00
		<hr/>
Subtotal	\$	7,388.96

SAY	\$	8,000.00
-----	----	----------

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.*

<u>Caucus Room</u>		
Conference Table		
12 Chairs for Council Room @ \$420/ea.	\$	5,040.00
2 American Flags @ \$100/ea	\$	200.00
Chairs for Public @ \$80/ea. X 20	\$	1,600.00
		<hr/>
	\$	6,840.00

SAY	\$	7,000.00
-----	----	----------

**2010 BRENTWOOD BUDGET EXPENDITURES
01410 POLICE EXPENDITURES**

2010 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PERCENTAGE CHANGE	
								PROPOSED 2010	FROM 2009
1410	POLICE								
01 410-130	SALARY-PROFESSIONAL	\$ 3,000.00	\$ 73,000.00	\$ 80,176.63	\$ 78,457.34	\$ 86,918.72	\$ 80,372.84	\$ 90,375.47	4%
01 410-140	SALARY-STAFF	\$ 870,779.00	\$ 821,000.00	\$ 743,329.98	\$ 807,389.01	\$ 895,702.72	\$ 789,669.44	\$ 989,310.13	10%
01 410-153	HEALTH-DISABILITY	\$ 9,737.00	\$ 10,100.00	\$ 10,861.40	\$ 10,548.90	\$ 12,381.00	\$ 9,672.77	\$ 11,000.00	-11%
01 410-156	HEALTH-HOSPITALIZATION	\$ 162,445.00	\$ 185,450.00	\$ 167,079.12	\$ 237,181.90	\$ 280,000.00	\$ 217,625.00	\$ 220,000.00	-21%
01 410-158	LIFE INSURANCE	\$ 10,216.00	\$ 12,200.00	\$ 10,549.72	\$ 7,405.90	\$ 11,800.00	\$ 4,305.00	\$ 5,000.00	-58%
01 410-161	FICA	\$ 74,851.00	\$ 72,000.00	\$ 71,654.01	\$ 81,065.78	\$ 76,000.00	\$ 69,627.00	\$ 83,000.00	9%
01 410-162	UNEMPLOYMENT COMPENSATION	\$ 1,693.00	\$ 2,000.00	\$ 8,996.71	\$ 5,040.00	\$ 10,000.00	\$ 9,508.00	\$ 2,300.00	-77%
01 410-168	RETIREE BENEFITS	\$ 16,403.00	\$ 20,000.00	\$ 4,920.21	\$ 2,522.25	\$ 7,500.00	\$ 1,000.00	\$ 1,000.00	-87%
01 410-183	OVERTIME	\$ 34,796.00	\$ 38,000.00	\$ 72,982.88	\$ 61,114.80	\$ 60,000.00	\$ 107,103.00	\$ 87,000.00	45%
01 410-184	OFFICER IN CHARGE	\$ 3,832.00	\$ 3,000.00	\$ 6,665.32	\$ 7,678.96	\$ 7,000.00	\$ 7,000.00	\$ 7,500.00	7%
01 410-188	HOLIDAY PAY	\$ 29,444.00	\$ 30,000.00	\$ 31,436.76	\$ 37,153.88	\$ 32,000.00	\$ 35,000.00	\$ 37,000.00	16%
01 410-189	COURT PAY	\$ 58,001.00	\$ 60,000.00	\$ 60,056.54	\$ 96,576.89	\$ 90,000.00	\$ 94,000.00	\$ 115,000.00	28%
01 410-191	UNIFORMS	\$ 11,040.00	\$ 12,000.00	\$ 11,017.89	\$ 16,146.15	\$ 13,000.00	\$ 10,000.00	\$ 12,500.00	-4%
01 410-193	TRAINING/EDUCATION	\$ 138.00	\$ 3,000.00	\$ 421.58	\$ 971.25	\$ 5,000.00	\$ 1,000.00	\$ 2,500.00	-50%
01 410-210	OFFICE SUPPLIES	\$ 7,336.00	\$ 7,000.00	\$ 3,391.30	\$ 5,706.46	\$ 5,000.00	\$ 3,500.00	\$ 5,000.00	0%
01 410-215	POSTAGE	\$ 4.00	\$ 500.00	\$ 16.05	\$ 42.86	\$ 200.00	\$ 100.00	\$ 200.00	0%
01 410-231	VEHICLE FUEL	\$ 20,923.00	\$ 20,000.00	\$ 25,922.55	\$ 32,484.56	\$ 43,000.00	\$ 20,000.00	\$ 30,000.00	-30%
01 410-240	OPERATING SUPPLIES	\$ 2,879.00	\$ 2,000.00	\$ 8,309.11	\$ 7,444.58	\$ 7,500.00	\$ 2,600.00	\$ 5,000.00	-33%
01 410-242	POLICE PROTECTION SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	50%
01 410-245	CRIME SCENE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
01 410-247	CRIME HARDWARE	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	0%
01 410-251	R&M VEHICLE PARTS	\$ 7,619.00	\$ 7,000.00	\$ 26,844.46	\$ 18,411.03	\$ 17,000.00	\$ 9,000.00	\$ 11,000.00	-35%
01 410-310	PROFESSIONAL SERVICES	\$ 1,000.00	\$ -	\$ 2,479.62	\$ 1,158.08	\$ 3,000.00	\$ 1,600.00	\$ 5,000.00	67%
01 410-314	SPECIAL LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 2,000.00	\$ 5,000.00	-50%
01 410-317	OTHER SERVICES	\$ 548.00	\$ 548.00	\$ 134.80	\$ 1,100.00	\$ 500.00	\$ 200.00	\$ 500.00	0%
01 410-321	TELEPHONE	\$ 18,264.00	\$ 12,000.00	\$ 10,120.76	\$ 8,293.35	\$ 9,000.00	\$ 8,000.00	\$ 9,000.00	0%
01 410-327	RADIO EQUIPMENT/MAINTENANCE	\$ 8,147.00	\$ 4,000.00	\$ 1,767.00	\$ 1,065.50	\$ 2,000.00	\$ 800.00	\$ 2,000.00	0%
01 410-342	PRINTING	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 1,500.00	\$ 2,000.00	-33%
01 410-374	R&M MACHINERY AND EQUIPMENT	\$ 2,053.00	\$ -	\$ -	\$ 86.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
01 410-384	RENTAL MACHINERY EQUIPMENT	\$ 2,804.00	\$ 2,700.00	\$ 2,345.31	\$ 2,258.24	\$ 1,850.00	\$ 2,200.00	\$ 3,000.00	62%
01 410-400	COURT COSTS	\$ 1,405.00	\$ 2,500.00	\$ 2,159.02	\$ 2,912.52	\$ 2,500.00	\$ 2,400.00	\$ 3,000.00	20%
01 410-420	DUES, SUBSCRIPTS, MEMB	\$ 3,044.00	\$ 2,000.00	\$ 1,142.96	\$ 4,951.64	\$ 5,000.00	\$ 3,500.00	\$ 5,000.00	0%
01 410-450	CONTRACTED SERVICES	\$ 18,139.00	\$ 15,000.00	\$ 25,318.84	\$ 27,322.88	\$ 20,000.00	\$ 19,000.00	\$ 18,000.00	-10%
01 410-460	MEETINGS AND CONFERENCES	\$ 1,166.00	\$ 2,000.00	\$ -	\$ 1,005.90	\$ 1,500.00	\$ 1,000.00	\$ 2,500.00	67%
01 410-750	MINOR PURCHASES	\$ -	\$ -	\$ -	\$ 4,095.00	\$ 500.00	\$ 800.00	\$ 4,000.00	700%
	TOTAL POLICE	\$ 1,381,706.00	\$ 1,418,998.00	\$ 1,390,100.53	\$ 1,567,591.61	\$ 1,722,352.44	\$ 1,517,583.05	\$ 1,777,685.60	3%

Police Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 1,777,685.60 an increase of \$55,333.16.
 Fiscal Year 2009 Adopted Budget: \$ 1,722,352.44
 Fiscal Year 2009 Projected Budget: \$ 1,517,583.05
 \$ (204,769.39) under budget.

- *21% Decrease in Healthcare Expenditures.
- *58% Decrease in Life Insurance Premiums.
- *77% Decrease in Unemployment Compensation.
- *45% Increase in Overtime Costs.
- *28% Increase in Court Costs.
- *67% Increase in Meetings and Conferences
- *50% Decrease in Training and Education.
- *30-33% Decrease in Fuel and Operating Supplies.
- *50% Increase in Police Protection Supplies.
- *67% Increase in Professional Services associated with new hires.
- *50% Decrease in Special Legal Services.
- *\$4,000 for minor purchases such as new chairs for officers and Tasers.

Cost Associated with One (1) New Hire

Salary	\$	49,788.51
Disability	\$	617.47
Health Insurance	\$	13,461.32
Dental Insurance	\$	698.88
TEC Benefits	\$	120.00
Reimbursements	\$	1,500.00
Life Insurance	\$	307.01
FICA	\$	3,808.82
Unemployment Comp.	\$	140.00
Overtime	\$	1,077.16
Holiday Pay	\$	2,300.00
Court Pay	\$	3,590.52
Uniforms	\$	1,500.00
American Legal Services	\$	86.88
Approx. 1st year cost for New Hire	\$	78,996.57

01 410-130 SALARY- PROFESSIONAL

	2009	Revised 2009	Proposed 2010	Proposed 2010			Proposed 2010
	Base Salary(1)	Base Salary(2)	Increase	Base Salary	Longevity	Degree	Base Salary
Chief Robert Butelli	\$ 75,675.23	\$ 83,901.67	4.00%	\$ 87,257.74	3.00%	\$ 500.00	\$ 90,375.47

⁽¹⁾Based on 2006 Base Salary.

⁽²⁾Based on a 3% increase in 2007 and a 4% increase in base salary for 2008 and 2009.

SAY	\$ 90,375.47
-----	--------------

Estimated Police Department 2010 Pay Rates

Police 2010 Pay Rates at 4% Increase

	Date of Hire	Straight Time Rate ⁽¹⁾	2010 Base Salary	2010 Education Pay	2010 Longevity Factor	Annual Longevity	2010 Total Base Hourly Rate	2010 Salary, Edu. & Longevity
Davidson, Scott	10/21/02	\$ 31.60	\$ 65,718.01	\$ 500.00	3.00%	\$ 1,971.54	\$ 32.78	\$ 68,189.55
Delallo, Matthew	02/18/97	\$ 31.60	\$ 65,718.01	\$ -	4.00%	\$ 2,628.72	\$ 32.86	\$ 68,346.73
Fisher, Michael	08/27/01	\$ 31.60	\$ 65,718.01	\$ -	3.00%	\$ 1,971.54	\$ 32.54	\$ 67,689.55
Harding, Scott	06/30/94	\$ 31.60	\$ 65,718.01	\$ 500.00	5.00%	\$ 3,285.90	\$ 33.42	\$ 69,503.91
Heynes, Christian	10/21/02	\$ 31.60	\$ 65,718.01	\$ 500.00	3.00%	\$ 1,971.54	\$ 32.78	\$ 68,189.55
Meisel, William	09/01/96	\$ 31.60	\$ 65,718.01	\$ -	4.00%	\$ 2,628.72	\$ 32.86	\$ 68,346.73
Mikelonis, Gerald	10/21/02	\$ 31.60	\$ 65,718.01	\$ -	3.00%	\$ 1,971.54	\$ 32.54	\$ 67,689.55
Mulholland, Milton	10/01/99	\$ 31.60	\$ 65,718.01	\$ -	4.00%	\$ 2,628.72	\$ 32.86	\$ 68,346.73
Nort, John	09/22/85	\$ 31.60	\$ 65,718.01	\$ -	6.00%	\$ 3,943.08	\$ -	
Shields, Brandon	03/21/04	\$ 31.60	\$ 65,718.01	\$ 500.00	0.00%	\$ -	\$ 31.84	\$ 66,218.01
Swick, Richard		\$ 31.60	\$ 65,718.01	\$ 500.00	0.00%	\$ -	\$ 31.84	\$ 66,218.01
Swinney, George	08/31/81	\$ 31.60	\$ 65,718.01	\$ -	6.00%	\$ 3,943.08	\$ 33.49	\$ 69,661.09
Vojtas, John	06/22/84	\$ 33.17	\$ 69,003.91	\$ -	6.00%	\$ 4,140.23	\$ 35.17	\$ 73,144.14
Zeppuhar, Adam	10/21/02	\$ 31.60	\$ 65,718.01	\$ 500.00	3.00%	\$ 1,971.54	\$ 32.78	\$ 68,189.55
New Hire No. 1	01/01/10	\$ 23.70	\$ 49,288.51	\$ 500.00	0.00%	\$ -	\$ 23.94	\$ 49,788.51
New Hire No. 2	01/01/10	\$ 23.70	\$ 49,288.51	\$ 500.00	0.00%	\$ -	\$ 23.94	\$ 49,788.51
							\$ -	
Totals			\$ 1,021,915.06	\$ 4,000.00		\$ 33,056.16		\$ 989,310.13

SAY \$ 989,310.13

Provider: Hartford Group

	STD	LTD	ADD	2010 Monthly Premiums	2010 Annual Premiums
Butelli, Robert	\$ 11.85	\$ 58.80	\$ 1.20	\$ 70.56	\$ 846.72
Davidson, Scott	\$ 8.90	\$ 44.16	\$ 1.20	\$ 52.99	\$ 635.90
Delallo, Matthew	\$ 8.91	\$ 44.23	\$ 1.20	\$ 53.08	\$ 636.91
Fisher, Michael	\$ 8.83	\$ 43.81	\$ 1.20	\$ 52.57	\$ 630.86
Harding, Scott	\$ 8.98	\$ 44.58	\$ 1.20	\$ 53.50	\$ 641.95
Heynes, Christian	\$ 8.90	\$ 44.16	\$ 1.20	\$ 52.99	\$ 635.90
Meisel, William	\$ 8.91	\$ 44.23	\$ 1.20	\$ 53.08	\$ 636.91
Mikelonis, Gerald	\$ 8.83	\$ 43.81	\$ 1.20	\$ 52.57	\$ 630.86
Mulholland, Milton	\$ 8.83	\$ 43.81	\$ 1.20	\$ 52.57	\$ 630.86
Nort, John	\$ 9.08	\$ 45.08	\$ 1.20	\$ 54.10	
Shields, Brandon	\$ 8.64	\$ 42.88	\$ 1.20	\$ 51.46	\$ 617.47
Swick, Richard	\$ 8.64	\$ 42.88	\$ 1.20	\$ 51.46	\$ 617.47
Swinney, George	\$ 9.08	\$ 45.08	\$ 1.20	\$ 54.10	\$ 649.15
Vojtas, John	\$ 9.54	\$ 47.34	\$ 1.20	\$ 56.81	\$ 681.70
Zeppuhar, Adam	\$ 8.90	\$ 44.16	\$ 1.20	\$ 52.99	\$ 635.90
New Hire 1	\$ 8.64	\$ 42.88	\$ 1.20	\$ 51.46	\$ 617.47
New Hire 2	\$ 8.90	\$ 42.88	\$ 1.20	\$ 51.46	\$ 617.47
				\$ 917.72	\$ 10,363.54

Assume a 4% Increase = \$ 10,778.08

SAY	\$ 11,000.00
-----	--------------

<u>Highmark Blue Cross/Blue Shield</u>		2009-2010		2010-2011		2010-2011
Plan		Monthly	Anticipated	Monthly	Month/Year	Annual
		Premium	Increase	Premium		Premium
Butelli, Robert	Family	\$ 1,058.28	6.0%	\$ 1,121.78	12	\$ 13,461.32
Davidson, Scott	Family	\$ 1,058.28	6.0%	\$ 1,121.78	12	\$ 13,461.32
Delallo, Matthew	Family	\$ 1,058.28	6.0%	\$ 1,121.78	12	\$ 13,461.32
Fisher, Michael	Family	\$ 1,058.28	6.0%	\$ 1,121.78	12	\$ 13,461.32
Harding, Scott	Family	\$ 1,058.28	6.0%	\$ 1,121.78	12	\$ 13,461.32
Heynes, Christian	Family	\$ 1,058.28	6.0%	\$ 1,121.78	12	\$ 13,461.32
Meisel, William	Family	\$ 1,058.28	6.0%	\$ 1,121.78	12	\$ 13,461.32
Mikelonis, Gerald	Family	\$ 1,058.28	6.0%	\$ 1,121.78	12	\$ 13,461.32
Mulholland, Milton	P/C	\$ 705.53	6.0%	\$ 747.86	12	\$ 8,974.34
Nort, John	H/W	\$ 970.10	6.0%	\$ 1,028.31	12	
Shields, Brandon	Single	\$ 352.76	6.0%	\$ 373.93	12	\$ 4,487.11
Swick, Richard	Single	\$ 352.76	6.0%	\$ 373.93	12	\$ 4,487.11
Swinney, George	Two Person	\$ 970.10	6.0%	\$ 1,028.31	12	\$ 12,339.67
Vojtas, John	Family	\$ 1,058.28	6.0%	\$ 1,121.78	12	\$ 13,461.32
Zeppuhar, Adam	Two Person	\$ 970.10	6.0%	\$ 1,028.31	12	\$ 12,339.67
New Hire No. 1	Family		6.0%	\$ -	12	\$ -
New Hire No. 2	Family		6.0%	\$ -	12	\$ -
Vickless, Robert	Two Person	\$ 970.10	6.0%	\$ 58.21	12	\$ 698.47
		\$ 14,815.97		\$ 14,734.83	Totals	\$ 164,478.27

Total Health Insurance = \$ 186,913.80

Teamsters - Dental/Vision

2010-2011

2010 GENERAL FUND BUDGET
FINAL

	Plan	Monthly Premium	Anticipated Increase	Annual Premium	Month/Year	Annual Premium
Butelli, Robert	Family	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Davidson, Scott	Family	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Delallo, Matthew	Family	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Fisher, Michael	Family	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Harding, Scott	Family	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Heynes, Christian	Family	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Meisel, William	Family	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Mikelonis, Gerald	Family	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Mulholland, Milton	P/C	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Nort, John	H/W	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Shields, Brandon	Single	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Swick, Richard	Single	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Swinney, George	Two Person	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Vojtas, John	Family	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Zeppuhar, Adam	Two Person	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
New Hire No. 1	Family	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
New Hire No. 2	Family	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Vickless, Robert	Two Person	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
		\$ 1,008.00		\$ 1,048.32	Totals	\$ 11,880.96

Total Teamsters Dental = \$ 11,880.96

TEC Benefits Service Charge

\$10/person x 17 x 12 months = \$ 2,040.00

Total TEC Benefits Service Charge = \$ 2,040.00

TEC Benefits Reimbursements

This is associated with the Borough's share of the employee's \$2,500 deductible as well as Prescription Co-Pays.
Based on 2009 actuals, we'll assume this to be \$18,000.00 for 2010.

2010 GENERAL FUND BUDGET
FINAL

-
- Butelli, Robert
 - Davidson, Scott
 - Delallo, Matthew
 - Fisher, Michael
 - Harding, Scott
 - Heynes, Christian
 - Meisel, William
 - Mikelonis, Gerald
 - Mulholland, Milton
 - Nort, John
 - Shields, Brandon
 - Swick, Richard
 - Swinney, George
 - Vojtas, John
 - Zeppuhar, Adam
 - New Hire No. 1
 - New Hire No. 2
-
- Vickless, Robert

<i>Total Reimbursements =</i>	\$	<i>18,000.00</i>
<i>Subtotal</i>	\$	<i>218,834.76</i>
TOTAL HEALTHCARE		
SAY	\$	220,000.00

<u>The Hartford</u>		2009-2010		2010-2011		Annual
Plan	Monthly Premium	Anticipated Increase	Monthly Premium	Month/Year	Annual Premium	
Butelli, Robert	Family	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Davidson, Scott	Family	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Delallo, Matthew	Family	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Fisher, Michael	Family	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Harding, Scott	Family	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Heynes, Christian	Family	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Meisel, William	Family	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Mikelonis, Gerald	Family	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Mulholland, Milton	P/C	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Nort, John	H/W	\$ 24.60	4.0%	\$ 25.58	12	\$ -
Shields, Brandon	Single	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Swick, Richard	Single	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Swinney, George	Two Person	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Vojtas, John	Family	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
Zeppuhar, Adam	Two Person	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
New Hire No. 1	Family	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
New Hire No. 2	Family	\$ 24.60	4.0%	\$ 25.58	12	\$ 307.01
				\$ 434.93	Totals	\$ 4,912.13

SAY	\$ 5,000.00
-----	-------------

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

	2010			
	Gross Wage	SS	Med.	FICA
Butelli, Robert	\$ 90,375.47	6.20%	1.45%	\$ 6,913.72
Davidson, Scott	\$ 68,189.55	6.20%	1.45%	\$ 5,216.50
Delallo, Matthew	\$ 68,346.73	6.20%	1.45%	\$ 5,228.52
Fisher, Michael	\$ 67,689.55	6.20%	1.45%	\$ 5,178.25
Harding, Scott	\$ 69,503.91	6.20%	1.45%	\$ 5,317.05
Heynes, Christian	\$ 68,189.55	6.20%	1.45%	\$ 5,216.50
Meisel, William	\$ 68,346.73	6.20%	1.45%	\$ 5,228.52
Mikelonis, Gerald	\$ 67,689.55	6.20%	1.45%	\$ 5,178.25
Mulholland, Milton	\$ 68,346.73	6.20%	1.45%	\$ 5,228.52
Nort, John	\$ -	6.20%	1.45%	\$ -
Shields, Brandon	\$ 66,218.01	6.20%	1.45%	\$ 5,065.68
Swick, Richard	\$ 66,218.01	6.20%	1.45%	\$ 5,065.68
Swinney, George	\$ 69,661.09	6.20%	1.45%	\$ 5,329.07
Vojtas, John	\$ 73,144.14	6.20%	1.45%	\$ 5,595.53
Zeppuhar, Adam	\$ 68,189.55	6.20%	1.45%	\$ 5,216.50
New Hire No. 1	\$ 49,788.51	6.20%	1.45%	\$ 3,808.82
New Hire No. 2	\$ 49,788.51	6.20%	1.45%	\$ 3,808.82
				\$ 82,595.95

SAY	\$ 83,000.00
-----	--------------

(Is calculated at 4.5% of first \$8,000 however is being reduced to 1.75%)

	2010 Gross Wage	2010 Unemployment Rate	2010 Unemployment Compensation
Butelli, Robert	\$ 8,000.00	1.75%	\$ 140.00
Davidson, Scott	\$ 8,000.00	1.75%	\$ 140.00
Delallo, Matthew	\$ 8,000.00	1.75%	\$ 140.00
Fisher, Michael	\$ 8,000.00	1.75%	\$ 140.00
Harding, Scott	\$ 8,000.00	1.75%	\$ 140.00
Heynes, Christian	\$ 8,000.00	1.75%	\$ 140.00
Meisel, William	\$ 8,000.00	1.75%	\$ 140.00
Mikelonis, Gerald	\$ 8,000.00	1.75%	\$ 140.00
Mulholland, Milton	\$ 8,000.00	1.75%	\$ 140.00
Nort, John	\$ 8,000.00	1.75%	\$ 140.00
Shields, Brandon	\$ 8,000.00	1.75%	\$ 140.00
Swick, Richard	\$ 8,000.00	1.75%	\$ 140.00
Swinney, George	\$ 8,000.00	1.75%	\$ 140.00
Vojtas, John	\$ 8,000.00	1.75%	\$ 140.00
Zeppuhar, Adam	\$ 8,000.00	1.75%	\$ 140.00
New Hire No. 1	\$ 8,000.00	1.75%	\$ 140.00
New Hire No. 2	\$ 8,000.00	1.75%	\$ 140.00
			\$ 2,240.00

SAY \$ 2,300.00

01 410-168 RETIREE BENEFITS

<u>The Hartford</u>	Plan	2009-2010		2010-2011		Annual Premium
		Monthly Premium	Anticipated Increase	Monthly Premium	Month/Year	
Vickless, Robert		\$ 30.75	4.0%	\$ 31.98	12	\$ 383.76

SAY \$ 400.00

	2010 Total Base Hourly Rate	2010 Overtime Time Rate	2008 Overtime Hours	2009 Overtime Hours ⁽¹⁾	2009 Projected Overtime Hours ⁽²⁾	2010 Estimated Overtime Hours ⁽³⁾	2010 Estimated Overtime Pay
Davidson, Scott	\$ 32.78	\$ 49.18	12.5	45.35	47.43	30.0	\$ 1,473.62
Delallo, Matthew	\$ 32.86	\$ 49.29	106.25	235	252.71	179.5	\$ 8,846.26
Fisher, Michael	\$ 32.54	\$ 48.81	80	121.73	135.06	107.5	\$ 5,249.11
Harding, Scott	\$ 33.42	\$ 50.12	143	11.85	35.68	89.3	\$ 4,478.07
Heynes, Christian	\$ 32.78	\$ 49.18	241	376	416.17	328.6	\$ 16,158.14
Meisel, William	\$ 32.86	\$ 49.29	208.5	187.92	222.67	215.6	\$ 10,625.86
Mikelonis, Gerald	\$ 32.54	\$ 48.81	93.5	292.54	308.12	200.8	\$ 9,802.54
Mulholland, Milton	\$ 32.86	\$ 49.29	86.5	36.5	50.92	68.7	\$ 3,386.53
Nort, John	\$ -	\$ -	0		0.00	0.0	\$ -
Shields, Brandon	\$ 31.84	\$ 47.75	54	0	9.00	31.5	\$ 1,504.23
Swick, Richard	\$ 31.84	\$ 47.75	0	44.5	44.50	22.3	\$ 1,062.51
Swinney, George	\$ 33.49	\$ 50.24	35.5	41	46.92	41.2	\$ 2,070.16
Vojtas, John	\$ 35.17	\$ 52.75	235.5	266.15	305.40	270.5	\$ 14,265.75
Zeppuhar, Adam	\$ 32.78	\$ 49.18	36.75	188.5	194.63	115.7	\$ 5,688.95
New Hire No. 1	\$ 23.94	\$ 35.91	0	0	0.00	30.0	\$ 1,077.16
New Hire No. 2	\$ 23.94	\$ 35.91	0	0	0.00	30.0	\$ 1,077.16
	\$ -						
Totals			1,333.0	1,847.0	2,069.2	1,761.1	\$ 86,766.04

SAY \$ 87,000.00

⁽¹⁾January 1, 2009 - October 16, 2009.

⁽²⁾Projected hours were determined by taking the 2008 average monthly OT hours and multiplying it by 2 months remaining in 2009 plus the actual OT Hours from Jan. 09 - October 16, 2009.

⁽³⁾Proposed 2010 OT Hours was determined by taking the average of 2008 and Projected 2009 OT Hours.

01 410-184 OFFICER IN CHARGE

Assumptions

Based on past years will increase this amount by 4% from the 2009 projected amount to coincide with the rate increase.

SAY \$ 7,500.00

01 410-188 HOLIDAY PAY

Assumptions

Based on past years will increase this amount by 4% from the 2009 projected amount to coincide with the rate increase.

SAY \$ 37,000.00

	2010 Total Base Hourly Rate	2010 Overtime Time Rate	2008 Court Hours	2009 Court Hours ⁽¹⁾	2009 Projected Court Hours ⁽²⁾	2010 Estimated Court Hours ⁽³⁾	2010 Estimated Overtime Pay
Davidson, Scott	\$ 32.78	\$ 49.18	46	12	43	44.3	\$ 2,180.10
Delallo, Matthew	\$ 32.86	\$ 49.29	172	40	155	163.3	\$ 8,050.46
Fisher, Michael	\$ 32.54	\$ 48.81	178	24	143	160.3	\$ 7,826.60
Harding, Scott	\$ 33.42	\$ 50.12	172	4	119	145.3	\$ 7,284.54
Heynes, Christian	\$ 32.78	\$ 49.18	198	36	168	183.0	\$ 8,999.05
Meisel, William	\$ 32.86	\$ 49.29	392	196	457	424.7	\$ 20,931.19
Mikelonis, Gerald	\$ 32.54	\$ 48.81	284	112	301	292.7	\$ 14,286.40
Mulholland, Milton	\$ 32.86	\$ 49.29	116.31	36	114	114.9	\$ 5,664.48
Nort, John	\$ -	\$ -	0	0	0	0.0	\$ -
Shields, Brandon	\$ 31.84	\$ 47.75	64	4	47	55.3	\$ 2,642.35
Swick, Richard	\$ 31.84	\$ 47.75	0	0	0	100.0	\$ 4,775.34
Swinney, George	\$ 33.49	\$ 50.24	48	0	32	40.0	\$ 2,009.45
Vojtas, John	\$ 35.17	\$ 52.75	278	112	297	287.7	\$ 15,173.89
Zeppuhar, Adam	\$ 32.78	\$ 49.18	150	64	164	157.0	\$ 7,720.50
New Hire No. 1	\$ 23.94	\$ 35.91	0	0	0	100.0	\$ 3,590.52
New Hire No. 2	\$ 23.94	\$ 35.91	0	0	0	100.0	\$ 3,590.52
	\$ -						
Totals			2,098.3	640.0	2,038.9	2,368.6	\$ 114,725.40

SAY	\$ 115,000.00
------------	----------------------

⁽¹⁾January 1, 2009 - April 31, 2009.

⁽²⁾Projected hours were determined by taking the 2008 average monthly COURT hours and multiplying it by 8 months remaining in 2009 plus the actual COURT Hours from Jan. 09 - April 30, 2009.

⁽³⁾Proposed 2010 COURT Hours was determined by taking the average of 2008 and Projected 2009 COURT Hours.

01 410-191 UNIFORMS

	Annual Uniform Rate
Butelli, Robert	\$ 650.00
Davidson, Scott	\$ 650.00
Delallo, Matthew	\$ 650.00
Fisher, Michael	\$ 650.00
Harding, Scott	\$ 650.00
Heynes, Christian	\$ 650.00
Meisel, William	\$ 650.00
Mikelonis, Gerald	\$ 650.00
Mulholland, Milton	\$ 650.00
Nort, John	\$ -
Shields, Brandon	\$ 650.00
Swick, Rick	\$ 650.00
Swinney, George	\$ 650.00
Vojtas, John	\$ 650.00
Zeppuhar, Adam	\$ 650.00
New Hire No. 1	\$ 1,500.00
New Hire No. 2	\$ 1,500.00
	\$ 12,100.00

SAY \$ 12,500.00

01 410-193 TRAINING/EDUCATION

EJC Security Services, Inc.
MEB Recertification @ \$125 each

SAY \$ 2,500.00

01 410-210 OFFICE SUPPLIES

Assumptions:

*This line items is budgeted to account specifically for Police Department office supplies from vendors such as Staples, Suffrin Supplies, and Sam's Club. Will keep this at the same budgeted level as 2009.

SAY \$ 5,000.00

01 410-215 POSTAGE

Assumptions

Postage

\$ 200.00

Total

\$ 200.00

SAY	\$	200.00
-----	----	--------

01 410-231 VEHICLE FUEL

Sunoco

Fleet Services

Assumptions:

Current Average Monthly Rate = \$1600

\$1,600/month x 12 months =

\$ 19,200.00

20% increase in fuel prices

\$ 23,040.00

SAY	\$	30,000.00
-----	----	-----------

01 410-240 OPERATING SUPPLIES

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

M&M Uniform

Big Easy Unlock Kit

Matthew Bender & Co. (LexisNexis)

PA Crime and Vehicle Handbook

United Laboratories (Sanitizing Product)

DARE PROGRAM - Apple Time, Inc.

Badges and lollipops (say no to Drugs)

Dickman Directories, Inc.

A-k and L-Z = \$360

Pgh Telephone \$360

Delivery = \$8.00

Keener Hardware, Inc.

Bathroom supplies

SAY	\$	5,000.00
-----	----	----------

01 410-242 POLICE PROTECTION SUPPLIES

Witmer Public Safety Group

Taser-Air Cartridges \$20.90 ea. X 20 = \$ 257.79

Markel Supply Company

Ammunition \$ 600.00

Miscellaneous

\$ 200.00

\$ 1,057.79

SAY \$ 1,500.00

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.

SAY \$ 500.00

01 410-251 R&M VEHICLE PARTS

Assumptions:

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

Missionary Auto Service

Benson Lincoln Mercury

Unit No. 14 AC Blower

Richs Truck Tire Service, Inc.

Police Tires

Ryan's Auto Glass

SAY \$ 11,000.00

01 410-310 PROFESSIONAL SERVICES

Lawerence B. Haddad, PhD

Psychological evaluation and reports for new hires.

\$225/ea. X 4 =

\$ 900.00

Empire Investigations LLC

Polygraph Testing \$400/each

\$400/ea. X 4 =

\$ 1,600.00

Jefferson Regional Medical Center

Health Physical for new hire

\$280/ea. X 4 =

\$ 1,120.00

St. Moritz Invesitgations

Background Check per applicant = \$225.00

\$225/ea. X 4 =

\$ 900.00

Miscellaneous

\$ 300.00

\$ 4,820.00

SAY	\$	5,000.00
-----	----	----------

01 410-314 SPECIAL LEGAL SERVICES

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

SAY	\$	5,000.00
-----	----	----------

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 2009 Budgeted Level.

SAY	\$	500.00
-----	----	--------

01 410-321 TELEPHONE

Verizon

Verizon 717 X18-9286

Est. \$33.00/month

Emergency Outside Line

\$	33.00
	12
\$	396.00

Fax Line

Est. \$50.27

PENN TELECOM/Consolodated

Includes Police Station

Assumptions:

\$250/month x 12 months =

\$ 3,000.00

Sprint

Air Cards \$250/month for 5 air cards

\$ 3,000.00

Cell Phone \$65/month each phone

2 cell phones (Chief and OIC)

\$	1,560.00
\$	7,956.00

SAY	\$	9,000.00
-----	----	----------

01 410-327 RADIO EQUIPMENT/MAINTENANCE

Engineered Communications

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.*

SAY	\$	2,000.00
-----	----	----------

01 410-374 R&M MACHINERY AND EQUIPMENT

**This Item is associated with the repair and maintenance of various Police Department Equipment.*

Frank's Automotive

SAY	\$	1,000.00
-----	----	----------

01 410-384 RENTAL MACHINERY EQUIPMENT

Konica Minolta Business Solutions

\$152.17/month x 12 = \$ 1,826.04

Konica Minolta Business Solutions - Service Supply Contract 07/18/2008 to 07/18/10

\$129.25/quarter x 4 = \$ 517.00

\$ 2,343.04

SAY	\$	3,000.00
-----	----	----------

01 410-400 COURT COSTS

*This Item is associated with reimbursible expenses for attending Court. (i.e., parking, etc.)

Based on past years and with the addition of three (3) officers, this item will be increased slightly to \$3,000 for 2010.

SAY	\$	3,000.00
-----	----	----------

01 410-420 DUES, SUBSCRIPTS, MEMB

South Hills Area Council of Governments

SHACOG Annual Membership = \$ 2,627.96

American Legal Services

\$304.08/Quarter x 4 =

Monthly Premium

Zoppuhar, Adam \$ 7.24

Vojtas, John \$ 7.24

Swinney, George \$ 7.24

Swick, Richard \$ 7.24

Shields, Brandon \$ 7.24

Nort, John \$ 7.24

Mulholland, Milton \$ 7.24

Mikelonis, Gerald \$ 7.24

Meisel, William \$ 7.24

Heynes, Christian \$ 7.24

Harding, Scott \$ 7.24

Fisher, Michael \$ 7.24

DeLallo, Matthew \$ 7.24

Davidson, Scott \$ 7.24

New Hire No. 1 \$ 7.24

New Hire No. 2 \$ 7.24

\$ 115.84

Annual Premium = \$ 1,390.08

Miscellaneous

\$ 200.00

Subtotal = \$ 4,218.04

01 410-460 MEETINGS/CONFERENCES

PA Chiefs Association
2010 Conference

\$ 1,000.00

Ches Anthony, Inc.
SHACOG Police Mtg.

\$ 162.50

PELRAS Conference

1 Employee with fees, mileage, etc.

\$ 800.00

Subtotal \$ 1,962.50

SAY \$ 2,500.00

01 410-750 MINOR PURCHASES

Replace Counter Tops in dispatch area, estimated cost---\$1,000.

\$ 1,000.00

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

\$ 1,600.00

Chairs for Police Station

Say \$250 each x 5 =

\$ 1,250.00

Subtotal \$ 3,850.00

SAY \$ 4,000.00

2010 BRENTWOOD BUDGET EXPENDITURES
01411 VOLUNTEER FIRE EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	PERCENTAGE CHANGE FROM			
						BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	2009
01411 VOLUNTEER FIRE									
01 411-231	VEHICLE FUEL	\$ 3,237.00	\$ 3,500.00	\$ 3,154.26	\$ 7,829.00	\$ 13,000.00	\$ 4,200.00	\$ 5,100.00	-61%
01 411-352	PROFESSIONAL LIABILITY INSURANCE	\$ 606.00	\$ 700.00	\$ -	\$ 606.00	\$ 606.00	\$ 617.00	\$ 620.00	0%
01 411-354	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Note 1.
01 411-363	HYDRANT SERVICES	\$ -	\$ 25,000.00	\$ 35,103.44	\$ 35,228.25	\$ 34,000.00	\$ 32,537.16	\$ 34,000.00	0%
01 411-420	DUES, SUSCRIPTS, MEMB	\$ -	\$ -	\$ 1,127.96	\$ 1,127.96	\$ 1,200.00	\$ 1,127.96	\$ 1,200.00	0%
01 411-540	CONTRIBUTIONS TO VFC	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 82,500.00	\$ 82,500.00	\$ 90,386.00	10%
01 411-541	STATE FIRE RELIEF ASSOC	\$54,977	\$54,000	\$54,151.77	\$55,279.57	\$ 55,000.00	\$ 48,599.29	\$ 55,000.00	0%
TOTAL VOLUNTEER FIRE DEPT.		\$ 133,820	\$ 158,200.00	\$ 168,537.43	\$ 175,070.78	\$ 186,306.00	\$ 169,581.41	\$ 186,306.00	0%

Volunteer Fire Expenditures

Fiscal Year 2010 Budget Recommendations:	\$ 186,306.00
Fiscal Year 2009 Adopted Budget:	\$ 186,306.00
Fiscal Year 2009 Projected Budget:	\$ 169,581.41
	\$ (16,724.59) under budget.

*These expenses are associated to the Borough's support of the Brentwood Volunteer Fire Department.

*Contributions to VFC increased 14% from \$55,000 in 2009 to \$62,886.00 however the overall 2010 Budgeted amount is the same as the 2009 Budgeted amount.

In addition, this contribution will be tied to vehicle fuel. If the vehicle fuel exceeds the 2010 budgeted allotment, the difference will be taken from the monetary contribution in the 4th quarter contribution amount.

01 411-231 VEHICLE FUEL

Assumptions:

Current Average Monthly Rate = \$350

\$350/month x 12 months =

20% increase in fuel prices

\$ 4,200.00

\$ 5,040.00

SAY	\$ 5,100.00
-----	-------------

2010 BRENTWOOD BUDGET EXPENDITURES
01411 VOLUNTEER FIRE EXPENDITURES

01 411-352	LIABILITY INSURANCE <u>Selective Insurance Company</u> Annual Premium =	\$ 617.00	SAY \$ 617.00
01 411-354	WORKERS COMPENSATION Note 1: Borough presently pays \$17,189 towards Worker Compensation. Refer to Line Item 01 486-354.		
01 411-363	HYDRANT SERVICE <u>Assumptions:</u> <u>P.A. American Water</u> Monthly Service Agreement = \$2,715.50 \$2,715.50/month x 12 months = Municipal Fire Hydrants	\$ 32,586.00	SAY \$ 34,000.00
01 411-420	DUES, SUBSCRIPTS, MEMBERS <u>South Hills Area Council of Governments</u> SHACOG Annual Membership =	\$ 1,127.96	SAY \$ 1,200.00
01 411-540	CONTRIBUTIONS-NONGOV'T GROUPS <u>Assumptions:</u> Current 2009 contribution is \$82,500/year which was increased \$7,500 in 2009. Based on Act 8 of 2008 Meeting, to offset rising expenses and a decrease in fundraising, the VFD asked that vehicle fuel savings be allocated towards the Borough's 2010 Contribution. This amounts to approx. \$7,800 or a 14% increase.		SAY \$ 62,886.00
01 411-541	STATE FIRE RELIEF ASSOCIATION <i>*This is associated with receipts from State Fireman's Relief Association.</i> <i>2009 was equal to \$48,599.29.</i> <i>Revenues are recorded under Line Item 01 355-070</i> <i>Foreign Fire Insurance</i>	\$ 48,599.29	SAY \$ 55,000.00

2010 BRENTWOOD BUDGET EXPENDITURES
01412 EMS EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01412 EMS									
01 412-231	VEHICLE FUEL	\$ 7,862.00	\$ 8,000.00	\$ 10,484.18	\$ 6,968.31	\$ 11,000.00	\$ 9,000.00	\$ 11,000.00	0%
01 412-352	PROFESSIONAL LIABILITY INSURANCE	\$ 3,350.00	\$ 3,500.00	\$ 3,197.00	\$ 3,653.00	\$ 3,700.00	\$ 3,665.00	\$ 3,700.00	0%
01 412-354	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Note 1
01 412-540	CONTRIBUTIONS TO EMS	\$ 41,100.00	\$ 41,100.00	\$ 41,100.00	\$ 41,100.00	\$ 45,210.00	\$ 45,210.00	\$ 45,210.00	0%
TOTAL EMS		\$ 52,312.00	\$ 52,600.00	\$ 54,781.18	\$ 51,721.31	\$ 59,910.00	\$ 57,875.00	\$59,910.00	0%

Volunteer Fire Expenditures

Fiscal Year 2010 Budget Recommendations:

\$59,910.00

Fiscal Year 2009 Adopted Budget:

\$ 59,910.00

Fiscal Year 2009 Projected Budget:

\$ 57,875.00

\$ (2,035.00) under budget.

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

01 412-231 VEHICLE FUEL

Assumptions:

Current Average Monthly Rate = \$750

\$750/month x 12 months =

\$ 9,000.00

20% increase in fuel prices

\$ 10,800.00

SAY \$ 11,000.00

01 412-352 LIABILITY INSURANCE

Selective Insurance Company

Annual Premium =

\$ 3,665.00

SAY \$ 3,700.00

2010 BRENTWOOD BUDGET EXPENDITURES
01412 EMS EXPENDITURES

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

01 412-540 CONTRIBUTIONS NONGOV'T GROUPS (EMS)
Assumptions:
Current contribution is \$45,210/year which was increased by 10% in 2009.

SAY	\$	45,210.00
-----	----	-----------

2010 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
1414 PLANNING & ZONING									
01 414-140	SALARY-STAFF	\$ 36,298.00	\$ 41,690.00	\$ 41,317.64	\$ 42,654.30	\$ 44,360.53	\$ 44,360.53	\$ 45,691.35	3%
01 414-153	HEALTH-DISABILITY	\$ 479.00		\$ 514.92	\$ 401.16	\$ 600.00	\$ 454.56	\$ 500.00	-17%
01 414-156	HEALTH-HOSPITALIZATION	\$ 11,346.00	\$ 14,000.00	\$ 12,991.60	\$ 18,806.12	\$ 17,000.00	\$ 15,000.00	\$ 16,000.00	-6%
01 414-158	LIFE INSURANCE	\$ 11.00	\$ 425.00	\$ 634.35	\$ 420.39	\$ 500.00	\$ 246.00	\$ 300.00	-40%
01 414-161	FICA	\$ 2,777.00	\$ 300.00	\$ 3,160.80	\$ 3,263.01	\$ 3,500.00	\$ 3,128.00	\$ 3,500.00	0%
01 414-162	UNEMPLOYMENT COMPENSATION	\$ 96.00	\$ 100.00	\$ 716.40	\$ 360.00	\$ 360.00	\$ 360.00	\$ 140.00	-61%
01 414-191	UNIFORM ALLOWANCE	\$ 295.00			\$ 477.92	\$ -	\$ -	\$ -	Eliminated
01 414-193	TRAINING/EDUCATION	\$ 405.00	\$ 1,500.00	\$ 3,021.75	\$ 1,570.00	\$ 1,000.00	\$ 1,600.00	\$ 1,500.00	50%
01 414-210	OFFICE SUPPLIES	\$ 717.00	\$ 500.00	\$ 463.89	\$ 169.00	\$ 500.00	\$ 500.00	\$ 500.00	0%
01 414-231	VEHICLE FUEL	\$ -	\$ -	\$ -	\$ 32.83	\$ 1,500.00	\$ -	\$ 1,000.00	-33%
01 414-240	OPERATING SUPPLIES	\$ 438.00	\$ 500.00	\$ 396.28	\$ 476.33	\$ 1,200.00	\$ 1,500.00	\$ 600.00	-50%
01 414-251	R&M SUPPLIES	\$ 680.00	\$ 1,000.00	\$ 747.18	\$ 1,519.31	\$ -	\$ 500.00	\$ 1,000.00	NA
01 414-313	ENGINEERING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	New Item
01 414-314	SPECIAL LEGAL SERVICES	\$ 2,512.00	\$ 2,000.00	\$ 7,386.44	\$ 1,928.62	\$ 3,500.00	\$ 5,500.00	\$ 4,000.00	14%
01 414-317	OTHER SERVICES	\$ 330.00	\$ 500.00	\$ 309.00	\$ -	\$ 2,000.00	\$ 6,000.00	\$ 4,000.00	100%
01 414-321	TELEPHONE	\$ 1,859.00	\$ 2,000.00	\$ 1,446.06	\$ 1,308.99	\$ 1,500.00	\$ 1,300.00	\$ 1,500.00	0%
01 414-338	VEHICLE LEASE	\$ -	\$ -	\$ -	\$ -	\$ 2,400.00	\$ -	\$ -	-100%
01 414-341	ADVERTISING	\$ 1,126.00	\$ 1,500.00	\$ 938.93	\$ 425.30	\$ 500.00	\$ 500.00	\$ 500.00	0%
01 414-420	DUES, SUBSCRIPTS, MEMB	\$ 735.00	\$ 800.00	\$ 135.00	\$ 100.00	\$ 200.00	\$ 100.00	\$ 100.00	-50%
01 414-450	CONTRACTED SERVICES	\$ 75.00	\$ -	\$ 5,667.11	\$ 5,667.11	\$ -	\$ -	\$ -	NA
01 414-460	MEETINGS AND CONFERENCES	\$ 1,590.00	\$ 500.00	\$ -	\$ 400.00	\$ 700.00	\$ -	\$ 700.00	0%
01 414-700	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 400.00	\$ 1,000.00	100%
TOTAL PLANNING & ZONING		\$ 61,769.00	\$ 67,315.00	\$ 79,847.35	\$ 79,980.39	\$ 81,820.53	\$ 81,449.09	\$ 87,531.35	7%

Planning & Zoning Expenditures

Fiscal Year 2010 Budget Recommendations: \$87,531.35 an increase of \$5,710.82.

Fiscal Year 2009 Adopted Budget: \$ 81,820.53
 Fiscal Year 2009 Projected Budget: \$ 81,449.09
 \$ (371.44) under budget.

2010 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

- *These expenses are associated to the Borough's Department of Code Enforcement/Building Inspection, Zoning, and Planning.
- *17% Decrease in Healthcare Premiums.
- *40% Decrease in Life Insurance Premiums.
- *61% Decrease in Unemployment Costs.
- *Eliminated Uniform Allowance.
- *50% Increase in Training and Educations.
- *50% Decrease in Operating Supplies due to the fact do not need to purchase new code books.
- *Added \$5,000 for Engineering Services. This is a reimbursible item that is directly related to a revenue line item.
- *100% Increase in Other Services associated with Zoning Hearing Board transcripts and Court Reporting Services.
- *Eliminated the Vehicle Lease.
- *100% Increase in Minor Purchases associated with new desks.

01 414-140 SALARY-STAFF

Code Enforcement/Bldg. Inspector

Ralph Costa

Current Salary	\$ 44,360.53
2010 Increase	3.00%
2010 Salary	\$ 45,691.35

01 414-153 HEALTH-DISABILITY

Hartford Group

	2009		2010	
	STD	LTD	ADD	2010
				Month Prem.
Costa, Ralph	\$ 6.02	29.8600	\$ 2.00	\$ 37.88
				Annual Premium
				\$ 454.56
			Assume a 4% Increase =	\$ 472.74

SAY	\$ 500.00
-----	-----------

**2010 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES**

01 414-156 HEATH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield

Plan	2008-2009	2009-2010	Anticipated Increase	2010-2011	Month/Year	2010-2011
	Monthly Premium	Monthly Premium		Monthly Premium		Annual Premium
Costa, Ralph Family	\$ 993.13	1058.28	6.0%	\$ 1,121.78	12	\$ 13,461.32
Total Health Insurance =						\$ 14,000.00

Teamsters - Dental/Vision

Plan	Monthly	Anticipated	2010-2011	Month/Year	Annual
	Premium	Increase	Annual Premium		Premium
Costa, Ralph Family	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Total Teamsters Dental =					\$ 700.00

TEC Benefits Service Charge

\$10/person x 1 x 12 months =	\$ 120.00	Total TEC Benefits Service Charge =	\$ 120.00
-------------------------------	-----------	--	------------------

TEC Benefits Reimbursements

This is associated with the Borough's share of the employee's \$2,500 deductible as well as Prescription Co-Pays.
Based on 2009 actuals, we'll assume this to be \$1,000.00 for 2010.

Costa, Ralph

Total Reimbursements =	\$ 1,000.00
Subtotal	\$ 15,820.00
TOTAL HEALTHCARE	
SAY	\$ 16,000.00

2010 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-158 LIFE INSURANCE

Hartford Group	2009-2010	Anticipated	2010-2011		Annual	
\$50,000 Life Insurance Policy	Monthly	Increase	Monthly	Month/Year	Premium	
	Premium		Premium			
Costa, Ralph	\$ 20.50	4.0%	\$ 21.32	12	\$ 255.84	
						SAY \$ 300.00

01 414-161 FICA

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

	Gross Wage	SS	Med.	FICA	
Costa, Ralph	\$ 45,691.35	6.20%	1.45%	\$ 3,495.39	
					SAY \$ 3,500.00

01 414-162 UNEMPLOYMENT COMP

(Is calculated at 4.5% of first \$8,000 however is being reduced to 1.75%)

	2010	2010	2010	
	Gross Wage	Unemployment	Unemployment	
		Rate	Compensation	
Costa, Ralph	\$ 8,000.00	1.75%	\$ 140.00	
				SAY \$ 140.00

01 414-191 UNIFORMS

**Recommend eliminating this item. If there is an item that would be needed (gloves, etc.) this would fall under supplies.*

2010 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-193 TRAINING/EDUCATION

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

<u>Building Code Essentials for 2010</u> Required for certification.	\$	200.00	
<u>Time Management Course</u>	\$	80.00	
<u>Code Enforcement Training</u>	\$	150.00	
<u>Miscellaneous Training</u>	\$	1,000.00	
	\$	1,430.00	

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 = \$50

\$50/month x 12 months =

20% increase in fuel prices

\$ 600.00

\$ 720.00

SAY	\$	1,000.00
-----	----	----------

01 414-240 OPERATING SUPPLIES

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

Brentwood Borough Polo Shirts

3 x \$40 ea. =

\$ 120.00

Miscellaneous Supplies

I.E. Gloves, Flashlights, etc.

\$ 400.00

\$ 520.00

SAY	\$	600.00
-----	----	--------

2010 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

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

Missionary Auto

SAY	\$	1,000.00
-----	----	----------

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.*

SAY	\$	5,000.00
-----	----	----------

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

Assumptions:

Strassburger McKenna (Zoning Board Solicitor)

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

SAY	\$	4,000.00
-----	----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-317 OTHER SERVICES

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

Ave. Rate per Hearing Board Meeting =	\$	250.00	
Hearings per Year =		6	
	\$	<u>1,500.00</u>	

Pennsylvania Uniform Construction Code

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

Adelman Reporters

Ave. Rate per Hearing Board Meeting =	\$	200.00	
Transcripts=	\$	1,787.65	
	\$	<u>3,703.65</u>	

SAY	\$	4,000.00
-----	----	----------

01 414-321 TELEPHONE

Assumptions:

Sprint

Monthly Rate =	\$	75.00	
Months per Year =		<u>12</u>	
	\$	900.00	

Consolodated (formerly PennTelecom)

Monthly Rate =	\$	30.00	
Months per Year =		<u>12</u>	
	\$	360.00	
	\$	<u>1,260.00</u>	

SAY	\$	1,500.00
-----	----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01414 PLANNING & ZONING EXPENDITURES

01 414-341	ADVERTISING *This item is associated with placing meeting notices for Zoning Hearing Board Meetings. Assumptions: <u>Tribune-Review (South Hills Record)</u> Ave. Rate per Hearing Board Meeting = \$ 75.00 Hearings per Year = 6 <hr/> \$ 450.00	SAY \$ 500.00
01 414-338	VEHICLE LEASE *This item pertains to the leasing of a vehicle for the Department of Code Enforcement/Building Inspection.	SAY \$ -
01 414-420	DUES, SUBSCRIPTS, MEMBERS <u>International Code</u> \$ 100.00	SAY \$ 400.00
01 414-450	CONTRACTED SERVICES *There are no contracted services expected in 2009. SAY \$ -	SAY \$ -
01 414-460	MEETINGS/CONFERENCES <u>SHACOG 37th Annual Dinner</u> 5 Zoning Hearing Board x \$70/delegate = \$ 350.00 5 Planning Commission x \$70/delegate = \$ 350.00 UCC Board \$ 70.00 <hr/> \$ 700.00	SAY \$ 700.00
01 414-700	MINOR PURCHASES <u>New Desk/Workstation</u> \$ 800.00	SAY \$ 1,000.00

2010 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	PERCENTAGE CHANGE FROM			
						BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	2009
01415	COMMUNICATION								
01 415-140	SALARY-STAFF	\$ 140,700.00	\$ 104,750.00	\$ 70,236.00	\$ 73,560.08	\$ 76,372.43	\$ 76,011.75	\$ 78,616.64	3%
0 415-153	HEALTH-DISABILITY	\$ 1,525.00	\$ 1,450.00	\$ 887.73	\$ 852.23	\$ 1,000.00	\$ 789.60	\$ 1,000.00	0%
01 415-156	HEALTH-HOSPITALIZATION	\$ 26,695.00	\$ 27,100.00	\$ 15,966.30	\$ 22,474.57	\$ 22,000.00	\$ 18,711.35	\$ 21,000.00	-5%
01 415-158	LIFE INSURANCE	\$ 1,439.00	\$ 1,800.00	\$ 1,263.65	\$ 840.78	\$ 1,000.00	\$ 522.00	\$ 600.00	-40%
01 415-161	FICA	\$ 11,789.00	\$ 8,000.00	\$ 5,512.23	\$ 5,700.50	\$ 6,000.00	\$ 5,711.00	\$ 6,100.00	2%
01 415-162	UNEMPLOYMENT COMPENSATION	\$ 577.00	\$ 250.00	\$ 1,432.80	\$ 720.00	\$ 800.00	\$ 720.00	\$ 300.00	-63%
01 415-183	OVERTIME	\$ 10,466.00	\$ 10,500.00	\$ 1,818.94	\$ 956.50	\$ 1,500.00	\$ 2,100.00	\$ 1,500.00	0%
01 415-191	UNIFORM ALLOWANCE	\$ 493.00	\$ 900.00	\$ 257.85	\$ 353.28	\$ 600.00	\$ 600.00	\$ 600.00	0%
01 415-193	TRAINING AND EDUCATION	\$ 482.00	\$ 500.00	\$ 429.98	\$ 298.50	\$ 500.00	\$ 45.00	\$ 500.00	0%
	TOTAL COMMUNICATIONS	\$ 53,466.00	\$ 155,250.00	\$ 97,805.48	\$ 105,756.44	\$ 109,772.43	\$ 105,210.70	\$ 110,216.64	0%

These expenses are associated to the Borough's Police Department and Clerical/Communications Employees. It is proposed that the term Communications Officer be replaced with Police Clerical.

Communications Expenditures

Fiscal Year 2010 Budget Recommendations: \$110,216.64 an increase of \$444.21.

Fiscal Year 2009 Adopted Budget: \$ 109,772.43

Fiscal Year 2009 Projected Budget: \$ 105,210.70

\$ (4,561.73) Under Budget.

*40% Decrease in Life Insurance Premiums.

*63% Decrease in Unemployment Costs.

2010 BRENTWOOD BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES

01 415-140 SALARY-STAFF

Police Clerical 2010 Pay Rates with 3.5% Increase

	Date of Hire	2009 Rate	2010 Time Rate	Current Base Salary	Longevity Factor	Annual Longevity	Total Base	Current Salary, Edu. & Longevity
Nassan, Donna	10/15/03	\$ 16.56	\$ 17.14	\$ 35,650.37	0	\$ -	\$ 17.14	\$ 35,650.37
Sheets, Mary L	06/15/80	\$ 19.33	\$ 20.01	\$ 41,613.62	0.65	\$ 1,352.00	\$ 20.66	\$ 42,966.27
Totals				\$ 77,263.99				\$ 78,616.64

SAY \$ 78,616.64

0 415-153 HEALTH-DISABILITY

The Hartford

	STD	LTD	ADD	2010 Monthly Premium	2010 Annual Premium
Nassan, Donna	\$ 4.69	23.3000	\$ 2.00	\$ 29.99	\$ 359.88
Sheets, Mary Lou	\$ 5.67	28.1400	\$ 2.00	\$ 35.81	\$ 429.72
Total				\$ 65.80	\$ 789.60
			Assume 4% Increase =		\$ 821.18

SAY \$ 1,000.00

01 415-156 HEALTH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield

	Plan	2008-2009 Monthly Premium	2009-2010 Monthly Premium	Anticipated Increase	2010-2011 Monthly Premium	2010-2011 Month/Year	2010-2011 Annual Premium
Nassan, Donna	Two Person	\$ 910.37	\$ 970.10	6.0%	\$ 1,028.31	12	\$ 12,339.67
Sheets, Mary Lou	Individual	\$ 331.05	\$ 352.76	6.0%	\$ 373.93	12	\$ 4,487.11
Totals		\$ 1,241.42	\$ 1,322.86		\$ 1,402.23		\$ 16,826.78

Total Health Insurance = \$ 17,000.00

**2010 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES**

Teamsters - Dental/Vision

	Plan	2009-2010		2010-2011		Annual Premium
		Monthly Premium	Anticipated Increase	Monthly Premium	Month/Year	
Nassan, Donna	Two Person	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Sheets, Mary Lou	Individual	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Totals		\$ 112.00		\$ 116.48		\$ 1,397.76

Total Teamsters Dental = \$ 1,500.00

TEC Benefits Service Charge

\$10/person x 2 x 12 months =

\$ 240.00

Total TEC Benefits Service Charge = \$ 240.00

TEC Benefit's Reimbursements

This is associated with the Borough's share of the employee's \$2,500 deductible as well as Prescription Co-Pays.
Based on 2009 actuals, we'll assume this to be \$2,000.00 for 2010.

Nassan, Donna
Sheets, Mary Lou

Total Reimbursements = \$ 2,000.00

Subtotal \$ 20,740.00

TOTAL HEALTHCARE

SAY \$ 21,000.00

01 415-158 LIFE INSURANCE

The Hartford

	2009-2010		2010-2011		Annual Premium
	Monthly Premium	Anticipated Increase	Monthly Premium	Month/Year	
Nassan, Donna	\$ 20.50	4.0%	\$ 21.32	12	\$ 255.84
Sheets, Mary Lou	\$ 20.50	4.0%	\$ 21.32	12	\$ 255.84
Totals		\$ 41.00		\$ 42.64	\$ 511.68

SAY \$ 600.00

**2010 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES**

01 415-161 FICA

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

	2010 Base Salary	SS	Med.	FICA
Nassan, Donna	\$ 35,650.37	6.20%	1.45%	\$ 2,727.25
Sheets, Mary Lou	\$ 42,966.27	6.20%	1.45%	\$ 3,286.92
			Total	\$ 6,014.17

SAY \$ 6,100.00

01 415-162 UNEMPLOYMENT COMP

(Is calculated at 4.5% of first \$8,000 however is being reduced to 1.75%)

	2010 Gross Wage	2010 Unemployment Rate	2010 Unemployment Compensation
Nassan, Donna	\$ 8,000.00	1.75%	\$ 140.00
Sheets, Mary Lou	\$ 8,000.00	1.75%	\$ 140.00
			\$ 280.00

SAY \$ 300.00

01 415-183 OVERTIME

	2010 Base Salary	2009 Current OT Rate	Estimated 2009 OT Hours(3)	Anticipated 2010 OT Costs
Nassan, Donna	\$ 35,650.37	\$ 25.71	\$ 20.00	\$ 514.20
Sheets, Mary Lou	\$ 42,966.27	\$ 30.99	\$ 20.00	\$ 619.80
Totals			\$ 40.00	\$ 1,134.00

SAY \$ 1,500.00

01 415-191 UNIFORM ALLOWANCE

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

SAY \$ 600.00

2010 BRENTWOOND BUDGET EXPENDITURES
01415 COMMUNICATIONS EXPENDITURES

01 415-193 TRAINING AND EDUCATION

Assumptions:

\$125/training course x 4 =

SAY	\$	500.00
-----	----	--------

2010 BRENTWOOD BUDGET EXPENDITURES
01417 PARKING METERS EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PERCENTAGE CHANGE	
								PROPOSED 2010	FROM 2009
01417	PARKING METERS								
01 417-140	PARKING METER ENFORCEMENT			\$ 16,941.50	\$ 24,576.75	\$ 31,000.00	\$ 29,751.00	\$ 31,200.00	1%
01 417-161	EMPLOYER SHARE OF MCARD MED			\$ 1,300.72	\$ 1,880.18	\$ 2,400.00	\$ 2,000.00	\$ 2,400.00	0%
01 417-162	EMPLOYER SHARE OF PAUC PA			\$ 988.79	\$ 769.08	\$ 1,100.00	\$ 925.00	\$ 500.00	-55%
01 417-191	PARKING METER UNIFORM ALLOW			\$ 246.65	\$ 231.60	\$ 300.00	\$ 358.50	\$ 400.00	33%
01 417-240	OPERATING SUPPLIES				\$ 135.33	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	NA
	TOTAL PARKING METERS			\$ 19,477.66	\$ 27,592.94	\$ 35,800.00	\$ 35,034.50	\$ 36,500.00	2%

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

Parking Meters Expenditures

Fiscal Year 2010 Budget Recommendations: \$36,500.00 an increase of \$700.00.

Fiscal Year 2009 Adopted Budget: \$ 35,800.00

Fiscal Year 2009 Projected Budget: \$ 35,034.50

\$ (765.50) Under Budget.

*Includes a 3% Increase in pay rate.

*55% Decrease in Unemployment Costs.

*33% Increase in Uniform Allowance to meet actual costs.

01 417-140 PARKING METER ENFORCEMENT

Parking Meter Enforcement 2010 Pay Rates with 3.0% Increase or \$0.28/hour.

	2009 Rate	2010 Time Rate	2010 Total Hours	2010 Base Salary
Monk, Jim	\$ 9.30	\$ 9.58	1170	\$ 11,207.43
McCormick, Jeff	\$ 9.30	\$ 9.58	1040	\$ 9,962.16
Monk, Denise	\$ 9.30	\$ 9.58	1040	\$ 9,962.16
Totals				\$ 31,131.75

SAY \$ 31,200.00

2010 BRENTWOOD BUDGET EXPENDITURES
01417 PARKING METERS EXPENDITURES

01 417-161 EMPLOYER SHARE OF MCARD MED

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

	2010 Base Salary	SS	Med.	FICA
Monk, Jim	\$ 11,207.43	6.20%	1.45%	\$ 857.37
McCormick, Jeff	\$ 9,962.16	6.20%	1.45%	\$ 762.11
Monk, Denise	\$ 9,962.16	6.20%	1.45%	\$ 762.11
			Total	\$ 2,381.58

SAY \$ 2,400.00

01 417-162 EMPLOYER SHARE OF PAUC PA

(Is calculated at 4.5% of first \$8,000 however is being reduced to 1.75%)

	2010 Gross Wage	2010 Unemployment Rate	2010 Unemployment Compensation
Monk, Jim	\$ 8,000.00	1.75%	\$ 140.00
McCormick, Jeff	\$ 8,000.00	1.75%	\$ 140.00
Monk, Denise	\$ 8,000.00	1.75%	\$ 140.00
			\$ 420.00

SAY \$ 500.00

01 417-191 PARKING METER UNIFORM ALLOW

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

SAY \$ 400.00

2010 BRENTWOOD BUDGET EXPENDITURES
01417 PARKING METERS EXPENDITURES

01 417-240 OPERATING SUPPLIES

*Increase due to the need for maintenance and repairs of existing meters.

Holiday Covers? \$ 86.65

Batteries Plus
Parking Meter Supplies/batteries \$ 1,000.00

Duncan Parking Technologies
Parking Meter Lock Assembly
~\$14.00/each x 36 = \$ 504.00
\$ 1,590.65

SAY	\$	2,000.00
-----	----	----------

**2010 BRENTWOOD BUDGET EXPENDITURES
01419 CROSSING GUARD EXPENDITURES**

*2010 GENERAL FUND BUDGET
FINAL*

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01419	CROSSING GDS								
01 419-140	SALARY-STAFF	\$ 62,299.00	\$ 50,000.00	\$ 75,136.76	\$ 67,316.42	\$ 85,000.00	\$ 70,000.00	\$ 95,000.00	12%
01 419-161	FICA	\$ 4,766.00	\$ 3,500.00	\$ 5,732.80	\$ 5,149.89	\$ 7,000.00	\$ 5,500.00	\$ 7,300.00	4%
01 419-162	UNEMPLOYMENT COMPENSATION	\$ 667.00	\$ 700.00	\$ 2,791.59	\$ 2,729.98	\$ 4,000.00	\$ 2,800.00	\$ 1,700.00	-58%
01 419-191	UNIFORMS	\$ 1,027.00	\$ 1,500.00	\$ 1,889.75	\$ 963.00	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	0%
	TOTAL CROSSING GDS	\$ 68,759.00	\$ 55,700.00	\$ 85,550.90	\$ 76,159.29	\$ 98,000.00	\$ 79,300.00	\$ 106,000.00	8%

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

Crossing Guard Expenditures

Fiscal Year 2010 Budget Recommendations: \$106,000.00 an increase of \$8,000.00.

Fiscal Year 2009 Adopted Budget: \$ 98,000.00

Fiscal Year 2009 Projected Budget: \$ 79,300.00

\$ (18,700.00) Under Budget.

*12% Increase in salaries due to a proposed 3% Increase in pay.

*58% Decrease in Unemployment Costs/

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

*Added an additional Crossing-Guard in 2009.

**2010 BRENTWOOD BUDGET EXPENDITURES
01419 CROSSING GUARD EXPENDITURES**

2010 GENERAL FUND BUDGET
FINAL

01 419-140 SALARY-STAFF

Crossing Guards 2010 Pay Rates with 3.0% Increase or \$0.28/hr.

	2009	2010	Hours	2010	2009
	Rate	Time Rate	Scheduled	Total	Base
			per Day	Hours ⁽¹⁾	Salary
Bezek, Joseph	\$ 9.30	\$ 9.58	4	800	\$ 7,663.20
Browns, Nellene	\$ 9.30	\$ 9.58	4.25	850	\$ 8,142.15
Davis, Lucia	\$ 9.30	\$ 9.58	4	800	\$ 7,663.20
Dirling, Sheila	\$ 9.30	\$ 9.58	2.5	500	\$ 4,789.50
Dudich, Thomas	\$ 9.30	\$ 9.58	2.5	500	\$ 4,789.50
Grimes, Bettina	\$ 9.30	\$ 9.58	4	800	\$ 7,663.20
Kelly, Dawn	\$ -	\$ 9.58	4	800	\$ 7,664.00
Kramer, Jeanie	\$ 9.30	\$ 9.58	3.5	700	\$ 6,705.30
Leavengood, Deborah	\$ 9.30	\$ 9.58	3.75	750	\$ 7,184.25
McCormick, Jeff	\$ 9.30	\$ 9.58	2.5	500	\$ 4,789.50
Monk, James	\$ 9.30	\$ 9.58	2.5	500	\$ 4,789.50
Piljuga, Florence	\$ 9.80	\$ 10.09	4.25	850	\$ 8,579.90
Ryan, James	\$ 9.30	\$ 9.58	3.5	700	\$ 6,705.30
Stiefvater, Mary	\$ 9.30	\$ 9.58	4	800	\$ 7,663.20
Totals					\$ 94,791.70

SAY	\$ 95,000.00
------------	---------------------

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

01 419-161 FICA

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

	2010			
	Base Salary	SS	Med.	FICA
Bezek, Joseph	\$ 7,663.20	6.20%	1.45%	\$ 586.23
Browns, Nellene	\$ 8,142.15	6.20%	1.45%	\$ 622.87
Davis, Lucia	\$ 7,663.20	6.20%	1.45%	\$ 586.23
Dirling, Sheila	\$ 4,789.50	6.20%	1.45%	\$ 366.40
Dudich, Thomas	\$ 4,789.50	6.20%	1.45%	\$ 366.40
Grimes, Bettina	\$ 7,663.20	6.20%	1.45%	\$ 586.23
Kelly, Dawn	\$ 7,664.00	6.20%	1.45%	\$ 586.30
Kramer, Jeanie	\$ 6,705.30	6.20%	1.45%	\$ 512.96
Leavengood, Deborah	\$ 7,184.25	6.20%	1.45%	\$ 549.60
McCormick, Jeff	\$ 4,789.50	6.20%	1.45%	\$ 366.40
Monk, James	\$ 4,789.50	6.20%	1.45%	\$ 366.40
Piljuga, Florence	\$ 8,579.90	6.20%	1.45%	\$ 656.36
Ryan, James	\$ 6,705.30	6.20%	1.45%	\$ 512.96
Stiefvater, Mary	\$ 7,663.20	6.20%	1.45%	\$ 586.23
				\$ 7,251.57

SAY	\$ 7,300.00
------------	--------------------

**2010 BRENTWOOD BUDGET EXPENDITURES
01419 CROSSING GUARD EXPENDITURES**

*2010 GENERAL FUND BUDGET
FINAL*

01 419-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 4.5% of first \$8,000 however is being reduced to 1.75%)

	2010 Base Salary		Unemployment Comp.
Bezek, Joseph	\$ 7,663.20	1.75%	\$ 134.11
Browns, Nellene	\$ 8,142.15	1.75%	\$ 142.49
Davis, Lucia	\$ 7,663.20	1.75%	\$ 134.11
Dirling, Sheila	\$ 4,789.50	1.75%	\$ 83.82
Dudich, Thomas	\$ 4,789.50	1.75%	\$ 83.82
Grimes, Bettina	\$ 7,663.20	1.75%	\$ 134.11
Kelly, Dawn	\$ 7,664.00	1.75%	\$ 134.12
Kramer, Jeanie	\$ 6,705.30	1.75%	\$ 117.34
Leavengood, Deborah	\$ 7,184.25	1.75%	\$ 125.72
McCormick, Jeff	\$ 4,789.50	1.75%	\$ 83.82
Monk, James	\$ 4,789.50	1.75%	\$ 83.82
Piljuga, Florence	\$ 8,579.90	1.75%	\$ 150.15
Ryan, James	\$ 6,705.30	1.75%	\$ 117.34
Stiefvater, Mary	\$ 7,663.20	1.75%	\$ 134.11
			\$ 1,658.85

SAY	\$ 1,700.00
------------	--------------------

01 419-191 UNIFORMS

*Pursuant to past expenditures, this will be reduced to \$2000.00

SAY	\$ 2,000.00
------------	--------------------

01 419-341 ADVERTISING

*Except for Zoning & Planning, all advertising will full under the Legal Category, 01 404-341 Advertising.

2010 BRENTWOOD BUDGET EXPENDITURES
01420 SUMMER CR GDS EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PERCENTAGE CHANGE	
						2009	PROJECTED 2009	PROPOSED 2010	FROM 2009
01420	SUMMER CR GDS								
01 420-140	SALARY-STAFF	\$ 11,611.00	\$ 12,000.00	\$ -	\$ -	\$ 19,000.00	\$ 12,794.43	\$ 20,000.00	5.3%
01 420-161	FICA	\$ 888.00	\$ 750.00	\$ -	\$ -	\$ 1,500.00	\$ 978.79	\$ 1,500.00	0.0%
01 420-162	UNEMPLOYMENT COMPENSATION	\$ 139.00	\$ 100.00	\$ -	\$ -	\$ 800.00	\$ 575.72	\$ 350.00	-56.3%
	TOTAL SUMMER CR GDS	\$ 12,638.00	\$ 12,850.00	\$ -	\$ -	\$ 21,300.00	\$ 14,348.94	\$ 21,850.00	2.6%

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 2010 Budget Recommendations: \$21,850.00 an increase of \$550.00.

Fiscal Year 2009 Adopted Budget: \$ 21,300.00

Fiscal Year 2009 Projected Budget: \$ 14,348.94

\$ (6,951.06) Under Budget.

*5.3% Increase in salaries due to a proposed 3% Increase in pay.

*56.3% Decrease in Unemployment Costs/

2010 BRENTWOOD BUDGET EXPENDITURES
01420 SUMMER CR GDS EXPENDITURES

01 420-140 SALARY-STAFF

Summer Crossing Guards 2010 Pay Rates with 3.0% Increase or \$0.28/hour.

	2009 Rate	2010 Time Rate ⁽¹⁾	Hours Scheduled per Day	2010 Total Hours ⁽²⁾	2010 Base Salary
Bezek, Joseph	\$ 9.30	\$ 9.58	4	240	\$ 2,298.96
Browns, Nellene	\$ 9.30	\$ 9.58	4.25	255	\$ 2,442.65
Grimes, Bettina	\$ 9.30	\$ 9.58	4	240	\$ 2,298.96
Kramer, Jeanie	\$ 9.30	\$ 9.58	3.5	210	\$ 2,011.59
Leavengood, Deborah	\$ 9.30	\$ 9.58	3.75	225	\$ 2,155.28
McCormick, Jeff	\$ 9.30	\$ 9.58	2.5	150	\$ 1,436.85
Piljuga, Florence	\$ 9.80	\$ 10.09	4.25	255	\$ 2,573.97
Ryan, James	\$ 9.30	\$ 9.58	3.5	210	\$ 2,011.59
Stiefvater, Mary	\$ 9.30	\$ 9.58	4	240	\$ 2,298.96
Totals					\$ 19,528.80

SAY \$ 20,000.00

⁽¹⁾Summer Crossing Guards 2010 Pay Rates with 3.0% Increase or \$0.28/hour.

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

01 420-161 FICA

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

	2010			
	Base Salary	SS	Med.	FICA
Bezek, Joseph	\$ 2,298.96	6.20%	1.45%	\$ 175.87
Browns, Nellene	\$ 2,442.65	6.20%	1.45%	\$ 186.86
Grimes, Bettina	\$ 2,298.96	6.20%	1.45%	\$ 175.87
Kramer, Jeanie	\$ 2,011.59	6.20%	1.45%	\$ 153.89
Leavengood, Deborah	\$ 2,155.28	6.20%	1.45%	\$ 164.88
McCormick, Jeff	\$ 1,436.85	6.20%	1.45%	\$ 109.92
Piljuga, Florence	\$ 2,573.97	6.20%	1.45%	\$ 196.91
Ryan, James	\$ 2,011.59	6.20%	1.45%	\$ 153.89
Stiefvater, Mary	\$ 2,298.96	6.20%	1.45%	\$ 175.87
				\$ 1,493.95

SAY \$ 1,500.00

2010 BRENTWOOD BUDGET EXPENDITURES
01420 SUMMER CR GDS EXPENDITURES

01 420-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 4.5% of first \$8,000 however is being reduced to 1.75%)

	2010		2010		
	Base Salary		Unemployment		
			Comp.		
Bezek, Joseph	\$	2,298.96	1.75%	\$	40.23
Browns, Nellene	\$	2,442.65	1.75%	\$	42.75
Grimes, Bettina	\$	2,298.96	1.75%	\$	40.23
Kramer, Jeanie	\$	2,011.59	1.75%	\$	35.20
Leavengood, Deborah	\$	2,155.28	1.75%	\$	37.72
McCormick, Jeff	\$	1,436.85	1.75%	\$	25.14
Piljuga, Florence	\$	2,573.97	1.75%	\$	45.04
Ryan, James	\$	2,011.59	1.75%	\$	35.20
Stiefvater, Mary	\$	2,298.96	1.75%	\$	40.23
				\$	341.75

SAY	\$	350.00
------------	-----------	---------------

2010 BRENTWOOD BUDGET EXPENDITURES
01426-427 REFUSE/RECYCLING EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01426-427	RECYCLING/REFUSE								
01 426-450	CONTRACTED SERVICES-RECYCLING	\$ 3,471.00	\$ -	\$ 6,370.00	\$ 8,257.67	\$ 19,100.00	\$ 19,100.00	\$ 20,000.00	5%
01 427-244	COMMUNITY CLEAN UP		\$ -	\$ -	\$ -	\$ 2,000.00	\$ 4,383.25	\$ 5,000.00	150%
01 427-450	CONTRACTED SERVICES-SOLID	\$ 45,650.00	\$ -	\$ 12,664.00	\$ 8,506.00	\$ -	\$ -	\$ -	NA
01 427-750	MINOR PURCHASES	\$ -	\$ -	\$ -		\$ 500.00	\$ -	\$ 1,500.00	200%
	TOTAL RECYCLING/REFUSE	\$ 45,650.00	\$ -	\$ 19,034.00	\$ 16,763.67	\$ 21,100.00	\$ 23,483.25	\$ 26,500.00	26%

Refuse/Recycling Expenditures

Fiscal Year 2010 Budget Recommendations: \$26,500.00 an increase of \$5,400.00.

Fiscal Year 2009 Adopted Budget: \$ 21,100.00

Fiscal Year 2009 Projected Budget: \$ 23,483.25

\$ 2,383.25 Over Budget.

*150% Increase in Community Clean-up due to actual costs of packer trucks.

*\$1,500 proposed for new trash receptacles along Brownsville Road.

01 426-450 CONTRACTED SERVICES-RECYCLING

Assumptions:

Associated with Leaf Collection

2010 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.) =

8

\$ 19,864.00

SAY \$ 20,000.00

2010 BRENTWOOD BUDGET EXPENDITURES
01426-427 REFUSE/RECYCLING EXPENDITURES

01 427-244	COMMUNITY CLEAN UP				
	Assumptions:				
	Cost per Dumpster (Allied Waste Rate) =		\$	300.00	
	2 Dumpsters/Event =			<u>2</u>	
			\$	600.00	
	Cost per Packer 2010 Per SHACOG Bid Spec.		\$	1,230.00	
	Number of Packers requested =			<u>3</u>	
			\$	3,690.00	
	Subtotal Per Event =		\$	4,290.00	
	Events/year (Spring and Fall) =			<u>1</u>	
			\$	4,290.00	
					SAY \$ 5,000.00
01 427-450	CONTRACTED SERVICES-SOLID (This item was previously associated with Clean-Up Day.)				
01 427-750	MINOR PURCHASES				
	Assumptions:				
	Purchase of New Trash Containers for Brownsville Road				
	\$500 ea. X 3 =	\$	1,500.00		
					SAY \$ 1,500.00

**2010 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES**

2010 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PERCENTAGE	
						2009	2009	PROPOSED 2010	CHANGE FROM 2009
01430	PUBLIC WORKS								
01 430-110	SALARY- P.W. SUPERINTENDENT	\$ -	\$ 49,000.00	\$ 49,000.12	\$ 50,949.42	\$ 53,040.00	\$ 53,040.00	\$ 55,000.00	4%
01 430-140	SALARY-STAFF	\$ 248,486.00	\$ 215,000.00	\$ 204,158.49	\$ 194,249.86	\$ 311,733.10	\$ 272,984.49	\$ 320,905.90	3%
01 430-141	SALARY-SUMMER PART TIME	\$ -	\$ -	\$ -	\$ -	\$ 25,600.00	\$ 6,103.00	\$ 23,000.00	-10%
01 430-153	HEALTH-DISABILTY	\$ 3,014.00	\$ 3,150.00	\$ 3,588.21	\$ 3,843.03	\$ 5,000.00	\$ 4,200.00	\$ 4,000.00	-20%
01 430-156	HEALTH-HOSPITALIZATION	\$ 83,551.00	\$ 92,800.00	\$ 86,113.78	\$ 121,322.90	\$ 130,000.00	\$ 114,000.00	\$ 110,000.00	-15%
01 430-158	LIFE INSURANCE	\$ 2,440.00	\$ 2,875.00	\$ 4,415.20	\$ 2,910.54	\$ 4,000.00	\$ 2,400.00	\$ 2,100.00	-48%
01 430-161	FICA	\$ 21,177.00	\$ 22,800.00	\$ 21,140.42	\$ 20,812.55	\$ 28,000.00	\$ 25,000.00	\$ 31,000.00	11%
01 430-162	UNEMPLOYMENT COMPENSATION	\$ 672.00	\$ 1,375.00	\$ 4,986.75	\$ 2,225.88	\$ 3,000.00	\$ 4,500.00	\$ 1,600.00	-47%
01 430-168	RETIREE BENEFITS	\$ 11.00	\$ 50.00	\$ -	\$ 219.07	\$ 15.00	\$ 369.00	\$ 20.00	33%
01 430-183	OVERTIME	\$ 28,372.00	\$ 21,000.00	\$ 23,263.23	\$ 26,662.05	\$ 28,000.00	\$ 26,000.00	\$ 31,000.00	11%
01 430-187	HEALTHCARE BENEFIT BUY-BACK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	NA
01 430-191	UNIFORMS	\$ 6,482.00	\$ 6,000.00	\$ 5,068.15	\$ 6,234.23	\$ 6,000.00	\$ 5,000.00	\$ 8,000.00	33%
01 430-192	MEAL ALLOWANCE	\$ -	\$ -	\$ 888.00	\$ 876.00	\$ 600.00	\$ 950.00	\$ 600.00	0%
01 430-193	TRAINING/EDUCATION	\$ -	\$ -	\$ -	\$ 35.00	\$ 200.00	\$ 285.00	\$ 2,000.00	NA
01 430-210	OFFICE SUPPLIES	\$ 44.00	\$ 100.00	\$ 446.55	\$ 339.22	\$ 500.00	\$ 300.00	\$ 500.00	0%
01 430-231	VEHICLE FUEL	\$ 9,481.00	\$ 12,000.00	\$ 8,242.98	\$ 20,018.49	\$ 29,000.00	\$ 9,500.00	\$ 14,400.00	-50%
01 430-240	OPERATING SUPPLIES	\$ 3,076.00	\$ 4,000.00	\$ 3,933.65	\$ 3,297.71	\$ 6,000.00	\$ 4,500.00	\$ 6,000.00	0%
01 430-245	DPW-HWY SUPPLIES	\$ 9,371.00	\$ 12,500.00	\$ 16,129.51	\$ 14,789.86	\$ 18,000.00	\$ 14,000.00	\$ 18,000.00	0%
01 430-250	R&M SUPPLIES	\$ 2,001.00	\$ 3,000.00	\$ 2,909.50	\$ 1,024.70	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00	0%
01 430-251	R&M SUPPLIES- VEHICLE	\$ 18,730.00	\$ 23,000.00	\$ 21,916.52	\$ 17,403.24	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	0%
01 430-317	OTHER SERVICES	\$ 234.00	\$ 1,000.00	\$ 1,657.75	\$ 970.00	\$ 5,000.00	\$ 2,500.00	\$ 4,000.00	-20%
01 430-321	TELEPHONE	\$ 1,564.00	\$ 500.00	\$ 953.99	\$ 689.09	\$ 1,000.00	\$ 1,300.00	\$ 1,000.00	0%
01 430-327	RADIO EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 620.00	\$ 7,261.00	\$ 500.00	\$ 300.00	\$ 500.00	0%
01 430-374	R&M MACHINERY & EQUIPMENT	\$ 881.00	\$ 2,000.00	\$ 2,500.00	\$ 2,036.24	\$ 1,000.00	\$ 800.00	\$ 1,000.00	0%
01 430-384	RENTAL-MACHINERY ANE EQUIPMENT	\$ 4,375.00	\$ 500.00	\$ -	\$ 2,576.92	\$ 6,000.00	\$ 3,000.00	\$ 4,000.00	-33%
01 430-420	DUES, SUBSCRIPTS, MEMB	\$ 117.00	\$ 150.00	\$ 209.05	\$ 150.40	\$ 200.00	\$ 300.00	\$ 500.00	150%
01 430-450	STORM SEWERS	\$ 11,447.00	\$ 15,000.00	\$ 224.36	\$ 6,480.87	\$ 15,000.00	\$ 6,000.00	\$ 15,000.00	0%
01 430-460	MEETINGS & CONFERENCES	\$ 111.00	\$ 250.00	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 1,000.00	233%
01 430-610	CAPITAL CONSTRUCTION	\$ 270,626.00	\$ 100,000.00	\$ 27,835.04	\$ -	\$ -	\$ -	\$ -	Eliminated
01 430-740	CAPITAL PURCHASE VEHICLE	\$ -	\$ -	\$ 15,736.33	\$ 53,104.00	\$ -	\$ -	\$ -	Eliminated
01 430-700	MINOR PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
	TOTAL PUBLIC WORKS	\$ 726,263.00	\$ 588,050.00	\$ 505,937.58	\$ 560,482.27	\$ 703,688.10	\$ 587,631.49	\$ 687,125.90	-2%

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

**2010 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES**

2010 GENERAL FUND BUDGET
FINAL

Public Works Expenditures

Fiscal Year 2010 Budget Recommendations: \$687,125.90 a decrease of \$16,562.22.

Fiscal Year 2009 Adopted Budget: \$ 703,688.10

Fiscal Year 2009 Projected Budget: \$ 587,631.49

\$ (116,056.61) Under Budget.

*3% Increase in salaries due to contractual obligations.

*20% Decrease in Healthcare Insurance Premiums.

*48% Decrease in Life Insurance Premiums.

*47% Decrease in Unemployment Costs.

*33% Increase in Uniforms due to allotting for Unifirst Cleaning.

*50% Decrease in Fuel costs.

*33% Decrease in Machine Rentals.

*\$1,000 for Meetings and Conferences for Superintendent.

01 430-130 SALARY- P.W. SUPERTENDENT

Code Enforcement/Bldg. Inspector

Robert Mackewich

Current Salary

\$ 53,040.00

2010 Increase

3.70%

2010 Salary

\$ 55,000.36

SAY \$ 55,000.00

01 430-140 SALARY-STAFF

Estimated Public Works 2009 Pay Rates

Public Works 2010 Pay Rates at 3.5% Increase

	Date of Hire	Straight Time Rate ⁽¹⁾	2010 Base Salary	2010 Overtime Rate	2010 Longevity Factor	2010 Annual Longevity	2010 Total Base	2010 Salary, Edu. & Longevity
Chuderwicz	07/09/90	\$ 21.54	\$ 44,803.20	\$ 33.14	0.55	\$ 1,144.00	\$ 22.09	\$ 45,947.75
Cunningham	04/22/91	\$ 21.54	\$ 44,803.20	\$ 33.14	0.55	\$ 1,144.00	\$ 22.09	\$ 45,947.75
Dulski	04/28/75	\$ 21.54	\$ 44,803.20	\$ 33.29	0.65	\$ 1,352.00	\$ 22.19	\$ 46,155.85
Frey	07/10/00	\$ 21.54	\$ 44,803.20	\$ 32.99	0.45	\$ 936.00	\$ 21.99	\$ 45,739.65
Herzberger	04/01/79	\$ 21.54	\$ 44,803.20	\$ 33.29	0.65	\$ 1,352.00	\$ 22.19	\$ 46,155.85
Kobelak	01/27/08	\$ 21.54	\$ 44,803.20	\$ 32.31	0	\$ -	\$ 21.54	\$ 44,803.20
Schmidt	08/31/94	\$ 21.54	\$ 44,803.20	\$ 33.29	0.65	\$ 1,352.00	\$ 22.19	\$ 46,155.85
Totals			\$ 313,622.40			\$ 7,280.00		\$ 320,905.90

SAY \$ 320,905.90

**2010 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES**

2010 GENERAL FUND BUDGET
FINAL

01 430-140 SALARY-STAFF

Estimated Public Works Summer Employees 2010 Pay Rates

Assumptions:

	No. of Hours(1)	Straight Time Rate	2009 Salary
Summer Employee #1	640	\$ 8.75	\$ 5,600.00
Summer Employee #2	640	\$ 8.75	\$ 5,600.00
Summer Employee #3	640	\$ 8.75	\$ 5,600.00
Summer Employee #4	640	\$ 8.75	\$ 5,600.00
2010 Base Salary =			\$ 22,400.00

SAY	\$ 23,000.00
------------	---------------------

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

01 430-153 HEALTH-DISABILITY

Provider: Hartford Group

Long Term Disability Premiums

	STD	LTD	ADD	2010 Monthly Premium	2010 Annual Premium
Mackewich	\$ 7.19	35.7000	\$ 2.00	\$ 44.89	\$ 538.68
Chuderwicz	\$ 6.06	30.0800	\$ 2.00	\$ 38.14	\$ 457.68
Cunningham	\$ 6.06	30.0800	\$ 2.00	\$ 38.14	\$ 457.68
Dulski (Working Foreman)	\$ 6.09	30.2300	\$ 2.00	\$ 38.32	\$ 459.84
Frey	\$ 6.03	29.9400	\$ 2.00	\$ 37.97	\$ 455.64
Herzberger	\$ 6.09	30.2300	\$ 2.00	\$ 38.32	\$ 459.84
Kobelak	\$ 5.90	29.2800	\$ 2.00	\$ 37.18	\$ 446.16
Schmidt	\$ 3.91	19.4100	\$ 1.30	\$ 24.62	\$ 295.44
				\$ 297.58	\$ 3,570.96
			Assume 4% Increase =		\$ 3,713.80

SAY	\$ 4,000.00
------------	--------------------

**2010 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES**

2010 GENERAL FUND BUDGET
FINAL

01 430-156 HEALTH-HOSPITALIZATION

<u>Highmark Blue Cross/Blue Shield</u>		2008-2009	2009-2010	Anticipated	2010-2011	2010-2011
Plan		Monthly Premium	Monthly Premium	Increase	Monthly Premium	Annual Premium
Mackewich	Two Person	\$ 910.37	\$ 970.10	6.0%	\$ 1,028.31	\$ 12,339.67
Chuderwicz	Family	\$ -	\$ -	6.0%	\$ -	\$ -
Cunningham	Family	\$ 993.13	\$ 1,058.28	6.0%	\$ 1,121.78	\$ 13,461.32
Dulski (Working Foreman)	Family	\$ 993.13	\$ 1,058.28	6.0%	\$ 1,121.78	\$ 13,461.32
Frey	Family	\$ 993.13	\$ 1,058.28	6.0%	\$ 1,121.78	\$ 13,461.32
Herzberger	Two Person	\$ 910.37	\$ 970.10	6.0%	\$ 1,028.31	\$ 12,339.67
Kobelak	Family	\$ 993.13	\$ 1,058.28	6.0%	\$ 1,121.78	\$ 13,461.32
Schmidt	Two Person	\$ 910.37	\$ 970.10	6.0%	\$ 1,028.31	\$ 12,339.67
Totals		\$ 6,703.63	\$ 7,143.42		\$ 7,572.03	\$ 90,864.30

Total Health Insurance = \$ 91,000.00

<u>Teamsters - Dental/Vision</u>		2009-2010	Anticipated	2010-2011	2010-2011
Plan		Monthly Premium	Increase	Monthly Premium	Annual Premium
Mackewich	Two Person	\$ 56.00	4.0%	\$ 58.24	\$ 698.88
Chuderwicz	Family	\$ -	4.0%	\$ -	\$ -
Cunningham	Family	\$ 56.00	4.0%	\$ 58.24	\$ 698.88
Dulski	Family	\$ 56.00	4.0%	\$ 58.24	\$ 698.88
Frey	Family	\$ 56.00	4.0%	\$ 58.24	\$ 698.88
Herzberger	Two Person	\$ 56.00	4.0%	\$ 58.24	\$ 698.88
Kobelak	Family	\$ 56.00	4.0%	\$ 58.24	\$ 698.88
Schmidt	Two Person	\$ 56.00	4.0%	\$ 58.24	\$ 698.88
Totals =		\$ 392.00		\$ 407.68	\$ 4,892.16

Total Teamsters Dental = \$ 5,000.00

TEC Benefits Service Charge

\$10/person x 7 x 12 months = \$ 840.00

Total TEC Benefits Service Charge = \$ 840.00

**2010 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES**

2010 GENERAL FUND BUDGET
FINAL

01 430-161 FICA
FICA (SS=6.2% and Med. 1.45%) x Gross Wages

	2010			
	Gross Wage	SS	Med.	FICA
Mackewich	\$ 55,000.00	6.20%	1.45%	\$ 4,207.50
Chuderwicz	\$ 45,947.75	6.20%	1.45%	\$ 3,515.00
Cunningham	\$ 45,947.75	6.20%	1.45%	\$ 3,515.00
Dulski (Working Foreman)	\$ 46,155.85	6.20%	1.45%	\$ 3,530.92
Frey	\$ 45,739.65	6.20%	1.45%	\$ 3,499.08
Herzberger	\$ 46,155.85	6.20%	1.45%	\$ 3,530.92
Kobelak	\$ 44,803.20	6.20%	1.45%	\$ 3,427.44
Schmidt	\$ 46,155.85	6.20%	1.45%	\$ 3,530.92
Summer Employee 1	\$ 5,600.00	6.20%	1.45%	\$ 428.40
Summer Employee 2	\$ 5,600.00	6.20%	1.45%	\$ 428.40
Summer Employee 3	\$ 5,600.00	6.20%	1.45%	\$ 428.40
Summer Employee 4	\$ 5,600.00	6.20%	1.45%	\$ 428.40
				\$ 30,470.40
		SAY		\$ 31,000.00

SAY	\$ 31,000.00
------------	---------------------

01 430-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 4.5% of first \$8,000 however is being reduced to 1.75%)

	2009		Unemployment
	Gross Wage		Compensation
Mackewich	\$ 8,000.00	1.75%	\$ 140.00
Chuderwicz	\$ 8,000.00	1.75%	\$ 140.00
Cunningham	\$ 8,000.00	1.75%	\$ 140.00
Dulski (Working Foreman)	\$ 8,000.00	1.75%	\$ 140.00
Frey	\$ 8,000.00	1.75%	\$ 140.00
Herzberger	\$ 8,000.00	1.75%	\$ 140.00
Kobelak	\$ 8,000.00	1.75%	\$ 140.00
Schmidt	\$ 8,000.00	1.75%	\$ 140.00
Summer Employee 1	\$ 5,600.00	1.75%	\$ 98.00
Summer Employee 2	\$ 5,600.00	1.75%	\$ 98.00
Summer Employee 3	\$ 5,600.00	1.75%	\$ 98.00
Summer Employee 4	\$ 5,600.00	1.75%	\$ 98.00
			\$ 1,512.00

SAY	\$ 1,600.00
------------	--------------------

**2010 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES**

2010 GENERAL FUND BUDGET
FINAL

01 430-168 RETIREE BENEFITS
*This pertains to Retiree Commitment.

Hartford Group

	Monthly Premium	Month/Year	Annual Premium
Lamont, James	\$ 1.22	12	\$ 14.64
	Assume 4% Increase =		\$ 15.23

SAY	\$ 20.00
------------	-----------------

01 430-183 OVERTIME

	2010 OT Rate	Estimated 2009 OT Cost	Estimated 2010 OT Hours ¹
Chuderwicz	\$ 33.14	\$ 6,345.02	\$ 191.49
Cunningham	\$ 33.14	\$ 6,014.33	\$ 181.51
Dulski (Working Foreman)	\$ 33.29	\$ 2,277.26	\$ 68.42
Frey	\$ 32.99	\$ 6,686.39	\$ 202.71
Herzberger	\$ 33.29	\$ 1,664.25	\$ 50.00
Kobelak	\$ 32.31	\$ 4,038.75	\$ 125.00
Schmidt	\$ 33.29	\$ 3,328.50	\$ 100.00
Totals		\$ 30,354.50	\$ 919.13

SAY	\$ 31,000.00
------------	---------------------

¹Based on 2009 OT hours.

01 430-187 HEALTHCARE BENEFIT BUY-BACK

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

	2010 Benefit Buy-Back
Chuderwicz	\$ 6,000.00

SAY	\$ 6,000.00
------------	--------------------

**2010 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES**

*2010 GENERAL FUND BUDGET
FINAL*

01 430-191 UNIFORMS

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

2010 Uniform Allowance

	Annual Allowance
Mackewich	\$ 250.00
Chuderwicz	\$ 250.00
Cunningham	\$ 250.00
Dulski	\$ 250.00
Frey	\$ 250.00
Herzberger	\$ 250.00
Kobelak	\$ 250.00
Schmidt	\$ 250.00
	<hr/> \$ 2,000.00

UniFirst Corporation

*Associated with supplying uniforms, shirts, etc.

Service Agreement = approx. \$332.72/month

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

Sodini's Sports Spot, Inc.

Green Safety Tee-Shirts	\$ 495.00
	<hr/> \$ 7,787.56

SAY	\$ 8,000.00
------------	--------------------

01 430-192 MEAL ALLOWANCE

*Pursant to Article No. 7 of the Current Public Works Contract, six dollar (\$6.00) meal money will be paid for each consecutive four hours of overtime worked. The new Public Works Contract increased this amount to ten dollars (\$10.00) meal money for each consecutive hour hours of overtime worked after the first four (4) hours.

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

Therefore:

53 x \$10 = \$ 530.00

SAY	\$ 600.00
------------	------------------

**2010 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES**

*2010 GENERAL FUND BUDGET
FINAL*

01 430-193 TRAINING/EDUCATION

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

Assumptions:

H.C. Harrington Co.

Pesticide Application Seminar	\$	285.00
-------------------------------	----	--------

NACO Training (MS4)

~\$750 per person x 1 =	\$	750.00
-------------------------	----	--------

CDL Training

\$90 per person x 3 =	\$	270.00
-----------------------	----	--------

Cost of Course/Seminar =	\$	50.00
Number per year =		8

	\$	400.00
--	----	--------

Subtotal	\$	1,705.00
----------	----	----------

SAY	\$	2,000.00
-----	----	----------

01 430-210 OFFICE SUPPLIES

**Various office items, notebooks, etc. Will keep the same as budgeted in 2009 at \$500.00.*

SAY	\$	500.00
-----	----	--------

01 430-231 VEHICLE FUEL

Assumptions:

Current Average Monthly Rate = \$1000

\$1000/month x 12 months =	\$	12,000.00
----------------------------	----	-----------

20% increase in fuel prices	\$	14,400.00
-----------------------------	----	-----------

SAY	\$	14,400.00
-----	----	-----------

**2010 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES**

*2010 GENERAL FUND BUDGET
FINAL*

01 430-240 OPERATING SUPPLIES

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

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

SAY	\$	6,000.00
-----	----	----------

01 430-245 DPW-HIGHWAY SUPPLIES

**Pertains to various items associated with paving and roadway maintenance.*

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

2009 =	\$	15,000.00
20% Increase in material costs =	\$	18,000.00

SAY	\$	18,000.00
-----	----	-----------

01 430-250 R&M SUPPLIES

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

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

SAY	\$	3,000.00
-----	----	----------

**2010 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES**

2010 GENERAL FUND BUDGET
FINAL

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.

With two (2) new trucks purchased in 2008, this line item should be reduced.
However, to be conservative, it will remain at \$15,000

SAY	\$	20,000.00
-----	----	-----------

01 430-317 OTHER SERVICES
**This item pertains to miscellaneous services, such as Tree Trimming.
Will increase the tree trimming program in 2010.*

SAY	\$	4,000.00
-----	----	----------

01 430-321 TELEPHONE
Assumptions:

Verizon

Monthly Rate =

\$ 70.00

BM = \$66.15

Months per Year =

12

PW 412-728-0606 = \$100.24

\$ 840.00

SAY	\$	1,000.00
-----	----	----------

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

Engineered Communications

SAY	\$	500.00
-----	----	--------

01 430-374 R&M MACHINERY/EQUIPMENT
**This item pertains to the Repairs & Maintenace on DPW equipment.*

SAY	\$	1,000.00
-----	----	----------

**2010 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES**

*2010 GENERAL FUND BUDGET
FINAL*

01 430-384 RENTAL-MACHINERY/EQUIPMENT

*This item pertains to the need to rent equipment that the DPW does not possess. This will include the need to rent a Street Sweeper as well.

Assumptions:

Taylor Rental Center \$ 1,000.00

A & H Equipment

Street Sweeper is \$2,500/week

\$2,500/week x 1 week = \$ 2,500.00

\$ 3,500.00

SAY	\$ 4,000.00
------------	--------------------

01 430-420 DUES, SUBSCRIPTS, MEMBERS

PA One Call

\$26.35/month x 12 months = \$ 316.20

Western PA Public Works Association \$ 137.00

PA Department of Health -- Certifications

Frey \$ 10.00

Michalski \$ 10.00

Mackewich \$ 10.00

\$ 483.20

SAY	\$ 500.00
------------	------------------

01 430-450 STORM SEWERS

*This item pertains to supplies and repairs associated with the Borough Stormwater System.

SAY	\$ 15,000.00
------------	---------------------

01 430-460 MEETINGS/CONFERENCES

Assumptions:

SHACOG 37th Annual Dinner

R. Mackewich x \$70/delegate = \$ 70.00

Miscellaneous Training Conference

\$ 800.00

Total \$ 870.00

SAY	\$ 1,000.00
------------	--------------------

**2010 BRENTWOOD BUDGET EXPENDITURES
01430 PUBLIC WORKS EXPENDITURES**

*2010 GENERAL FUND BUDGET
FINAL*

01 430-700 MINOR PURCHASES
Assumptions:
Includes items less than \$5,000 in price.

<u>Socket & Wrenches</u>	\$	1,000.00
<u>Forks for Hi-Lift</u>	\$	1,100.00
<u>Miscellaneous</u>	\$	500.00
	\$	2,600.00

\$ -

SAY	\$	3,000.00
------------	-----------	-----------------

2010 BRENTWOOD BUDGET EXPENDITURES
01433 TRAFFIC SIGNALS EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	PERCENTAGE CHANGE			
						BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	FROM 2009
01433	TRAFFIC SIGNALS								
01 433-321	TELEPHONE	\$ 340.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 250.00	\$ 500.00	0%
01 433-361	ELECTRICITY	\$ 10,030.00	\$ -	\$ -	\$ 4,281.70	\$ 4,500.00	\$ 4,200.00	\$ 4,500.00	0%
01 433-450	CONTRACTED SERVICES	\$ 478.00	\$ -	\$ 1,242.44	\$ 11,338.75	\$ 20,000.00	\$ 10,000.00	\$ 12,000.00	-40%
01 434-361	STREET LIGHTING	\$ 9,520.00	\$ -	\$ 1,240.00	\$ 10,216.42	\$ 2,500.00	\$ 1,000.00	\$ 2,500.00	0%
	TOTAL TRAFFIC SIGNALS	\$ 20,368.00	\$ -	\$ 2,482.44	\$ 25,836.87	\$ 27,500.00	\$ 15,450.00	\$ 19,500.00	-29%

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

Traffic Signals Expenditures

Fiscal Year 2010 Budget Recommendations: \$19,500.00 a decrease of \$8,000.00.

Fiscal Year 2009 Adopted Budget: \$ 27,500.00

Fiscal Year 2009 Projected Budget: \$ 15,450.00

\$ (12,050.00) Under Budget.

*40% Decrease in Contracted Services due to actual costs.

01 433-321 TELEPHONE

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

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

SAY	\$ 500.00
-----	-----------

01 433-361 ELECTRICITY

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

SAY	\$ 4,500.00
-----	-------------

2010 BRENTWOOD BUDGET EXPENDITURES
01433 TRAFFIC SIGNALS EXPENDITURES

01 433-450 CONTRACTED SERVICES
Traffic Control & Engineering
Service Agreement

SAY	\$	12,000.00
-----	----	-----------

01 434-361 STREET LIGHTING
Assumptions:

Cousins Electric
Maintenance, repairs, etc.

SAY	\$	2,500.00
-----	----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01451 RECREATION EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PERCENTAGE CHANGE FROM	
								PROPOSED 2010	2009
01451	RECREATION								
01 451-530	CONTRIBUTIONS GOV'T GROUPS	\$ 7,500.00	\$ 9,741.47	\$ 9,741.47	\$ 12,382.78	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	0%
	TOTAL RECREATION	\$ 7,500.00	\$ 9,741.47	\$ 9,741.47	\$ 12,382.78	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	0%

COMMENTS:

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

Recreation Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 14,000.00

Fiscal Year 2009 Adopted Budget: \$ 14,000.00

Fiscal Year 2009 Projected Budget: \$ 14,000.00

\$ -

01 451-530 CONTRIBUTIONS-GOVT GROUPS

Assumptions:

Brentwood School District

Based on 2008 Rates

Day Camp = \$ 8,000.00

South Hills YMCA

Based on 2008 Rates

Camp AIM = SAY \$ 6,000.00

Total = \$ 14,000.00

SAY	\$ 14,000.00
-----	--------------

2010 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01452	POOL								
01 452-140	SALARY-STAFF	\$ 44,694.00	\$ 45,000.00	\$ 72,154.08	\$ 84,671.93	\$ 75,000.00	\$ 73,962.50	\$ 75,000.00	0%
01 452-161	FICA	\$ 3,552.00	\$ 3,500.00	\$ 5,583.98	\$ 6,547.86	\$ 6,000.00	\$ 5,683.51	\$ 6,000.00	0%
01 452-162	UNEMPLOYMENT COMPENSATION	\$ 557.00	\$ 600.00	\$ 3,384.91	\$ 3,821.92	\$ 4,000.00	\$ 3,343.36	\$ 2,000.00	-50%
01 452-183	OVERTIME	\$ 1,739.00	\$ 1,500.00	\$ 843.15	\$ 923.00	\$ 1,000.00	\$ 332.93	\$ 1,000.00	0%
01 452-187	TRAINING/EDUCATION	\$ 390.00	\$ 400.00	\$ -	\$ -	\$ -	\$ 275.00	\$ 600.00	NA
01 452-191	UNIFORMS	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	NA
01 452-240	OPERATING SUPPLIES	\$ 11,934.00	\$ 12,000.00	\$ 7,997.28	\$ 6,934.96	\$ 10,000.00	\$ 6,132.35	\$ 10,000.00	0%
01 452-250	R&M SUPPLIES	\$ 286.00		\$ 567.12					NA
01 452-260	CONCESSION STAND	\$ 7,545.00	\$ 4,500.00	\$ 7,399.75	\$ 6,780.00	\$ 7,500.00	\$ 6,500.00	\$ 7,500.00	0%
01 452-310	PROFESSIONAL SERVICES	\$ 357.00	\$ 500.00	\$ 400.00	\$ -	\$ 500.00	\$ -	\$ 500.00	0%
01 452-321	TELEPHONE	\$ 311.00	\$ 400.00	\$ 252.53	\$ 218.00	\$ 300.00	\$ 160.00	\$ 300.00	0%
01 452-341	ADVERTISING	\$ 19.00			\$ 23.50				#DIV/0!
01 452-361	ELECTRICITY	\$ 2,094.00	\$ 4,000.00	\$ 806.59	\$ 9,814.06	\$ 5,500.00	\$ 8,000.00	\$ 7,000.00	27%
01 452-366	WATER	\$ 3,674.00	\$ 4,000.00		\$ 4,895.00	\$ 5,000.00	\$ 6,000.00	\$ 5,500.00	10%
01 452-372	POOL MAINTENANCE REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 2,175.73	\$ 4,000.00	New Item
01 452-374	R&M MACHINERY & EQUIPMENT	\$ 225.00	\$ 500.00	\$ 430.31					#DIV/0!
01 452-450	CONTRACTED SERVICES	\$ 5,500.00	\$ 6,000.00	\$ -	\$ -	\$ 500.00	\$ 910.00	\$ 3,000.00	500%
01 452-610	CAPITAL CONSTRUCTIONS		\$ 16,000.00	\$ 728.00					NA
01 452-700	MINOR PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 2,040.45	\$ 3,000.00	200%
	TOTAL POOL	\$ 82,877.00	\$ 100,100.00	\$ 100,547.70	\$ 124,630.23	\$ 120,300.00	\$ 115,515.83	\$ 125,400.00	4%

COMMENTS:

These expenses are associated with the Brentwood Pool.

**2010 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES**

Pool Expenditures

Fiscal Year 2010 Budget Recommendations:	\$ 125,400.00	an increase of \$5,100.00.
Fiscal Year 2009 Adopted Budget:	\$ 120,300.00	
Fiscal Year 2009 Projected Budget:	\$ 115,515.83	
	\$ (4,784.17)	Under Budget

*50% Decrease in Unemployment Costs.

*27% Increase in Electricity Cost based on actual expenses.

*10% Increase in Water usage.

*500% Increase in Contracted Services to account for testing of chemicals.

*\$3,000 is allotted for some more pool chairs and perhaps an umbrella.

01 452-140 SALARY-STAFF

Estimated Lifeguards/Concession Stand Employees 2010 Pay Rates. No increase proposed.

Assumptions:

Pool Opens, May 31, 2010 and Closes on September 6, 2010

14 Weeks of Operations

	Number	No. of Hours(1)	Straight Time Rate	2010 Salary
Swimming Pool Manager	1	465	\$ 10.00	\$ 4,650.00
Swimming Pool Assistant Mngr.	1	344	\$ 9.50	\$ 3,268.00
Concession Stand Manager	1	360	\$ 9.30	\$ 3,348.00
Concession Stand Employees	5	190	\$ 7.45	\$ 7,077.50
Head Life Guards	4	363	\$ 8.05	\$ 11,688.60
Life Guards	14	300	\$ 7.65	\$ 32,130.00
Clerk/Attendants	11	150	\$ 7.45	\$ 12,292.50
Estimated 2010 Salaries =				\$ 74,454.60

SAY	\$ 75,000.00
------------	---------------------

⁽¹⁾ Based on 2008 Average Hours worked.

2010 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-161 FICA

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

	2009			
	Gross Wage	SS	Med.	FICA
Pool Employees	\$ 75,000.00	6.20%	1.45%	\$ 5,737.50

SAY \$ 6,000.00

01 452-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 4.5% of first \$8,000 however is being reduced to 1.75%)

	2010			Total
	Gross Wage			Unempl. Comp.
Pool Employees	\$ 75,000.00	9.375	\$ 140.00	\$ 1,312.50

SAY \$ 2,000.00

01 452-183 OVERTIME

*Overtime should be limited. Assume the same as 2009 Budget = \$1,000.00

SAY \$ 1,000.00

01 452-187 TRAINING/EDUCATION

H.C. Harrington Co., Inc.

Pool Operations Certification Course per examinee

S. Frey

\$ 275.00

Greg Michalski

\$ 275.00

\$ 550.00

SAY \$ 600.00

01 452-191 UNIFORMS

**Swimsuits and shirts are currently accounted for under Operating Supplies.*

2010 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-240 OPERATING SUPPLIES

*Includes such items:

Pool Chemicals, Paint, Pool Tags, First-Aid Supplies, etc.

Bound Tree Medical

First aid Supplies

United Laboratories (Sanitizing Product)

Bunting, Inc.

Pool Tags =

H. C. Harrington Co., Inc.

Pool Chemical Supplies

UNIVAR

Pool Chemicals

B& R Pools

Swim Suits for Guards

PA DEP

Chlorine Tank Registration

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 2009 expenditures, assume 2010 expenditures at \$10,000.

SAY	\$	10,000.00
-----	----	-----------

2010 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-260	<p>CONCESSION STAND</p> <p>*Items pertain to the food and items sold at the Pool Concession Stand.</p> <p>Based on prior years and the 2009 expenditures, assume 2010 expenditures at \$7,500.</p>		SAY \$ 7,500.00
01 452-310	<p>PROFESSIONAL SERVICES</p> <p>*There was not a need for professional services in 2009, however will keep 2010 expenditures at \$500.00.</p>		SAY \$ 500.00
01 452-321	<p>TELEPHONE</p> <p><u>PENN TELECOM/Consolodated</u></p> <p><u>Assumptions:</u></p> <p>\$17/month x 12 months =</p>	\$ 204.00	SAY \$ 300.00
01 452-361	<p>ELECTRICITY</p> <p><u>Assumptions:</u></p> <p>Apprx. \$1,500/summer months</p> <p><u>Duquesne Light Co.</u></p> <p>\$1,500/month x 3.5 months =</p>	\$ 5,250.00	SAY \$ 7,000.00
01 452-366	<p>WATER</p> <p><u>Assumptions:</u></p> <p><u>PA-American Water</u></p> <p>Based on prior years and the 2009 expenditures, assume 2010 expenditures at \$5,000.</p>		SAY \$ 5,500.00

2010 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

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	\$	4,000.00
-----	----	----------

01 452-374 R&M MACHINERY & EQUIPMENT

*Recommend eliminating this line item as all repairs and maintenance will fall under one category, "Pool Maintenance Repairs" Line Item 01 452-372.

01 452-450 CONTRACTED SERVICES

*There is not a need for any contracted services in 2009.

B & R Pools

Testing of Pool Water

Weekly Primary Samples = \$25/week

say 10 weeks = \$250 x 4/week

\$ 1,000.00

Weekly secondary samples = \$20/week x 8 = \$160/wk

say 10 weeks = \$160 x 10 weeks

\$ 1,600.00

\$ 2,600.00

SAY	\$	3,000.00
-----	----	----------

01 452-610 CAPITAL CONSTRUCTIONS

*All Capital Improvements/Expenditures will be identified under the Capital Improvement Fund.

2010 BRENTWOOD BUDGET EXPENDITURES
01452 POOL EXPENDITURES

01 452-700 MINOR PURCHASES

Assumptions:

Includes items less than \$5,000 in price.

Pool Chairs

\$119/each x 8 =

\$ 952.00

Pool Umbrellas

Float and Rope

\$ 148.60

Miscellaneous

\$ 1,000.00

\$ 2,100.60

SAY \$ 3,000.00

2010 BRENTWOOD BUDGET EXPENDITURES
01453 CIVIC CENTER EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01453	CIVIC CENTER								
01 453-240	OPERATING SUPPLIES	\$ 3,008.00	\$ 3,000.00	\$ 4,548.72	\$ 3,984.64	\$ 4,500.00	\$ 3,000.00	\$ 4,500.00	0%
01 453-361	ELECTRICITY	\$ 1,735.00	\$ 2,500.00	\$ 821.07	\$ 6,835.75	\$ 1,000.00	\$ 4,300.00	\$ 4,000.00	300%
01 453-362	GAS	\$ 459.00	\$ 3,000.00	\$ 14,070.74	\$ 14,977.36	\$ 18,000.00	\$ 12,000.00	\$ 12,000.00	-33%
01 453-372	MAINTENANCE AND REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
01 453-450	CONTRACTED SERVICES	\$ 9,500.00	\$ -	\$ -	\$ 816.66	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	-50%
01 453-700	MINOR PURCHASE	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
	TOTAL CIVIC CENTER	\$ 14,702.00	\$ 9,500.00	\$ 19,440.53	\$ 26,614.41	\$ 30,500.00	\$ 26,300.00	\$ 26,500.00	-13%

COMMENTS:

These expenses are associated with the Brentwood Borough Civic Center.

Civic Center Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 26,500.00 a decrease of \$4,000.00.

Fiscal Year 2009 Adopted Budget: \$ 30,500.00

Fiscal Year 2009 Projected Budget: \$ 26,300.00

\$ (4,200.00) Under Budget

* 300% Increase in Electricity due to actual costs.

*33% Decrease in Natural Gas costs.

*50% Decrease in Contracted Services.

01 453-240 OPERATING SUPPLIES

*This item is primarily associated with cleaning supplies.

Based on past expenditures as well as 2009 expenditures, will keep the proposed budget as \$4,500.

Lico Inc.

Cleaning Supplies

SAY	\$ 4,500.00
-----	-------------

2010 BRENTWOOD BUDGET EXPENDITURES
01453 CIVIC CENTER EXPENDITURES

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 Efficiency Plan is implemented.
Current Average Monthly Rate = \$1,000
\$1,000/month x 12 months =

\$ 12,000.00

SAY	\$	12,000.00
-----	----	-----------

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

01 453-372 MAINTENANCE AND REPAIRS

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

SAY	\$	4,000.00
-----	----	----------

01 453-374 R&M MACHINERY/EQUIPMENT

**Recommend eliminating this line item as all repairs and maintenance will fall under one category, "Maintenance and Repairs" Line Item 01 453-372.*

01 453-450 CONTRACTED SERVICES

Denello Heating and Cooling

**Associated with the HVAC Units.*

ABC Fire Extinguisher Co., Inc.

Service Contract for Fire Extinguishers etc.

\$ 400.00

Line Services

Service Contract

2010 BRENTWOOD BUDGET EXPENDITURES
01453 CIVIC CENTER EXPENDITURES

\$91.67/quarter x 4 =

\$ 366.67

SAY \$ 1,000.00

01 453-700 MINOR PURCHASE

Picnic Tables

\$200/ea.

Quantity = 5

\$200/ea x 5 =

\$ 1,000.00

SAY \$ 1,000.00

2010 BRENTWOOD BUDGET EXPENDITURES
01454 PARK EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01454	PARK								
01 454-140	SALARY-STAFF	\$ 99,041.00	\$ 75,500.00	\$ 83,649.60	\$ 100,804.16	\$ 89,691.00	\$ 89,300.00	\$ 92,311.70	3%
01 454-153	HEALTH-DISABILITY	\$ 905.00	\$ 950.00	\$ 1,057.26	\$ 722.64	\$ 1,200.00	\$ 920.00	\$ 1,000.00	-17%
01 454-156	HEALTH-HOSPITALIZATION	\$ 12,339.00	\$ 16,000.00	\$ 14,839.99	\$ 17,003.54	\$ 12,500.00	\$ 12,500.00	\$ 13,000.00	4%
01 454-158	LIFE INSURANCE	\$ 696.00	\$ 850.00	\$ 1,166.87	\$ 870.45	\$ 1,000.00	\$ 492.00	\$ 600.00	-40%
01 454-161	FICA	\$ 8,107.00	\$ 1,000.00	\$ 6,921.98	\$ 8,203.56	\$ 7,000.00	\$ 7,400.00	\$ 7,100.00	1%
01 454-162	UNEMPLOYMENT COMPENSATION	\$ 435.00	\$ 500.00	\$ 1,432.80	\$ 1,372.68	\$ 800.00	\$ 720.00	\$ 300.00	-63%
01 454-183	OVERTIME	\$ 6,938.00	\$ 4,500.00	\$ 6,604.41	\$ 6,233.19	\$ 7,000.00	\$ 5,500.00	\$ 7,000.00	0%
01 454-191	UNIFORMS	\$ 442.00	\$ 400.00		\$ 175.49	\$ 1,000.00	\$ 500.00	\$ 500.00	-50%
01 454-192	MEAL ALLOWANCE			\$ 228.00	\$ 198.00	\$ 300.00	\$ 220.00	\$ 300.00	0%
01 454-231	VEHICLE FUEL			\$ 1,910.63	\$ 1,173.07	\$ 2,000.00	\$ -	\$ 2,000.00	0%
01 454-240	OPERATING SUPPLIES	\$ 2,961.00	\$ 10,000.00	\$ 5,515.42	\$ 6,116.11	\$ 8,000.00	\$ 3,500.00	\$ 6,500.00	-19%
01 454-251	R&M SUPPLIES-VEHICLE	\$ 853.00	\$ 1,000.00	\$ 530.16	\$ 1,142.68	\$ 2,000.00	\$ 800.00	\$ 2,000.00	0%
01 454-321	TELEPHONE	\$ 1,117.00	\$ 500.00	\$ 731.88	\$ 228.87	\$ 300.00	\$ 370.00	\$ 400.00	33%
01 454-361	ELECTRICITY	\$ 24,351.00	\$ 23,000.00	\$ 35,065.30	\$ 11,340.25	\$ 37,000.00	\$ 9,500.00	\$ 12,000.00	-68%
01 454-366	WATER	\$ 3,595.00	\$ 5,000.00	\$ 10,244.74	\$ 10,567.37	\$ 9,000.00	\$ 4,500.00	\$ 5,000.00	-44%
01 454-374	R&M MACHINERY & EQUIPMENT	\$ 61.00		\$ 500.00	\$ 48.15	\$ 1,000.00	\$ 1,567.00	\$ 2,000.00	100%
01 454-384	RENTAL MACHINERY & EQUIPMENT				\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	0%
01 454-450	CONTRACTED SERVICES	\$ 7,747.00	\$ 25,000.00	\$ 3,003.61	\$ 5,382.58	\$ 5,000.00	\$ 6,000.00	\$ 9,000.00	80%
01 454-460	MEETINGS AND CONFERENCES				\$ -	\$ 300.00	\$ -	\$ 300.00	0%
01 454-700	MINOR PURCHASE	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00	0%
	TOTAL PARKS	\$ 169,588.00	\$ 169,200.00	\$ 173,402.65	\$ 171,582.79	\$ 190,091.00	\$ 146,789.00	\$ 166,311.70	-13%

COMMENTS:

These expenses are associated to the Borough's Parks.

Park Expenditures

Fiscal Year 2010 Budget Recommendations:	\$ 166,311.70	a decrease of \$23,779.30.
Fiscal Year 2009 Adopted Budget:	\$ 190,091.00	
Fiscal Year 2009 Projected Budget:	\$ 146,789.00	
	\$ (43,302.00)	Under Budget

2010 BRENTWOOD BUDGET EXPENDITURES
01454 PARK EXPENDITURES

- *3% Increase in salaries due to contractual obligations.
- 40% Decrease in Life Insurance Premiums.
- 63% Decrease in Unemployment Costs.
- *50% Decrease in Uniform allowance.
- *19% Decrease in Operating Supplies.
- *68% Decrease in Electricity Costs.
- *44% Decrease in Water.
- *100% Increase in R&M Machinery.
- *80 Increase in Contracted Services primarily due to Park Security.

01 454-140 SALARY-STAFF

Estimated Public Works 2009 Pay Rates

Public Works 2010 Pay Rates at 3.5% Increase

	Date of Hire	Straight Time Rate ⁽¹⁾	2010 Base Salary	2010 Overtime Rate	2010 Longevity Factor	2010 Annual Longevity	2010 Total Base	2010 Salary, Edu. & Longevity
Michalski	04/01/78	\$ 21.54	\$ 44,803.20	\$ 33.29	0.65	\$ 1,352.00	\$ 22.19	\$ 46,155.85
Thompson	04/20/80	\$ 21.54	\$ 44,803.20	\$ 33.29	0.65	\$ 1,352.00	\$ 22.19	\$ 46,155.85
Totals			\$ 89,606.40			\$ 2,704.00		\$ 92,311.70
SAY								\$ 92,311.70

2010 BRENTWOOD BUDGET EXPENDITURES
01454 PARK EXPENDITURES

01 454-153 HEALTH-DISABILITY

The Hartford

Long Term Disability, Short Term, and Accidental Death

	STD	LTD	ADD	2010 Monthly Premiums	2010 Annual Premiums
Michalski	\$ 6.09	\$ 30.23	\$ 2.00	\$ 38.32	\$ 459.84
Thompson	\$ 6.09	\$ 30.23	\$ 2.00	\$ 38.32	\$ 459.84
				\$ 76.64	\$ 919.68
			Assume 4% Increase =		\$ 956.47

SAY \$ 1,000.00

01 454-156 HEALTH-HOSPITALIZATION

Highmark Blue Cross/Blue Shield

		2008-2009 Monthly Premium	2009-2010 Monthly Premium	2010-2011 Anticipated Increase	2010-2011 Monthly Premium	2010-2011 Month/Year	2010-2011 Annual Premium
Michalski	Individual	\$ 331.05	\$ 352.76	6.0%	\$ 373.93	12	\$ 4,487.11
Thompson	Individual	\$ 331.05	\$ 352.76	6.0%	\$ 373.93	12	\$ 4,487.11
	Totals	\$ 662.10	\$ 705.52		\$ 747.85		\$ 8,974.21

Total Health Insurance = \$ 8,974.21

Teamsters - Dental/Vision

		2009-2010 Monthly Premium	2009-2010 Anticipated Increase	2010-2011 Monthly Premium	2010-2011 Month/Year	2010-2011 Annual Premium
Michalski	Individual	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
Thompson	Individual	\$ 56.00	4.0%	\$ 58.24	12	\$ 698.88
	Totals	\$ 112.00		\$ 116.48		\$ 1,397.76

Total Teamsters Dental = \$ 1,397.76

2010 BRENTWOOD BUDGET EXPENDITURES
01454 PARK EXPENDITURES

TEC Benefits Service Charge
\$10/person x 2 x 12 months = \$ 240.00 *Total TEC Benefits Service Charge =* \$ 240.00

TEC Benefits Reimbursements This is associated with the Borough's share of the employee's \$2,500 deductible as well as Prescription Co-Pays.
Based on 2009 actuals, we'll assume this to be \$2,000.00 for 2010.

Michalski
Thompson

Total Reimbursements = \$ 2,000.00
Subtotal \$ 12,611.97

TOTAL HEALTHCARE

SAY \$ 13,000.00

01 454-158 LIFE INSURANCE

<u>The Hartford</u>	2009-2010		2010-2011		Annual Premium
	Monthly Premium	Anticipated Increase	Monthly Premium	Month/Year	
Michalski	\$ 20.50	4.0%	\$ 21.32	12	\$ 255.84
Thompson	\$ 20.50	4.0%	\$ 21.32	12	\$ 255.84
Totals	\$ 41.00		\$ 42.64		\$ 511.68

SAY \$ 600.00

Assumptions:
Rates are based on the current monthly premiums.

2010 BRENTWOOD BUDGET EXPENDITURES
01454 PARK EXPENDITURES

01 454-161 FICA

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

	2009			
	Gross Wage	SS	Med.	FICA
Michalski	\$ 46,155.85	6.20%	1.45%	\$ 3,530.92
Thompson	\$ 46,155.85	6.20%	1.45%	\$ 3,530.92
				\$ 7,061.85

SAY \$ 7,100.00

01 454-162 UNEMPLOYMENT COMPENSATION

(Is calculated at 4.5% of first \$8,000 however is being reduced to 1.75%)

	2009		2010
	Gross Wage		Unemployment Compensation
Michalski	\$ 8,000.00	1.75%	\$ 140.00
Thompson	\$ 8,000.00	1.75%	\$ 140.00
			\$ 280.00

SAY \$ 300.00

01 454-183 OVERTIME

	2010	Estimated 2010	Estimated 2010
	OT Rate	OT Cost	OT Hours ¹
Michalski	\$ 33.29	\$ 3,329.00	100
Thompson	\$ 33.29	\$ 3,329.00	100
Totals		\$ 6,658.00	200

SAY \$ 7,000.00

¹Based on 2007 OT hours.

2010 BRENTWOOD BUDGET EXPENDITURES
01454 PARK EXPENDITURES

01 454-191 UNIFORMS

*This Item does not pertain to the cleaning and supplying of shirts, pants, etc. This just includes the allotment of \$250/employee towards steel toe boots, winter shirts, etc.

2009 Uniform Allowance

	Annual Allowance
Michalski	\$ 250.00
Thompson	\$ 250.00
	\$ 500.00

SAY \$ 500.00

01 454-192 MEAL ALLOWANCE

*Pursant to Article No. 7 of the Current Public Works Contract, six dollar (\$6.00) meal money will be paid for each consecutive four hours of overtime worked. The proposed Public Works Contract will increase this amount to ten dollars (\$10.00) meal money for each consecutive hour hours of overtime worked after the first four (4) hours.

Assuming 200 hours of Overtime and diving out the first 4 hours, there remains 50 hours of overtime which results in 12.5 four hour increments.

Therefore:

12.5 x \$10 = \$ 125.00

SAY \$ 300.00

01 454-231 VEHICLE FUEL

Assumptions:

Current Average Monthly Rate = \$350

\$350/month x 3 months = \$ 1,050.00

20% increase in fuel prices \$ 1,260.00

SAY \$ 2,000.00

2010 BRENTWOOD BUDGET EXPENDITURES
01454 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 Aide Kits
U.S. Municipal Supply --
Option Supply --
Turf Maintenance
PA One Call --
Advance Auto Parts. --

SAY	\$	6,500.00
-----	----	----------

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 \$2,000.

SAY	\$	2,000.00
-----	----	----------

01 454-321 TELEPHONE

Assumptions:

Consolodated

Monthly Rate =

\$ 18.00

Months per Year =

12

\$ 216.00

SAY	\$	400.00
-----	----	--------

2010 BRENTWOOD BUDGET EXPENDITURES
01454 PARK EXPENDITURES

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

Duquesne Light Co.

Assumptions:

Energy Efficiency Plan is implemented.

Current Average Monthly Rate = \$1,000

\$1,000/month x 12 months =

\$ 12,000.00

SAY	\$	12,000.00
-----	----	-----------

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

\$400/month x 12 months =

\$ 4,800.00

SAY	\$	5,000.00
-----	----	----------

01 454-374 R&M MACHINERY & EQUIPMENT
*This item pertains to the Repairs & Maintenance on Parks equipment.

SAY	\$	2,000.00
-----	----	----------

01 454-384 RENTAL MACHINERY & EQUIPMENT
*This item pertains to the need to rent equipment that Parks does not have. Although there was not a need for anything in 2008, will keep the budgeted amount the same for 2009.

Assumptions:

Taylor Rental Center

SAY	\$	1,000.00
-----	----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01454 PARK EXPENDITURES

01 454-450 CONTRACTED SERVICES

Mr. Johns Rental

\$96/unit/week x 2 units x 20 weeks =
Stadium, Dailey Rd., Pntview Rd.
Basketball cts., Dailey Rd.

\$ 3,840.00

Lowman Testing

Backflow Preventer

\$ 100.00

South Hills Welding

\$ 100.00

Cousins Electric

\$ 853.50

Specialized Security Response

Park Security
16 hrs/wk x \$15/hr x 16 wks =

\$ 3,840.00

\$ 8,733.50

SAY	\$	9,000.00
-----	----	----------

01 454-460 MEETINGS AND CONFERENCES

Miscellaneous Traning Confernce

SAY	\$	300.00
-----	----	--------

01 454-700 MINOR PURCHASE

Mowers/Weedwackers

\$ 1,000.00

Portable Irrigation

\$ 2,500.00

\$ 3,500.00

SAY	\$	4,000.00
-----	----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01456 LIBRARY EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PERCENTAGE	
						2009	PROJECTED 2009	PROPOSED 2010	CHANGE FROM 2009
01456	LIBRARY								
01 456-240	OPERATING SUPPLIES	\$ 3,027.00	\$ 3,000.00	\$ 4,148.07	\$ 4,424.03	\$ 4,000.00	\$ 2,600.00	\$ 3,500.00	-13%
01 456-361	ELECTRICITY	\$ 9,457.00	\$ 12,000.00	\$ 11,289.68	\$ 15,202.42	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	0%
01 456-362	GAS	\$ 24,796.00	\$ 20,000.00	\$ 9,683.33	\$ 12,180.53	\$ 14,000.00	\$ 12,000.00	\$ 14,000.00	0%
01 456-366	WATER	\$ 1,333.00	\$ 1,500.00	\$ 886.06	\$ 1,201.08	\$ 1,400.00	\$ 1,200.00	\$ 1,400.00	0%
01 456-370	REPAIR & MAINTENANCE	\$ -	\$ -	\$ -	\$ 985.60	\$ 2,000.00	\$ 3,000.00	\$ 2,000.00	0%
01 456-450	CONTRACTED SERVICES	\$ 1,568.00	\$ 500.00	\$ 4,837.40	\$ 7,801.93	\$ 6,000.00	\$ 2,500.00	\$ 4,000.00	-33%
01 456-540	CONTRIBUTIONS	\$ 119,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	0%
01 456-610	CAPITAL CONSTRUCTION	\$ 1,140.00	\$ 2,000.00	\$ 19,161.00	\$ 539.00	\$ -	\$ -	\$ -	NA
01 456-700	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA
	TOTAL LIBRARY	\$ 160,321.00	\$ 189,000.00	\$ 200,005.54	\$ 192,334.59	\$ 192,400.00	\$ 186,300.00	\$ 189,900.00	-1%

COMMENTS:

These expenses are associated to the Borough's Library.

The Borough dedicates 0.5 mils of property tax milage towards the Library. This equates to approximately \$183,177/year.

In addition, a separate fund will be created to keep the Library fund out of the General fund.

Library Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 189,900.00 a decrease of \$2,500.00.

Fiscal Year 2009 Adopted Budget: \$ 192,400.00

Fiscal Year 2009 Projected Budget: \$ 186,300.00

\$ (6,100.00) Under Budget

*13% Decrease in Operating Supplies.

*33% Decrease in Contracted Services.

2010 BRENTWOOD BUDGET EXPENDITURES
01456 LIBRARY EXPENDITURES

01 456-240 OPERATING SUPPLIES

*This is primarily associated with cleaning supplies. Based on past expenditures and 2008 expenditures, will keep budgeted amount at \$,000.

United Laboratories (Sanitizing)

Lico Inc.

Cleaning Supplies

SAY	\$	3,500.00
-----	----	----------

01 456-361 ELECTRICITY

Assumptions:

Energy Efficiency Plan is implemented.

Current Average Monthly Rate = \$1,200

\$1,200/month x 12 months =

\$ 14,400.00

SAY	\$	15,000.00
-----	----	-----------

01 456-362 GAS

Equitable Gas Co.

Assumptions:

Energy Efficiency Plan is implemented.

Current Average Monthly Rate = \$1,100

\$1,100/month x 12 months =

\$ 13,200.00

SAY	\$	14,000.00
-----	----	-----------

01 456-366 WATER

PA American Water

Assumptions:

Current Average Monthly Rate = \$105

\$105/month x 12 months =

\$ 1,260.00

SAY	\$	1,400.00
-----	----	----------

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
-----	----	----------

2010 BRENTWOOD BUDGET EXPENDITURES
01456 LIBRARY EXPENDITURES

01 456-450 CONTRACTED SERVICES

Denillo Heating and Cooling \$ 500.00

General Windows:

Service Contract for Window Cleaning = \$165/month
\$176/month x 12 months = \$ 2,112.00

Linc Service Contract

HVAC
\$91.67/quarter x 4 = \$ 366.67

Lowman Testing

Backflow Preventer \$ 100.00

Miscellaneous:

\$ 1,000.00
Total \$ 3,578.67

SAY	\$ 4,000.00
-----	-------------

01 456-540 CONTRIBUTIONS

*Annual Contribution remains the same due to other expenditures and nonmonetary services the Borough provides to the Library.

SAY	\$ 150,000.00
-----	---------------

01 456-610 CAPITAL CONSTRUCTION

*No Capital Construction Projects anticipated in 2009 that will be funded from the General Fund.

01 456-700 MINOR PURCHASE

*Nothing Proposed in 2010.

2010 BRENTWOOD BUDGET EXPENDITURES
01459 STADIUM EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PERCENTAGE CHANGE	
						2009	PROJECTED 2009	PROPOSED 2010	FROM 2009
01459	STADIUM								
01 459-240	OPERATING SUPPLIES	\$ 2,851.00	\$ 5,000.00	\$ 8,462.44	\$ 3,757.50	\$ 6,500.00	\$ 6,100.00	\$ 6,500.00	0%
01 459-361	ELECTRICITY	\$ 2,011.00	\$ 3,000.00	\$ 567.33	\$ 1,804.64	\$ 4,000.00	\$ 3,800.00	\$ 4,000.00	0%
01 459-366	WATER	\$ 3,629.00	\$ 5,000.00	\$ 117.40	\$ 1,840.46	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
01 459-370	REPAIRS AND MAINTENANCE	\$ 837.00	\$ -	\$ -	\$ 1,323.37	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0%
01 459-384	RENTAL MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 275.00	\$ -	\$ 1,000.00	\$ 600.00	\$ 1,000.00	0%
01 459-700	MINOR PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA
	TOTAL STADIUM	\$ 9,328.00	\$ 13,000.00	\$ 9,422.17	\$ 8,725.97	\$ 17,500.00	\$ 16,500.00	\$ 17,500.00	0%

COMMENTS:

These expenses are associated to the Borough's Stadium. Note, this does not include salaries of Public Works, Parks, and Police Personal.

Stadium Expenditures

Fiscal Year 2010 Budget Recommendations:	\$ 17,500.00
Fiscal Year 2009 Adopted Budget:	\$ 17,500.00
Fiscal Year 2009 Projected Budget:	\$ 16,500.00
	\$ (1,000.00) Under Budget

01 459-240 OPERATING SUPPLIES

*This is primarily associated with paint and turf maintenance. Based on past expenditures and 2008 expenditures, will keep budgeted amount at \$6,500.

Lico Inc.

Cleaning Supplies

Sherwin-Williams

Paint for Fields

SAY	\$ 7,500.00
-----	-------------

2010 BRENTWOOD BUDGET EXPENDITURES
01459 STADIUM EXPENDITURES

01 459-361	<p>ELECTRICITY</p> <p><u>Assumptions:</u> Energy Efficiency Plan is implemented. Current Average Monthly Rate = \$300 \$300/month x 12 months =</p>	\$ 3,600.00	<p>SAY \$ 4,000.00</p>
01 459-366	<p>WATER</p> <p><u>PA American Water</u></p> <p><u>Assumptions:</u></p> <p>Based on past expenditures and 2009 Expenditures, will remain the same as 2009 budgeted amount of \$4,000.</p>		<p>SAY \$ 4,000.00</p>
01 459-370	<p>REPAIRS AND MAINTENANCE</p> <p><u>Assumptions:</u> *Recommendation to budget for "Routine" Repairs & Maintenance on an annual basis considering the age of the Stadium.</p> <p><u>Clairton Slag, Inc.</u> Binder for repairs</p> <p><u>Hosmer Supply Co.</u> Field Sand</p> <p><u>Lowman Testing</u> Backflow Preventer</p> <p><u>Option Supply Co., Inc.</u> Top Soil</p> <p><u>Turf Maintenance Equipment & Supplies</u> Irrigation</p>		<p>SAY \$ 2,000.00</p>
01 459-384	<p>RENTAL MACHINERY & EQUIPMENT</p> <p><u>Assumptions:</u> *</p> <p><u>Taylor Rental</u></p>		

2010 BRENTWOOD BUDGET EXPENDITURES
01459 STADIUM EXPENDITURES

Trench Excavator

01 459-700

MINOR PURCHASES

*Nothing Proposed in 2010.

SAY	\$	1,000.00
-----	----	----------

**2010 BRENTWOOD BUDGET EXPENDITURES
01463 ECONOMIC DEVELOPMENT EXPENDITURES**

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01463	ECONOMIC DEVELOPMENT								
01 463-310	PROFESSIONAL SERVICES	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	0%
	TOTAL ECONOMIC DEVELOPMENT		\$ 28,500.00	0%					

COMMENTS:

These expenses are associated with Economic Development in the Borough.

Economic Development Expenditures

Fiscal Year 2010 Budget Recommendations:	\$ 28,500.00
Fiscal Year 2009 Adopted Budget:	\$ 28,500.00
Fiscal Year 2009 Projected Budget:	\$ 28,500.00
	\$ -

01 463-310 PROFESSIONAL SERVICES

*This is associated with the annual stipend to Economic Development South for consulting services, planning, etc. Although there has been discussions about retaining a full time Executive Director, we will keep the budgeted amount at 2009 levels.

SAY \$ 28,500.00

SAY	\$ 28,500.00
-----	--------------

2010 BRENTWOOD BUDGET EXPENDITURES
01471 DEBT PRINCIPAL EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01471	DEBT PRINCIPAL								
01 471-201	GENERAL OBLIGATION NOTE VFD		\$ 28,500.00	\$ 58,500.00	\$ 60,842.55	\$ 63,000.00	\$ 62,771.70	\$ 65,029.00	3%
01 471-202	2007 GOB PRINCIPAL	-	-	-	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 145,000.00	4%
01 471-203	2009 ENERGY SAVINGS EQUIP.				\$ -	\$ -	\$ 24,019.66	\$ 16,683.51	New Item
01 471-600	TRAN	\$ 1,300,000.00	\$ 130,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	0%
	TOTAL DEBT PRINCIPAL	\$ 1,300,000.00	\$ 158,500.00	\$ 1,358,500.00	\$ 1,500,842.55	\$ 1,503,000.00	\$ 1,526,791.36	\$ 1,526,712.51	2%

Debt Principal Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 1,526,712.51 an increase of \$23,712.51.00.

Fiscal Year 2009 Adopted Budget: \$ 1,503,000.00

Fiscal Year 2009 Projected Budget: \$ 1,526,791.36

\$ 23,791.36 over Budget

*Added 2009 Energy Savings Equip. Financing in 2009.

2010 BRENTWOOD BUDGET EXPENDITURES
01471 DEBT PRINCIPAL EXPENDITURES

01 471-201 GENERAL OBLIGATION NOTE VFD

Brentwood Bank fire truck loan of 2004; due in monthly installments of \$6,288 including principal and interest through August 2014; interest rate of 3.49%

	2004 Original Balance	Balance 1/1/2009	Additions	Retirements	Balance 12/31/2007	Due Within 2010
Fire Truck Obligation		\$ 386,638.45	\$ -	\$ 62,771.70	\$ 323,866.75	\$ 65,029.00

	Loan Payable Brentwood Bank	
	Principal	Interest
2010	\$ 65,029.00	\$ 10,421.00
2011	\$ 67,368.00	\$ 8,083.00
2012	\$ 69,791.00	\$ 5,660.00
2013-2017	\$ 121,939.00	\$ 3,811.00
2018-2022	\$ -	\$ -
2023-2027	\$ -	\$ -
	<u>\$ 324,127.00</u>	<u>\$ 27,975.00</u>

SAY	\$ 65,029.00
-----	--------------

2010 BRENTWOOD BUDGET EXPENDITURES
01471 DEBT PRINCIPAL EXPENDITURES

01 471-202 2007 GOB PRINCIPAL

General Obligation Note of 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 3.625% - 4.20%

	2007 Original Balance	Balance 1/1/2009	Additions	Retirements	Balance 12/31/2007	Due Within 2010
2007 GOB PRINCIPAL	\$ 4,020,000.00	\$ 3,880,000.00	\$ -	\$ 140,000.00	\$ 3,740,000.00	\$ 145,000.00

NOTE: 2008 Principal & Interest Payment were made from the 2007 General Obligation Fund.

	Loan Payble 2007 GON	
	Principal	Interest
2010	\$ 145,000.00	\$ 147,432.00
2011	\$ 150,000.00	\$ 141,975.00
2012	\$ 155,000.00	\$ 136,294.00
2013-2017	\$ 885,000.00	\$ 585,376.00
2018-2022	\$ 1,080,000.00	\$ 391,757.00
2023-2027	\$ 1,330,000.00	\$ 143,687.00
	<u>\$ 3,745,000.00</u>	<u>\$ 1,546,521.00</u>

SAY	\$ 145,000.00
------------	----------------------

2010 BRENTWOOD BUDGET EXPENDITURES
01471 DEBT PRINCIPAL EXPENDITURES

01 471-203 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 1/1/2009	Additions	Retirements	Balance 12/31/2009	Due Within 2010
2009 ENERGY SAVINGS EQUIP.	\$ 347,918.34	\$ -		\$ -	\$ 448,367.07	\$ 32,026.22

	Loan Payble		
	2009 Equipment	Financing	Loan
	Principal	Interest	Totals
2010	\$ 16,683.51	\$ 15,342.71	\$ 32,026.22
2011	\$ 17,493.93	\$ 14,532.29	\$ 32,026.22
2012	\$ 18,343.71	\$ 13,682.51	\$ 32,026.22
2013-2017	\$ 105,982.35	\$ 54,148.73	\$ 160,131.08
2018-2022	\$ 134,348.62	\$ 25,782.48	\$ 160,131.10
2023	\$ 30,909.10	\$ 1,117.13	\$ 32,026.23
	\$ 323,761.22	\$ 124,605.85	\$ 448,367.07

SAY \$ 16,683.51

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.

	2009 Original Balance	Balance 1/1/2009	Additions	Retirements	Balance 12/31/2009	Due Within 2010
2010 TRAN	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00

SAY \$ 1,300,000.00

2010 BRENTWOOD BUDGET EXPENDITURES
01472 DEBT INTEREST EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01472	DEBT INTEREST								
01 472-201	GENERAL OBLIGATION NOTE VFD		\$ 18,500.00	\$ 16,554.22	\$ 15,108.08	\$ 13,000.00	\$ 12,678.90	\$ 10,421.00	-20%
01 472-202	2007 GENERAL OBLIG BOND INT	NA	NA	\$ 81,752.46	\$ -	\$ 153,000.00	\$ 152,670.00	\$ 147,432.00	-4%
01 472-203	2009 ENERGY SAVINGS EQUIP. INT	NA	NA	NA	NA	\$ -	\$ 7,963.46	\$ 15,342.71	New Item
01 472-600	INTEREST ON TRAN	\$ 31,996.00	\$ 36,000.00	\$ 49,611.25	\$ 38,176.72	\$ 36,000.00	\$ 35,750.00	\$ 36,000.00	0%
	TOTAL DEBT INTEREST	\$ 31,996.00	\$ 54,500.00	\$ 147,917.93	\$ 53,284.80	\$ 202,000.00	\$ 209,062.36	\$ 209,195.71	4%

Debt Interest Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 209,195.71 an increase of \$7,195.71.00.

Fiscal Year 2009 Adopted Budget: \$ 202,000.00

Fiscal Year 2009 Projected Budget: \$ 209,062.36

\$ 7,062.36 over Budget

*Added 2009 Energy Savings Equip. Financing in 2009.

*20% Decrease in the VFD GO Note.

*4% Decrease in the 2007 GO Note Interest.

2010 BRENTWOOD BUDGET EXPENDITURES
01472 DEBT INTEREST EXPENDITURES

01 472-201 GENERAL OBLIGATION NOTE VFD

Brentwood Bank fire truck loan of 2004; due in monthly installments of \$6,288 including principal and interest thorough August 2014; interest rate of 3.49%
Fire Truck Obligation

	Loan Payble Brentwood Bank	
	Principal	Interest
2010	\$ 65,029.00	\$ 10,421.00
2011	\$ 67,368.00	\$ 8,083.00
2012	\$ 69,791.00	\$ 5,660.00
2013-2017	\$ 121,939.00	\$ 3,811.00
2018-2022	\$ -	\$ -
2023-2027	\$ -	\$ -
	\$ 324,127.00	\$ 27,975.00

SAY	\$ 10,421.00
------------	---------------------

01 472-202 2007 GOB PRINCIPAL

General Obligation Note of 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 3.625% - 4.20%

	Loan Payble 2007 GON	
	Principal	Interest
2010	\$ 145,000.00	\$ 147,432.00
2011	\$ 150,000.00	\$ 141,975.00
2012	\$ 155,000.00	\$ 136,294.00
2013-2017	\$ 885,000.00	\$ 585,376.00
2018-2022	\$ 1,080,000.00	\$ 391,757.00
2023-2027	\$ 1,330,000.00	\$ 143,687.00
	\$ 3,745,000.00	\$ 1,546,521.00

SAY	\$ 147,432.00
------------	----------------------

NOTE 1: 2008 Principal & Interest Payment were made from the 2007 General Obligation Fund.

2010 BRENTWOOD BUDGET EXPENDITURES
01472 DEBT INTEREST EXPENDITURES

01 472-203 2009 ENERGY SAVINGS EQUIP. INT

	Loan Payble		
	2009 Equipment Financing Loan		Totals
	Principal	Interest	
2010	\$ 16,683.51	\$ 15,342.71	\$ 32,026.22
2011	\$ 17,493.93	\$ 14,532.29	\$ 32,026.22
2012	\$ 18,343.71	\$ 13,682.51	\$ 32,026.22
2013-2017	\$ 105,982.35	\$ 54,148.73	\$ 160,131.08
2018-2022	\$ 134,348.62	\$ 25,782.48	\$ 160,131.10
2023	\$ 30,909.10	\$ 1,117.13	\$ 32,026.23
	<u>\$ 323,761.22</u>	<u>\$ 124,605.85</u>	<u>\$ 448,367.07</u>

SAY	\$ 15,342.71
------------	---------------------

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.

	2009 Original TRAN Balance	Assumed Interest Rate	Interest Due Within 2009
2009 TRAN	\$ 1,300,000.00	2.75%	\$ 35,750.00

SAY	\$ 36,000.00
------------	---------------------

2010 BRENTWOOD BUDGET EXPENDITURES
01486 INSURANCE EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PERCENTAGE CHANGE	
						2009	2009	2010	FROM 2009
01486	INSURANCE								
01 486-351	PROPERTY/CASUALTY	\$ 70,432.00	\$ 72,000.00	\$ 64,476.00	\$ 58,005.50	\$ 58,000.00	\$ 61,785.00	\$ 62,000.00	7%
01 486-352	LIABILITY INSURANCE	\$ 754.00	\$ -	\$ -	\$ 32,000.00	\$ 31,000.00	\$ 32,464.00	\$ 33,000.00	NA
01 486-354	WORKERS COMPENSATION	\$ 163,689.00	\$ 169,000.00	\$ 191,399.97	\$ 107,255.58	\$ 112,000.00	\$ 120,316.00	\$ 191,065.00	71%
01 486-355	INSURANCE DEDUCTIBLES	\$ -	\$ -	\$ 1,660.00	\$ 12,874.60	\$ 42,000.00	\$ 12,000.00	\$ 25,000.00	-40%
01 486-356	MINE SUBSIDENCE	\$ -	\$ -	\$ 315.00	\$ 315.00	\$ -	\$ 314.00	\$ 314.00	NA
	TOTAL INSURANCE	\$ 235,994.00	\$ 256,000.00	\$ 257,850.97	\$ 210,450.68	\$ 243,000.00	\$ 226,879.00	\$ 311,379.00	28%

COMMENTS:

These items are associated with the various Borough insurance policies.

Insurance Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 311,379.00 an increase of \$68,379.00.

Fiscal Year 2009 Adopted Budget: \$ 243,000.00

Fiscal Year 2009 Projected Budget: \$ 226,879.00

\$ (16,121.00) under Budget

*71% Increase in the Workers Compensation Insurance Costs.

*40% Decrease in the amount reserved for insurance claim deductibles.

01 486-351 PROPERTY INSURANCE

General:	\$ 13,325.00
Broker = Gleason Agency	EBL.: \$ 21,944.00
Insurance Carrier = St. Paul's Travelers	Auto: \$ 19,443.00
Effective Date: 4/01/09 to 4/01/10	Crime: \$ 250.00
Premium =	Umbrella: \$ 6,092.00
	<u>\$ 61,054.00</u>

SAY	\$ 62,000.00
------------	---------------------

2010 BRENTWOOD BUDGET EXPENDITURES
01486 INSURANCE EXPENDITURES

01 486-352 LIABILITY INSURANCE

Broker = Gleason Agency
Insurance Carrier = St. Paul's Travelers

Law Enforcement Liability

Effective Date: 4/01/09 to 4/01/10

Premium = \$ 16,839.00

Public Entity Management Liability

Effective Date: 4/01/09 to 4/01/10

Premium = \$ 3,554.00

Employment Practices Liability

Effective Date: 4/01/09 to 4/01/10

Premium = \$ 11,879.00

\$ 32,272.00

SAY	\$ 33,000.00
-----	--------------

01 486-353 SURETY & FIDELITY INSURANCE

* This is associated with the Manager's and Treasurer's Bond. This item is accounted for under Line Item 405-353.

2010 BRENTWOOD BUDGET EXPENDITURES
01486 INSURANCE EXPENDITURES

01 486-354 WORKERS COMPENSATION
Carrier: State Workers' Insurance Fund
Policy # 05447851
Eff: 07/31/2008
Exp: 07/31/2009

Salesperson -- Outside	\$ 1,765.00
Office	\$ 912.00
Borough	\$ 41,332.00
Police	\$ 74,730.00
EMS	\$ 2,160.00
Volunteer Fire Department	\$ 18,768.00
	<u>\$ 139,667.00</u>
Premium =	\$ 139,667.00
Experience Modifiable =	\$ 34,917.00
Schedule Modification =	\$ 34,917.00
Premium Discount - PCRB	\$ (24,152.00)
Commercial Terrorism Premium =	\$ 813.00
Commercial Catastrophe Premium=	\$ 407.00
Estimated Annual Employer Assessment - PCRB	\$ 4,496.00
Total Estimated Annual Premium and Assessment	<u>\$ 191,065.00</u>

SAY	\$ 191,065.00
-----	---------------

2010 BRENTWOOD BUDGET EXPENDITURES
01486 INSURANCE EXPENDITURES

01 486-355 INSURANCE DEDUCTIBLES

Property & Liability

Deductible = \$1,000/oc.
Assume two (2) occurrences
\$1,000 x 2 =

\$ -

Law Enforcement Liability

Deductible = \$25,000/oc.
Assume one (1) occurrences
\$25,000 x 1 =

\$ 25,000.00

Public Entity Management Liability

Deductible = \$5,000/oc.
Assume one (1) occurrences
\$5,000 x 1 =

\$ -

Employment Practices Liability

Deductible = \$10,000/oc.
Assume one (1) occurrences
\$10,000 x 1 =

\$ -
\$ 25,000.00

SAY	\$ 25,000.00
-----	--------------

01 486-356 MINE SUBSIDENCE

Mine Subsidence

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

\$ 314.00

SAY	\$ 314.00
-----	-----------

2010 BRENTWOOD BUDGET EXPENDITURES
01489 INTERGOVERNMENTAL COOPERATION ACT EXPENDITURES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
						2009	2009		
01489	INTGOV'T COOP. ACT								
01 489-080	RAD DISTRIBUTION	NA	NA	NA	\$ 4,163.70	\$ 7,000.00	\$ 4,163.70	\$5,000.00	-29%
01 489-420	SHACOG MEMBERSHIP	NA	NA	NA	\$ 6,822.00	\$ 3,000.00	\$ 3,000.00	\$3,000.00	0%
	TOTAL INTGOV'T COOP. ACT				\$ 10,985.70	\$ 10,000.00	\$ 7,163.70	\$8,000.00	-20%

COMMENTS:

These expenses are associated with Intergovernmental Cooperation.

IntGovt. Cooperation Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 8,000.00 a decrease of \$2,000.00.

Fiscal Year 2009 Adopted Budget: \$ 10,000.00

Fiscal Year 2009 Projected Budget: \$ 7,163.70

\$ (2,836.30) under Budget

*29% Decrease in the RAD Distribution expense.

01 489-080 RAD DISTRIBUTION

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

	2007	2008	2008 Increase	25% to be Distributed
\$	265,703.41	\$ 282,358.21	\$ 16,654.80	\$ 4,163.70

SAY	\$ 5,000.00
------------	--------------------

01 489-420 SHACOG MEMBERSHIP

*No Increase in the SHACOG Membership is proposed for 2010.

2010 BRENTWOOD BUDGET EXPENDITURES
01489 INTERGOVERNMENTAL COOPERATION ACT EXPENDITURES

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.

2010 BRENTWOOD BUDGET EXPENDITURES
01492 TRANSFERS

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PERCENTAGE CHANGE	
								PROPOSED 2010	FROM 2009
01492	TRANSFERS								
01 492-918	TRANSFER- CAPITAL IMPROVEMENT FUND	NA	NA	NA	NA	\$ 75,000.00	\$ 135,000.00	\$ 225,000.00	200%
01 492-960	TRANSFER- POLICE PENSION	\$ 108,719.00	\$ 105,000.00	\$ 108,055.55	\$ 107,834.33	\$ 134,642.00	\$ 134,642.00	\$ 134,642.00	0%
01 492-965	TRANSFER- GL PENSION	\$ 22,426.00	\$ 27,000.00		\$ 19,618.86	\$ 36,000.00	\$ 35,363.00	\$ 36,000.00	0%
	TOTAL TRANSFERS	\$ 131,145.00	\$ 132,000.00	\$ 108,055.55	\$ 127,453.19	\$ 245,642.00	\$ 305,005.00	\$ 395,642.00	61%

COMMENTS:

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

Transfers Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 395,642.00 an increase of \$150,000.00.

Fiscal Year 2009 Adopted Budget: \$ 245,642.00

Fiscal Year 2009 Projected Budget: \$ 305,005.00

\$ 59,363.00 under Budget

*200% or \$150,000 increase to the Capital Improvement Fund.

01 492-918 TRANSFER- CAPITAL IMPROVEMENT FUND
*Associated with Capital Improvement Plan funding requirements.

SAY \$ 225,000.00

01 492-960 TRANSFER- POLICE PENSION

2010 MMO Requirement =

SAY \$ 134,642.00

01 492-965 TRANSFER- GL PENSION

2009 MMO Requirement = \$ 35,063.00

R. Costa = \$ 300.00

\$ 35,363.00

2010 BRENTWOOD BUDGET EXPENDITURES
01492 TRANSFERS

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED	PERCENTAGE
								2010	CHANGE FROM 2009
								SAY	\$ 36,000.00

2010 BRENTWOOD BUDGET EXPENDITURES
01495 CONTINGENCY

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01495	CONTINGENCY								
01 495-000	UNRESERVED BALANCE		\$ 150,000.00	\$ -	\$ -	\$ 5,132.14	\$ -	\$ 20,877.64	307%
01 495-530	TO GOVT AGENCIES FOR GRANT MATCH	NA	NA	NA	NA	\$ -	\$ -	\$ -	New Item
	TOTAL CONTINGENCY	\$ -	\$ 150,000.00	\$ -	\$ -	\$ 5,132.14	\$ -	\$ 20,877.64	307%

COMMENTS:

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

01 495-000 UNRESERVED BALANCE

*This has primarily been reserved for salary adjustments due to unsettled contracts.

SAY	\$ 20,877.64
-----	--------------

01 495-530 TO GOVT AGENCIES FOR GRANT MATCH

*Item is included to provide a Match should a Grant the Borough receives in 2009 requires a match.

Assumption:

SAY \$ -

**FISCAL YEAR 2010
PROPOSED BUDGETED EXPENDITURES
SUMMARY**

LINE ITEM	BUDGETED EXPENDITURES	Proposed 2010
01 400	COUNCIL	\$ 31,700.00
01 401	MAYOR	\$ 5,200.00
01 402	FINANCE	\$ 9,000.00
01 403	TAX COLLECT	\$ 58,039.26
01 404	LEGAL	\$ 93,800.00
01 405	ADMINISTRATION	\$ 328,983.91
01 406	PUBLICATIONS	\$ 19,800.00
01 407	DATA PROCESSING	\$ 35,100.00
01 408	ENGINEERING	\$ 38,000.00
01 409	BUILDINGS	\$ 65,700.00
01 410	POLICE	\$ 1,777,685.60
01 411	VOLUNTEER FIRE	\$ 186,306.00
01 412	EMS	\$ 59,910.00
01 414	PLANNING AND ZONING	\$ 87,531.35
01 415	COMMUNICATION	\$ 110,216.64
01 417	PARKING METERS	\$ 36,500.00
01 419	CROSSING GDS	\$ 106,000.00
01 420	SUMMER CR GDS	\$ 21,850.00
01 426-427	REFUSE-RECYCLING	\$ 26,500.00
01 430	PUBLIC WORKS	\$ 687,125.90
01 433	TRAFFICE SIGNALS	\$ 19,500.00
01 450	RECREATION	\$ 14,000.00
01 452	POOL	\$ 125,400.00
01 453	CIVIC CENTER	\$ 26,500.00
01 454	PARKS	\$ 166,311.70
01 456	LIBRARY	\$ 189,900.00
01 459	STADIUM	\$ 17,500.00
01 463	ECONOMIC DEVELOPMENT	\$ 28,500.00
01 471	DEBT PRINCIPAL	\$ 1,526,712.51
01 472	DEBT INTEREST	\$ 209,195.71
01 486	INSURANCE	\$ 311,379.00
01 489	INTERGOV'T COOP ACT	\$ 8,000.00
01 492	TRANSFERS	\$ 395,642.00
01 495	CONTINGENCY	\$ 20,877.64
01	TOTAL GENERAL FUND	<u>\$ 6,844,367.22</u>
08	SANITARY SEWER FUND	\$ 5,251,820.00
18	CAPITAL IMPROVEMENT FUND	\$ 733,905.04
35	HIGHWAY AID FUND	\$ 183,600.00
	TOTAL 2010 BOROUGH EXPENDITURES	<u>\$ 13,013,692.26</u>

2010 BRENTWOOD BUDGET EXPENDITURES

2010 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01400	COUNCIL								
01 400-110	SALARIES	\$ 17,000.00	\$ 16,800.00	\$ 15,600.00	\$ 1,680.00	\$ 16,800.00	\$ 16,800.00	\$ 16,800.00	0%
01 400-161	FICA	\$ 1,301	\$ 1,285.00	\$ 1,086.30	\$ 1,285.20	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	0%
01 400-420	DUES, SUBSCRIPTIONS, MEMB	\$ 8,477.00	\$ 7,000.00	\$ 5,705.00	\$ 6,822.00	\$ 2,300.00	\$ 2,574.00	\$ 2,600.00	13%
01 400-460	MEETINGS & CONFERENCES	\$ 6,266.00	\$ 7,000.00	\$ 6,374.82	\$ 1,893.31	\$ 12,000.00	\$ 4,324.89	\$ 7,000.00	-42%
01 400-530	CONTRIBUTIONS-GOV'T GROUPS	\$ -	\$ -	\$ 6,724.86	\$ 2,000.00	\$ 2,000.00	\$ 2,060.00	\$ 2,000.00	0%
01 400-540	CONTRIBUTIONS-CIVIC	\$ 230.00	\$ 2,000.00	\$ 2,568.79	\$ 60.00	\$ 2,000.00	\$ 2,110.00	\$ 2,000.00	0%
	TOTAL COUNCIL	\$ 33,274.00	\$ 34,085.00	\$ 38,059.77	\$ 13,740.51	\$ 36,400.00	\$ 29,168.89	\$ 31,700.00	-13%
01401	MAYOR								
01 401-110	SALARY-ELECTED	\$ 3,400.00	\$ 3,400.00	\$ 3,399.96	\$ 3,399.96	\$ 3,400.00	\$ 3,399.96	\$ 3,400.00	0%
01 401-161	FICA	\$ 260.00	\$ 300.00	\$ 367.26	\$ 260.16	\$ 300.00	\$ 260.16	\$ 300.00	0%
01 401-210	OFFICE SUPPLIES	\$ 62.00	\$ -	\$ 318.19	\$ 270.50	\$ 200.00	\$ 100.00	\$ 200.00	0%
01 401-420	DUES, SUBSCRIPT, MEMB	\$ 155.00	\$ 200.00	\$ 190.00	\$ 100.00	\$ 200.00	\$ 295.00	\$ 300.00	50%
01 401-460	MEETINGS & CONFERENCES	\$ 1,029.00	\$ 1,200.00	\$ -	\$ 2,946.68	\$ 1,700.00	\$ 1,077.75	\$ 1,000.00	-41%
	TOTAL MAYOR	\$ 4,906.00	\$ 5,100.00	\$ 4,275.41	\$ 6,977.30	\$ 5,800.00	\$ 5,132.87	\$ 5,200.00	-10%
01402	FINANCE								
01 402-311	AUDITING SERVICES	\$ 7,367.00	\$ 13,000.00	\$ 8,187.00	\$ 8,966.25	\$ 12,250.00	\$ 8,966.25	\$ 9,000.00	-27%
	TOTAL FINANCE	\$ 7,367.00	\$ 13,000.00	\$ 8,187.00	\$ 8,966.25	\$ 12,250.00	\$ 8,966.25	\$ 9,000.00	-27%

2010 BRENTWOOD BUDGET EXPENDITURES

2010 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01403	TAX COLLECTION								
01 403-110	SALARY-ELECTED	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%
01 403-210	OFFICE SUPPLIES	\$ 1,315.00	\$ 2,500.00	\$ 1,916.26	\$ 2,135.91	\$ 1,000.00	\$ 1,018.76	\$ 1,000.00	0%
01 403-305	DEL RE TAX COMMISSION	\$ 3,222.00	\$ 1,800.00	NA	\$ 923.07	\$ 3,000.00	\$ -	\$ 8,000.00	167%
01 403-307	EIT COLLECTION COMMISSION	\$ 16,498.00	\$ 17,000.00	\$ 18,080.81	\$ 17,502.90	\$ 19,000.00	\$ 22,000.00	\$ 15,000.00	-21%
01 403-309	LST COLLECTION COMMISSION	\$ 1,754.00	\$ 2,000.00	\$ 2,074.27	\$ 1,280.13	\$ 2,600.00	\$ 1,500.00	\$ 1,400.00	-46%
01 403-314	SPECIAL LEGAL SERVICES	-	-	\$ 2,590.38	\$ 16,731.21	\$ 8,000.00	\$ 16,000.00	\$ 16,000.00	100%
01 403-321	TELEPHONE	\$ 593.00	\$ 300.00	\$ 823.13	\$ 459.14	\$ 600.00	\$ 600.00	\$ 600.00	0%
01 403-325	POSTAGE	\$ 250.00	-	-	\$ 925.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
01 403-353	BONDS	-	-	-	\$ -	\$ -	\$ -	\$ 1,039.26	NA
01 403-450	CONTRACTED SERVICES	-	-	\$ 6,987.88	\$ 6,514.00	\$ 6,000.00	\$ 3,200.00	\$ 6,000.00	0%
01 403-900	REFUND OF PRIOR YEARS	-	\$ 5,700.00	\$ 1,445.79	\$ 670.75	\$ 6,000.00	\$ -	\$ 3,000.00	-50%
	TOTAL TAX COLLECTION	\$ 28,632.00	\$ 34,300.00	\$ 38,918.52	\$ 52,142.11	\$ 52,200.00	\$ 50,318.76	\$ 58,039.26	11%
01404	LEGAL								
01 404-314	SPECIAL LEGAL SERVICES	\$ 76,235.06	\$ 60,000.00	\$ 132,832.12	\$ 91,489.25	\$ 16,000.00	\$ 10,000.00	\$10,000.00	-38%
01 404-316	SOLICITOR (RETAINER)	\$ -	\$ -	\$ -	\$ -	\$ 9,600.00	\$ 9,600.00	\$9,600.00	0%
01 404-317	SOLICITOR (HOURLY)	\$ -	\$ -	\$ -	\$ -	\$ 68,000.00	\$ 108,205.00	\$68,000.00	0%
01 404-319	LIEN FILING FEES	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$1,000.00	0%
01 404-330	CODIFICATION	\$ -	\$ -	\$ -	\$ -	\$ 2,200.00	\$ 3,200.00	\$2,200.00	0%
01 404-341	ADVERTISING	\$ 5,634.00	\$ 5,000.00	\$ 7,717.11	\$ 1,750.42	\$ 4,500.00	\$ 3,000.00	\$ 3,000.00	-33%
	TOTAL LEGAL	\$ 81,869.06	\$ 65,000.00	\$ 140,549.23	\$ 93,239.67	\$ 101,300.00	\$ 143,199.00	\$93,800.00	-7%

2010 BRENTWOOD BUDGET EXPENDITURES

2010 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01405	ADMINISTRATION								
01 405-110	SALARY-PROFESSIONAL	\$ -	\$ 67,000.00	\$ 3,482.44	\$ 65,000.00	\$ 71,000.00	\$ 106,000.00	\$ 137,034.00	93%
01 405-140	SALARY-STAFF	\$ 83,808.00	\$ 37,250.00	\$ 50,067.00	\$ 57,735.13	\$ 65,776.26	\$ 69,451.20	\$ 71,942.31	9%
01 405-153	HEALTH-DISABILITY	\$ 1,047.00	\$ 1,225.00	\$ -	\$ 1,348.10	\$ 1,800.00	\$ 2,000.00	\$ 2,000.00	11%
01 405-156	HEALTH-HOSPITALIZATION	\$ 22,196.00	\$ 26,300.00	\$ 11,382.46	\$ 33,430.17	\$ 48,000.00	\$ 41,200.00	\$ 48,000.00	0%
01 405-158	LIFE INSURANCE	\$ 614.00	\$ 825.00	\$ 761.13	\$ 1,018.77	\$ 1,500.00	\$ 875.00	\$ 1,300.00	-13%
01 405-161	FICA	\$ 6,591.00	\$ 8,000.00	\$ 4,016.27	\$ 9,626.74	\$ 12,000.00	\$ 12,512.00	\$ 16,000.00	33%
01 405-162	UNEMPLOYMENT COMPENSATION	\$ 279.00	\$ 500.00	\$ 1,183.40	\$ 1,331.11	\$ 1,200.00	\$ 1,500.00	\$ 600.00	-50%
01 405-168	EMPLOYEE RETIREMENT BENEFITS	\$ -	\$ 1,000.00	\$ -	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
01 405-183	OVERTIME	\$ -	\$ -	\$ 2,200.14	\$ 2,405.22	\$ 5,000.00	\$ 2,000.00	\$ 2,500.00	-50%
01 405-187	HEALTHCARE BENEFIT BUY-BACK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	NA
01 405-188	SICK DAY BUY-BACK	\$ -	\$ -	\$ -	\$ -	\$ 1,365.38	\$ 1,365.38	\$ 2,607.60	91%
01 405-210	OFFICE SUPPLIES	\$ 6,746.00	\$ 6,000.00	\$ 8,247.59	\$ 10,336.66	\$ 6,000.00	\$ 5,800.00	\$ 6,000.00	0%
01 405-215	POSTAGE	\$ 3,082.00	\$ 5,000.00	\$ 2,240.00	\$ 2,790.28	\$ 2,000.00	\$ 2,900.00	\$ 2,000.00	0%
01 405-231	VEHICLE FUEL	\$ 2,354.00	\$ 3,500.00	\$ -	\$ 518.24	\$ 1,000.00	\$ 1,100.00	\$ 1,000.00	0%
01 405-310	PROFESSIONAL SERVICES	\$ 16,834.00	\$ 30,000.00	\$ 32,500.00	\$ 31,814.93	\$ 30,000.00	\$ -	\$ -	-100%
01 405-317	OTHER SERVICES	\$ 341.00	\$ 4,000.00	\$ 74.29	\$ 2,674.20	\$ 500.00	\$ 500.00	\$ 500.00	0%
01 405-321	TELEPHONE	\$ 5,758.00	\$ 3,000.00	\$ 3,854.53	\$ 4,192.12	\$ 3,000.00	\$ 4,200.00	\$ 4,000.00	33%
01 405-324	WIRELESS TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	0%
01 405-353	FIDELITY BONDS-IN	\$ -	\$ 500.00	\$ 747.00	\$ -	\$ 1,700.00	\$ 1,619.00	\$ 1,700.00	0%
01 405-384	RENTAL-MACHINERY EQUIPMENT	\$ 660.00	\$ 4,150.00	\$ 5,196.26	\$ 5,352.34	\$ 4,000.00	\$ 4,126.00	\$ 3,000.00	-25%
01 405-420	DUES, SUBSCRIPTIONS, MEMB	\$ 199.00	\$ 500.00	\$ 100.00	\$ 1,431.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	0%
01 405-450	CONTRACTED SERVICES	\$ 42,991.00	\$ -	\$ 16,601.02	\$ 15,242.46	\$ 1,432.00	\$ 1,800.00	\$ 2,000.00	40%
01 405-460	MEETING AND CONFERENCES	\$ 1,637.00	\$ 2,000.00	\$ (122.68)	\$ 1,911.83	\$ 4,000.00	\$ 4,500.00	\$ 6,000.00	50%
01 405-700	MINOR PURCHASES	\$ 3,340.00	\$ 2,000.00	\$ 3,428.00	\$ 2,035.26	\$ 2,000.00	\$ 686.00	\$ 3,000.00	50%
	TOTAL ADMINISTRATION	\$ 198,477.00	\$ 202,750.00	\$ 145,958.85	\$ 257,194.56	\$ 268,673.64	\$ 269,534.58	\$ 328,983.91	22%
01406	PUBLICATIONS								
01 406-215	POSTAGE	NA	NA	NA	\$ -	\$ -	\$ -	\$ 4,800.00	New Item
01 406-342	COMMUNITY NEWSLETER	NA	NA	NA	\$ 11,612.76	\$ 15,000.00	\$ 18,518.59	\$ 15,000.00	0%
	TOTAL PUBLICATIONS	\$ -	\$ -	\$ -	\$ 11,612.76	\$ 15,000.00	\$ 18,518.59	\$ 19,800.00	32%

2010 BRENTWOOD BUDGET EXPENDITURES

2010 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01407	IT-NETWORKING-DATA PROCESSING								
01 407-213	GENERAL SUPPLIES	-	-	-	-	\$ 2,000.00	\$ 1,100.00	\$ 1,500.00	-25%
01 407-325	INTERNET SERVICES	-	-	-	-	\$ 1,500.00	\$ 2,030.00	\$ 2,100.00	40%
01 407-452	CONTRACTED IT/NETWORKING	-	-	-	-	\$ 8,000.00	\$ 10,930.00	\$ 17,000.00	113%
01 407-453	WEB DESIGN/MAINTENANCE	-	-	-	-	\$ 3,000.00	\$ 1,500.00	\$ 2,000.00	-33%
01 407-454	GENERAL HARDWARE	-	-	-	-	\$ 3,000.00	\$ 2,500.00	\$ 5,000.00	67%
01 407-455	GENERAL SOFTWARE/LICENSES	-	-	-	-	\$ 7,000.00	\$ 5,000.00	\$ 3,000.00	-57%
01 407-456	POLICE HARDWARE	-	-	-	-	\$ -	\$ 1,800.00	\$ 3,000.00	NA
01 407-457	POLICE SOFTWARE	-	-	-	-	\$ 500.00	\$ 250.00	\$ 500.00	0%
01 407-460	MEETINGS & CONFERENCES	-	-	-	-	\$ 1,000.00	\$ -	\$ 1,000.00	0%
	TOTAL IT-NETWORKING-DATA PROCESSING	\$ -	\$ -	\$ -	\$ -	\$ 26,000.00	\$ 25,110.00	\$ 35,100.00	35%
01408	ENGINEERING								
01 408-313	ENGINEERING SERVICES	\$ 86,615.00	\$ 60,000.00	\$ 59,441.59	\$ 56,844.48	\$ 55,000.00	\$ 20,000.00	\$ 38,000.00	-31%
	TOTAL ENGINEERING	\$ 86,615.00	\$ 60,000.00	\$ 59,441.59	\$ 56,844.48	\$ 55,000.00	\$ 20,000.00	\$ 38,000.00	-31%
01409	BUILDINGS								
01 409-240	OPERATING SUPPLIES	\$ 4,570.00	\$ 7,000.00	\$ 6,368.14	\$ 8,188.17	\$ 8,000.00	\$ 5,500.00	\$ 7,000.00	-13%
01 409-361	ELECTRICITY	\$ 16,291.00	\$ 15,000.00	\$ 15,416.54	\$ 14,673.41	\$ 17,000.00	\$ 17,500.00	\$ 15,300.00	-10%
01 409-362	NATURAL GAS	\$ 25,048.00	\$ 30,000.00	\$ 22,089.61	\$ 26,271.45	\$ 30,000.00	\$ 24,000.00	\$ 20,400.00	-32%
01 409-366	WATER	\$ 26,700.00	\$ 30,000.00	\$ 1,964.70	\$ 2,050.99	\$ 2,000.00	\$ 1,900.00	\$ 2,000.00	0%
01 409-373	R&M SERVICES	\$ 924.00	\$ -	\$ 2,044.69	\$ 12,736.10	\$ 4,000.00	\$ 1,500.00	\$ 3,000.00	-25%
01 409-374	R&M MACHINERY AND EQUIPMENT	\$ 658.00	\$ -	\$ -	\$ 11,306.58	\$ 2,000.00	\$ 1,900.00	\$ 2,000.00	0%
01 409-384	RENTAL MACHINERY AND EQUIPMENT	\$ 1,061.00	\$ 825.00	\$ 446.70	\$ -	\$ 1,000.00	\$ 500.00	\$ 1,000.00	0%
01 409-450	CONTRACTED SERVICES	\$ 9,272.00	\$ 6,307.00	\$ 12,045.39	\$ 12,918.35	\$ 6,000.00	\$ 6,442.00	\$ 8,000.00	33%
01 409-750	MINOR PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00	\$ 1,000.00	\$ 7,000.00	0%
	TOTAL BUILDINGS	\$ 84,524.00	\$ 89,132.00	\$ 60,375.77	\$ 88,145.05	\$ 77,000.00	\$ 60,242.00	\$ 65,700.00	-15%

2010 BRENTWOOD BUDGET EXPENDITURES							2010 GENERAL FUND BUDGET		
01 GENERAL FUND EXPENDITURES							FINAL		
FINAL									
01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
1410	POLICE								
01 410-130	SALARY-PROFESSIONAL	\$ 3,000.00	\$ 73,000.00	\$ 80,176.63	\$ 78,457.34	\$ 86,918.72	\$ 80,372.84	\$ 90,375.47	4%
01 410-140	SALARY-STAFF	\$ 870,779.00	\$ 821,000.00	\$ 743,329.98	\$ 807,389.01	\$ 895,702.72	\$ 789,669.44	\$ 989,310.13	10%
01 410-153	HEALTH-DISABILITY	\$ 9,737.00	\$ 10,100.00	\$ 10,861.40	\$ 10,548.90	\$ 12,381.00	\$ 9,672.77	\$ 11,000.00	-11%
01 410-156	HEALTH-HOSPITALIZATION	\$ 162,445.00	\$ 185,450.00	\$ 167,079.12	\$ 237,181.90	\$ 280,000.00	\$ 217,625.00	\$ 220,000.00	-21%
01 410-158	LIFE INSURANCE	\$ 10,216.00	\$ 12,200.00	\$ 10,549.72	\$ 7,405.90	\$ 11,800.00	\$ 4,305.00	\$ 5,000.00	-58%
01 410-161	FICA	\$ 74,851.00	\$ 72,000.00	\$ 71,654.01	\$ 81,065.78	\$ 76,000.00	\$ 69,627.00	\$ 83,000.00	9%
01 410-162	UNEMPLOYMENT COMPENSATION	\$ 1,693.00	\$ 2,000.00	\$ 8,996.71	\$ 5,040.00	\$ 10,000.00	\$ 9,508.00	\$ 2,300.00	-77%
01 410-168	RETIREE BENEFITS	\$ 16,403.00	\$ 20,000.00	\$ 4,920.21	\$ 2,522.25	\$ 7,500.00	\$ 1,000.00	\$ 1,000.00	-87%
01 410-183	OVERTIME	\$ 34,796.00	\$ 38,000.00	\$ 72,982.88	\$ 61,114.80	\$ 60,000.00	\$ 107,103.00	\$ 87,000.00	45%
01 410-184	OFFICER IN CHARGE	\$ 3,832.00	\$ 3,000.00	\$ 6,665.32	\$ 7,678.96	\$ 7,000.00	\$ 7,000.00	\$ 7,500.00	7%
01 410-188	HOLIDAY PAY	\$ 29,444.00	\$ 30,000.00	\$ 31,436.76	\$ 37,153.88	\$ 32,000.00	\$ 35,000.00	\$ 37,000.00	16%
01 410-189	COURT PAY	\$ 58,001.00	\$ 60,000.00	\$ 60,056.54	\$ 96,576.89	\$ 90,000.00	\$ 94,000.00	\$ 115,000.00	28%
01 410-191	UNIFORMS	\$ 11,040.00	\$ 12,000.00	\$ 11,017.89	\$ 16,146.15	\$ 13,000.00	\$ 10,000.00	\$ 12,500.00	-4%
01 410-193	TRAINING/EDUCATION	\$ 138.00	\$ 3,000.00	\$ 421.58	\$ 971.25	\$ 5,000.00	\$ 1,000.00	\$ 2,500.00	-50%
01 410-210	OFFICE SUPPLIES	\$ 7,336.00	\$ 7,000.00	\$ 3,391.30	\$ 5,706.46	\$ 5,000.00	\$ 3,500.00	\$ 5,000.00	0%
01 410-215	POSTAGE	\$ 4.00	\$ 500.00	\$ 16.05	\$ 42.86	\$ 200.00	\$ 100.00	\$ 200.00	0%
01 410-231	VEHICLE FUEL	\$ 20,923.00	\$ 20,000.00	\$ 25,922.55	\$ 32,484.56	\$ 43,000.00	\$ 20,000.00	\$ 30,000.00	-30%
01 410-240	OPERATING SUPPLIES	\$ 2,879.00	\$ 2,000.00	\$ 8,309.11	\$ 7,444.58	\$ 7,500.00	\$ 2,600.00	\$ 5,000.00	-33%
01 410-242	POLICE PROTECTION SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	50%
01 410-245	CRIME SCENE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
01 410-247	CRIME HARDWARE	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	0%
01 410-251	R&M VEHICLE PARTS	\$ 7,619.00	\$ 7,000.00	\$ 26,844.46	\$ 18,411.03	\$ 17,000.00	\$ 9,000.00	\$ 11,000.00	-35%
01 410-310	PROFESSIONAL SERVICES	\$ 1,000.00	\$ -	\$ 2,479.62	\$ 1,158.08	\$ 3,000.00	\$ 1,600.00	\$ 5,000.00	67%
01 410-314	SPECIAL LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 2,000.00	\$ 5,000.00	-50%
01 410-317	OTHER SERVICES	\$ 548.00	\$ 548.00	\$ 134.80	\$ 1,100.00	\$ 500.00	\$ 200.00	\$ 500.00	0%
01 410-321	TELEPHONE	\$ 18,264.00	\$ 12,000.00	\$ 10,120.76	\$ 8,293.35	\$ 9,000.00	\$ 8,000.00	\$ 9,000.00	0%
01 410-327	RADIO EQUIPMENT/MAINTENANCE	\$ 8,147.00	\$ 4,000.00	\$ 1,767.00	\$ 1,065.50	\$ 2,000.00	\$ 800.00	\$ 2,000.00	0%
01 410-342	PRINTING	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 1,500.00	\$ 2,000.00	-33%
01 410-374	R&M MACHINERY AND EQUIPMENT	\$ 2,053.00	\$ -	\$ -	\$ 86.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
01 410-384	RENTAL MACHINERY EQUIPMENT	\$ 2,804.00	\$ 2,700.00	\$ 2,345.31	\$ 2,258.24	\$ 1,850.00	\$ 2,200.00	\$ 3,000.00	62%
01 410-400	COURT COSTS	\$ 1,405.00	\$ 2,500.00	\$ 2,159.02	\$ 2,912.52	\$ 2,500.00	\$ 2,400.00	\$ 3,000.00	20%
01 410-420	DUES, SUBSCRIPTS, MEMB	\$ 3,044.00	\$ 2,000.00	\$ 1,142.96	\$ 4,951.64	\$ 5,000.00	\$ 3,500.00	\$ 5,000.00	0%
01 410-450	CONTRACTED SERVICES	\$ 18,139.00	\$ 15,000.00	\$ 25,318.84	\$ 27,322.88	\$ 20,000.00	\$ 19,000.00	\$ 18,000.00	-10%
01 410-460	MEETINGS AND CONFERENCES	\$ 1,166.00	\$ 2,000.00	\$ -	\$ 1,005.90	\$ 1,500.00	\$ 1,000.00	\$ 2,500.00	67%
01 410-750	MINOR PURCHASES	\$ -	\$ -	\$ -	\$ 4,095.00	\$ 500.00	\$ 800.00	\$ 4,000.00	700%
	TOTAL POLICE	\$ 1,381,706.00	\$ 1,418,998.00	\$ 1,390,100.53	\$ 1,567,591.61	\$ 1,722,352.44	\$ 1,517,583.05	\$ 1,777,685.60	3%

2010 BRENTWOOD BUDGET EXPENDITURES							2010 GENERAL FUND BUDGET		
01 GENERAL FUND EXPENDITURES							FINAL		
FINAL									
01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01411	VOLUNTEER FIRE								
01 411-231	VEHICLE FUEL	\$ 3,237.00	\$ 3,500.00	\$ 3,154.26	\$ 7,829.00	\$ 13,000.00	\$ 4,200.00	\$ 5,100.00	-61%
01 411-352	PROFESSIONAL LIABILITY INSURANCE	\$ 606.00	\$ 700.00	\$ -	\$ 606.00	\$ 606.00	\$ 617.00	\$ 620.00	0%
01 411-354	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Note 1.
01 411-363	HYDRANT SERVICES	\$ -	\$ 25,000.00	\$ 35,103.44	\$ 35,228.25	\$ 34,000.00	\$ 32,537.16	\$ 34,000.00	0%
01 411-420	DUES, SUSCRIPTS, MEMB	\$ -	\$ -	\$ 1,127.96	\$ 1,127.96	\$ 1,200.00	\$ 1,127.96	\$ 1,200.00	0%
01 411-540	CONTRIBUTIONS TO VFC	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 82,500.00	\$ 82,500.00	\$ 90,386.00	10%
01 411-541	STATE FIRE RELIEF ASSOC	\$ 54,977.00	\$ 54,000.00	\$ 54,151.77	\$ 55,279.57	\$ 55,000.00	\$ 48,599.29	\$ 55,000.00	0%
	TOTAL VOLUNTEER FIRE DEPT.	\$ 133,820.00	\$ 158,200.00	\$ 168,537.43	\$ 175,070.78	\$ 186,306.00	\$ 169,581.41	\$ 186,306.00	0%
01412	EMS								
01 412-231	VEHICLE FUEL	\$ 7,862.00	\$ 8,000.00	\$ 10,484.18	\$ 6,968.31	\$ 11,000.00	\$ 9,000.00	\$ 11,000.00	0%
01 412-352	PROFESSIONAL LIABILITY INSURANCE	\$ 3,350.00	\$ 3,500.00	\$ 3,197.00	\$ 3,653.00	\$ 3,700.00	\$ 3,665.00	\$ 3,700.00	0%
01 412-354	WORKERS COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Note 1
01 412-540	CONTRIBUTIONS TO EMS	\$ 41,100.00	\$ 41,100.00	\$ 41,100.00	\$ 41,100.00	\$ 45,210.00	\$ 45,210.00	\$ 45,210.00	0%
	TOTAL EMS	\$ 52,312.00	\$ 52,600.00	\$ 54,781.18	\$ 51,721.31	\$ 59,910.00	\$ 57,875.00	\$ 59,910.00	0%
0414	PLANNING & ZONING								
01 414-140	SALARY-STAFF	\$ 36,298.00	\$ 41,690.00	\$ 41,317.64	\$ 42,654.30	\$ 44,360.53	\$ 44,360.53	\$ 45,691.35	3%
01 414-153	HEALTH-DISABILITY	\$ 479.00	\$ -	\$ 514.92	\$ 401.16	\$ 600.00	\$ 454.56	\$ 500.00	-17%
01 414-156	HEALTH-HOSPITALIZATION	\$ 11,346.00	\$ 14,000.00	\$ 12,991.60	\$ 18,806.12	\$ 17,000.00	\$ 15,000.00	\$ 16,000.00	-6%
01 414-158	LIFE INSURANCE	\$ 11.00	\$ 425.00	\$ 634.35	\$ 420.39	\$ 500.00	\$ 246.00	\$ 300.00	-40%
01 414-161	FICA	\$ 2,777.00	\$ 300.00	\$ 3,160.80	\$ 3,263.01	\$ 3,500.00	\$ 3,128.00	\$ 3,500.00	0%
01 414-162	UNEMPLOYMENT COMPENSATION	\$ 96.00	\$ 100.00	\$ 716.40	\$ 360.00	\$ 360.00	\$ 360.00	\$ 140.00	-61%
01 414-191	UNIFORM ALLOWANCE	\$ 295.00	\$ -	\$ -	\$ 477.92	\$ -	\$ -	\$ -	Eliminated
01 414-193	TRAINING/EDUCATION	\$ 405.00	\$ 1,500.00	\$ 3,021.75	\$ 1,570.00	\$ 1,000.00	\$ 1,600.00	\$ 1,500.00	50%
01 414-210	OFFICE SUPPLIES	\$ 717.00	\$ 500.00	\$ 463.89	\$ 169.00	\$ 500.00	\$ 500.00	\$ 500.00	0%
01 414-231	VEHICLE FUEL	\$ -	\$ -	\$ -	\$ 32.83	\$ 1,500.00	\$ -	\$ 1,000.00	-33%
01 414-240	OPERATING SUPPLIES	\$ 438.00	\$ 500.00	\$ 396.28	\$ 476.33	\$ 1,200.00	\$ 1,500.00	\$ 600.00	-50%
01 414-251	R&M SUPPLIES	\$ 680.00	\$ 1,000.00	\$ 747.18	\$ 1,519.31	\$ -	\$ 500.00	\$ 1,000.00	NA
01 414-314	SPECIAL LEGAL SERVICES	\$ 2,512.00	\$ 2,000.00	\$ 7,386.44	\$ 1,928.62	\$ 3,500.00	\$ 5,500.00	\$ 4,000.00	14%
01 414-317	OTHER SERVICES	\$ 330.00	\$ 500.00	\$ 309.00	\$ -	\$ 2,000.00	\$ 6,000.00	\$ 4,000.00	100%
01 414-321	TELEPHONE	\$ 1,859.00	\$ 2,000.00	\$ 1,446.06	\$ 1,308.99	\$ 1,500.00	\$ 1,300.00	\$ 1,500.00	0%
01 414-338	VEHICLE LEASE	\$ -	\$ -	\$ -	\$ -	\$ 2,400.00	\$ -	\$ -	-100%
01 414-341	ADVERTISING	\$ 1,126.00	\$ 1,500.00	\$ 938.93	\$ 425.30	\$ 500.00	\$ 500.00	\$ 500.00	0%
01 414-420	DUES, SUBSCRIPTS, MEMB	\$ 735.00	\$ 800.00	\$ 135.00	\$ 100.00	\$ 200.00	\$ 100.00	\$ 100.00	-50%
01 414-450	CONTRACTED SERVICES	\$ 75.00	\$ -	\$ 5,667.11	\$ 5,667.11	\$ -	\$ -	\$ -	NA
01 414-460	MEETINGS AND CONFERENCES	\$ 1,590.00	\$ 500.00	\$ -	\$ 400.00	\$ 700.00	\$ -	\$ 700.00	0%

2010 BRENTWOOD BUDGET EXPENDITURES

2010 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01 414-700	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 400.00	\$ 1,000.00	100%
	TOTAL PLANNING & ZONING	\$ 61,769.00	\$ 67,315.00	\$ 79,847.35	\$ 79,980.39	\$ 81,820.53	\$ 81,449.09	\$ 87,531.35	7%

2010 BRENTWOOD BUDGET EXPENDITURES

2010 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01415	COMMUNICATION								
01 415-140	SALARY-STAFF	\$ 140,700.00	\$ 104,750.00	\$ 70,236.00	\$ 73,560.08	\$ 76,372.43	\$ 76,011.75	\$ 78,616.64	3%
0 415-153	HEALTH-DISABILITY	\$ 1,525.00	\$ 1,450.00	\$ 887.73	\$ 852.23	\$ 1,000.00	\$ 789.60	\$ 1,000.00	0%
01 415-156	HEALTH-HOSPITALIZATION	\$ 26,695.00	\$ 27,100.00	\$ 15,966.30	\$ 22,474.57	\$ 22,000.00	\$ 18,711.35	\$ 21,000.00	-5%
01 415-158	LIFE INSURANCE	\$ 1,439.00	\$ 1,800.00	\$ 1,263.65	\$ 840.78	\$ 1,000.00	\$ 522.00	\$ 600.00	-40%
01 415-161	FICA	\$ 11,789.00	\$ 8,000.00	\$ 5,512.23	\$ 5,700.50	\$ 6,000.00	\$ 5,711.00	\$ 6,100.00	2%
01 415-162	UNEMPLOYMENT COMPENSATION	\$ 577.00	\$ 250.00	\$ 1,432.80	\$ 720.00	\$ 800.00	\$ 720.00	\$ 300.00	-63%
01 415-183	OVERTIME	\$ 10,466.00	\$ 10,500.00	\$ 1,818.94	\$ 956.50	\$ 1,500.00	\$ 2,100.00	\$ 1,500.00	0%
01 415-191	UNIFORM ALLOWANCE	\$ 493.00	\$ 900.00	\$ 257.85	\$ 353.28	\$ 600.00	\$ 600.00	\$ 600.00	0%
01 415-193	TRAINING AND EDUCATION	\$ 482.00	\$ 500.00	\$ 429.98	\$ 298.50	\$ 500.00	\$ 45.00	\$ 500.00	0%
	TOTAL COMMUNICATIONS	\$ 53,466.00	\$ 155,250.00	\$ 97,805.48	\$ 105,756.44	\$ 109,772.43	\$ 105,210.70	\$ 110,216.64	0%
01417	PARKING METERS								
01 417-140	PARKING METER ENFORCEMENT	\$ -	\$ -	\$ 16,941.50	\$ 24,576.75	\$ 31,000.00	\$ 29,751.00	\$ 31,200.00	1%
01 417-161	EMPLOYER SHARE OF MCARD MED	\$ -	\$ -	\$ 1,300.72	\$ 1,880.18	\$ 2,400.00	\$ 2,000.00	\$ 2,400.00	0%
01 417-162	EMPLOYER SHARE OF PAUC PA	\$ -	\$ -	\$ 988.79	\$ 769.08	\$ 1,100.00	\$ 925.00	\$ 500.00	-55%
01 417-191	PARKING METER UNIFORM ALLOW	\$ -	\$ -	\$ 246.65	\$ 231.60	\$ 300.00	\$ 358.50	\$ 400.00	33%
01 417-240	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 135.33	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00	NA
	TOTAL PARKING METERS	\$ -	\$ -	\$ 19,477.66	\$ 27,592.94	\$ 35,800.00	\$ 35,034.50	\$ 36,500.00	2%
01419	CROSSING GDS								
01 419-140	SALARY-STAFF	\$ 62,299.00	\$ 50,000.00	\$ 75,136.76	\$ 67,316.42	\$ 85,000.00	\$ 70,000.00	\$ 95,000.00	12%
01 419-161	FICA	\$ 4,766.00	\$ 3,500.00	\$ 5,732.80	\$ 5,149.89	\$ 7,000.00	\$ 5,500.00	\$ 7,300.00	4%
01 419-162	UNEMPLOYMENT COMPENSATION	\$ 667.00	\$ 700.00	\$ 2,791.59	\$ 2,729.98	\$ 4,000.00	\$ 2,800.00	\$ 1,700.00	-58%
01 419-191	UNIFORMS	\$ 1,027.00	\$ 1,500.00	\$ 1,889.75	\$ 963.00	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	0%
	TOTAL CROSSING GDS	\$ 68,759.00	\$ 55,700.00	\$ 85,550.90	\$ 76,159.29	\$ 98,000.00	\$ 79,300.00	\$ 106,000.00	8%
01420	SUMMER CR GDS								
01 420-140	SALARY-STAFF	\$ 11,611.00	\$ 12,000.00	\$ -	\$ -	\$ 19,000.00	\$ 12,794.43	\$ 20,000.00	5%
01 420-161	FICA	\$ 888.00	\$ 750.00	\$ -	\$ -	\$ 1,500.00	\$ 978.79	\$ 1,500.00	0%
01 420-162	UNEMPLOYMENT COMPENSATION	\$ 139.00	\$ 100.00	\$ -	\$ -	\$ 800.00	\$ 575.72	\$ 350.00	-56%
	TOTAL SUMMER CR GDS	\$ 12,638.00	\$ 12,850.00	\$ -	\$ -	\$ 21,300.00	\$ 14,348.94	\$ 21,850.00	3%

2010 BRENTWOOD BUDGET EXPENDITURES							2010 GENERAL FUND BUDGET		
01 GENERAL FUND EXPENDITURES							FINAL		
FINAL									
01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01426-427	RECYCLING/REFUSE								
01 426-450	CONTRACTED SERVICES-RECYCLING	\$ 3,471.00	\$ -	\$ 6,370.00	\$ 8,257.67	\$ 19,100.00	\$ 19,100.00	\$ 20,000.00	5%
01 427-244	COMMUNITY CLEAN UP	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 4,383.25	\$ 5,000.00	150%
01 427-450	CONTRACTED SERVICES-SOLID	\$ 45,650.00	\$ -	\$ 12,664.00	\$ 8,506.00	\$ -	\$ -	\$ -	NA
01 427-750	MINOR PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 1,500.00	200%
	TOTAL RECYCLING/REFUSE	\$ 45,650.00	\$ -	\$ 19,034.00	\$ 16,763.67	\$ 21,100.00	\$ 23,483.25	\$ 26,500.00	26%
01430	PUBLIC WORKS								
01 430-110	SALARY- P.W. SUPERTENDENT	\$ -	\$ 49,000.00	\$ 49,000.12	\$ 50,949.42	\$ 53,040.00	\$ 53,040.00	\$ 55,000.00	4%
01 430-140	SALARY-STAFF	\$ 248,486.00	\$ 215,000.00	\$ 204,158.49	\$ 194,249.86	\$ 311,733.10	\$ 272,984.49	\$ 320,905.90	3%
01 430-141	SALARY-SUMMER PART TIME	\$ -	\$ -	\$ -	\$ -	\$ 25,600.00	\$ 6,103.00	\$ 23,000.00	-10%
01 430-153	HEALTH-DISABILIY	\$ 3,014.00	\$ 3,150.00	\$ 3,588.21	\$ 3,843.03	\$ 5,000.00	\$ 4,200.00	\$ 4,000.00	-20%
01 430-156	HEALTH-HOSPITALIZATION	\$ 83,551.00	\$ 92,800.00	\$ 86,113.78	\$ 121,322.90	\$ 130,000.00	\$ 114,000.00	\$ 110,000.00	-15%
01 430-158	LIFE INSURANCE	\$ 2,440.00	\$ 2,875.00	\$ 4,415.20	\$ 2,910.54	\$ 4,000.00	\$ 2,400.00	\$ 2,100.00	-48%
01 430-161	FICA	\$ 21,177.00	\$ 22,800.00	\$ 21,140.42	\$ 20,812.55	\$ 28,000.00	\$ 25,000.00	\$ 31,000.00	11%
01 430-162	UNEMPLOYMENT COMPENSATION	\$ 672.00	\$ 1,375.00	\$ 4,986.75	\$ 2,225.88	\$ 3,000.00	\$ 4,500.00	\$ 1,600.00	-47%
01 430-168	RETIREE BENEFITS	\$ 11.00	\$ 50.00	\$ -	\$ 219.07	\$ 15.00	\$ 369.00	\$ 20.00	33%
01 430-183	OVERTIME	\$ 28,372.00	\$ 21,000.00	\$ 23,263.23	\$ 26,662.05	\$ 28,000.00	\$ 26,000.00	\$ 31,000.00	11%
01 430-187	HEALTHCARE BENEFIT BUY-BACK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	NA
01 430-191	UNIFORMS	\$ 6,482.00	\$ 6,000.00	\$ 5,068.15	\$ 6,234.23	\$ 6,000.00	\$ 5,000.00	\$ 8,000.00	33%
01 430-192	MEAL ALLOWANCE	\$ -	\$ -	\$ 888.00	\$ 876.00	\$ 600.00	\$ 950.00	\$ 600.00	0%
01 430-193	TRAINING/EDUCATION	\$ -	\$ -	\$ -	\$ 35.00	\$ 200.00	\$ 285.00	\$ 2,000.00	NA
01 430-210	OFFICE SUPPLIES	\$ 44.00	\$ 100.00	\$ 446.55	\$ 339.22	\$ 500.00	\$ 300.00	\$ 500.00	0%
01 430-231	VEHICLE FUEL	\$ 9,481.00	\$ 12,000.00	\$ 8,242.98	\$ 20,018.49	\$ 29,000.00	\$ 9,500.00	\$ 14,400.00	-50%
01 430-240	OPERATING SUPPLIES	\$ 3,076.00	\$ 4,000.00	\$ 3,933.65	\$ 3,297.71	\$ 6,000.00	\$ 4,500.00	\$ 6,000.00	0%
01 430-245	DPW-HWY SUPPLIES	\$ 9,371.00	\$ 12,500.00	\$ 16,129.51	\$ 14,789.86	\$ 18,000.00	\$ 14,000.00	\$ 18,000.00	0%
01 430-250	R&M SUPPLIES	\$ 2,001.00	\$ 3,000.00	\$ 2,909.50	\$ 1,024.70	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00	0%
01 430-251	R&M SUPPLIES- VEHICLE	\$ 18,730.00	\$ 23,000.00	\$ 21,916.52	\$ 17,403.24	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	0%
01 430-317	OTHER SERVICES	\$ 234.00	\$ 1,000.00	\$ 1,657.75	\$ 970.00	\$ 5,000.00	\$ 2,500.00	\$ 4,000.00	-20%
01 430-321	TELEPHONE	\$ 1,564.00	\$ 500.00	\$ 953.99	\$ 689.09	\$ 1,000.00	\$ 1,300.00	\$ 1,000.00	0%
01 430-327	RADIO EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 620.00	\$ 7,261.00	\$ 500.00	\$ 300.00	\$ 500.00	0%
01 430-374	R&M MACHINERY & EQUIPMENT	\$ 881.00	\$ 2,000.00	\$ 2,500.00	\$ 2,036.24	\$ 1,000.00	\$ 800.00	\$ 1,000.00	0%
01 430-384	RENTAL-MACHINERY ANE EQUIPMENT	\$ 4,375.00	\$ 500.00	\$ -	\$ 2,576.92	\$ 6,000.00	\$ 3,000.00	\$ 4,000.00	-33%
01 430-420	DUES, SUBSCRIPTS, MEMB	\$ 117.00	\$ 150.00	\$ 209.05	\$ 150.40	\$ 200.00	\$ 300.00	\$ 500.00	150%
01 430-450	STORM SEWERS	\$ 11,447.00	\$ 15,000.00	\$ 224.36	\$ 6,480.87	\$ 15,000.00	\$ 6,000.00	\$ 15,000.00	0%
01 430-460	MEETINGS & CONFERENCES	\$ 111.00	\$ 250.00	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 1,000.00	233%
01 430-700	MINOR PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
	TOTAL PUBLIC WORKS	\$ 726,263.00	\$ 588,050.00	\$ 505,937.58	\$ 560,482.27	\$ 703,688.10	\$ 587,631.49	\$ 687,125.90	-2%

2010 BRENTWOOD BUDGET EXPENDITURES

2010 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
01	GENERAL FUND	2005	2006	2007	2008	2009	2009	2010	CHANGE
									FROM
									2009

2010 BRENTWOOD BUDGET EXPENDITURES						2010 GENERAL FUND BUDGET			
01 GENERAL FUND EXPENDITURES						FINAL			
FINAL									
01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01433	TRAFFIC SIGNALS								
01 433-321	TELEPHONE	\$ 340.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 250.00	\$ 500.00	0%
01 433-361	ELECTRICITY	\$ 10,030.00	\$ -	\$ -	\$ 4,281.70	\$ 4,500.00	\$ 4,200.00	\$ 4,500.00	0%
01 433-450	CONTRACTED SERVICES	\$ 478.00	\$ -	\$ 1,242.44	\$ 11,338.75	\$ 20,000.00	\$ 10,000.00	\$ 12,000.00	-40%
01 434-361	STREET LIGHTING	\$ 9,520.00	\$ -	\$ 1,240.00	\$ 10,216.42	\$ 2,500.00	\$ 1,000.00	\$ 2,500.00	0%
	TOTAL TRAFFIC SIGNALS	\$ 20,368.00	\$ -	\$ 2,482.44	\$ 25,836.87	\$ 27,500.00	\$ 15,450.00	\$ 19,500.00	-29%
01451	RECREATION								
01 451-530	CONTRIBUTIONS GOV'T GROUPS	\$ 7,500.00	\$ 9,741.47	\$ 9,741.47	\$ 12,382.78	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	0%
	TOTAL RECREATION	\$ 7,500.00	\$ 9,741.47	\$ 9,741.47	\$ 12,382.78	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	0%
01452	POOL								
01 452-140	SALARY-STAFF	\$ 44,694.00	\$ 45,000.00	\$ 72,154.08	\$ 84,671.93	\$ 75,000.00	\$ 73,962.50	\$ 75,000.00	0%
01 452-161	FICA	\$ 3,552.00	\$ 3,500.00	\$ 5,583.98	\$ 6,547.86	\$ 6,000.00	\$ 5,683.51	\$ 6,000.00	0%
01 452-162	UNEMPLOYMENT COMPENSATION	\$ 557.00	\$ 600.00	\$ 3,384.91	\$ 3,821.92	\$ 4,000.00	\$ 3,343.36	\$ 2,000.00	-50%
01 452-183	OVERTIME	\$ 1,739.00	\$ 1,500.00	\$ 843.15	\$ 923.00	\$ 1,000.00	\$ 332.93	\$ 1,000.00	0%
01 452-187	TRAINING/EDUCATION	\$ 390.00	\$ 400.00	\$ -	\$ -	\$ -	\$ 275.00	\$ 600.00	NA
01 452-191	UNIFORMS	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	NA
01 452-240	OPERATING SUPPLIES	\$ 11,934.00	\$ 12,000.00	\$ 7,997.28	\$ 6,934.96	\$ 10,000.00	\$ 6,132.35	\$ 10,000.00	0%
01 452-250	R&M SUPPLIES	\$ 286.00	\$ -	\$ 567.12	\$ -	\$ -	\$ -	\$ -	NA
01 452-260	CONCESSION STAND	\$ 7,545.00	\$ 4,500.00	\$ 7,399.75	\$ 6,780.00	\$ 7,500.00	\$ 6,500.00	\$ 7,500.00	0%
01 452-310	PROFESSIONAL SERVICES	\$ 357.00	\$ 500.00	\$ 400.00	\$ -	\$ 500.00	\$ -	\$ 500.00	0%
01 452-321	TELEPHONE	\$ 311.00	\$ 400.00	\$ 252.53	\$ 218.00	\$ 300.00	\$ 160.00	\$ 300.00	0%
01 452-341	ADVERTISING	\$ 19.00	\$ -	\$ -	\$ 23.50	\$ -	\$ -	\$ -	#DIV/0!
01 452-361	ELECTRICITY	\$ 2,094.00	\$ 4,000.00	\$ 806.59	\$ 9,814.06	\$ 5,500.00	\$ 8,000.00	\$ 7,000.00	27%
01 452-366	WATER	\$ 3,674.00	\$ 4,000.00	\$ -	\$ 4,895.00	\$ 5,000.00	\$ 6,000.00	\$ 5,500.00	10%
01 452-372	POOL MAINTENANCE REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 2,175.73	\$ 4,000.00	New Item
01 452-374	R&M MACHINERY & EQUIPMENT	\$ 225.00	\$ 500.00	\$ 430.31	\$ -	\$ -	\$ -	\$ -	#DIV/0!
01 452-450	CONTRACTED SERVICES	\$ 5,500.00	\$ 6,000.00	\$ -	\$ -	\$ 500.00	\$ 910.00	\$ 3,000.00	500%
01 452-610	CAPITAL CONSTRUCTIONS	\$ -	\$ 16,000.00	\$ 728.00	\$ -	\$ -	\$ -	\$ -	NA
01 452-700	MINOR PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 2,040.45	\$ 3,000.00	200%
	TOTAL POOL	\$ 82,877.00	\$ 100,100.00	\$ 100,547.70	\$ 124,630.23	\$ 120,300.00	\$ 115,515.83	\$ 125,400.00	4%

2010 BRENTWOOD BUDGET EXPENDITURES

2010 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01453	CIVIC CENTER								
01 453-240	OPERATING SUPPLIES	\$ 3,008.00	\$ 3,000.00	\$ 4,548.72	\$ 3,984.64	\$ 4,500.00	\$ 3,000.00	\$ 4,500.00	0%
01 453-361	ELECTRICITY	\$ 1,735.00	\$ 2,500.00	\$ 821.07	\$ 6,835.75	\$ 1,000.00	\$ 4,300.00	\$ 4,000.00	300%
01 453-362	GAS	\$ 459.00	\$ 3,000.00	\$ 14,070.74	\$ 14,977.36	\$ 18,000.00	\$ 12,000.00	\$ 12,000.00	-33%
01 453-372	MAINTENANCE AND REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
01 453-450	CONTRACTED SERVICES	\$ 9,500.00	\$ -	\$ -	\$ 816.66	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	-50%
01 453-700	MINOR PURCHASE	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
	TOTAL CIVIC CENTER	\$ 14,702.00	\$ 9,500.00	\$ 19,440.53	\$ 26,614.41	\$ 30,500.00	\$ 26,300.00	\$ 26,500.00	-13%
01454	PARK								
01 454-140	SALARY-STAFF	\$ 99,041.00	\$ 75,500.00	\$ 83,649.60	\$ 100,804.16	\$ 89,691.00	\$ 89,300.00	\$ 92,311.70	3%
01 454-153	HEALTH-DISABILITY	\$ 905.00	\$ 950.00	\$ 1,057.26	\$ 722.64	\$ 1,200.00	\$ 920.00	\$ 1,000.00	-17%
01 454-156	HEALTH-HOSPITALIZATION	\$ 12,339.00	\$ 16,000.00	\$ 14,839.99	\$ 17,003.54	\$ 12,500.00	\$ 12,500.00	\$ 13,000.00	4%
01 454-158	LIFE INSURANCE	\$ 696.00	\$ 850.00	\$ 1,166.87	\$ 870.45	\$ 1,000.00	\$ 492.00	\$ 600.00	-40%
01 454-161	FICA	\$ 8,107.00	\$ 1,000.00	\$ 6,921.98	\$ 8,203.56	\$ 7,000.00	\$ 7,400.00	\$ 7,100.00	1%
01 454-162	UNEMPLOYMENT COMPENSATION	\$ 435.00	\$ 500.00	\$ 1,432.80	\$ 1,372.68	\$ 800.00	\$ 720.00	\$ 300.00	-63%
01 454-183	OVERTIME	\$ 6,938.00	\$ 4,500.00	\$ 6,604.41	\$ 6,233.19	\$ 7,000.00	\$ 5,500.00	\$ 7,000.00	0%
01 454-191	UNIFORMS	\$ 442.00	\$ 400.00	\$ -	\$ 175.49	\$ 1,000.00	\$ 500.00	\$ 500.00	-50%
01 454-192	MEAL ALLOWANCE	\$ -	\$ -	\$ 228.00	\$ 198.00	\$ 300.00	\$ 220.00	\$ 300.00	0%
01 454-231	VEHICLE FUEL	\$ -	\$ -	\$ 1,910.63	\$ 1,173.07	\$ 2,000.00	\$ -	\$ 2,000.00	0%
01 454-240	OPERATING SUPPLIES	\$ 2,961.00	\$ 10,000.00	\$ 5,515.42	\$ 6,116.11	\$ 8,000.00	\$ 3,500.00	\$ 6,500.00	-19%
01 454-251	R&M SUPPLIES-VEHICLE	\$ 853.00	\$ 1,000.00	\$ 530.16	\$ 1,142.68	\$ 2,000.00	\$ 800.00	\$ 2,000.00	0%
01 454-321	TELEPHONE	\$ 1,117.00	\$ 500.00	\$ 731.88	\$ 228.87	\$ 300.00	\$ 370.00	\$ 400.00	33%
01 454-361	ELECTRICITY	\$ 24,351.00	\$ 23,000.00	\$ 35,065.30	\$ 11,340.25	\$ 37,000.00	\$ 9,500.00	\$ 12,000.00	-68%
01 454-366	WATER	\$ 3,595.00	\$ 5,000.00	\$ 10,244.74	\$ 10,567.37	\$ 9,000.00	\$ 4,500.00	\$ 5,000.00	-44%
01 454-374	R&M MACHINERY & EQUIPMENT	\$ 61.00	\$ -	\$ 500.00	\$ 48.15	\$ 1,000.00	\$ 1,567.00	\$ 2,000.00	100%
01 454-384	RENTAL MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	0%
01 454-450	CONTRACTED SERVICES	\$ 7,747.00	\$ 25,000.00	\$ 3,003.61	\$ 5,382.58	\$ 5,000.00	\$ 6,000.00	\$ 9,000.00	80%
01 454-460	MEETINGS AND CONFERENCES	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00	0%
01 454-700	MINOR PURCHASE	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00	0%
	TOTAL PARKS	\$ 169,588.00	\$ 169,200.00	\$ 173,402.65	\$ 171,582.79	\$ 190,091.00	\$ 146,789.00	\$ 166,311.70	-13%

2010 BRENTWOOD BUDGET EXPENDITURES							2010 GENERAL FUND BUDGET		
01 GENERAL FUND EXPENDITURES							FINAL		
FINAL									
01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01456	LIBRARY								
01 456-240	OPERATING SUPPLIES	\$ 3,027.00	\$ 3,000.00	\$ 4,148.07	\$ 4,424.03	\$ 4,000.00	\$ 2,600.00	\$ 3,500.00	-13%
01 456-361	ELECTRICITY	\$ 9,457.00	\$ 12,000.00	\$ 11,289.68	\$ 15,202.42	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	0%
01 456-362	GAS	\$ 24,796.00	\$ 20,000.00	\$ 9,683.33	\$ 12,180.53	\$ 14,000.00	\$ 12,000.00	\$ 14,000.00	0%
01 456-366	WATER	\$ 1,333.00	\$ 1,500.00	\$ 886.06	\$ 1,201.08	\$ 1,400.00	\$ 1,200.00	\$ 1,400.00	0%
01 456-370	REPAIR & MAINTENANCE	\$ -	\$ -	\$ -	\$ 985.60	\$ 2,000.00	\$ 3,000.00	\$ 2,000.00	0%
01 456-450	CONTRACTED SERVICES	\$ 1,568.00	\$ 500.00	\$ 4,837.40	\$ 7,801.93	\$ 6,000.00	\$ 2,500.00	\$ 4,000.00	-33%
01 456-540	CONTRIBUTIONS	\$ 119,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	0%
01 456-610	CAPITAL CONSTRUCTION	\$ 1,140.00	\$ 2,000.00	\$ 19,161.00	\$ 539.00	\$ -	\$ -	\$ -	NA
01 456-700	MINOR PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA
	TOTAL LIBRARY	\$ 160,321.00	\$ 189,000.00	\$ 200,005.54	\$ 192,334.59	\$ 192,400.00	\$ 186,300.00	\$ 189,900.00	-1%
01459	STADIUM								
01 459-240	OPERATING SUPPLIES	\$ 2,851.00	\$ 5,000.00	\$ 8,462.44	\$ 3,757.50	\$ 6,500.00	\$ 6,100.00	\$ 6,500.00	0%
01 459-361	ELECTRICITY	\$ 2,011.00	\$ 3,000.00	\$ 567.33	\$ 1,804.64	\$ 4,000.00	\$ 3,800.00	\$ 4,000.00	0%
01 459-366	WATER	\$ 3,629.00	\$ 5,000.00	\$ 117.40	\$ 1,840.46	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
01 459-370	REPAIRS AND MAINTENANCE	\$ 837.00	\$ -	\$ -	\$ 1,323.37	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0%
01 459-384	RENTAL MACHINERY & EQUIPMENT	\$ -	\$ -	\$ 275.00	\$ -	\$ 1,000.00	\$ 600.00	\$ 1,000.00	0%
01 459-700	MINOR PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA
	TOTAL STADIUM	\$ 9,328.00	\$ 13,000.00	\$ 9,422.17	\$ 8,725.97	\$ 17,500.00	\$ 16,500.00	\$ 17,500.00	0%
01463	ECONOMIC DEVELOPMENT								
01 463-310	PROFESSIONAL SERVICES	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	0%
	TOTAL ECONOMIC DEVELOPMENT	\$ -	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	\$ 28,500.00	0%
01471	DEBT PRINCIPAL								
01 471-201	GENERAL OBLIGATION NOTE VFD	\$ -	\$ 28,500.00	\$ 58,500.00	\$ 60,842.55	\$ 63,000.00	\$ 62,771.70	\$ 65,029.00	3%
01 471-202	2007 GOB PRINCIPAL	-	-	-	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 145,000.00	4%
01 471-203	2009 ENERGY SAVINGS EQUIP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,019.66	\$ 16,683.51	New Item
01 471-600	TRAN	\$ 1,300,000.00	\$ 130,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	0%
	TOTAL DEBT PRINCIPAL	\$ 1,300,000.00	\$ 158,500.00	\$ 1,358,500.00	\$ 1,500,842.55	\$ 1,503,000.00	\$ 1,526,791.36	\$ 1,526,712.51	2%

2010 BRENTWOOD BUDGET EXPENDITURES

2010 GENERAL FUND BUDGET

01 GENERAL FUND EXPENDITURES

FINAL

FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01472	DEBT INTEREST								
01 472-201	GENERAL OBLIGATION NOTE VFD	\$ -	\$ 18,500.00	\$ 16,554.22	\$ 15,108.08	\$ 13,000.00	\$ 12,678.90	\$ 10,421.00	-20%
01 472-202	2007 GENERAL OBLIG BOND INT	NA	NA	\$ 81,752.46	\$ -	\$ 153,000.00	\$ 152,670.00	\$ 147,432.00	-4%
01 472-203	2009 ENERGY SAVINGS EQUIP. INT	NA	NA	NA	NA	\$ -	\$ 7,963.46	\$ 15,342.71	New Item
01 472-600	INTEREST ON TRAN	\$ 31,996.00	\$ 36,000.00	\$ 49,611.25	\$ 38,176.72	\$ 36,000.00	\$ 35,750.00	\$ 36,000.00	0%
	TOTAL DEBT INTEREST	\$ 31,996.00	\$ 54,500.00	\$ 147,917.93	\$ 53,284.80	\$ 202,000.00	\$ 209,062.36	\$ 209,195.71	4%
01486	INSURANCE								
01 486-351	PROPERTY/CASUALTY	\$ 70,432.00	\$ 72,000.00	\$ 64,476.00	\$ 58,005.50	\$ 58,000.00	\$ 61,785.00	\$ 62,000.00	7%
01 486-352	LIABILITY INSURANCE	\$ 754.00	\$ -	\$ -	\$ 32,000.00	\$ 31,000.00	\$ 32,464.00	\$ 33,000.00	NA
01 486-354	WORKERS COMPENSATION	\$ 163,689.00	\$ 169,000.00	\$ 191,399.97	\$ 107,255.58	\$ 112,000.00	\$ 120,316.00	\$ 191,065.00	71%
01 486-355	INSURANCE DEDUCTIBLES	\$ -	\$ -	\$ 1,660.00	\$ 12,874.60	\$ 42,000.00	\$ 12,000.00	\$ 25,000.00	-40%
	TOTAL INSURANCE	\$ 235,994.00	\$ 256,000.00	\$ 257,850.97	\$ 210,450.68	\$ 243,000.00	\$ 226,879.00	\$ 311,379.00	28%
01489	INTGOV'T COOP. ACT								
01 489-080	RAD DISTRIBUTION	NA	NA	NA	\$ 4,163.70	\$ 7,000.00	\$ 4,163.70	\$ 5,000.00	-29%
01 489-420	SHACOG MEMBERSHIP	NA	NA	NA	\$ 6,822.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
	TOTAL INTGOV'T COOP. ACT	\$ -	\$ -	\$ -	\$ 10,985.70	\$ 10,000.00	\$ 7,163.70	\$ 8,000.00	-20%
01492	TRANSFERS								
01 492-918	TRANSFER- CAPITAL IMPROVEMENT FUND	NA	NA	NA	NA	\$ 75,000.00	\$ 135,000.00	\$ 225,000.00	200%
01 492-960	TRANSFER- POLICE PENSION	\$ 108,719.00	\$ 105,000.00	\$ 108,055.55	\$ 107,834.33	\$ 134,642.00	\$ 134,642.00	\$ 134,642.00	0%
01 492-965	TRANSFER- GL PENSION	\$ 22,426.00	\$ 27,000.00	\$ -	\$ 19,618.86	\$ 36,000.00	\$ 35,363.00	\$ 36,000.00	0%
	TOTAL TRANSFERS	\$ 131,145.00	\$ 132,000.00	\$ 108,055.55	\$ 127,453.19	\$ 245,642.00	\$ 305,005.00	\$ 395,642.00	61%
01495	CONTINGENCY								
01 495-000	UNRESERVED BALANCE	\$ -	\$ 150,000.00	\$ -	\$ -	\$ 5,132.14	\$ -	\$ 20,877.64	307%
01 495-530	TO GOVT AGENCIES FOR GRANT MATCH	NA	NA	NA	NA	\$ -	\$ -	\$ -	New Item
	TOTAL CONTINGENCY	\$ -	\$ 150,000.00	\$ -	\$ -	\$ 5,132.14	\$ -	\$ 20,877.64	307%
	TOTAL GENERAL FUND EXPENDITURES	\$ 5,225,866.06	\$ 4,282,371.47	\$ 5,332,705.20	\$ 5,743,605.95	\$ 6,519,238.28	\$ 6,125,944.62	\$ 6,844,367.22	12%
	TOTAL GENERAL FUND REVENUES	\$ 4,625,323.00	\$ 4,775,573.79	\$ 4,903,512.98	\$ 6,058,086.29	\$ 6,073,738.50	\$ 6,705,414.13	\$ 6,844,367.22	13%

2010 BRENTWOOD BUDGET EXPENDITURES							2010 GENERAL FUND BUDGET		
01 GENERAL FUND EXPENDITURES							FINAL		
FINAL									
		ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01	GENERAL FUND								
						SURPLUS/(DEFICIT) =		\$ 0.00	

**2010 BRENTWOOD BUDGET REVENUES
01301 REAL ESTATE TAXES REVENUE**

2010 GENERAL FUND BUDGET
FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01301	REAL ESATE TAXES								
01 301-100	RE CURRENT GL	\$ 2,421,258.00	\$ 2,420,201.30	\$ 2,412,614.36	\$ 2,398,526.18	\$ 2,441,311.38	\$ 2,316,822.88	\$ 2,349,201.19	-4%
01 301-104	RE CURRENT LIBRARY	\$ -	\$ -	\$ -	\$ -	\$ 183,177.12	\$ 183,177.12	\$ 167,872.03	New Item
01 301-200	RE PRIOR YR	\$ 23,047.00	\$ 126,208.23	\$ 66,840.04	\$ 78,879.23	\$ 30,000.00	\$ -	\$ -	Eliminated
01 301-300	RE DELINQUENT	\$ 117,467.00	\$ 143,780.55	\$ 82,888.02	\$ 112,299.18	\$ 50,000.00	\$ 239,303.00	\$ 200,000.00	300%
01 301-500	RE LIENED TAXES	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	New Item
01 301-700	RE TIF PAYMENT- CURRENT	\$ 77,736.00	\$ 77,609.38	\$ 77,738.55	\$ 79,541.23	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	0%
	TOTAL REAL ESTATE TAXES	\$ 2,639,508.00	\$ 2,767,799.46	\$ 2,640,080.97	\$ 2,669,245.82	\$ 2,786,488.50	\$ 2,814,303.00	\$ 2,799,073.22	0%

Summary and Assumptions:

Real Estate Taxes Revenues

Fiscal Year 2010 Budget Recommendations: \$ 2,799,073.22 an increase of \$12,584.72.

Fiscal Year 2009 Adopted Budget: \$ 2,786,488.50

Fiscal Year 2009 Projected Budget: \$ 2,814,303.00

\$ 27,814.50 additional projected.

*Total Taxable Assessed Value remained the same.

* Currently \$31,021,180 exempt real estate in Brentwood.

*Combined Prior Year Real Estate Collections with Delinquent Real Estate Collections.

*No increase in Real Estate Taxes is proposed.

Current Total Local Taxable Assessed Value (as of 10/09/09) = \$ 335,744,060.00 *Note: Does not include \$31,021,180 of exempt real estate.*

2010 Milage Rate = 8.5 mils

100 % Estimated 2010 Real Estate Tax Revenues = \$ 2,853,824.51

With 2% Discount = \$ 2,796,748.02

Collection Rate = 90.00%

Total Estimated 2010 Real Estate Tax Revenues = \$ 2,517,073.22

Mil Value =

\$2,853,824.51/8.5mil = \$ 335,744.06

01 301-100 RE CURRENT- GENERAL OP. \$ 2,349,201.19 or

SAY	\$ 2,349,201.19
-----	-----------------

01 301-104 RE CURRENT- LIBRARY \$ 167,872.03 or

SAY	\$ 167,872.03
-----	---------------

*Dedicated Milage = 0.5 mils for the Library

Total Estimated Collectable 2010 Real Estate Taxes = \$ 2,517,073.22

Estimated Uncollected 2010 Real Estate Taxes = \$ 336,751.29

**2010 BRENTWOOD BUDGET REVENUES
01301 REAL ESTATE TAXES REVENUE**

2010 GENERAL FUND BUDGET
FINAL

01 301-200 RE PRIOR YR
**Pertains to 2009 Real Estate Tax Collection received in 2010. This is the same as Real Estate Delinquent and has been combined with 01-301-300.*

01 301-300 REAL ESTATE- DELINQUENT Assumptions: Based on historic data Delinquent Real Estate Taxes Collected in 2009 =	\$ 200,000.00	SAY \$ 200,000.00
---	---------------	--------------------------

01 301-500 REAL ESTATE- LIENED TAXES Assumptions: Total 2003-2006 Liened Delinquent Real Estate Due (58 Propertied) = Delinquent Collection Rate = Total Real Estate-Liened Taxes Collected =	\$ 154,677.18 (does not include payment plans) 5% \$ 7,733.86	SAY \$ 7,000.00
---	---	------------------------

01 301-700 RE TIF PAYMENT- CURRENT *Set payment		SAY \$ 75,000.00
--	--	-------------------------

**2010 BRENTWOOD BUDGET REVENUES
01 310 TRANSFER/ENABLING TAXES REVENUE**

*2010 GENERAL FUND BUDGET
FINAL*

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PERCENTAGE CHANGE	
						2009	2009	PROPOSED 2010	FROM 2009
01310	TRANS/ENAB TAXES								
01 310-100	RE TRANSFER TAX	\$ 65,003.00	\$ 80,244.40	\$ 69,291.53	\$ 59,060.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	0%
01 310-210	EARNED INCOME TAX- CURRENT	\$ 724,419.00	\$ 767,104.34	\$ 798,031.33	\$ 785,631.73	\$ 700,000.00	\$ 663,000.00	\$ 665,000.00	-5%
01 310-230	EARNED INC TAX DELINQUENT	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 90,000.00	\$ 45,000.00	350%
01 310-401	LOCAL SERVICE TAX	\$ 83,918.00	\$ 95,363.25	\$ 86,960.46	\$ 61,166.16	\$ 70,000.00	\$ 58,972.00	\$ 60,000.00	-14%
	TOTAL TRANS/ENAB TAXES	\$ 873,340.00	\$ 942,711.99	\$ 954,283.32	\$ 905,857.89	\$ 825,000.00	\$ 856,972.00	\$ 815,000.00	-1%

Summary and Assumptions:

Transfer/Enabling Tax Revenues

Fiscal Year 2010 Budget Recommendations: \$ 815,000.00 an decrease of \$10,000.00.

Fiscal Year 2009 Adopted Budget: \$ 825,000.00

Fiscal Year 2009 Projected Budget: \$ 856,972.00
\$ 31,972.00 additional projected.

*Conservative estimate for Current Earned Income Tax Collections was decreased by 5%.

*Although increased from 2009 Budgeted amount, a conservative estimate 50% 2009 Projected Revenues for Delinquent EIT was assumed.

*Local Service Tax proposed revenue was decreased 14% based on 2009 Projected returns.

01 310-100 REAL ESTATE TRANSFER TAX

Assumptions:

2009 Ave./month = \$ 4,344.00 Note: Down approx. \$1,500/month from 2008.

\$4,344/month x 12 months = \$ 52,128.00

SAY \$ 45,000.00

01 310-210 EARNED INC TAX- CURRENT YR

Assumptions:

Based on historic data. The estimated 2010 EIT collection was set as = Note: Down approx. \$122,000 from 2008.

SAY \$ 665,000.00

01 310-230 EARNED INC TAX DELINQUENT

Assumptions:

2010 BRENTWOOD BUDGET REVENUES
01 310 TRANSFER/ENABLING TAXES REVENUE

2010 GENERAL FUND BUDGET
FINAL

Aggressive Delinquent EIT collections in 2010.

SAY \$ 45,000.00

01 310-401 Local Service Tax (LST)

Assumptions:

Based on historic data the estimated 2010 LST collection was set as =

SAY \$ 60,000.00

2010 BRENTWOOD BUDGET REVENUES
01321 LICENSES AND PERMITS

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PERCENTAGE CHANGE	
						2009	PROJECTED 2009	PROPOSED 2010	FROM 2009
01321	LICENSES/PERMITS								
01 321-740	VIDEO MACHINES	\$ 33,725.00	\$ 46,400.00	\$ 39,900.00	\$ 43,350.00	\$ 40,000.00	\$ 37,250.00	\$ 37,000.00	-8%
01 321-750	POOL TABLES			\$ 200.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
01 321-800	CABLE TV FRAN FEES	\$ 117,879.00	\$ 122,144.58	\$ 169,296.26	\$ 136,276.35	\$ 140,000.00	\$ 142,000.00	\$ 140,000.00	0%
01 322-801	STREET PERMITS	\$ 17,314.00	\$ 13,131.00	\$ 16,309.00	\$ 21,533.00	\$ 12,000.00	\$ 20,000.00	\$ 16,000.00	33%
01 322-900	SIGN PERMITS	\$ 978.00	\$ 596.00	\$ 1,171.00	\$ 670.00	\$ 1,000.00	\$ 100.00	\$ 500.00	-50%
	TOTAL LICENSES/PERMIT:	\$ 169,896.00	\$ 182,271.58	\$ 226,876.26	\$ 201,829.35	\$ 196,000.00	\$ 202,350.00	\$ 196,500.00	0%

Summary and Assumptions:

Licenses and Permits

Fiscal Year 2010 Budget Recommendations: \$ 196,500.00 an increase of \$500.00.

Fiscal Year 2009 Adopted Budget: \$ 196,000.00

Fiscal Year 2009 Projected Budget: \$ 202,350.00

\$ 6,350.00 additional projected.

*Street Permit Revenues were increased 33% based on 2009 and prior year receipts.

*No increase in fees are proposed.

01 321-740 VIDEO MACHINES

Assumptions:

No. of Video units =

79

Fee per Unit =

\$ 500.00

Total =

\$ 39,500.00

SAY \$ 37,000.00

01 321-750 POOL TABLES

Assumptions:

No. of Pool Tables =

22

Fee per Unit =

\$ 200.00

**2010 BRENTWOOD BUDGET REVENUES
01321 LICENSES AND PERMITS**

Total = \$ 4,400.00

SAY	\$	3,000.00
-----	----	----------

01 321-800 CABLE TV FRAN FEES

Assumptions:

With the inclusion of Verizon with COMCAST one could assume this number to increase, however as a conservative estimate will keep the same as 2009 Budgeted amount.

COMCAST

Verizon

SAY	\$	140,000.00
-----	----	------------

01 322-801 STREET PERMITS

Assumptions:

Based on historical trends and new Ordinance, will set the 2010 amount at \$16,000.

SAY	\$	16,000.00
-----	----	-----------

01 322-900 SIGN PERMITS

Assumptions:

Based on historical trends and increase of enforcement we will set the 2010 amount at \$500.

SAY	\$	500.00
-----	----	--------

2010 BRENTWOOD BUDGET REVENUES
01331 FINES AND FORFEITS REVENUE

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01331	FINES AND FORFEITS								
01 331-110	MOTOR VEHICLE VIOLATIONS	\$ 101,742.00	\$ 76,934.50	\$ 79,733.74	\$ 103,515.36	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	0%
01 331-120	ORDINANCES VIOLATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ -	See Note
	TOTAL FINESAND FORFEITS	\$ 101,742.00	\$ 76,934.50	\$ 79,733.74	\$ 103,515.36	\$ 70,000.00	\$ 70,400.00	\$ 70,000.00	0%

Summary and Assumptions:

Fines and Forfeits Revenues

Fiscal Year 2010 Budget Recommendations: \$ 70,000.00 Same as 2009 Budget.

Fiscal Year 2009 Adopted Budget: \$ 70,000.00

Fiscal Year 2009 Projected Budget: \$ 70,400.00

\$ 400.00 additional projected.

*Ordinance Violations pertain to non-traffic violations. Parking ticket fines were moved to Line Item 01 363-120 Parking Meter Violations.

01 331-110 MOTOR VEHICLE VIOLATIONS

Assumptions:

Based on historical trends, will set the 2010 amount at \$70,000.

SAY	\$ 70,000.00
-----	--------------

01 331-120 ORDINANCES VIOLATIONS

Assumptions:

Parking Ticket Fines will be moved to Line Item 01 363-120 Parking Meter Violations

2010 BRENTWOOD BUDGET REVENUES
01 341 INTERSTS, RENTS AND ROYALTIES REVENUES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01341	INT, RENTS, ROYALTIES								
01 341-000	INTEREST- TEMP INVEST	\$ 17,050.00	\$ 56,017.64	\$ 84,331.74	\$ 51,544.83	\$ 27,200.00	\$ 22,000.00	\$ 25,000.00	-8%
01 342-101	RENT OF LAND	\$ 31,780.00	\$ 16,390.00	\$ 33,000.00	\$ 36,500.00	\$ 30,000.00	\$ 37,000.00	\$ 42,150.00	41%
01 342-200	RECREATION CENTER	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 600.00	\$ 1,000.00	New Item
01 342-201	RENT OF BUILDINGS	\$ 25,587.00	\$ 25,987.00	\$ 26,187.00	\$ 27,787.00	\$ 25,000.00	\$ 25,087.00	\$ 25,000.00	0%
01 342-300	COMMUNITY CENTER	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 600.00	\$ 1,000.00	New Item
	TOTAL INT, RENTS, ROYALTIES	\$ 74,417.00	\$ 98,394.64	\$ 143,518.74	\$ 115,831.83	\$ 84,200.00	\$ 85,287.00	\$ 94,150.00	12%

Summary and Assumptions:

Interests, Rents, and Royalties Revenues

Fiscal Year 2010 Budget Recommendations: \$ 94,150.00 an increase of \$9,950.00.

Fiscal Year 2009 Adopted Budget: \$ 84,200.00

Fiscal Year 2009 Projected Budget: \$ 85,287.00

\$ 1,087.00 additional projected.

*Interest revenue was reduced by 8% over 2009 Budget.

*Rent of Land increased 41% due to new lease with School District.

*No other fee increases have been proposed.

01 341-000 INTEREST- TEMP INVEST

*Interest Earned on General Fund. Based on the past historic trend along with 2009 interest earned, will set 2010 at \$25,000.00.

SAY	\$ 25,000.00
-----	--------------

01 342-101 RENT OF LAND

Stadium

*Brentwood School District Lease Agreement (Expires 06/30/12) \$ 42,150.00 Note: New Contract

2010 BRENTWOOD BUDGET REVENUES
01 341 INTERSTS, RENTS AND ROYALTIES REVENUES

7/1/09 - 6/30/10 = \$ 42,150.00
 7/1/10 - 6/30/11 = \$ 47,300.00
 7/1/11 - 6/30/12 = \$ 52,450.00

SAY	\$ 42,150.00
------------	---------------------

01 342-200 RECREATION CENTER

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

Assumptions:

No. of Rentals/year =

6

Fee per Rental =

\$ 200.00

Total =

\$ 1,200.00

SAY	\$ 1,000.00
------------	--------------------

01 342-201 RENT OF BUILDINGS

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

SAY	\$ 25,000.00
------------	---------------------

01 342-300 COMMUNITY CENTER

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

Assumptions:

No. of Rentals/year =

6

Fee per Rental =

\$ 200.00

Total =

\$ 1,200.00

SAY	\$ 1,000.00
------------	--------------------

2010 BRENTWOOD BUDGET REVENUES
01350 INTERGOVERNMENTAL REVENUE

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01350	INTERGOVERNMENTAL								
01 354-022	STATE GRANTS					\$ -	\$ -	\$ -	See Note 1
01 355-010	PUBLIC UTILITY REALTY TAX	\$ 5,231.00	\$ 5,741.72	\$ 5,489.75	\$ 4,799.69	\$ 4,500.00	\$ 5,019.58	\$ 4,500.00	0%
01 355-040	LIQUOR LICENSES	\$ 3,600.00	\$ 4,500.00	\$ 3,900.00	\$ 4,200.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
01 355-050	STATE AID TO PENSION FUND	\$ 131,145.00	\$ 130,505.64	\$ 126,589.51	\$ 127,453.19	\$ 126,000.00	\$ 126,000.00	\$ 125,000.00	-1%
01 355-070	FOREIGN FIRE INSURANCE	\$ 54,977.00	\$ 55,102.20	\$ 54,151.77	\$ 55,279.57	\$ 55,000.00	\$ 48,599.29	\$ 55,000.00	0%
01 355-080	RAD- SALES TAX PROCEEDS	\$ 228,929.00	\$ 255,828.25	\$ 265,683.41	\$ 285,256.12	\$ 260,000.00	\$ 264,000.00	\$ 260,000.00	0%
	TOTAL INTERGOVERNMENTAL	\$ 423,882.00	\$ 451,677.81	\$ 455,814.44	\$ 476,988.57	\$ 449,500.00	\$ 447,618.87	\$ 448,500.00	0%

Note 1: 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 2010, no budgeted value will be included as a source of revenue in the General Fund.

Summary and Assumptions:

Intergovernmental Revenues

Fiscal Year 2010 Budget Recommendations: \$ 448,500.00 a decrease of \$1,000.00.

Fiscal Year 2009 Adopted Budget: \$ 449,500.00

Fiscal Year 2009 Projected Budget: \$ 447,618.87

\$ (1,881.13) shortfall projected.

*State Aide to the Pension Fund was reduced by 1%.

*Although the projected 2009 amount was decreased, it is anticipated that this amount will be restored in 2010 to past funding leveles.

01 355-010 PUBLIC UTILITY REALTY 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

**2010 BRENTWOOD BUDGET REVENUES
01350 INTERGOVERNMENTAL REVENUE**

service on December 31 of the taxable year, but shall not mean any public utility furnishing public utility sewage services or municipality authority furnishing public utility services.

01 355-040 LIQUOR LICENSES

*Based on historic trends we will assume Liquor Licenses will remain at \$4,000 in 2010.

SAY	\$	4,000.00
-----	----	----------

01 355-050 STATE AID TO PENSION FUND

Assumptions:

It is assumed that State Aid will be slightly reduced from 2009 levels.

SAY	\$	125,000.00
-----	----	------------

01 355-070 FOREIGN FIRE INSURANCE

SAY	\$	55,000.00
-----	----	-----------

01 355-080 RAD- SALES TAX PROCEEDS

Assumptions:

With the economy slowly recovering it is assumed that RAD Revenues will be down 1% in 2010.

Therefore, we'll assume a conservative estimate of \$260,000 in RAD Distribution.

SAY	\$	260,000.00
-----	----	------------

**2010 BRENTWOOD BUDGET REVENUES
01360 DEPARTMENTAL EARNINGS REVENUES**

*2010 GENERAL FUND BUDGET
FINAL*

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE
									CHANGE FROM 2009
01360	DEPT. EARNINGS								
01 361-310	ZONING/PLANNING FEES	\$ 2,350.00	\$ 4,350.00	\$ 6,065.00	\$ 2,565.00	\$ 4,000.00	\$ 2,500.00	\$ 2,000.00	-50%
01 361-510	SALE OF MAPS/ZONING BOOKS	\$ 16.00	\$ 26.00	\$ 90.00	\$ 45.00	\$ 100.00	\$ 40.00	\$ 40.00	-60%
01 361-560	PHOTOCOPIES	\$ 1,158.00		\$ 130.50	\$ 109.50	\$ 100.00	\$ 10.00	\$ 40.00	-60%
01 362-102	SPECIAL POLICE SERVICES	\$ 43,530.00	\$ 43,897.36	\$ 48,607.73	\$ 80,923.55	\$ 45,000.00	\$ 40,000.00	\$ 45,000.00	0%
01 362-112	ACCIDENT REPORTS	\$ 2,990.00	\$ 4,151.00	\$ 3,285.00	\$ 3,720.00	\$ 4,000.00	\$ 2,100.00	\$ 2,500.00	-38%
01 362-130	POLICE/SECURITY ALARMS	\$ 1,600.00	\$ 700.00	\$ 800.00	\$ 1,480.49	\$ 700.00	\$ 1,600.00	\$ 1,000.00	43%
01 362-313	ENGINEERING REIMBURS.	NA	NA	NA	NA	NA	NA	\$ 5,000.00	New Item
01 362-410	BUILDING PERMITS	\$ 30,452	\$ 15,426	\$ 10,255	\$ 43,968	\$ 15,000.00	\$ 25,000.00	\$ 15,000.00	0%
01 362-450	PUBLIC SAFETY PERMITS	\$ 16,097.00	\$ 20,057.00	\$ 26,273.55	\$ 19,485.00	\$ 20,000.00	\$ 18,000.00	\$ 20,000.00	0%
01 362-460	TENANT REGISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	New Item
	TOTAL DEPT. EARNINGS	\$ 98,193.00	\$ 88,607.36	\$ 95,506.31	\$ 152,296.54	\$ 88,900.00	\$ 94,250.00	\$ 95,580.00	8%

Summary and Assumptions:

Departmental Earnings Revenues

Fiscal Year 2010 Budget Recommendations: \$ 95,580.00 a decrease of \$1,000.00.

Fiscal Year 2009 Adopted Budget: \$ 88,900.00

Fiscal Year 2009 Projected Budget: \$ 94,250.00

\$ 5,350.00 additional projected.

*Decrease in Zoning/Planning Fee Revenues by 50%.

*Decrease in sale of Maps, Zoning Books, and Photocopies by 60%.

*Decrease in the amount from Accident Reports by 38%.

*Increase of Police/Security Alarms by 43% based on 2009 and prior years actuals.

*Added Line Item 01-362-313 Engineering Reimbursements. This coincides with a similar expenditure.

*Added Line Item 01-362-460 Tenant Registration.

*There are no Fee Increases proposed.

01 361-310 ZONING/PLANNING FEES

Assumptions:

**2010 BRENTWOOD BUDGET REVENUES
01360 DEPARTMENTAL EARNINGS REVENUES**

*2010 GENERAL FUND BUDGET
FINAL*

No. of Meetings/year =	5
Ave. Fee per Meeting =	\$ 400.00
Total =	\$ 2,000.00

SAY	\$ 2,000.00
------------	--------------------

01 361-510 SALE OF MAPS/ZONING BOOKS
*Not a major item. Based on prior years will estimate \$40.00 for 2010.

SAY	\$ 40.00
------------	-----------------

01 361-560 PHOTOCOPIES
*Not a major item. Based on prior years will estimate \$40.00 for 2010.

SAY	\$ 40.00
------------	-----------------

01 362-102 SPECIAL POLICE SERVICES
*Services in which the Brentwood Police Department is reimbursed. Based on past trends, will keep this the same at the 2009 budgeted amount of \$45,000.

SAY	\$ 45,000.00
------------	---------------------

01 362-112 ACCIDENT REPORTS
*Based on prior years, will slightly reduce from 2009 budgeted amount to \$2,500.

SAY	\$ 2,500.00
------------	--------------------

01 362-130 POLICE/SECURITY ALARMS
*Based on prior years, budgeted amount of \$1,000.

SAY	\$ 1,000.00
------------	--------------------

01 362-313 ENGINEERING REIMBURS.
*This Item is associated with Subdivision Plan Reviews that are then reimbursed by the Applicant.
This item offsets Expenditure Line Item 01 414-313 Engineering Services under Planning & Zoning.

SAY	\$ 5,000.00
------------	--------------------

01 362-410 BUILDING PERMITS
*Based on prior years along with the anticipation of some additional construction projects in 2010. Will keep this line item at \$15,000.

SAY	\$ 15,000.00
------------	---------------------

2010 BRENTWOOD BUDGET REVENUES
01360 DEPARTMENTAL EARNINGS REVENUES

2010 GENERAL FUND BUDGET
FINAL

01 362-450 PUBLIC SAFETY PERMITS
*Based on prior years, will keep at the 2009 budgeted amount of \$20,000.

SAY	\$	20,000.00
-----	----	-----------

01 362-460 TENANT REGISTRATION
Assumptions:

No. of Tenants = 500 x \$10/tenant = \$ 5,000.00

SAY	\$	5,000.00
-----	----	----------

**2010 BRENTWOOD BUDGET REVENUES
01 363 PARKING METER REVENUES**

*2010 GENERAL FUND BUDGET
FINAL*

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PERCENTAGE	
						2008	PROJECTED 2009	PROPOSED 2010	CHANGE FROM 2009
01363	PARKING METERS								
01 363-210	PARKING METER REVENUE	\$ 52,314.00	\$ 53,269.30	\$ 50,289.91	\$ 56,713.74	\$ 45,000.00	\$ 46,000.00	\$ 45,000.00	0%
01 363-120	PARKING METER VIOLATIONS	\$ 39,456.00	\$ 32,377.58	\$ 25,384.14	\$ 8,212.07	\$ 15,000.00	\$ 15,000.00	\$ 18,000.00	20%
01 363-250	HANDICAP PARKING PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.00	\$ 150.00	New Item
	TOTAL PARKING METERS	\$ 91,770.00	\$ 85,646.88	\$ 75,674.05	\$ 64,925.81	\$ 60,000.00	\$ 61,030.00	\$ 63,150.00	5%

Summary and Assumptions:

Parking Meter Revenues

Fiscal Year 2010 Budget Recommendations: \$ 63,150.00 an increase of \$3,190.00.

Fiscal Year 2009 Adopted Budget: \$ 60,000.00

Fiscal Year 2009 Projected Budget: \$ 61,030.00

\$ 1,030.00 additional projected.

*20% increase in Parking Meter Violations due to a proposed violation increase from \$5.00 to \$10.00.

* Added New Line Item 01-363-250 - Handicap Parking Permits per 2009 Adopted Policy.

01 363-210 PARKING METER REVENUE

Assumptions:

*Based on projected 2009 revenues we will keep this at the 2009 Budget Amount.

SAY	\$ 45,000.00
-----	--------------

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

Assumptions:

*Assuming a 50% increase in fines from \$5.00 to \$10.00 we will increase this line item by 25% due to the fact patrons may be more careful.

SAY	\$ 18,000.00
-----	--------------

01 363-250 HANDICAP PARKING PERMITS

**2010 BRENTWOOD BUDGET REVENUES
01 363 PARKING METER REVENUES**

*2010 GENERAL FUND BUDGET
FINAL*

Assumptions:

3 New Request @ \$30/application =	\$	90.00
10 renewals @ \$10/renwal =	\$	100.00
	\$	<u>190.00</u>

SAY	\$	150.00
------------	-----------	---------------

2010 BRENTWOOD BUDGET REVENUES
01367 CULTURE RECREATION REVENUES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01367	CULTURE RECREATION								
01 367-202	SWIMMING POOL FEES	\$ 31,770.00	\$ 30,195.66	\$ 33,108.89	\$ 31,075.55	\$ 31,000.00	\$ 22,011.91	\$ 25,000.00	-19%
01 367-400	PARK AND REC CONCESSIONS	\$ 10,470.00	\$ 11,853.34	\$ 9,943.45	\$ 12,992.14	\$ 11,000.00	\$ 8,380.76	\$ 9,000.00	-18%
	TOTAL CULTURE RECREATION	\$ 42,240.00	\$ 42,049.00	\$ 43,052.34	\$ 44,067.69	\$ 42,000.00	\$ 30,392.67	\$ 34,000.00	-19%

Summary and Assumptions:

Culture Recreation Revenues

Fiscal Year 2010 Budget Recommendations: \$ 34,000.00 a decrease of \$8,000.00.

Fiscal Year 2009 Adopted Budget: \$ 42,000.00

Fiscal Year 2009 Projected Budget: \$ 30,392.67

\$ (11,607.33) shortfall projected.

*Does not propose any increase in fees.

*19% Decrease in revenues due to 2009 actuals and past year trends.

*18% Decrease in revenues due to 2009 actuals and past year trends.

01 367-202 SWIMMING POOL FEES

**Based on historical trending decreases and 2009 revenues we will decrease this amount for 2010.*

It should be noted that the 2009 Summer was a particularly cooler summer.

SAY	\$ 25,000.00
-----	--------------

01 367-400 PARK AND REC CONCESSIONS

*This item is associated with the revenues realized from the operation of the Pool Concession Stand. Based on 2009 revenues, will slightly reduce from the 2009 budgeted amount.

SAY	\$ 9,000.00
-----	-------------

2010 BRENTWOOD BUDGET REVENUES
01 368 SCHOOL GUARD PAYROLL REVENUES

01	GENERAL FUND	ACTUAL	2005	ACTUAL	2006	ACTUAL	2007	ACTUAL	2008	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE CHANGE FROM
										2009	2009	2010	2009
01368	SCHOOL GUARD PAYROLL												
01 368-100	SCHOOL GUARD PAYROLL	\$	-	\$	-	\$	-	\$	-	\$ 48,000.00	\$ 48,000.00	\$ 51,874.00	8%
01 368-110	SCHOOL GUARD UNIFORMS	\$	-	\$	-	\$	-	\$	-	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
	TOTAL SCHOOL GUARD PAYROLL	\$	-	\$	-	\$	-	\$	-	\$ 49,000.00	\$ 49,000.00	\$ 52,874.00	8%

Summary and Assumptions:

School Guard Payroll Revenues

Fiscal Year 2010 Budget Recommendations: \$ 52,874.00 an increase of \$3,874.00.

Fiscal Year 2009 Adopted Budget: \$ 49,000.00

Fiscal Year 2009 Projected Budget: \$ 49,000.00

\$ -

*8% increase in School Guard Payroll Revenue associated with the School District's share. Due to 3% Salary Increase and additional Crossing Guard in 2009.

01 368-100 SCHOOL GUARD PAYROLL

Assumptions:

2010 Salaries = \$ 94,791.70
 2010 FICA = \$ 7,300.00
 2010 Unemployment = \$ 1,658.85
 2010 Total = \$ 103,750.55

Note: Includes a 3% salary increase for 2010.

50% of the cost to the School District = \$ 51,875.28

SAY \$ 51,874.00

01 368-110 SCHOOL GUARD UNIFORMS

Assumptions:

2010 Uniforms = \$ 2,000.00
 2010 Total = \$ 2,000.00

2010 BRENTWOOD BUDGET REVENUES
01 368 SCHOOL GUARD PAYROLL REVENUES

50% of the cost to the School District =

\$ 1,000.00

SAY	\$ 1,000.00
-----	-------------

2010 BRENTWOOD BUDGET REVENUES
01380 MISCELLANEOUS REVENUES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008			PERCENTAGE CHANGE FROM	
						BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	2008
01380	MISCELLANEOUS								
01 380-000	MISCELLANEOUS REVENUE	\$ 63,105.00	\$ 6,111.57	\$ 49,470.43	\$ 4,054.80	\$ 25,000.00	\$ 62,895.59	\$ 25,000.00	0%
01 380-802	MUNICIPAL LIEN LETTERS	\$ 17,230.00	\$ 619.00	\$ 650.00	\$ -	\$ 650.00	\$ -	\$ 500.00	-23%
	TOTAL MISCELLANEOUS	\$ 80,335.00	\$ 6,730.57	\$ 50,120.43	\$ 4,054.80	\$ 25,650.00	\$ 62,895.59	\$ 25,500.00	-1%

Summary and Assumptions:

Miscellaneous Revenues

Fiscal Year 2010 Budget Recommendations: \$ 25,500.00 a decrease of \$150.00.

Fiscal Year 2009 Adopted Budget: \$ 25,650.00

Fiscal Year 2009 Projected Budget: \$ 62,895.59

\$ 37,245.59 additional projected.

*There was a one time deposit of \$53,836.72 on 2/13/09. This is not typical.

01 380-000 MISCELLANEOUS REVENUE

*Based on the last few years, will keep this at the 2009 Budgeted Amount of \$25,000.

SAY	\$ 25,000.00
-----	--------------

01 380-802 MUNICIPAL LIEN LETTERS

*Will return to recording the Municipal Lien Letters issued.

SAY	\$ 650.00
-----	-----------

**2010 BRENTWOOD BUDGET REVENUES
01392 INTERFUND TRANSFER REVENUES**

*2010 GENERAL FUND BUDGET
FINAL*

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	PERCENTAGE CHANGE			
						BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	FROM 2009
01392	INTERFUND TRANSFERS								
01 392-080	TRANSFER-SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ 92,000.00	\$ 92,000.00	\$ 200,000.00	117%
	TOTAL INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ 92,000.00	\$ 92,000.00	\$ 200,000.00	117%

Summary and Assumptions:

Interfund Transfer Revenues

Fiscal Year 2010 Budget Recommendations: \$ 200,000.00 an increase of \$108,000.

Fiscal Year 2009 Adopted Budget: \$ 92,000.00

Fiscal Year 2009 Projected Budget: \$ 92,000.00

\$ -

*117% increase in the amount transferred is proposed to more accurately reflect the Sanitary Sewer associated work performed by the Borough Manager and Finance Director.

*Borough Manager and Finance Director's time on Sanitary Sewer related tasks was not accounted for in 2009 or the past.

01 392-080 TRANSFER-SEWER FUND

*Associated with Delinquent Sewage collections and to reimbursement for Public Works Department sewer related work.

G. Zboyovsky

15% of G. Zboyovsky 2010 Salary

G. Zboyovsky's 2010 Salary = \$ 78,100.00

15% = \$ 11,715.00

15% of G. Zboyovsky's 2010 Benefits =

G. Zboyovsky's 2010 Benefits = \$ 12,000.00

15% = \$ 1,800.00

Total of G. Zboyovsky's 2010 Salary & Benefits associated with Sanitary Sewer tasks = \$ 13,515.00

**2010 BRENTWOOD BUDGET REVENUES
01392 INTERFUND TRANSFER REVENUES**

*2010 GENERAL FUND BUDGET
FINAL*

D. Lane

20% of D. Lanes 2010 Salary

D. Lane's 2010 Salary = \$ 58,934.00

20% = \$ **11,786.80**

S. Toth

50% of S. Toth's 2010 Salary

S. Toth's 2010 Salary = \$ 27,650.56

50% = \$ 13,825.28

50% of S. Toth's 2010 Benefits =

S. Toth's 2010 Benefits = \$ 13,200.00

50% = \$ 6,600.00

Total of S. Toth's 2010 Salary & Benefits associated with Sanitary Sewer tasks = \$ **20,425.28**

Public Works Sewer Work/Expenses

Total DPW Operating Budget = \$ 702,953.10

Assume 20% work and supplies are for Sanitary Sewer Work 20.0%

Total DPW 2010 Expenses associated with Sanitary Sewer Work = \$ **140,590.62**

Total Amount of Borough Operations associated with Sanitary Sewer Work to be transferred = \$ 186,317.70

SAY	\$ 200,000.00
------------	----------------------

2010 BRENTWOOD BUDGET REVENUES
01394 PROCEEDS OF SHORT-TERM DEBT REVENUES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PERCENTAGE CHANGE FROM 2009
						2009	ACTUAL 2009	
01394	PROCEEDS OF SHORT-TERM DEBT							
01 394-10	TAX ANTICIPATION NOTE	\$ -	\$ -	\$ -	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00 0%
	TOTAL PROCEEDS OF SHORT-TERM DEBT		\$ -	\$ -	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	0%

Summary and Assumptions:

Fiscal Year 2010 Budget Recommendations:	\$ 1,300,000.00
Fiscal Year 2009 Adopted Budget:	\$ 1,300,000.00
Fiscal Year 2009 Projected Budget:	\$ 1,300,000.00
	\$ -

*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 normally received starting in July.

01 394-10	TAX ANTICIPATION NOTE	SAY	\$ 1,300,000.00
-----------	-----------------------	------------	------------------------

2010 BRENTWOOD BUDGET REVENUES
01395 OTHER SOURCES OF REVENUES

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01395	OTHER SOURCES								
01 395-000	REFUND PRIOR YR EXPENSES	\$ 32,750.00	\$ 138,852.38	\$ 36,036.13	\$ 19,472.63	\$ 5,000.00	\$ -	\$ -	-100%
01 395-510	RECYCLE BINS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64.00	\$ 40.00	New Item
	TOTAL OTHER SOURCES	\$ 30,000.00	\$ 32,750.00	\$ 138,852.38	\$ 19,472.63	\$ 5,000.00	\$ 64.00	\$ 40.00	-99%

Summary and Assumptions:

Other Sources of Revenues

Fiscal Year 2010 Budget Recommendations:	\$ 40.00
Fiscal Year 2009 Adopted Budget:	\$ 5,000.00
Fiscal Year 2009 Projected Budget:	\$ 64.00
	\$ (4,936.00) projected shortfall.

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

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

01 395-000 REFUND PRIOR YR EXPENSES

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

SAY	\$	-
-----	----	---

01 395-510 RECYCLE BINS

Assumptions:

\$8.00 replacement fee

5 bins replaced

SAY	\$	40.00
-----	----	-------

2010 BRENTWOOD BUDGET REVENUES						2010 GENERAL FUND BUDGET			
01 GENERAL FUND REVENUES						FINAL			
01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01 100	BEGINNING FUND BALANCE								
01 100-000	BEGINNING FUND BALANCE	\$ 170,264.00	\$ 136,777.00	\$ 1,770,991.00	\$ 2,159,085.00	\$ 450,000.00	\$ 538,851.00	\$ 650,000.00	44%
	TOTAL BEGINNING FUND BALANCE	\$ 170,264.00	\$ 136,777.00	\$ 1,770,991.00	\$ 2,159,085.00	\$ 450,000.00	\$ 538,851.00	\$ 650,000.00	44%
01301	REAL ESATE TAXES								
01 301-100	RE CURRENT GL	\$ 2,421,258.00	\$ 2,420,201.30	\$ 2,412,614.36	\$ 2,398,526.18	\$ 2,441,311.38	\$ 2,316,822.88	\$ 2,349,201.19	-4%
01 301-104	RE CURRENT LIBRARY	\$ 0	\$ -	\$ -	\$ -	\$ 183,177.12	\$ 183,177.12	\$ 167,872.03	New Item
01 301-200	RE PRIOR YR	\$ 23,047.00	\$ 126,208.23	\$ 66,840.04	\$ 78,879.23	\$ 30,000.00	\$ -	\$ -	Eliminated
01 301-300	RE DELINQUENT	\$ 117,467.00	\$ 143,780.55	\$ 82,888.02	\$ 112,299.18	\$ 50,000.00	\$ 239,303.00	\$ 200,000.00	300%
01 301-500	RE LIENED TAXES	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	New Item
01 301-700	RE TIF PAYMENT- CURRENT	\$ 77,736.00	\$ 77,609.38	\$ 77,738.55	\$ 79,541.23	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	0%
	TOTAL REAL ESTATE TAXES	\$ 2,639,508.00	\$ 2,767,799.46	\$ 2,640,080.97	\$ 2,669,245.82	\$ 2,786,488.50	\$ 2,814,303.00	\$ 2,799,073.22	0%
01310	TRANS/ENAB TAXES								
01 310-100	RE TRANSFER TAX	\$ 65,003.00	\$ 80,244.40	\$ 69,291.53	\$ 59,060.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	0%
01 310-210	EARNED INCOME TAX- CURRENT	\$ 724,419.00	\$ 767,104.34	\$ 798,031.33	\$ 785,631.73	\$ 700,000.00	\$ 663,000.00	\$ 665,000.00	-5%
01 310-230	EARNED INC TAX DELINQUENT	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 90,000.00	\$ 45,000.00	350%
01 310-401	LOCAL SERVICE TAX	\$ 83,918.00	\$ 95,363.25	\$ 86,960.46	\$ 61,166.16	\$ 70,000.00	\$ 58,972.00	\$ 60,000.00	-14%
	TOTAL TRANS/ENAB TAXES	\$ 873,340.00	\$ 942,711.99	\$ 954,283.32	\$ 905,857.89	\$ 825,000.00	\$ 856,972.00	\$ 815,000.00	-1%
01321	LICENSES/PERMITS								
01 321-740	VIDEO MACHINES	\$ 33,725.00	\$ 46,400.00	\$ 39,900.00	\$ 43,350.00	\$ 40,000.00	\$ 37,250.00	\$ 37,000.00	-8%
01 321-750	POOL TABLES	\$ -	\$ -	\$ 200.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
01 321-800	CABLE TV FRAN FEES	\$ 117,879.00	\$ 122,144.58	\$ 169,296.26	\$ 136,276.35	\$ 140,000.00	\$ 142,000.00	\$ 140,000.00	0%
01 322-801	STREET PERMITS	\$ 17,314.00	\$ 13,131.00	\$ 16,309.00	\$ 21,533.00	\$ 12,000.00	\$ 20,000.00	\$ 16,000.00	33%
01 322-900	SIGN PERMITS	\$ 978.00	\$ 596.00	\$ 1,171.00	\$ 670.00	\$ 1,000.00	\$ 100.00	\$ 500.00	-50%
	TOTAL LICENSES/PERMITS	\$ 169,896.00	\$ 182,271.58	\$ 226,876.26	\$ 201,829.35	\$ 196,000.00	\$ 202,350.00	\$ 196,500.00	0%
01331	FINES AND FORFEITS								
01 331-110	MOTOR VEHICLE VIOLATIONS	\$ 101,742.00	\$ 76,934.50	\$ 79,733.74	\$ 103,515.36	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	0%
01 331-120	ORDINANCES VIOLATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ -	See Note
	TOTAL FINESAND FORFEITS	\$ 101,742.00	\$ 76,934.50	\$ 79,733.74	\$ 103,515.36	\$ 70,000.00	\$ 70,400.00	\$ 70,000.00	0%
01341	INT, RENTS, ROYALTIES								
01 341-000	INTEREST- TEMP INVEST	\$ 17,050.00	\$ 56,017.64	\$ 84,331.74	\$ 51,544.83	\$ 27,200.00	\$ 22,000.00	\$ 25,000.00	-8%
01 342-101	RENT OF LAND	\$ 31,780.00	\$ 16,390.00	\$ 33,000.00	\$ 36,500.00	\$ 30,000.00	\$ 37,000.00	\$ 42,150.00	41%
01 342-200	RECREATION CENTER	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 600.00	\$ 1,000.00	New Item

2010 BRENTWOOD BUDGET REVENUES

2010 GENERAL FUND BUDGET

01 GENERAL FUND REVENUES

FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01 342-201	RENT OF BUILDINGS	\$ 25,587.00	\$ 25,987.00	\$ 26,187.00	\$ 27,787.00	\$ 25,000.00	\$ 25,087.00	\$ 25,000.00	0%
01 342-300	COMMUNITY CENTER	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 600.00	\$ 1,000.00	New Item
	TOTAL INT, RENTS, ROYALTIES	\$ 74,417.00	\$ 98,394.64	\$ 143,518.74	\$ 115,831.83	\$ 84,200.00	\$ 85,287.00	\$ 94,150.00	12%
01350	INTERGOVERNMENTAL								
01 354-022	STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Note 1
01 355-010	PUBLIC UTILITY REALTY TAX	\$ 5,231.00	\$ 5,741.72	\$ 5,489.75	\$ 4,799.69	\$ 4,500.00	\$ 5,019.58	\$ 4,500.00	0%
01 355-040	LIQUOR LICENSES	\$ 3,600.00	\$ 4,500.00	\$ 3,900.00	\$ 4,200.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
01 355-050	STATE AID TO PENSION FUND	\$ 131,145.00	\$ 130,505.64	\$ 126,589.51	\$ 127,453.19	\$ 126,000.00	\$ 126,000.00	\$ 125,000.00	-1%
01 355-070	FOREIGN FIRE INSURANCE	\$ 54,977.00	\$ 55,102.20	\$ 54,151.77	\$ 55,279.57	\$ 55,000.00	\$ 48,599.29	\$ 55,000.00	0%
01 355-080	RAD- SALES TAX PROCEEDS	\$ 228,929.00	\$ 255,828.25	\$ 265,683.41	\$ 285,256.12	\$ 260,000.00	\$ 264,000.00	\$ 260,000.00	0%
	TOTAL INTERGOVERNMENTAL	\$ 423,882.00	\$ 451,677.81	\$ 455,814.44	\$ 476,988.57	\$ 449,500.00	\$ 447,618.87	\$ 448,500.00	0%
01360	DEPT. EARNINGS								
01 361-310	ZONING/PLANNING FEES	\$ 2,350.00	\$ 4,350.00	\$ 6,065.00	\$ 2,565.00	\$ 4,000.00	\$ 2,500.00	\$ 2,000.00	-50%
01 361-510	SALE OF MAPS/ZONING BOOKS	\$ 16.00	\$ 26.00	\$ 90.00	\$ 45.00	\$ 100.00	\$ 40.00	\$ 40.00	-60%
01 361-560	PHOTOCOPIES	\$ 1,158.00	\$ -	\$ 130.50	\$ 109.50	\$ 100.00	\$ 10.00	\$ 40.00	-60%
01 362-102	SPECIAL POLICE SERVICES	\$ 43,530.00	\$ 43,897.36	\$ 48,607.73	\$ 80,923.55	\$ 45,000.00	\$ 40,000.00	\$ 45,000.00	0%
01 362-112	ACCIDENT REPORTS	\$ 2,990.00	\$ 4,151.00	\$ 3,285.00	\$ 3,720.00	\$ 4,000.00	\$ 2,100.00	\$ 2,500.00	-38%
01 362-130	POLICE/SECURITY ALARMS	\$ 1,600.00	\$ 700.00	\$ 800.00	\$ 1,480.49	\$ 700.00	\$ 1,600.00	\$ 1,000.00	43%
01 362-410	BUILDING PERMITS	\$ 30,452.00	\$ 15,426.00	\$ 10,254.53	\$ 43,968.00	\$ 15,000.00	\$ 25,000.00	\$ 15,000.00	0%
01 362-450	OCCUPANCY PERMITS	\$ 16,097.00	\$ 20,057.00	\$ 26,273.55	\$ 19,485.00	\$ 20,000.00	\$ 18,000.00	\$ 20,000.00	0%
01 362-460	TENANT REGISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	New Item
	TOTAL DEPT. EARNINGS	\$ 98,193.00	\$ 88,607.36	\$ 95,506.31	\$ 152,296.54	\$ 88,900.00	\$ 94,250.00	\$ 95,580.00	8%
01363	PARKING METERS								
01 363-210	PARKING METER REVENUE	\$ 52,314.00	\$ 53,269.30	\$ 50,289.91	\$ 56,713.74	\$ 45,000.00	\$ 46,000.00	\$ 45,000.00	0%
01 363-120	PARKING METER VIOLATIONS	\$ 39,456.00	\$ 32,377.58	\$ 25,384.14	\$ 8,212.07	\$ 15,000.00	\$ 15,000.00	\$ 18,000.00	20%
01 363-250	HANDICAP PARKING PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.00	\$ 150.00	New Item
	TOTAL PARKING METERS	\$ 91,770.00	\$ 85,646.88	\$ 75,674.05	\$ 64,925.81	\$ 60,000.00	\$ 61,030.00	\$ 63,150.00	5%
01367	CULTURE RECREATION								
01 367-202	SWIMMING POOL FEES	\$ 31,770.00	\$ 30,195.66	\$ 33,108.89	\$ 31,075.55	\$ 31,000.00	\$ 22,011.91	\$ 25,000.00	-19%
01 367-400	PARK AND REC CONCESSIONS	\$ 10,470.00	\$ 11,853.34	\$ 9,943.45	\$ 12,992.14	\$ 11,000.00	\$ 8,380.76	\$ 9,000.00	-18%
	TOTAL CULTURE RECREATION	\$ 42,240.00	\$ 42,049.00	\$ 43,052.34	\$ 44,067.69	\$ 42,000.00	\$ 30,392.67	\$ 34,000.00	-19%
01368	SCHOOL GUARD PAYROLL								
01 368-100	SCHOOL GUARD PAYROLL	\$ -	\$ -	\$ -	\$ -	\$ 48,000.00	\$ 48,000.00	\$ 51,874.00	8%

2010 BRENTWOOD BUDGET REVENUES

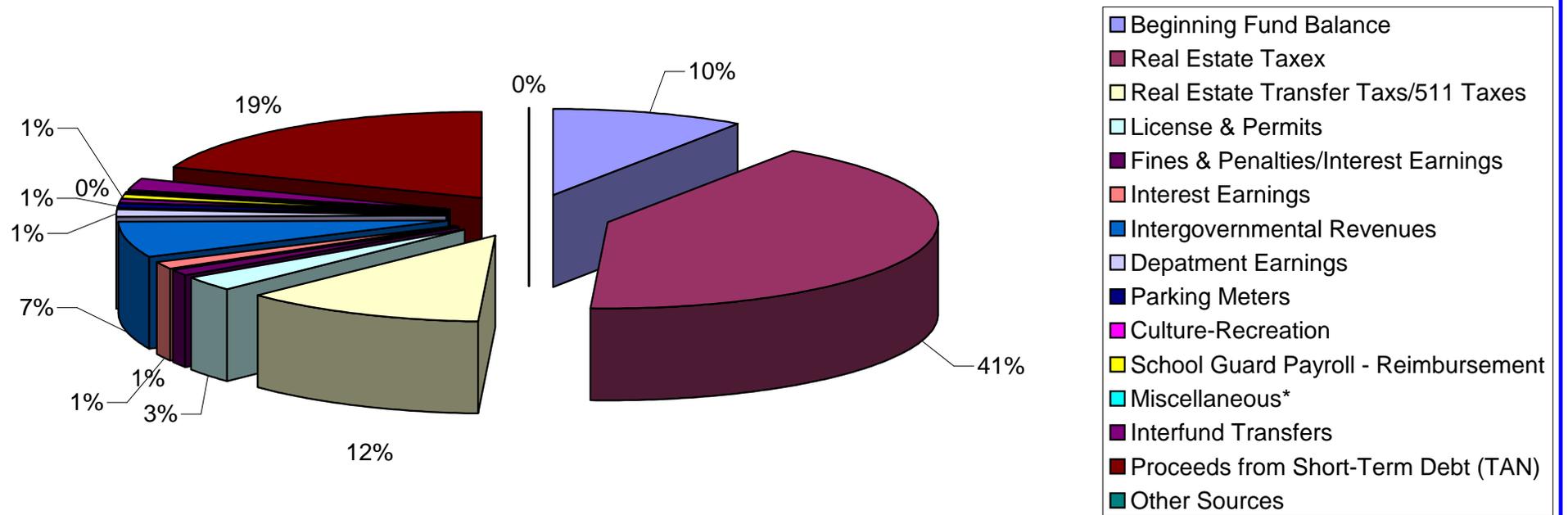
2010 GENERAL FUND BUDGET

01 GENERAL FUND REVENUES

FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01 368-110	SCHOOL GUARD UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
	TOTAL SCHOOL GUARD PAYROLL	\$ -	\$ -	\$ -	\$ -	\$ 49,000.00	\$ 49,000.00	\$ 52,874.00	8%
01380	MISCELLANEOUS								
01 380-000	MISCELLANEOUS REVENUE	\$ 63,105.00	\$ 6,111.57	\$ 49,470.43	\$ 4,054.80	\$ 25,000.00	\$ 62,895.59	\$ 25,000.00	0%
01 380-802	MUNICIPAL LIEN LETTERS	\$ 17,230.00	\$ 619.00	\$ 650.00	\$ -	\$ 650.00	\$ -	\$ 500.00	-23%
	TOTAL MISCELLANEOUS	\$ 80,335.00	\$ 6,730.57	\$ 50,120.43	\$ 4,054.80	\$ 25,650.00	\$ 62,895.59	\$ 25,500.00	-1%
01392	INTERFUND TRANSFERS								
01 392-080	TRANSFER-SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ 92,000.00	\$ 92,000.00	\$ 200,000.00	117%
	TOTAL INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ 92,000.00	\$ 92,000.00	\$ 200,000.00	117%
01394	PROCEEDS OF SHORT-TERM DEBT								
01 394-10	TAX ANTICIPATION NOTE	\$ -	\$ -	\$ -	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	0%
	TOTAL PROCEEDS OF SHORT-TERM DEBT	\$ -	\$ -	\$ -	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	0%
01395	OTHER SOURCES								
01 395-000	REFUND PRIOR YR EXPENSES	\$ 32,750.00	\$ 138,852.38	\$ 36,036.13	\$ 19,472.63	\$ 5,000.00	\$ -	\$ -	-100%
01 395-510	RECYCLE BINS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64.00	\$ 40.00	New Item
	TOTAL OTHER SOURCES	\$ 30,000.00	\$ 32,750.00	\$ 138,852.38	\$ 19,472.63	\$ 5,000.00	\$ 64.00	\$ 40.00	-99%
	TOTAL GENERAL FUND REVENUES	\$ 4,625,323.00	\$ 4,775,573.79	\$ 4,903,512.98	\$ 6,058,086.29	\$ 6,073,738.50	\$ 6,705,414.13	\$ 6,844,367.22	13%

2010 General Fund Revenues



2010 BRENTWOOD BUDGET REVENUES						2010 GENERAL FUND BUDGET			
01 GENERAL FUND REVENUES						FINAL			
01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01 100	BEGINNING FUND BALANCE								
01 100-000	BEGINNING FUND BALANCE	\$ 170,264.00	\$ 136,777.00	\$ 1,770,991.00	\$ 2,159,085.00	\$ 450,000.00	\$ 538,851.00	\$ 650,000.00	44%
	TOTAL BEGINNING FUND BALANCE	\$ 170,264.00	\$ 136,777.00	\$ 1,770,991.00	\$ 2,159,085.00	\$ 450,000.00	\$ 538,851.00	\$ 650,000.00	44%
01301	REAL ESATE TAXES								
01 301-100	RE CURRENT GL	\$ 2,421,258.00	\$ 2,420,201.30	\$ 2,412,614.36	\$ 2,398,526.18	\$ 2,441,311.38	\$ 2,316,822.88	\$ 2,349,201.19	-4%
01 301-104	RE CURRENT LIBRARY	\$ 0	\$ -	\$ -	\$ -	\$ 183,177.12	\$ 183,177.12	\$ 167,872.03	New Item
01 301-200	RE PRIOR YR	\$ 23,047.00	\$ 126,208.23	\$ 66,840.04	\$ 78,879.23	\$ 30,000.00	\$ -	\$ -	Eliminated
01 301-300	RE DELINQUENT	\$ 117,467.00	\$ 143,780.55	\$ 82,888.02	\$ 112,299.18	\$ 50,000.00	\$ 239,303.00	\$ 200,000.00	300%
01 301-500	RE LIENED TAXES	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	New Item
01 301-700	RE TIF PAYMENT- CURRENT	\$ 77,736.00	\$ 77,609.38	\$ 77,738.55	\$ 79,541.23	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	0%
	TOTAL REAL ESTATE TAXES	\$ 2,639,508.00	\$ 2,767,799.46	\$ 2,640,080.97	\$ 2,669,245.82	\$ 2,786,488.50	\$ 2,814,303.00	\$ 2,799,073.22	0%
01310	TRANS/ENAB TAXES								
01 310-100	RE TRANSFER TAX	\$ 65,003.00	\$ 80,244.40	\$ 69,291.53	\$ 59,060.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	0%
01 310-210	EARNED INCOME TAX- CURRENT	\$ 724,419.00	\$ 767,104.34	\$ 798,031.33	\$ 785,631.73	\$ 700,000.00	\$ 663,000.00	\$ 665,000.00	-5%
01 310-230	EARNED INC TAX DELINQUENT	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 90,000.00	\$ 45,000.00	350%
01 310-401	LOCAL SERVICE TAX	\$ 83,918.00	\$ 95,363.25	\$ 86,960.46	\$ 61,166.16	\$ 70,000.00	\$ 58,972.00	\$ 60,000.00	-14%
	TOTAL TRANS/ENAB TAXES	\$ 873,340.00	\$ 942,711.99	\$ 954,283.32	\$ 905,857.89	\$ 825,000.00	\$ 856,972.00	\$ 815,000.00	-1%
01321	LICENSES/PERMITS								
01 321-740	VIDEO MACHINES	\$ 33,725.00	\$ 46,400.00	\$ 39,900.00	\$ 43,350.00	\$ 40,000.00	\$ 37,250.00	\$ 37,000.00	-8%
01 321-750	POOL TABLES	\$ -	\$ -	\$ 200.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0%
01 321-800	CABLE TV FRAN FEES	\$ 117,879.00	\$ 122,144.58	\$ 169,296.26	\$ 136,276.35	\$ 140,000.00	\$ 142,000.00	\$ 140,000.00	0%
01 322-801	STREET PERMITS	\$ 17,314.00	\$ 13,131.00	\$ 16,309.00	\$ 21,533.00	\$ 12,000.00	\$ 20,000.00	\$ 16,000.00	33%
01 322-900	SIGN PERMITS	\$ 978.00	\$ 596.00	\$ 1,171.00	\$ 670.00	\$ 1,000.00	\$ 100.00	\$ 500.00	-50%
	TOTAL LICENSES/PERMITS	\$ 169,896.00	\$ 182,271.58	\$ 226,876.26	\$ 201,829.35	\$ 196,000.00	\$ 202,350.00	\$ 196,500.00	0%
01331	FINES AND FORFEITS								
01 331-110	MOTOR VEHICLE VIOLATIONS	\$ 101,742.00	\$ 76,934.50	\$ 79,733.74	\$ 103,515.36	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	0%
01 331-120	ORDINANCES VIOLATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ -	See Note
	TOTAL FINESAND FORFEITS	\$ 101,742.00	\$ 76,934.50	\$ 79,733.74	\$ 103,515.36	\$ 70,000.00	\$ 70,400.00	\$ 70,000.00	0%
01341	INT, RENTS, ROYALTIES								
01 341-000	INTEREST- TEMP INVEST	\$ 17,050.00	\$ 56,017.64	\$ 84,331.74	\$ 51,544.83	\$ 27,200.00	\$ 22,000.00	\$ 25,000.00	-8%
01 342-101	RENT OF LAND	\$ 31,780.00	\$ 16,390.00	\$ 33,000.00	\$ 36,500.00	\$ 30,000.00	\$ 37,000.00	\$ 42,150.00	41%
01 342-200	RECREATION CENTER	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 600.00	\$ 1,000.00	New Item

2010 BRENTWOOD BUDGET REVENUES

2010 GENERAL FUND BUDGET

01 GENERAL FUND REVENUES

FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01 342-201	RENT OF BUILDINGS	\$ 25,587.00	\$ 25,987.00	\$ 26,187.00	\$ 27,787.00	\$ 25,000.00	\$ 25,087.00	\$ 25,000.00	0%
01 342-300	COMMUNITY CENTER	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 600.00	\$ 1,000.00	New Item
	TOTAL INT, RENTS, ROYALTIES	\$ 74,417.00	\$ 98,394.64	\$ 143,518.74	\$ 115,831.83	\$ 84,200.00	\$ 85,287.00	\$ 94,150.00	12%
01350	INTERGOVERNMENTAL								
01 354-022	STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Note 1
01 355-010	PUBLIC UTILITY REALTY TAX	\$ 5,231.00	\$ 5,741.72	\$ 5,489.75	\$ 4,799.69	\$ 4,500.00	\$ 5,019.58	\$ 4,500.00	0%
01 355-040	LIQUOR LICENSES	\$ 3,600.00	\$ 4,500.00	\$ 3,900.00	\$ 4,200.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0%
01 355-050	STATE AID TO PENSION FUND	\$ 131,145.00	\$ 130,505.64	\$ 126,589.51	\$ 127,453.19	\$ 126,000.00	\$ 126,000.00	\$ 125,000.00	-1%
01 355-070	FOREIGN FIRE INSURANCE	\$ 54,977.00	\$ 55,102.20	\$ 54,151.77	\$ 55,279.57	\$ 55,000.00	\$ 48,599.29	\$ 55,000.00	0%
01 355-080	RAD- SALES TAX PROCEEDS	\$ 228,929.00	\$ 255,828.25	\$ 265,683.41	\$ 285,256.12	\$ 260,000.00	\$ 264,000.00	\$ 260,000.00	0%
	TOTAL INTERGOVERNMENTAL	\$ 423,882.00	\$ 451,677.81	\$ 455,814.44	\$ 476,988.57	\$ 449,500.00	\$ 447,618.87	\$ 448,500.00	0%
01360	DEPT. EARNINGS								
01 361-310	ZONING/PLANNING FEES	\$ 2,350.00	\$ 4,350.00	\$ 6,065.00	\$ 2,565.00	\$ 4,000.00	\$ 2,500.00	\$ 2,000.00	-50%
01 361-510	SALE OF MAPS/ZONING BOOKS	\$ 16.00	\$ 26.00	\$ 90.00	\$ 45.00	\$ 100.00	\$ 40.00	\$ 40.00	-60%
01 361-560	PHOTOCOPIES	\$ 1,158.00	\$ -	\$ 130.50	\$ 109.50	\$ 100.00	\$ 10.00	\$ 40.00	-60%
01 362-102	SPECIAL POLICE SERVICES	\$ 43,530.00	\$ 43,897.36	\$ 48,607.73	\$ 80,923.55	\$ 45,000.00	\$ 40,000.00	\$ 45,000.00	0%
01 362-112	ACCIDENT REPORTS	\$ 2,990.00	\$ 4,151.00	\$ 3,285.00	\$ 3,720.00	\$ 4,000.00	\$ 2,100.00	\$ 2,500.00	-38%
01 362-130	POLICE/SECURITY ALARMS	\$ 1,600.00	\$ 700.00	\$ 800.00	\$ 1,480.49	\$ 700.00	\$ 1,600.00	\$ 1,000.00	43%
01 362-410	BUILDING PERMITS	\$ 30,452.00	\$ 15,426.00	\$ 10,254.53	\$ 43,968.00	\$ 15,000.00	\$ 25,000.00	\$ 15,000.00	0%
01 362-450	PUBLIC SAFETY PERMITS	\$ 16,097.00	\$ 20,057.00	\$ 26,273.55	\$ 19,485.00	\$ 20,000.00	\$ 18,000.00	\$ 20,000.00	0%
01 362-460	TENANT REGISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	New Item
	TOTAL DEPT. EARNINGS	\$ 98,193.00	\$ 88,607.36	\$ 95,506.31	\$ 152,296.54	\$ 88,900.00	\$ 94,250.00	\$ 95,580.00	8%
01363	PARKING METERS								
01 363-210	PARKING METER REVENUE	\$ 52,314.00	\$ 53,269.30	\$ 50,289.91	\$ 56,713.74	\$ 45,000.00	\$ 46,000.00	\$ 45,000.00	0%
01 363-120	PARKING METER VIOLATIONS	\$ 39,456.00	\$ 32,377.58	\$ 25,384.14	\$ 8,212.07	\$ 15,000.00	\$ 15,000.00	\$ 18,000.00	20%
01 363-250	HANDICAP PARKING PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.00	\$ 150.00	New Item
	TOTAL PARKING METERS	\$ 91,770.00	\$ 85,646.88	\$ 75,674.05	\$ 64,925.81	\$ 60,000.00	\$ 61,030.00	\$ 63,150.00	5%
01367	CULTURE RECREATION								
01 367-202	SWIMMING POOL FEES	\$ 31,770.00	\$ 30,195.66	\$ 33,108.89	\$ 31,075.55	\$ 31,000.00	\$ 22,011.91	\$ 25,000.00	-19%
01 367-400	PARK AND REC CONCESSIONS	\$ 10,470.00	\$ 11,853.34	\$ 9,943.45	\$ 12,992.14	\$ 11,000.00	\$ 8,380.76	\$ 9,000.00	-18%
	TOTAL CULTURE RECREATION	\$ 42,240.00	\$ 42,049.00	\$ 43,052.34	\$ 44,067.69	\$ 42,000.00	\$ 30,392.67	\$ 34,000.00	-19%
01368	SCHOOL GUARD PAYROLL								
01 368-100	SCHOOL GUARD PAYROLL	\$ -	\$ -	\$ -	\$ -	\$ 48,000.00	\$ 48,000.00	\$ 51,874.00	8%

2010 BRENTWOOD BUDGET REVENUES

2010 GENERAL FUND BUDGET

01 GENERAL FUND REVENUES

FINAL

01	GENERAL FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
01 368-110	SCHOOL GUARD UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
	TOTAL SCHOOL GUARD PAYROLL	\$ -	\$ -	\$ -	\$ -	\$ 49,000.00	\$ 49,000.00	\$ 52,874.00	8%
01380	MISCELLANEOUS								
01 380-000	MISCELLANEOUS REVENUE	\$ 63,105.00	\$ 6,111.57	\$ 49,470.43	\$ 4,054.80	\$ 25,000.00	\$ 62,895.59	\$ 25,000.00	0%
01 380-802	MUNICIPAL LIEN LETTERS	\$ 17,230.00	\$ 619.00	\$ 650.00	\$ -	\$ 650.00	\$ -	\$ 500.00	-23%
	TOTAL MISCELLANEOUS	\$ 80,335.00	\$ 6,730.57	\$ 50,120.43	\$ 4,054.80	\$ 25,650.00	\$ 62,895.59	\$ 25,500.00	-1%
01392	INTERFUND TRANSFERS								
01 392-080	TRANSFER-SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ 92,000.00	\$ 92,000.00	\$ 150,000.00	63%
	TOTAL INTERFUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ 92,000.00	\$ 92,000.00	\$ 150,000.00	63%
01394	PROCEEDS OF SHORT-TERM DEBT								
01 394-10	TAX ANTICIPATION NOTE	\$ -	\$ -	\$ -	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	0%
	TOTAL PROCEEDS OF SHORT-TERM DEBT	\$ -	\$ -	\$ -	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	0%
01395	OTHER SOURCES								
01 395-000	REFUND PRIOR YR EXPENSES	\$ 32,750.00	\$ 138,852.38	\$ 36,036.13	\$ 19,472.63	\$ 5,000.00	\$ -	\$ -	-100%
01 395-510	RECYCLE BINS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64.00	\$ 40.00	New Item
	TOTAL OTHER SOURCES	\$ 30,000.00	\$ 32,750.00	\$ 138,852.38	\$ 19,472.63	\$ 5,000.00	\$ 64.00	\$ 40.00	-99%
	TOTAL GENERAL FUND REVENUES	\$ 4,625,323.00	\$ 4,775,573.79	\$ 4,903,512.98	\$ 6,058,086.29	\$ 6,073,738.50	\$ 6,705,414.13	\$ 6,794,367.22	12%

**FISCAL YEAR 2010
BUDGETED REVENUES**

BUDGETED RESOURCES	Proposed
Operating Revenues	2010
Beginning Fund Balance	\$ 650,000.00
Real Estate Taxex	\$ 2,799,073.22
Real Estate Transfer Taxes/511 Taxes	\$ 815,000.00
License & Permits	\$ 196,500.00
Fines & Penalties/Interest Earnings	\$ 70,000.00
Interest Earnings	\$ 94,150.00
Intergovernmental Revenues	\$ 448,500.00
Depatment Earnings	\$ 95,580.00
Parking Meters	\$ 63,150.00
Culture-Recreation	\$ 34,000.00
School Guard Payroll - Reimbursement	\$ 52,874.00
Miscellaneous*	\$ 25,500.00
Interfund Transfers	\$ 150,000.00
Proceeds from Short-Term Debt (TAN)	\$ 1,300,000.00
Other Sources	\$ 40.00
Total 2010 General Fund Revenues	\$ 6,794,367.22

2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES							2010 SANITARY SEWER FUND BUDGET		
08 SANITARY SEWER FUND EXPENDITURES							FINAL		
FINAL									
01	SANITARY SEWER FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
08 429	WASTEWATER COLLECTION & TREATMENT								
08 429-201	PENNVEST P&I PWSA	\$ -	\$ -	\$ 87.95	\$ 23,100.48	\$ -	\$ -	\$ -	NA
08 429-210	OFFICE SUPPLIES	\$339	\$ 250.00	\$ -	\$ 236.00	\$ 1,200.00	\$ 400.00	\$ 2,000.00	67%
08 429-311	AUDITING SERVICES	\$ 4,378.00	\$ 4,000.00	\$ 3,818.00	\$ 2,988.75	\$ 3,000.00	\$ 3,000.00	\$ 4,000.00	33%
08 429-313	ENGINEERING SERVICES	\$ 195,007.00	\$ 150,000.00	\$ 137,459.77	\$ 37,212.95	\$ 60,000.00	\$ 82,162.64	\$ 350,000.00	483%
08 429-314	LEGAL SERVICES	\$ 2,941.00	\$ 1,850.00	\$ 28,625.23	\$ -	\$ 10,000.00	\$ 2,000.00	\$ 20,000.00	100%
08 429-316	SERVICE/ADMIN FEES	\$ 356.00	\$ 400.00	\$ 1,687.00	\$ 1,384.00	\$ 2,480.00	\$ 2,480.00	\$ 2,000.00	-19%
08 429-325	POSTAGE	\$ 1,333.00	\$ 1,500.00	\$ 1,750.00	\$ 1,000.00	\$ 1,500.00	\$ 1,750.00	\$ 2,000.00	33%
08 429-341	ADVERTISING	\$ 326.00	\$ 250.00	\$ 335.87	\$ -	\$ 1,000.00	\$ 3,036.92	\$ 3,000.00	200%
08 429-370	R&M SERVICES	\$ -	\$ -	\$ 168.00	\$ 325.00	\$ 4,000.00	\$ 1,000.00	\$ 4,000.00	0%
08 429-375	FLOW MONITORING	\$ -	\$ 4,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	0%
08 429-450	CONTRACTED SERVICES	\$ 13,659.00	\$ 10,000.00	\$ 28,689.00	\$ 16,257.05	\$ 14,000.00	\$ 15,000.00	\$ 20,000.00	43%
08 429-451	CONSENT ORDER	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 425,000.00	\$ -	\$ -	Eliminated
08 429-453	CONTRACTED SVCS-ALCOSAN	\$ 700,515.00	\$ 690,000.00	\$ 804,128.59	\$ 868,813.96	\$ 1,000,000.00	\$ 943,114.47	\$ 1,060,000.00	6%
08 429-454	CONTRACTED SVCS-PAW	\$ 34,909.00	\$ 32,000.00	\$ 32,939.25	\$ 30,330.45	\$ 35,000.00	\$ 34,900.00	\$ 45,000.00	29%
08 429-455	CONTRACTED SVCS-CCTV	\$ -	\$ 313,000.00	\$ 31,823.29	\$ 14,880.01	\$ 55,000.00	\$ -	\$ 8,000.00	-85%
08 429-610	CAPITAL CONSTRUCTION	\$ 860,807.00	\$ 100,000.00	\$ 632,875.25	\$ 1,726.13	\$ 256,000.00	\$ -	\$ -	-100%
08 429-740	CAPITAL PURCHASE - VEHICLE	\$ -	\$ -	\$ 43,000.00	\$ 52,882.00	\$ 60,000.00	\$ -	\$ 150,000.00	150%
	TOTAL WASTEWATER COLLECTION & TREATMENT	\$ 1,814,570.00	\$ 1,312,250.00	\$ 1,747,387.20	\$ 1,051,136.78	\$ 1,934,180.00	\$ 1,088,844.03	\$ 1,676,000.00	-13%
08 471	DEBT PRINCIPAL								
08 471-200	1995 PENNVEST PRINCIPAL	\$ 16,504.00	\$ 19,000.00	\$ 19,592.39	\$ 42,638.87	\$ 21,359.00	\$ 21,359.00	\$ 22,301.00	4%
08 471-201	2005 PWSA LOAN	\$ -	\$ -	\$ 17,192.86	\$ 28,592.19	\$ 16,423.00	\$ 16,423.00	\$ 16,780.00	2%
08 471-202	2007 PENNVEST PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ 165,503.00	\$ 165,503.32	\$ 167,631.00	1%
	TOTAL DEBT PRINCIPAL	\$ 16,504.00	\$ 19,000.00	\$ 36,785.25	\$ 71,231.06	\$ 203,285.00	\$ 203,285.32	\$ 206,712.00	2%
08 472	DEBT INTEREST								
08 472-200	1995 PENNVEST INTEREST	\$ 7,058.00	\$ 7,000.00	\$ 12,379.42	\$ 26,213.50	\$ 4,345.00	\$ 4,345.00	\$ 3,403.00	-22%
08 472-201	2005 PWSA LOAN INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 8,544.00	\$ 10,124.23	\$ 8,356.00	-2%
08 472-202	2007 PENNVEST INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 6,146.00	\$ 6,146.00	\$ 4,018.00	-35%
	TOTAL DEBT INTEREST	\$ 7,058.00	\$ 7,000.00	\$ 12,379.42	\$ 26,213.50	\$ 19,035.00	\$ 20,615.23	\$ 15,777.00	-17%
08 491	REFUNDS								

2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES							2010 SANITARY SEWER FUND BUDGET		
08 SANITARY SEWER FUND EXPENDITURES							FINAL		
FINAL									
01	SANITARY SEWER FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
08 491-000	REFUNDS	\$ 5,970.00	\$ 5,000.00	\$ 275.63	\$ 2,362.02	\$ 5,000.00	\$ 100.00	\$ 5,000.00	0%
	TOTAL REFUNDS	\$ 5,970.00	\$ 5,000.00	\$ 275.63	\$ 2,362.02	\$ 5,000.00	\$ 100.00	\$ 5,000.00	0%
08 492	TRANSFERS								
08 492-30	TRANSFER- CAPITAL IMPROVEMENT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000.00	NA
08 492-090	TRANSFER- PENNVEST FUND	\$ -	\$ -	\$ 567,920.00	\$ 1,011,280.20	\$ -	\$ 34,228.83	\$ -	NA
08 492-100	TRANSFER- GL FUND	\$ -	\$ -	\$ -	\$ -	\$ 92,000.00	\$ 92,000.00	\$ 200,000.00	117%
	TOTAL TRANSFERS	\$ 186,498.00	\$ 140,716.00	\$ 307,000.00	\$ 4,054,809.33	\$ 92,000.00	\$ 126,228.83	\$ 340,000.00	270%
08 495	CONTINGENCY								
08 495-000	UNRESERVED BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ -	\$ 3,008,331.00	760%
	TOTAL CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ -	\$ 3,008,331.00	760%
TOTAL SEWER FUND EXPENDITURES		\$ 2,030,600.00	\$ 1,483,966.00	\$ 2,103,827.50	\$ 5,205,752.69	\$ 2,603,500.00	\$ 1,439,073.41	\$ 5,251,820.00	265%
TOTAL SANITARY SEWER FUND REVENUES		\$ 2,058,540.00	\$ 2,100,000.00	\$ 3,436,671.50	\$ 3,582,839.74	\$ 2,603,500.00	\$ 4,481,064.50	\$ 5,251,820.00	7%
						SURPLUS/(DEFICIT) =		\$ -	

**2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 WASTEWATER COLLECTION AND TREATMENT EXPENDITURES**

2010 SANITARY SEWER FUND BUDGET
FINAL

08	SANITARY SEWER FUND WASTEWATER COLLECTION & TREATMENT	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	PERCENTAGE CHANGE FROM 2009			
						BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	2009
08 429-201	PENNVEST P&I PWSA	\$ -	\$ -	\$ 87.95	\$ 23,100.48	\$ -	\$ -	\$ -	NA
08 429-210	OFFICE SUPPLIES	\$ 339.00	\$ 250.00	\$ -	\$ 236.00	\$ 1,200.00	\$ 400.00	\$ 2,000.00	67%
08 429-311	AUDITING SERVICES	\$ 4,378.00	\$ 4,000.00	\$ 3,818.00	\$ 2,988.75	\$ 3,000.00	\$ 3,000.00	\$ 4,000.00	33%
08 429-313	ENGINEERING SERVICES	\$ 195,007.00	\$ 150,000.00	\$ 137,459.77	\$ 37,212.95	\$ 60,000.00	\$ 82,162.64	\$ 350,000.00	483%
08 429-314	LEGAL SERVICES	\$ 2,941.00	\$ 1,850.00	\$ 28,625.23	\$ -	\$ 10,000.00	\$ 2,000.00	\$ 20,000.00	100%
08 429-316	SERVICE/ADMIN FEES	\$ 356.00	\$ 400.00	\$ 1,687.00	\$ 1,384.00	\$ 2,480.00	\$ 2,480.00	\$ 2,000.00	-19%
08 429-325	POSTAGE	\$ 1,333.00	\$ 1,500.00	\$ 1,750.00	\$ 1,000.00	\$ 1,500.00	\$ 1,750.00	\$ 2,000.00	33%
08 429-341	ADVERTISING	\$ 326.00	\$ 250.00	\$ 335.87	\$ -	\$ 1,000.00	\$ 3,036.92	\$ 3,000.00	200%
08 429-370	R&M SERVICES	\$ -	\$ -	\$ 168.00	\$ 325.00	\$ 4,000.00	\$ 1,000.00	\$ 4,000.00	0%
08 429-375	FLOW MONITORING	\$ -	\$ 4,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	0%
08 429-450	CONTRACTED SERVICES	\$ 13,659.00	\$ 10,000.00	\$ 28,689.00	\$ 16,257.05	\$ 14,000.00	\$ 15,000.00	\$ 20,000.00	43%
08 429-451	CONSENT ORDER	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 425,000.00	\$ -	\$ -	Eliminated
08 429-453	CONTRACTED SVCS-ALCOSAN	\$ 700,515.00	\$ 690,000.00	\$ 804,128.59	\$ 868,813.96	\$ 1,000,000.00	\$ 943,114.47	\$ 1,060,000.00	6%
08 429-454	CONTRACTED SVCS-PAW	\$ 34,909.00	\$ 32,000.00	\$ 32,939.25	\$ 30,330.45	\$ 35,000.00	\$ 34,900.00	\$ 45,000.00	29%
08 429-455	CONTRACTED SVCS-CCTV	\$ -	\$ 313,000.00	\$ 31,823.29	\$ 14,880.01	\$ 55,000.00	\$ -	\$ 8,000.00	-85%
08 429-610	CAPITAL CONSTRUCTION	\$ 860,807.00	\$ 100,000.00	\$ 632,875.25	\$ 1,726.13	\$ 256,000.00	\$ -	\$ -	-100%
08 429-740	CAPITAL PURCHASE - VEHICLE	\$ -	\$ -	\$ 43,000.00	\$ 52,882.00	\$ 60,000.00	\$ -	\$ 150,000.00	150%
TOTAL WASTEWATER COLLECTION & TREATMENT		\$ 1,814,570.00	\$ 1,312,250.00	\$ 1,747,387.20	\$ 1,051,136.78	\$ 1,934,180.00	\$ 1,088,844.03	\$ 1,676,000.00	-13%

Summary and Assumptions:

Wastewater Collection & Treatment

Fiscal Year 2010 Budget Recommendations: \$ 1,676,000.00 a decrease of \$258,180.00.

Fiscal Year 2009 Adopted Budget: \$ 1,934,180.00

Fiscal Year 2009 Projected Budget: \$ 1,088,844.03

\$ (845,335.97) under budget

*67% Increase in Office Supplies due to the purchasing of IT related items.

*483% Increase in Engineering Services due to the consolidating of Line Item 429-451 with Engineering Services associated with the Feasibility Study.

*100% Increase in Legal Services due to anticipated increase in legal review of Feasibility Study and Consent Decree tasks.

*33% Increase in Postage due to aggressive collections of delinquent sewage accounts.

*200% Increase in Advertising due to additional Public Notices.

*43% Increase in Contracted Services.

*150% Increase in Capital Purchase for the purchasing of a Street Sweeper.

*19% Decrease in Service/Administrative Fees.

*85% Decrease in Contracted Services.

**2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 WASTEWATER COLLECTION AND TREATMENT EXPENDITURES**

*2010 SANITARY SEWER FUND BUDGET
FINAL*

08 429-201 PENNVEST P&I PWSA
*This item moved to 08 471-200 1995 PennVest Loan Debt Principal and 08 472-200 1995 PennVest Loan Interest

08 429-210 OFFICE SUPPLIES
*This pertains to mailings, envelopes, etc.

Computer and Screen =	\$	1,200.00
Miscellaneous office supplies	\$	400.00
Total	\$	<u>1,600.00</u>

SAY	\$	2,000.00
-----	----	----------

08 429-311 AUDITING SERVICES
Hosack, Specht, Muetzel, & Wood
2009 Sanitary Sewer Fund Audit Services

	\$	4,000.00
	\$	<u>4,000.00</u>

SAY	\$	4,000.00
-----	----	----------

**2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 WASTEWATER COLLECTION AND TREATMENT EXPENDITURES**

*2010 SANITARY SEWER FUND BUDGET
FINAL*

08 429-313 ENGINEERING SERVICES

Budgeted

Gateway Engineers

Assumptions:

*Pertains to Consent Order engineering consulting services.

Task 1 - Physical Survey	\$ 471.00
Task 2 - CCTV	\$ 4,300.00
Task 3 - Mapping	\$ 2,000.00
Task 4 - Dye Testing	\$ -
Task 5 - Deficiency Correction	\$ 15,000.00
Task 6 - Hydraulic Characterization	\$ 4,400.00
Task 7 - Flow Monitoring	\$ -
Task 8 - Reporting	\$ 10,000.00
General COA & Basin Work	\$ 50,000.00
Operations and Maintenance Plan	\$ 15,000.00
Feasibility Study (Work Auth. 7/17/09 \$24,470)	\$ 220,000.00
Miscellaneous	\$ 20,000.00
	<u>\$ 341,171.00</u>

SAY	\$ 350,000.00
------------	----------------------

08 429-314 LEGAL SERVICES

Includes Attorney fees associated with Sanitary Sewer work.

SAY	\$ 20,000.00
------------	---------------------

08 429-316 SERVICE/ADMIN FEES

Allegheny County 2010 Sewage	\$ 1,300.00
Department of State 2010 Lien	\$ 100.00
	<u>\$ 1,400.00</u>

SAY	\$ 2,000.00
------------	--------------------

08 429-325 POSTAGE

*Associted with Purchase Power

SAY	\$ 2,000.00
------------	--------------------

08 429-341 ADVERTISING

*Associated with advertising of Sanitary Sewer Rate Ordinance

SAY	\$ 3,000.00
------------	--------------------

**2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 WASTEWATER COLLECTION AND TREATMENT EXPENDITURES**

*2010 SANITARY SEWER FUND BUDGET
FINAL*

08 429-370 R&M SERVICES
**Associated with minor repairs and maintenance performed by DPW.*

SAY	\$	4,000.00
------------	-----------	-----------------

08 429-375 FLOW MONITORING
**Per Consent Order and Gateway Engineer's Estimate.*

Task 7 - Flow Monitoring \$ 6,000.00

SAY	\$	6,000.00
------------	-----------	-----------------

08 429-450 CONTRACTED SERVICES
**Pertains to emergency repairs or CCTV that may be needed.*

SAY	\$	20,000.00
------------	-----------	------------------

08 429-451 CONSENT ORDER
Assumptions:
**This line item has been eliminated. All engineering fees will be identified under Line Item 08 429-313 Engineering Services.*

08 429-453 CONTRACTED SVCS-ALCOSAN
ALCOSAN announced a rate increase for 2010 to fund mandated sewer infrastructure projects along with increased daily operating costs. Beginning January 1, 2010, the ACOSAN sewer rate will increase 7 percent from \$3.77 to \$4.03 per 1,000 gallons of water used and the quarterly customer service charge will increase from \$7.92 to \$8.48 (7 percent). Remember, ALCOSAN's rate increase last year was 16%.

	2009 Actuals	6% Increase
4th Quarter 2009 =	\$ 214,835.79	\$ 227,725.94
1st Quarter 2010 =	\$ 235,834.71	\$ 249,984.79
2nd Quarter 2010 =	\$ 242,762.71	\$ 257,328.47
3rd Quarter 2010 =	\$ 249,922.39	\$ 264,917.73
Total	\$ 943,355.60	\$ 999,956.94

SAY	\$	1,060,000.00
------------	-----------	---------------------

**2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 429 WASTEWATER COLLECTION AND TREATMENT EXPENDITURES**

*2010 SANITARY SEWER FUND BUDGET
FINAL*

08 429-454	<p>CONTRACTED SVCS-PAW</p> <p>*Associated with collecting sewage on the water bills.</p> <p>PA American Water</p> <p>\$2,700/month</p> <p>\$2,700/month x 12 months =</p>	\$ 32,400.00	
	<p><u>Purchase Power</u></p> <p>Postage</p>	\$ 500.00	
	<p><u>Water Shut Offs (Reimbursed)</u></p> <p>\$1,000/month x 12 =</p>	\$ 12,000.00	
		\$ 44,900.00	SAY \$ 45,000.00
08 429-455	<p>CONTRACTED SVCS-CCTV</p> <p><u>Rooter Rooter 2009 SHACOG Contract</u></p>	\$ 7,627.11	
	Total	\$ 7,627.11	SAY \$ 8,000.00
08 429-610	<p>CAPITAL CONSTRUCTION</p> <p><u>Assumptions:</u></p> <p>*There are no Capital Construction Projects anticipated in 2010.</p>		SAY \$ -
08 429-740	<p>CAPITAL PURCHASE - VEHICLE</p> <p>*In anticipation of a new Street Sweeper, \$150,000 is allocated to this fund.</p>		SAY \$ 150,000.00

2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 471 DEBT PRINCIPAL EXPENDITURES

08	SANITARY SEWER FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PERCENTAGE CHANGE	
						2009	2009	PROPOSED 2010	FROM 2009
08 471	DEBT PRINCIPAL								
08 471-200	1995 PENNVEST PRINCIPAL	\$ 16,504.00	\$ 19,000.00	\$ 19,592.39	\$ 42,638.87	\$ 21,359.00	\$ 21,359.00	\$ 22,301.00	4%
08 471-201	2005 PWSA LOAN	\$ -	\$ -	\$ 17,192.86	\$ 28,592.19	\$ 16,423.00	\$ 16,423.00	\$ 16,780.00	2%
08 471-202	2007 PENNVEST PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ 165,503.00	\$ 165,503.32	\$ 167,631.00	1%
	TOTAL DEBT PRINCIPAL	\$ 16,504.00	\$ 19,000.00	\$ 36,785.25	\$ 71,231.06	\$ 203,285.00	\$ 203,285.32	\$ 206,712.00	2%

08 471-200 PENNVEST PRINCIPAL

1995 PENNVEST LOAN

PennVest Loan of 1995, due in monthly instalments of \$2,141 including principal and interest through September 1, 2013; interest rate of 4.324%.

	1995 Original Balance	Balance 1/1/2009	Additions	Retirements	Balance 12/31/2009	Due Within 2010
1995 PENNVEST LOAN	\$ -	\$ 117,492.00	\$ -	\$ 21,359.00	\$ 96,133.00	\$ 25,704.00

Loan Payble
1995 PENNVEST LOAN
Principal Interest Total

2010	\$ 22,301.00	\$ 3,403.00	\$ 25,704.00
2011	\$ 23,286.00	\$ 2,418.00	\$ 25,704.00
2012	\$ 24,312.00	\$ 1,392.00	\$ 25,704.00
2013-2017	\$ 18,765.00	\$ 256.00	\$ 19,021.00
2018-2022	\$ -	\$ -	\$ -
2023-2027	\$ -	\$ -	\$ -
	\$ 88,664.00	\$ 7,469.00	\$ 96,133.00

2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 471 DEBT PRINCIPAL EXPENDITURES

08 471-201 2005 PWSA LOAN

2005 PWSA LOAN

PWSA Loan of 2005, due in monthly installments of \$1,925 including principal and interest from September 1, 2006 to January 2024; interest rate of 1.8%.

	2005 Original Balance	Balance 1/1/2009	Additions	Retirements	Balance 12/31/2009	Due Within 2010
2005 PWSA Loan	\$ -	\$ 378,963.00	\$ -	\$ 24,967.00	\$ 353,996.00	\$ 25,136.00

Loan Payble			
2005 PWSA LOAN			
	Principal	Interest	Total
2010	\$ 16,780.00	\$ 8,356.00	\$ 25,136.00
2011	\$ 17,285.00	\$ 7,851.00	\$ 25,136.00
2012	\$ 17,805.00	\$ 7,331.00	\$ 25,136.00
2013-2017	\$ 97,397.00	\$ 28,280.00	\$ 125,677.00
2018-2022	\$ 112,970.00	\$ 12,710.00	\$ 125,680.00
2023-2027	\$ 26,765.00	\$ 466.00	\$ 27,231.00
	<u>\$ 289,002.00</u>	<u>\$ 64,994.00</u>	<u>\$ 353,996.00</u>

2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 471 DEBT PRINCIPAL EXPENDITURES

08 471-202 2007 PENNVEST PRINCIPAL

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 1/1/2009	Additions	Retirements	Balance 12/31/2009	Due Within 2010
1995 PENNVEST LOAN	\$ -	\$ 568,742.00	\$ -	\$ 171,649.00	\$ 397,093.00	\$ 171,649.00

	Loan Payble		
	Principal	Interest	Total
2010	\$ 167,631.00	\$ 4,018.00	\$ 171,649.00
2011	\$ 169,786.00	\$ 1,863.00	\$ 171,649.00
2012	\$ 53,658.00	\$ 137.00	\$ 53,795.00
2013-2017	\$ -	\$ -	\$ -
2018-2022	\$ -	\$ -	\$ -
2023-2027	\$ -	\$ -	\$ -
	<u>\$ 391,075.00</u>	<u>\$ 6,018.00</u>	<u>\$ 397,093.00</u>

2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 472 DEBT INTEREST EXPENDITURES

08	SANITARY SEWER FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED		PERCENTAGE	
						2009	2009	PROPOSED 2010	CHANGE FROM 2009
08 472	DEBT INTEREST								
08 472-200	1995 PENNVEST INTEREST	\$ 7,058.00	\$ 7,000.00	\$ 12,379.42	\$ 26,213.50	\$ 4,345.00	\$ 4,345.00	\$ 3,403.00	-22%
08 472-201	2005 PWSA LOAN INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 8,544.00	\$ 10,124.23	\$ 8,356.00	-2%
08 472-202	2007 PENNVEST INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 6,146.00	\$ 6,146.00	\$ 4,018.00	-35%
	TOTAL DEBT INTEREST	\$ 7,058.00	\$ 7,000.00	\$ 12,379.42	\$ 26,213.50	\$ 19,035.00	\$ 20,615.23	\$ 15,777.00	-17%

08 472-200 1995 PENNVEST INTEREST

1995 PENNVEST LOAN

PennVest Load of 1995, due in monthly instalments of \$2,141 including principal and interest through September 1, 2013; interest rate of 4.324%.

	1995 Original Balance	Balance 1/1/2009	Additions	Retirements	Balance 12/31/2009	Due Within 2010
1995 PENNVEST LOAN	\$ -	\$ 117,492.00	\$ -	\$ 21,359.00	\$ 96,133.00	\$ 25,704.00

Loan Payble			
1995 PENNVEST LOAN			
	Principal	Interest	Total
2010	\$ 22,301.00	\$ 3,403.00	\$ 25,704.00
2011	\$ 23,286.00	\$ 2,418.00	\$ 25,704.00
2012	\$ 24,312.00	\$ 1,392.00	\$ 25,704.00
2013-2017	\$ 18,765.00	\$ 256.00	\$ 19,021.00
2018-2022	\$ -	\$ -	\$ -
2023-2027	\$ -	\$ -	\$ -
	\$ 88,664.00	\$ 7,469.00	\$ 96,133.00

2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 472 DEBT INTEREST EXPENDITURES

08 472-201 2005 PWSA LOAN INTEREST

2005 PWSA LOAN

PWSA Loan of 2005, due in monthly installments of \$1,925 including principal and interest from September 1, 2006 to January 2024; interst rate of 1.8%.

	2005 Original Balance	Balance 1/1/2009	Additions	Retirements	Balance 12/31/2009	Due Within 2010
2005 PWSA Loan	\$ -	\$ 378,963.00	\$ -	\$ 24,967.00	\$ 353,996.00	\$ 25,136.00

	Loan Payble 2005 PWSA LOAN		
	Principal	Interest	Total
2010	\$ 16,780.00	\$ 8,356.00	\$ 25,136.00
2011	\$ 17,285.00	\$ 7,851.00	\$ 25,136.00
2012	\$ 17,805.00	\$ 7,331.00	\$ 25,136.00
2013-2017	\$ 97,397.00	\$ 28,280.00	\$ 125,677.00
2018-2022	\$ 112,970.00	\$ 12,710.00	\$ 125,680.00
2023-2027	\$ 26,765.00	\$ 466.00	\$ 27,231.00
	<u>\$ 289,002.00</u>	<u>\$ 64,994.00</u>	<u>\$ 353,996.00</u>

2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 472 DEBT INTEREST EXPENDITURES

08 472-202 2007 PENNVEST INTEREST

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 1/1/2009	Additions	Retirements	Balance 12/31/2009	Due Within 2010
1995 PENNVEST LOAN	\$ -	\$ 568,742.00	\$ -	\$ 171,649.00	\$ 397,093.00	\$ 171,649.00

Loan Payble			
2007 PENNVEST LOAN			
	Principal	Interest	Total
2010	\$ 167,631.00	\$ 4,018.00	\$ 171,649.00
2011	\$ 169,786.00	\$ 1,863.00	\$ 171,649.00
2012	\$ 53,658.00	\$ 137.00	\$ 53,795.00
2013-2017	\$ -	\$ -	\$ -
2018-2022	\$ -	\$ -	\$ -
2023-2027	\$ -	\$ -	\$ -
	<u>\$ 391,075.00</u>	<u>\$ 6,018.00</u>	<u>\$ 397,093.00</u>

2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 491 REFUNDS

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
08	SANITARY SEWER FUND								FROM
08 491	REFUNDS								2009
08 491-000	REFUNDS	\$ 5,970.00	\$ 5,000.00	\$ 275.63	\$ 2,362.02	\$ 5,000.00	\$ 100.00	\$ 5,000.00	0%
	TOTAL REFUNDS	\$ 5,970.00	\$ 5,000.00	\$ 275.63	\$ 2,362.02	\$ 5,000.00	\$ 100.00	\$ 5,000.00	0%

COMMENTS:

These items are associated with various refunds to residents.

08 491-000 REFUNDS

*This is associated with anyone over paying at closing or a water company adjustment. To be conservative, will budget this expenditure as \$5,000.00.

SAY	\$ 5,000.00
-----	-------------

2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 492 TRANSFERS

08	SANITARY SEWER FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
08 492	TRANSFERS								
08 492-30	TRANSFER- CAPITAL IMPROVEMENT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000.00	NA
08 492-090	TRANSFER- PENNVEST FUND	\$ -	\$ -	\$ 567,920.00	\$ 1,011,280.20	\$ -	\$ 34,228.83	\$ -	NA
08 492-100	TRANSFER- GL FUND	\$ -	\$ -	\$ -	\$ -	\$ 92,000.00	\$ 92,000.00	\$ 200,000.00	117%
	TOTAL TRANSFERS	\$ 186,498.00	\$ 140,716.00	\$ 307,000.00	\$ 4,054,809.33	\$ 92,000.00	\$ 126,228.83	\$ 340,000.00	270%

COMMENTS:

These expenses are associated with transfers from the Sanitary Sewer Fund to some other Borough Fund.

08 492-30 TRANSFER- CAPITAL IMPROVEMENT FUND
*This amount corresponds to Sanitary Sewer Related Capital Projects.

2010 ROAD REHABILITATION PROJECT (Sanitary Sewer Items) =	\$ 40,000.00
MANHOLE REHABILITATION PROJECT/GRANT MATCH =	\$ 30,000.00
2010 STORMWATER REHABILITATION PROJECT =	\$ 70,000.00
	<u>\$ 140,000.00</u>

SAY	\$ 140,000.00
-----	---------------

08 492-090 TRANSFER- PENNVEST FUND
*Associated with 2007 PENNVEST Loan funding requirements.

SAY	\$ -
-----	------

08 492-100 TRANSFER- GL FUND
* Associated with salaries for the Collection of Delinquent Sewage Accounts, Borough Manager, Finance Director, as well as Public Works expenses for Sewage Related work.

SAY	\$ 200,000.00
-----	---------------

**2010 BRENTWOOD BUDGET SANITARY SEWER FUND EXPENDITURES
08 495 CONTINGENCY**

*2010 SANITARY SEWER FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PERCENTAGE	
		2005	2006	2007	2008	2009	2009	PROPOSED 2009	CHANGE FROM 2009
08	SANITARY SEWER FUND								
08 495	CONTINGENCY								
08 495-000	UNRESERVED BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ -	\$ 3,008,331.00	760%
	TOTAL CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ -	\$ 3,008,331.00	760%

COMMENTS:

These expenses are associated with providing contingencies for known and unknown expenses and future capital improvements.

08 498-000 UNRESERVED BALANCE

SAY	\$ 3,008,331.00
------------	------------------------

**2010 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 341 & 364 SEWER CHARGES REVENUES**

*2010 SANITARY SEWER FUND BUDGET
FINAL*

08	SANITARY SEWER FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
						2009	2009	2010	CHANGE FROM 2009
08 341 & 364 SEWER CHARGES REVENUES									
08 341-010	INTEREST	\$ 13,616.00	\$ 1,000.00	\$ 70,780.95	\$ 42,305.08	\$ 17,500.00	\$ 18,576.04	\$ 17,500.00	0%
08 364-010	SEWER CHARGES - ALCOSAN	\$ 1,783,971.00	\$ 1,600,000.00	\$ 1,631,159.99	\$ 1,664,708.54	\$ 1,800,000.00	\$ 1,760,000.00	\$ 1,900,000.00	6%
08 364-050	SEWER CHARGES - DELINQ	\$ 254,152.00	\$ 30,000.00	\$ 136,793.21	\$ 187,839.12	\$ 30,000.00	\$ 210,000.00	\$ 125,000.00	317%
08 364-100	REFUND - ALCOSAN REBATE	\$ 6,801.00	\$ 5,000.00	\$ 8,662.85	\$ 8,437.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%
08 364-802	LIEN LETTERS	\$ -	\$ 14,000.00	\$ 15,661.50	\$ 10,475.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
08 364-900	REIMBURS. SHUT-OFF FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 3,000.00	New Item
08 364-901	REIMBURS. POSTAGE EXP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700.00	\$ 300.00	New Item
08 364-902	REIMBURS. LIEN REMOVAL FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ 20.00	New Item
TOTAL SEWER CHARGES REVENUES		\$ 2,058,540.00	\$ 1,650,000.00	\$ 1,863,058.50	\$ 1,913,764.74	\$ 1,853,500.00	\$ 2,000,296.04	\$ 2,051,820.00	11%

Summary and Assumptions:

Sewer Charges Revenues

Fiscal Year 2010 Budget Recommendations: \$ 2,051,820.00 an increase of \$103,320.00.

Fiscal Year 2009 Adopted Budget: \$ 1,853,500.00

Fiscal Year 2009 Projected Budget: \$ 2,000,296.04

\$ 146,796.04 additional projected.

*ALCOSAN sewer charge revenues were increased by 6% due to 2010 ALCOSAN rate increase.

*Does not include an increase in the Borough's Sewer Fees.

*Delinquent Sewage Collections were increased 317% to more accurately reflect past collection efforts.

*Added additional line item to track reimbursible shut-off fees.

*Added additional line item to track reimbursible postage expenses.

*Added additional line item to track reimbursible lien removal fees.

08 341-100 INTEREST

Assumptions

*Based on past historic trends and the anticipation that interest rates will remain low, we will keep the budgeted amount the same as budgeted in 2009.

SAY	\$ 17,500.00
------------	---------------------

**2010 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 341 & 364 SEWER CHARGES REVENUES**

*2010 SANITARY SEWER FUND BUDGET
FINAL*

08 364-010 SEWER CHARGES - ALCOSAN

ALCOSAN announced a rate increase for 2010 to fund mandated sewer infrastructure projects along with increased daily operating costs. Beginning January 1, 2010, the ACOSAN sewer rate will increase 7 percent from \$3.77 to \$4.03 per 1,000 gallons of water used and the quarterly customer service charge will increase from \$7.92 to \$8.48 (7 percent). Remember, ALCOSAN's rate increase last year was 16%.

Proposed Rates (2010)

Brentwood Boroughs Consumption Surcharge =	\$	4.40	per thousand gallons	Does not include a Brentwood Borough Rate Increase
Alcosan's usage Surcharge =	\$	4.04	per thousand gallons	Includes a 7% ALCOSAN Rate Increase
Total Amount PAW Bills Resident =	\$	8.44	per thousand gallons	

Proposed Service Charges (2010)

Brentwood Borough Service Charge =	\$	2.23	per month	Does not include a Brentwood Borough Rate Increase
Alcosan's Service Charge =	\$	2.83	per month	Includes a 7% ALCOSAN Rate Increase
Total Amount PAW Bills Resident =	\$	5.06	per month	

Based on a Total monthly consumption rate of =	19,000,000	gallons per month	
per 1,000 gallons =	19,000		
Monthly Brentwood Borough Consumption Surcharge =	\$	83,600.00	
Monthly Alcosan Consumption Surcharge =	\$	76,760.00	
Total Monthly Consumption Surcharge =	\$	160,360.00	per month

Number of Resident's Billed =	4,090
Total Monthly Brentwood Borough Service Charge =	\$ 9,120.70 per month
Alcosan's Service Charge =	\$ 11,574.70 per month
Total Monthly Service Charges =	\$ 20,695.40 per month

Total Monthly Amount Billed to Residents =	\$ 181,055.40
Annual Amount Billed to Residents =	\$ 2,172,664.80

Assume a 90% Collection Rate = \$ 1,955,398.32

SAY	\$ 1,900,000.00
------------	------------------------

08 341-050 SEWER CHARGES - DELINQ

2009 Diquent Sewage Accounts =
2009 Liens Dollar Value =

SAY	\$ 125,000.00
------------	----------------------

**2010 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 341 & 364 SEWER CHARGES REVENUES**

*2010 SANITARY SEWER FUND BUDGET
FINAL*

08 364-100 REFUND - ALCOSAN REBATE
*Amount sent to the Borough from Alcosan. Will keep the anticipated revenue the same as the 2009 Budgeted amount.

SAY	\$	5,000.00
------------	-----------	-----------------

08 364-802 LIEN LETTERS
*This is associated with the certified letters. This is reimbursed by the Delinquent Resident.

SAY	\$	1,000.00
------------	-----------	-----------------

08 364-900 REIMBURS. SHUT-OFF FEES
*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.

2010 Shut-Offs =	50	
2010 Shut-Off Fee =	\$	60.00
	\$	<u>3,000.00</u>

SAY	\$	3,000.00
------------	-----------	-----------------

08 364-901 REIMBURS. POSTAGE EXP.
*This is associated with certified mailings shut-off notices. This is also reimbursed by the Delinquent Resident.

2010 Shut-Offs =	50	
2010 Cert. Ltr.Fee =	\$	6.00
	\$	<u>300.00</u>

SAY	\$	300.00
------------	-----------	---------------

08 364-902 REIMBURS. LIEN REMOVAL FEE
*This is associated with the satifying of a lien by a customer. This is also reimbursed by the Delinquent Resident.

2010 Liens =	1	
2010 Lien Removal Fee =	\$	20.00
	\$	<u>20.00</u>

SAY	\$	20.00
------------	-----------	--------------

2010 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES

2010 SANITARY SEWER FUND BUDGET

08 SANITARY SEWER FUND REVENUES

FINAL

08	SANITARY SEWER FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
08 100	BEGINNING BALANCES								
08 100-000	BEGINNING BALANCE	\$ -	\$ 450,000.00	\$ 1,573,613.00	\$ 1,669,075.00	\$ 750,000.00	\$ 2,480,768.46	\$ 3,200,000.00	327%
	TOTAL BEGINNING BALANCES	\$ -	\$ 450,000.00	\$ 1,573,613.00	\$ 1,669,075.00	\$ 750,000.00	\$ 2,480,768.46	\$ 3,200,000.00	327%
08 341 & 364	SEWER CHARGES REVENUES								
08 341-010	INTEREST	\$ 13,616.00	\$ 1,000.00	\$ 70,780.95	\$ 42,305.08	\$ 17,500.00	\$ 18,576.04	\$ 17,500.00	0%
08 364-010	SEWER CHARGES - ALCOSAN	\$ 1,783,971.00	\$ 1,600,000.00	\$ 1,631,159.99	\$ 1,664,708.54	\$ 1,800,000.00	\$ 1,760,000.00	\$ 1,900,000.00	6%
08 364-050	SEWER CHARGES - DELINQ	\$ 254,152.00	\$ 30,000.00	\$ 136,793.21	\$ 187,839.12	\$ 30,000.00	\$ 210,000.00	\$ 125,000.00	317%
08 364-100	REFUND - ALCOSAN REBATE	\$ 6,801.00	\$ 5,000.00	\$ 8,662.85	\$ 8,437.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0%
08 364-802	LIEN LETTERS	\$ -	\$ 14,000.00	\$ 15,661.50	\$ 10,475.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0%
08 364-900	REIMBURS. SHUT-OFF FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 3,000.00	New Item
08 364-901	REIMBURS. POSTAGE EXP.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700.00	\$ 300.00	New Item
08 364-902	REIMBURS. LIEN REMOVAL FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ 20.00	New Item
	TOTAL SEWER CHARGES REVENUES	\$ 2,058,540.00	\$ 1,650,000.00	\$ 1,863,058.50	\$ 1,913,764.74	\$ 1,853,500.00	\$ 2,000,296.04	\$ 2,051,820.00	11%
	TOTAL SANITARY SEWER FUND REVENUES	\$ 2,058,540.00	\$ 2,100,000.00	\$ 3,436,671.50	\$ 3,582,839.74	\$ 2,603,500.00	\$ 4,481,064.50	\$ 5,251,820.00	7%

**2010 BRENTWOOD BUDGET SANITARY SEWER FUND REVENUES
08 100 2010 BEGINNING BALANCE**

*2010 SANITARY SEWER FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
08	SANITARY SEWER FUND								FROM
08 100	BEGINNING BALANCES								2009
08 100-000	BEGINNING BALANCE	\$ -	\$ 450,000.00	\$ 1,573,613.00	\$ 1,669,075.00	\$ 750,000.00	\$ 2,480,768.46	\$ 3,200,000.00	327%
	TOTAL BEGINNING BALANCES	\$ -	\$ 450,000.00	\$ 1,573,613.00	\$ 1,669,075.00	\$ 750,000.00	\$ 2,480,768.46	\$ 3,200,000.00	327%

COMMENTS:

08 100-000 BEGINNING BALANCE

*It is anticipated that the 2010 Beginning Balance will be =

SAY \$ 3,200,000.00

2010 BRENTWOOD BUDGET GENERAL OBLIGATION BOND FUND						2010 GENERAL OBLIGATION 2007 BOND FUND BUDGET			
15 2007 GENERAL OBLIGATION BOND FUND EXPENDITURES						FINAL			
FINAL									
15	2007 GENERAL OBLIGATION BOND FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
15 438	MAINTENANCE & REPAIRS of ROADS								
15 438-675	2007 Capital Projects	NA	NA	\$ 1,820,384.50	\$ -	\$ -	\$ -	\$ -	NA
15 438-678	2008 Capital Projects	NA	NA	NA	\$ 1,588,083.48	\$ -	\$ -	\$ -	NA
15 438-610	2009 Capital Projects	NA	NA	NA	\$ -	\$ 105,000.00	\$ 511,966.61	\$ -	NA
	TOTAL MAINTENANCE & REPAIRS of ROADS	\$ -	\$ -	\$ 1,820,384.50	\$ 1,588,083.48	\$ 105,000.00	\$ 511,966.61	\$ -	NA
15 492	TRANSFERS								
15 492-030	TRANSFER-CAPITAL IMPROVEMENT FUND	NA	NA	NA	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 179,000.00	79%
	TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 179,000.00	79%
TOTAL 2007 GENERAL OBLIGATION FUND EXPENDITURES		\$ -	\$ -	\$ 1,820,384.50	\$ 1,588,083.48	\$ 205,000.00	\$ 611,966.61	\$ 179,000.00	-13%
TOTAL 2007 GENERAL OBLIGATION FUND REVENUES		\$ -	\$ -	\$ 132,305.00	\$ 1,943,689.88	\$ 205,000.00	\$ 697,797.96	\$ 179,000.00	-13%
						SURPLUS/(DEFICIT) =		\$ -	

2010 BRENTWOOD BUDGET GENERAL OBLIGATION BOND FUND
15 492 TRANSFER EXPENDITURES

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
									FROM
15	2007 GENERAL OBLIGATION BOND FUND								2009
15 492	TRANSFERS								
15 492-030	TRANSFER-CAPITAL IMPROVEMENT FUND	NA	NA	NA	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 179,000.00	79%
	TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 179,000.00	79%

15 492-030 TRANSFER-CAPITAL IMPROVEMENT FUND

*Will transfer the remaining funds from the 2007 GO Note to the Capital Improvement fund to partially fund the 2010 Roadway Rehabilitation Project.

SAY	\$ 179,000
-----	------------

**2010 BRENTWOOD BUDGET GENERAL OBLIGATION BOND FUND
15 2007 GENERAL OBLIGATION BOND FUND EXPENDITURES**

*2010 GO 2007 BOND FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
15	2007 GENERAL OBLIGATION BOND								FROM
15 438	MAINTENANCE & REPAIRS of ROADS								2009
15 438-675	2007 Capital Projects	NA	NA	\$ 1,820,384.50	\$ -	\$ -	\$ -	\$ -	NA
15 438-678	2008 Capital Projects	NA	NA	NA	\$ 1,588,083.48	\$ -	\$ -	\$ -	NA
15 438-610	2009 Capital Projects	NA	NA	NA	\$ -	\$ 105,000.00	\$ 511,966.61	\$ -	NA
	TOTAL MAINTENANCE & REPAIRS of ROADS	\$ -	\$ -	\$ 1,820,384.50	\$ 1,588,083.48	\$ 105,000.00	\$ 511,966.61	\$ -	NA

15 438-675 2007 Capital Projects
Included the following:
Engineering Fees
2007 Roadway Paving
Lawnwood Avenue Reconstruction
Practice Field
Salt Storage Facility
Concrete Slab Replacement Project
E. Francis Construction

15 438-678 2008 Capital Projects
Included the following:
Engineering Fees
2007 Road Paving Project
Concrete Slab Replacement Project
Lawnwood Avenue Reconstruction
E. Bellecrest Avenue
Salt Storage Facility
Daily Road
Park Parking Lot
Wainwright Avenue Wall
GO Bond Principal
GO Bond Interest

15 438-610 2009 Capital Projects
2007 Road Paving
E. Bellecrest Avenue
Salt Storage Facility
Park Parking Lot
Daily Road Reconstruction
Wainwright Avenue Wall

2010 BRENTWOOD BUDGET GENERAL OBLIGATION BOND FUND

2010 GO 2007 BOND FUND BUDGET

15 2007 GENERAL OBLIGATION BOND FUND REVENUES

FINAL

FINAL

15	2007 GENERAL OBLIGATION BOND FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	BUDGETED 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
15 100	2010 BEGINNING BALANCE								
15 100-000	BEGINNING BALANCE	NA	NA	\$ -	\$ 1,899,592.13	\$ 200,000.00	\$ 693,297.96	\$ 179,000.00	-11%
	TOTAL BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 1,899,592.13	\$ 200,000.00	\$ 693,297.96	\$ 179,000.00	-11%
15 341	INTEREST								
15 341-000	INTEREST	NA	NA	\$ 132,305.00	\$ 44,097.75	\$ 5,000.00	\$ 4,500.00	\$ -	-100%
	TOTAL INTEREST	\$ -	\$ -	\$ 132,305.00	\$ 44,097.75	\$ 5,000.00	\$ 4,500.00	\$ -	-100%
TOTAL 2007 GENERAL OBLIGATION FUND REVENUES		\$ -	\$ -	\$ 132,305.00	\$ 1,943,689.88	\$ 205,000.00	\$ 697,797.96	\$ 179,000.00	-13%

**2010 BRENTWOOD BUDGET GENERAL OBLIGATION BOND FUND
15 2007 GENERAL OBLIGATION BOND FUND REVENUES**

*2010 GO 2007 BOND FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2009	CHANGE
15	2007 GENERAL OBLIGATION BOND								FROM
15 100	2010 BEGINNING BALANCE								2009
15 100-000	BEGINNING BALANCE	NA	NA	\$ -	\$ 1,899,592.13	\$ 200,000.00	\$ 693,297.96	\$ 179,000.00	-11%
	TOTAL BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 1,899,592.13	\$ 200,000.00	\$ 693,297.96	\$ 179,000.00	-11%

COMMENTS:

09 100-000 BEGINNING BALANCE

*It is anticipated that the 2010 Beginning Balance will be =

SAY	\$ 179,000.00
------------	----------------------

**2010 BRENTWOOD BUDGET GENERAL OBLIGATION BOND FUND
15 341 INTEREST REVENUES**

*2010 GO 2007 BOND FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
15	2007 GENERAL OBLIGATION BOND								FROM
15 341	INTEREST								2009
15 341-000	INTEREST	NA	NA	\$ 132,305.00	\$ 44,097.75	\$ 5,000.00	\$ 4,500.00	\$ -	-100%
	TOTAL INTEREST	\$ -	\$ -	\$ 132,305.00	\$ 44,097.75	\$ 5,000.00	\$ 4,500.00	\$ -	-100%

15 341-000 INTEREST

*It is anticipated that the interest to be earned in 2010 =

SAY \$ -

2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

18 CAPITAL IMPROVEMENT FUND EXPENDITURES

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
18 409	BUILDINGS								
18 409-313	ENGINEER & ARCHITECTURAL SERVICES	NA	NA	NA	NA	\$ 42,000.00	\$ -	\$ 42,000.00	0%
18 409-720	HVAC UNITS & LED LIGHTS	NA	NA	NA	NA	\$ -	\$ 347,827.00	\$ -	New Item
18 409-750	MINOR MACHINERY AND EQUIPMENT	NA	NA	NA	NA	\$ 15,000.00	\$ -	\$ 15,000.00	0%
	TOTAL BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ 57,000.00	\$ 347,827.00	\$ 57,000.00	0%
18 410	POLICE								
18 410-700	2009 POLICE RADIOS	NA	NA	NA	NA	\$ -	\$ 12,808.00	\$ -	New Item
18 410-740	2009 (2) POLICE VEHICLE LEASES	NA	NA	NA	NA	\$ 25,000.00	\$ 27,000.00	\$ 13,786.43	-45%
18 410-741	2010 (1) POLICE VEHICLE LEASE	NA	NA	NA	NA	\$ -	\$ -	\$ 14,000.00	New Item
	TOTAL POLICE	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 39,808.00	\$ 27,786.43	11%
18 430	PUBLIC WORKS								
18 430-740	2009 BUCKET TRUCK	NA	NA	NA	NA	\$ -	\$ 70,000.00	\$ -	New Item
	TOTAL PUBLIC WORKS	\$ -	\$ 70,000.00	\$ -	New Item				
18 433	TRAFFIC CONTROL DEVICES								
18 433-313	ENGINEERING - SVC	NA	NA	NA	NA	\$ -	\$ -	\$ 6,000.00	New Item
18 433-610	TRAFFIC CALMING DEVICES	NA	NA	NA	NA	\$ -	\$ -	\$ 20,000.00	New Item
	TOTAL TRAFFIC CONTROL DEVICES	\$ -	\$ -	\$ 26,000.00	New Item				
18 439	HIGHWAY CONSTRUCTION & REBUILDING PROJECTS								
18 439-313	ENGINEERING SVCS	NA	NA	NA	NA	\$ -	\$ 60,000.00	\$ 5,000.00	New Item
18 439-610	GENERAL CONSTRUCTION-STAIRWAY REPLACEMENT PROJECT	NA	NA	NA	NA	\$ 228,628.00	\$ 284,676.00	\$ -	-100%
18 439-611	2010 ROADWAY REHABILITATION PROJECT	NA	NA	NA	NA	\$ -	\$ -	\$ 299,000.00	New Item
18 439-612	SHACOG CD 36 WILLOHAVEN REHABILITATION PROJECT	NA	NA	NA	NA	\$ -	\$ -	\$ 90,000.00	New Item
18 439-613	MANHOLE REHABILITATION PROJECT	NA	NA	NA	NA	\$ -	\$ -	\$ 47,000.00	New Item
18 439-614	2010 STORMWATER REHABILITATION PROJECT	NA	NA	NA	NA	\$ -	\$ -	\$ 70,000.00	New Item
	TOTAL HIGHWAY CONSTRUCTION & REBUILDING PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 228,628.00	\$ 344,676.00	\$ 511,000.00	124%

2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

18 CAPITAL IMPROVEMENT FUND EXPENDITURES

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
18 454	PARKS								
18 454-610	GENERAL CONSTRUCTION-SKATEBOARD PARK	NA	NA	NA	NA	\$ 4,458.04	\$ -	\$ 4,458.04	0%
	TOTAL PARKS	\$ -	\$ -	\$ -	\$ -	\$ 4,458.04	\$ -	\$ 4,458.04	0%
18 456	LIBRARY								
18 456-373	LIBRARY ADA PROJECT (SHACOG CD35)	NA	NA	NA	NA	\$ 30,000.00	\$ 5,536.45	\$ 31,084.00	4%
	TOTAL LIBRARY	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 5,536.45	\$ 31,084.00	4%
18 459	STADIUM								
18 459-610	GENERAL CONSTRUCTION-BRENTWOOD PARK INITIATIVE PROJECT	NA	NA	NA	NA	\$ 35,000.00	\$ -	\$ -	-100%
18 459-660	PROFESSIONAL FEES - (BPI PLANNING CONSULTANT)	NA	NA	NA	NA	\$ 40,000.00	\$ 40,000.00	\$ -	-100%
	TOTAL STADIUM	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 40,000.00	\$ -	-100%
18 492	TRANSFERS								
18 492-930	TRANSFER- CAPITAL RESERVE FUND - PARK INITIATIVE PROJECT	NA	NA	NA	NA	NA	NA	\$ 70,000.00	New Item
	TOTAL TRANSFER - CAPITAL RESERVE FUND - PARK INITIATIVE PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00	New Item
18 495	CONTINGENCY								
18 495-000	UNRESERVED BALANCE	NA	NA	NA	NA	\$ -	\$ -	\$ 6,576.57	New Item
	TOTAL CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,576.57	New Item
TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ 420,086.04	\$ 847,847.45	\$ 733,905.04	75%
TOTAL CAPITAL IMPROVEMENT FUND REVENUES		\$ -	\$ -	\$ -	\$ -	\$ 435,628.00	\$ 899,503.99	\$ 733,905.04	68%
						BALANCE SURPLUS/(DEFICIT) =		\$ -	

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 409 BUILDINGS EXPENDITURES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	PERCENTAGE CHANGE FROM			
						BUDGETED 2009	PROJECTED 2009	PROPOSED 2009	2009
18 409	BUILDINGS								
18 409-313	ENGINEER & ARCHITECTURAL SERVICES	NA	NA	NA	NA	\$ 42,000.00	\$ -	\$ 42,000.00	0%
18 409-720	HVAC UNITS & LED LIGHTS	NA	NA	NA	NA	\$ -	\$ 347,827.00	\$ -	New Item
18 409-750	MINOR MACHINERY AND EQUIPMENT	NA	NA	NA	NA	\$ 15,000.00	\$ -	\$ 15,000.00	0%
	TOTAL BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ 57,000.00	\$ 347,827.00	\$ 57,000.00	0%

Summary and Assumptions:

Building Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 57,000.00 same as 2009 budget.

Fiscal Year 2009 Adopted Budget: \$ 57,000.00

Fiscal Year 2009 Projected Budget: \$ 347,827.00

\$ 290,827.00 over budget.

*In 2009 the Borough entered into a Lease Purchase associated with an Energy Audit on Borough Facilities. This resulted in the purchasing of new HVAC Units for the Library and Civic Center as well as new energy efficient lighting throughout Borough facilities and Roadways.

18 409-313 ENGINEER & ARCHITECTURAL SERVICES
*This is associated with a feasibility study of the Brentwood Municipal Building.

2009-2010 Municipal Building Evaluation=

SAY	\$ 42,000.00
------------	---------------------

18 409-720 HVAC UNITS & LED LIGHTS
*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		Additions	Retirements	Balance		Due Within 2010
	Original Balance	Balance 1/1/2009			12/31/2009		
2009 ENERGY SAVINGS EQUIP.	\$ 347,918.34	\$ -		\$ -	\$ 448,367.07	\$ 32,026.22	

2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 409 BUILDINGS EXPENDITURES

2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL

18 409-750 MINOR MACHINERYAND EQUIPMENT

Assumptions:

This associated with a \$15,000 grant to purchase video security cameras and keyless entry system for the Municipal Building.

DCED Single Application Grant (\$15,000 Security Camera Grant) Contract No. C000034860

Application for grant funding in the amount of \$15,000.

Contract No. C000034860

Grant Period: 7/1/2007 to 6/30/2010

Total Grant Amount: \$15,000

Local Match: \$0

SAY	\$	15,000.00
-----	----	-----------

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 410 POLICE EXPENDITURES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
18 410	POLICE								
18 410-700	2009 POLICE RADIOS	NA	NA	NA	NA	\$ -	\$ 12,808.00	\$ -	New Item
18 410-740	2009 (2) POLICE VEHICLE LEASES	NA	NA	NA	NA	\$ 25,000.00	\$ 27,000.00	\$ 13,786.43	-45%
18 410-741	2010 (1) POLICE VEHICLE LEASE	NA	NA	NA	NA	\$ -	\$ -	\$ 14,000.00	New Item
	TOTAL POLICE	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 39,808.00	\$ 27,786.43	11%

Summary and Assumptions:

Police Capital Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 27,786.43 an increase of \$2,786.

Fiscal Year 2009 Adopted Budget: \$ 25,000.00

Fiscal Year 2009 Projected Budget: \$ 39,808.00

\$ 14,808.00 over budget.

*In 2009 the Borough received a \$12,808 Recovery Act Grant to purchase 14 New Police Radios.

*45% Decrease in the 2009 Police Vehicle Lease-Purchase of (2) new Vehicles.

*\$14,000 towards the lease-purchase of one (1) new Police Vehicle.

18 410-700 POLICE RADIOS

Assumptions:

*2009 Recovery Act - Justive Assistance Grant

The Borough received \$12,808 to replace police radios. Brentwood purchased 14 Motorola portable radios with speaker microphones, spare batteries and ear buds.

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 410 POLICE EXPENDITURES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18 410-740 2009 (2) POLICE VEHICLE LEASES
*Associated with two (2) new 2009 Ford Crown Victoria Cars, VIN Nos. 2FAHP71V59X124612 and 2FAHP71V79X124613 with Police Communications.

	2009 Original Balance	Balance 1/1/2009	Additions	Retirements	Balance 12/31/2009	Due Within 2010
2009 (2) POLICE VEHICLES	\$ 51,326.50	\$ -		\$ 25,000.00	\$ 26,326.50	\$ 13,786.43

Loan Payble				
2009 Equipment Financing Loan				
	Principal	Interest	Totals	Due
2010	\$ 12,959.78	\$ 826.65	\$ 13,786.43	March-10
2011	\$ 13,366.72	\$ 419.71	\$ 13,786.43	March-11
	\$ 26,326.50	\$ 1,246.36	\$ 27,572.86	

SAY	\$ 13,786.43
------------	---------------------

18 410-741 2010 (1) POLICE VEHICLE LEASE
*Associated with the Lease-Purchase of one (1) new 2010 Ford Crown Victoria Car, with Police Communications.

	2010 Original Balance	Balance 1/1/2010	Additions	2010 Retirements	Balance 12/31/2009	Due Within 2011
2010 (1) POLICE VEHICLE	\$ 26,000.00	\$ -		\$ 14,000.00	\$ 12,000.00	\$ 13,786.43

SAY	\$ 14,000.00
------------	---------------------

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 430 PUBLIC WORKS EXPENDITURES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
18 430	PUBLIC WORKS								
18 430-740	2009 BUCKET TRUCK	NA	NA	NA	NA	\$ -	\$ 70,000.00	\$ -	New Item
	TOTAL PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	New Item

Summary and Assumptions:

Public Works Capital Expenditures

Fiscal Year 2010 Budget Recommendations:	\$ -
Fiscal Year 2009 Adopted Budget:	\$ -
Fiscal Year 2009 Projected Budget:	\$ 70,000.00
	\$ 70,000.00 over budget.

*In 2009 the Borough received a \$70,000 Grant from the Brentwood Business Owners Association to purchase a new Bucket Truck.

18 430-740 2009 BUCKET TRUCK
Assumptions:

*In 2009 the Borough received a \$70,000 Grant from the Brentwood Business Owners Association to purchase a new Bucket Truck.

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 433 TRAFFIC CONTROL DEVICES EXPENDITURES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	PERCENTAGE CHANGE FROM 2009			
						BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	
18 433	TRAFFIC CONTROL DEVICES								
18 433-313	ENGINEERING - SVC	NA	NA	NA	NA	\$ -	\$ -	\$ 6,000.00	New Item
18 433-610	TRAFFIC CALMING DEVICES	NA	NA	NA	NA	\$ -	\$ -	\$ 20,000.00	New Item
	TOTAL TRAFFIC CONTROL DEVICES	\$ -	\$ -	\$ 26,000.00	New Item				

Summary and Assumptions:

Traffic Control Devices Capital Expenditures

Fiscal Year 2010 Budget Recommendations:	\$ 26,000.00
Fiscal Year 2009 Adopted Budget:	\$ -
Fiscal Year 2009 Projected Budget:	\$ -
	<u>\$ -</u>

*This is a new proposed expenditure. The Borough will investigate Grant Funding associated with the installation of a Traffic Calming Device.

18 433-313 ENGINEERING - SVC

Assumptions:

*This is associated with one (1) Traffic Study that is required for a Phase I Traffic Calming Analysis.

SAY	\$ 6,000.00
------------	--------------------

18 433-610 TRAFFIC CALMING DEVICES

Assumptions:

*This item is associated with the implimentation of a Traffic Calming Device as determined in accordance with the Borough's Traffic Calming Policy.

Additional Signage =	\$ 1,000.00
Installation of a Prefabricated Speed Hump/Bump =	\$ 15,000.00
Miscellaneous =	<u>\$ 4,000.00</u>

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 433 TRAFFIC CONTROL DEVICES EXPENDITURES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

\$ 20,000.00

SAY	\$ 20,000.00
-----	--------------

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 439 HIGHWAY CONSTRUCTION & REBUILDING PROJECTS EXPENDITURES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
18	CAPITAL IMPROVEMENT FUND HIGHWAY CONSTRUCTION & REBUILDING PROJECTS								FROM
									2009
18 439-313	ENGINEERING SVCS	NA	NA	NA	NA	\$ -	\$ 60,000.00	\$ 5,000.00	New Item
18 439-610	GENERAL CONSTRUCTION- STAIRWAY REPLACEMENT PROJECT	NA	NA	NA	NA	\$ 228,628.00	\$ 284,676.00	\$ -	-100%
18 439-611	2010 ROADWAY REHABILITATION PROJECT	NA	NA	NA	NA	\$ -	\$ -	\$ 299,000.00	New Item
18 439-612	SHACOG CD 36 WILLOHAVENREHABILITATION PROJECT	NA	NA	NA	NA	\$ -	\$ -	\$ 90,000.00	New Item
18 439-613	MANHOLE REHABILITATION PROJECT	NA	NA	NA	NA	\$ -	\$ -	\$ 47,000.00	New Item
18 439-614	2010 STORMWATER REHABILITATION PROJECT	NA	NA	NA	NA	\$ -	\$ -	\$ 70,000.00	New Item
	TOTAL HIGHWAY CONSTRUCTION & REBUILDING PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 228,628.00	\$ 344,676.00	\$ 511,000.00	124%

Summary and Assumptions:

Highway Construction & Rebuilding Projects Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 511,000.00 an increase of \$308,372.00.

Fiscal Year 2009 Adopted Budget: \$ 228,628.00

Fiscal Year 2009 Projected Budget: \$ 344,676.00

\$ 116,048.00 over budget.

*Engineering Fees associated with the Brentwood Stairway Project were tracked under 18 439-313. Future engineering fees will be identified with the associated project.

*\$325,000 will be dedicated towards the 2010 Roadway Rehabilitation Project.

*\$90,000 will be dedicated towards the 2010 Willowhaven Road Rehabilitation Project contingent upon the Borough's receipt of the CD 36 grant.

*\$47,000 will be dedicated towards the 2010 Stormwater Rehabilitation Project contingent upon the Borough's receipt of the Federal Grant Funding.

*\$70,000 will be dedicated towards rectifying a couple of drainage issues in the Borough.

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 439 HIGHWAY CONSTRUCTION & REBUILDING PROJECTS EXPENDITURES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18 439-313 ENGINEERING SVCS
*This is associated with any miscellaneous Engineering fees that pertain to the Capital Improvement Fund that are not related to a specific project or Work Authorization.

SAY	\$	5,000.00
------------	-----------	-----------------

Engineering (Stairway Project)	2009 ACTUAL
Work Authorization 2/24/09 =	\$ 30,000.00
Change Order No. 1 Work Authorization 9/4/09 =	\$ 20,000.00
Change Order No. 2 Work Authorization 11/24/09 =	\$ 10,000.00
	<u>\$ 60,000.00</u>

18 439-610 GENERAL CONSTRUCTION-STAIRWAY REPLACEMENT PROJECT
Assumptions:
Brentwood Borough Stairway Replacement Project
This project is funded through a 2005 Transportation Enhancements Program (Safeways to Schools) Grant in the amount of \$163,628.

Original Contract Amount =	\$ 284,400.00
Additional Fee (Fense) =	\$ 276.00
Engineering Fees =	\$ 60,000.00
Total Costs =	<u>\$ 344,676.00</u>

18 439-611 2010 ROADWAY REHABILITATION PROJECT
Assumptions:
*This is associated with the rehabilitation of Borough Streets in 2010.

Engineering - Bid. Package and Specifications =	\$ 10,000.00
Construction Estimate	\$ 274,000.00
Engineering - Construction Management and Inspections =	\$ 15,000.00
Total =	<u>\$ 299,000.00</u>

SAY	\$	299,000.00
------------	-----------	-------------------

18 439-612 SHACOG CD 26 WILLOHAVENREHABILITATION PROJECT

Construction Estimate	\$ 74,558.75
Engineering - Construction Management and Inspections =	\$ 10,000.00
Total =	<u>\$ 84,558.75</u>

SAY	\$	90,000.00
------------	-----------	------------------

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 439 HIGHWAY CONSTRUCTION & REBUILDING PROJECTS EXPENDITURES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18 439-613 MANHOLE REHABILITATION PROJECT

*FEDERAL GRANT through SHACOG exclusively for the rehabilitation of sanitary sewer manholes. The Borough of Brentwood is receiving \$22,300.00. This program requires a mandatory local match of forty-five (45%) percent.

Engineering - Bid. Package and Specifications =	\$ 2,500.00
Construction Estimate	\$ 42,000.00
Engineering - Construction Management and Inspections =	\$ 2,500.00
Total =	\$ 47,000.00

SAY	\$ 47,000.00
------------	---------------------

18 439-614 2010 STORMWATER REHABILITATION PROJECT

*This project is associated with the rehabilitation of various catch basins and on-street drainage areas on Hillson Avenue/Daub Way and Theresa Avenue.

Engineering - Bid. Package and Specifications =	\$ 7,000.00
Construction Estimate	\$ 63,000.00
Engineering - Construction Management and Inspections =	\$ -
Total =	\$ 70,000.00

SAY	\$ 70,000.00
------------	---------------------

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 454 PARKS EXPENDITURES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
18	CAPITAL IMPROVEMENT FUND								FROM
18 454	PARKS								2009
	GENERAL CONSTRUCTION-								
18 454-610	SKATEBOARD PARK	NA	NA	NA	NA	\$ 4,458.04	\$ -	\$ 4,458.04	0%
	TOTAL PARKS	\$ -	\$ -	\$ -	\$ -	\$ 4,458.04	\$ -	\$ 4,458.04	0%

Summary and Assumptions:

Parks Projects Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 4,458.04 no increase or decrease.

Fiscal Year 2009 Adopted Budget: \$ 4,458.04

Fiscal Year 2009 Projected Budget: \$ -

\$ (4,458.04) under budget.

*This amount will eventually be transferred to the Capital Reserve Fund - Brentwood Park Initiative Project.

18 454-610 GENERAL CONSTRUCTION-SKATEBOARD PARK

Assumptions:

Skateboard Park Project

Dedicated fund balance from previous grants= \$ 4,458.04

Total = \$ 4,458.04

SAY	\$ 4,458.04
------------	--------------------

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 456 LIBRARY EXPENDITURES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
18	CAPITAL IMPROVEMENT FUND								FROM
18 456	LIBRARY								2009
18 456-373	LIBRARY ADA PROJECT (SHACOG CD35)	NA	NA	NA	NA	\$ 30,000.00	\$ 5,536.45	\$ 31,084.00	4%
	TOTAL LIBRARY	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 5,536.45	\$ 31,084.00	4%

Summary and Assumptions:

Library Projects Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 31,084.00 an increase of \$1,084.00.

Fiscal Year 2009 Adopted Budget: \$ 30,000.00

Fiscal Year 2009 Projected Budget: \$ 5,536.45

\$ (24,463.55) under budget.

*4% Increase due to actual contract award and a \$8,986 change order.

18 456-373 LIBRARY ADA PROJECT (SHACOG CD35)

Assumptions:

*Associated with CD 35 Grant for Library ADA renovations. Received SHACOG CD 35 Grant = \$20,100.

Awarded 2009 2/2/09 letter from SHACOG. The tentative allocation for this project is \$20,900 or fifty (50%) percent of construction costs, whichever is less.

The Original Contract amount from Co-Stock Construction Services =	\$ 22,098.00
9/10/09 Changer Order No. 1 =	\$ 8,986.00
Engineering - Construction Management and Inspections =	\$ -
Total Contract Amount =	\$ 31,084.00

SAY	\$ 31,084.00
------------	---------------------

Note: The Borough will be handling the Construction Management & Inspections Services in lieu of retaining the Borough's Engineers.

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 459 STADIUM EXPENDITURES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
18	CAPITAL IMPROVEMENT FUND								FROM
18 459	STADIUM								2009
GENERAL CONSTRUCTION-BRENTWOOD PARK									
18 459-610	INITIATIVE PROJECT	NA	NA	NA	NA	\$ 35,000.00	\$ -	\$ -	-100%
18 459-660	PROFESSIONAL FEES - (BPI PLANNING CONSULTANT)	NA	NA	NA	NA	\$ 40,000.00	\$ 40,000.00	\$ -	-100%
	TOTAL STADIUM	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 40,000.00	\$ -	-100%

Summary and Assumptions:

Stadium Projects Expenditures

Fiscal Year 2010 Budget Recommendations: \$ - Capital Stadium Expenditures will be moved to the Capital Reserve Fund - Brentwood Park Initiative

Fiscal Year 2009 Adopted Budget: \$ 75,000.00

Fiscal Year 2009 Projected Budget: \$ 40,000.00

\$ (35,000.00) under budget.

*\$35,000 was earmarked in 2009 for future Park/Stadium Improvements.

18 459-610 GENERAL CONSTRUCTION-BRENTWOOD PARK
INITIATIVE PROJECT

Assumptions:

The Brentwood Park Initiative Project is a major undertaking of the Borough and will result in a multi-phase and thus multi-year project. In 2009, the Borough dedicated \$35,000.00 to the anticipated construction costs of this estimated \$8 million total project. To better plan, earmark, and track the various revenue sources (grants, donations, etc.) as well as future phase costs (engineering, construction, inspection), the Borough will set up an exclusive fund that will be associated with only the Brentwood Park Initiative Project expenses.

18 459-660 PROFESSIONAL FEES - (BPI PLANNING
CONSULTANT)

Assumptions:

*This amount corresponds with the 2008 DCED Grant associated with the Feasibility Study and Master Site Development Plan for the Brentwood Park and Stadium.

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 492 TRANSFERS EXPENDITURES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
18	CAPITAL IMPROVEMENT FUND								FROM
18 492	TRANSFERS								2009
18 492-930	TRANSFER- CAPITAL RESERVE FUND - PARK INITIATIVE PROJECT	NA	NA	NA	NA	NA	NA	\$ 70,000.00	New Item
	TOTAL TRANSFER - CAPITAL RESERVE FUND - PARK INITIATIVE PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00	New Item

Summary and Assumptions:

Transfers Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 70,000.00 Capital Stadium Expenditures will be moved to the Capital Reserve Fund - Brentwood Park Initiative

Fiscal Year 2009 Adopted Budget: \$ -

Fiscal Year 2009 Projected Budget: \$ -

\$ -

*See Note Below.

18 492-930 TRANSFER- CAPITAL RESERVE FUND - PARK INITIATIVE PROJECT

Assumptions:

The Brentwood Park Initiative Project is a major undertaking of the Borough and will result in a multi-phase and thus multi-year project. In 2009, the Borough dedicated \$35,000.00 to the anticipated construction costs of this estimated \$8 million total project. To better plan, earmark, and track the various revenue sources (grants, donations, etc.) as well as future phase costs (engineering, construction, inspection), the Borough will set up an exclusive fund that will be associated with only the Brentwood Park Initiative Project expenses.

This Fund will be identified as Fund 30 - Capital Reserve Fund - Park Initiative Project.

*Funding set aside for future anticipated capital improvements.

2009 Allocation = \$ 35,000.00

2010 Allocation = \$ 35,000.00

Total = \$ 70,000.00

SAY	\$ 70,000.00
------------	---------------------

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 495 CONTINGENCY**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18 18 495	CAPITAL IMPROVEMENT FUND CONTINGENCY	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE FROM 2009
18 495-000	UNRESERVED BALANCE	NA	NA	NA	NA	\$ -	\$ -	\$ 6,576.57	New Item
	TOTAL CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,576.57	New Item

Summary and Assumptions:

Contingency Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 6,576.57 an increase of \$6,576.57.

Fiscal Year 2009 Adopted Budget: \$ -

Fiscal Year 2009 Projected Budget: \$ -

\$ -

*This is a new budget item.

COMMENTS:

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

18 495-000 UNRESERVED BALANCE

*This is associated with cost over-runs or miscellaneous expenses pertaining to Capital Improvements.

SAY	\$ 6,576.57
-----	-------------

2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

2010 CAPITAL IMPROVEMENT FUND BUDGET

18 CAPITAL IMPROVEMENT FUND REVENUES

FINAL

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
18 100	2010 BEGINNING BALANCE								
18 100-000	BEGINNING BALANCE	NA	NA	NA	NA	\$ 40,000.00	\$ 40,000.00	\$ 81,458.04	104%
	TOTAL BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 81,458.04	104%
18 341	INTEREST								
18 341-000	INTEREST	NA	NA	NA	\$ -	\$ 2,000.00	\$ 600.00	\$ 500.00	-75%
	TOTAL INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 600.00	\$ 500.00	-75%
18 354	STATE CAPITAL & OPERATING GRANTS								
18 354-020	DCED-POLICE VEHICLE	NA	NA	NA	NA	\$ 25,000.00	\$ 25,000.00	\$ -	-100%
18 354-021	DCED-VIDEO CAMERAS	NA	NA	NA	NA	\$ 15,000.00	\$ -	\$ 15,000.00	0%
18 354-030	SAFEWAY TO SCHOOL GRANT	NA	NA	NA	NA	\$ 163,628.00	\$ 163,628.00	\$ -	-100%
18 354-090	SHACOG- CD35	NA	NA	NA	NA	\$ 15,000.00	\$ -	\$ 11,000.00	-27%
18 354-091	JAG GRANT - POLICE RADIOS	NA	NA	NA	NA	\$ -	\$ 12,808.00	\$ -	New Item
18 354-092	SHACOG- CD36	NA	NA	NA	NA	\$ -	\$ -	\$ 59,647.00	New Item
18 354-093	MANHOLE REHAB. PROJECT	NA	NA	NA	NA	\$ -	\$ -	\$ 22,300.00	New Item
	TOTAL STATE CAPITAL & OPERATING GRANTS	\$ -	\$ -	\$ -	\$ -	\$ 218,628.00	\$ 271,436.00	\$ 107,947.00	-51%
18 392	INTERFUND OPERATING TRANSFERS								
18 392-010	TRANSFER- FROM GENERAL FUND	NA	NA	NA	NA	\$ 75,000.00	\$ 139,549.65	\$ 225,000.00	200%
18 392-015	TRANSFER-FROM 2007 GO NOTE FUND	NA	NA	NA	NA	\$ 100,000.00	\$ 100,000.00	\$ 179,000.00	79%
18 392-080	TRANSFER-FROM SANITARY SEWER FUND	NA	NA	NA	NA	NA	NA	\$ 140,000.00	NA
	TOTAL INTERFUND OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ 175,000.00	\$ 239,549.65	\$ 544,000.00	211%
18 393	PROCEEDS OF GENERAL LONG-TERM DEBT								
18 393-300	2009 LEASE ESCROW - ENERGY SAVINGS EQUIP.	NA	NA	NA	NA	\$ -	\$ 347,918.34	\$ -	New Item
	TOTAL PROCEEDS OF GENERAL LONG-TERM DEBT	\$ -	\$ 347,918.34	\$ -	New Item				

2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

2010 CAPITAL IMPROVEMENT FUND BUDGET

18 CAPITAL IMPROVEMENT FUND REVENUES

FINAL

		ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
18	CAPITAL IMPROVEMENT FUND								
TOTAL CAPITAL IMPROVEMENT FUND REVENUES		\$ -	\$ -	\$ -	\$ -	\$ 435,628.00	\$ 899,503.99	\$ 733,905.04	68%

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 100 2010 BEGINNING BALANCE REVENUE**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
18	CAPITAL IMPROVEMENT FUND								FROM
18 100	2010 BEGINNING BALANCE								2009
18 100-000	BEGINNING BALANCE	NA	NA	NA	NA	\$ 40,000.00	\$ 40,000.00	\$ 81,458.04	104%
	TOTAL BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 81,458.04	104%

Summary and Assumptions:

Beginning Balance

Fiscal Year 2010 Budget Recommendations: \$ 81,458.04 an increase of \$41,458.04.

Fiscal Year 2009 Adopted Budget: \$ 40,000.00

Fiscal Year 2009 Projected Budget: \$ 40,000.00

\$ - over budget.

*Items earmarked in 2009 and not expended will be carried through to 2010 Capital Improvement Budget.

18 100-000 BEGINNING BALANCE

*It is anticipated that the 2010 Beginning Balance will be =

Skateboard Park Project =	\$ 4,458.04
2009 Municipal Building Evaluation=	\$ 42,000.00
Brentwood Stadium Project =	\$ 35,000.00
Total =	<u>\$ 81,458.04</u>

SAY	\$ 81,458.04
------------	---------------------

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 341 INTEREST REVENUES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
18	CAPITAL IMPROVEMENT FUND								FROM
18 341	INTEREST								2009
18 341-000	INTEREST	NA	NA	NA	\$ -	\$ 2,000.00	\$ 600.00	\$ 500.00	-75%
	TOTAL INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 600.00	\$ 500.00	-75%

Summary and Assumptions:

Interest Revenues

Fiscal Year 2010 Budget Recommendations: \$ 500.00 a decrease of \$1,500.00.

Fiscal Year 2009 Adopted Budget: \$ 2,000.00

Fiscal Year 2009 Projected Budget: \$ 600.00

\$ (1,400.00) under budget.

*75% Decrease from 2009 budgeted amount due to actual year end projections.

18 341-000 INTEREST

*It is anticipated that the interest to be earned in 2010 =

SAY	\$	500.00
------------	-----------	---------------

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 354 STATE CAPITAL & OPERATING GRANT REVENUES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
18	CAPITAL IMPROVEMENT FUND STATE CAPITAL & OPERATING GRANTS	2005	2006	2007	2008	2009	2009	2010	CHANGE FROM 2009
18 354	DCED-POLICE VEHICLE	NA	NA	NA	NA	\$ 25,000.00	\$ 25,000.00	\$ -	-100%
18 354-021	DCED-VIDEO CAMERAS	NA	NA	NA	NA	\$ 15,000.00	\$ -	\$ 15,000.00	0%
18 354-022	DCED-BUCKET TRUCK	NA	NA	NA	NA	\$ -	\$ 70,000.00	\$ -	New Item
18 354-030	SAFEWAY TO SCHOOL GRANT	NA	NA	NA	NA	\$ 163,628.00	\$ 163,628.00	\$ -	-100%
18 354-090	SHACOG- CD35	NA	NA	NA	NA	\$ 15,000.00	\$ -	\$ 11,000.00	-27%
18 354-091	JAG GRANT - POLICE RADIOS	NA	NA	NA	NA	\$ -	\$ 12,808.00	\$ -	New Item
18 354-092	SHACOG- CD36	NA	NA	NA	NA	\$ -	\$ -	\$ 59,647.00	New Item
18 354-093	MANHOLE REHAB. PROJECT	NA	NA	NA	NA	\$ -	\$ -	\$ 22,300.00	New Item
	TOTAL STATE CAPITAL & OPERATING GRANTS	\$ -	\$ -	\$ -	\$ -	\$ 218,628.00	\$ 271,436.00	\$ 107,947.00	-51%

Summary and Assumptions:

State Capital & Operating Grants Revenues

Fiscal Year 2010 Budget Recommendations: \$ 107,947.00 a decrease of \$110,681.00.

Fiscal Year 2009 Adopted Budget: \$ 218,628.00

Fiscal Year 2009 Projected Budget: \$ 271,436.00

\$ 52,808.00 over budget revenues expectations.

*27% decrease in the expected SHACOG CD35 Grant allotment.

*Anticipated SHACOG - CD 36 Grant associated with the Willohaven Road Rehabilitation Project.

*Anticipated Federal Grant associated with the Sanitary Sewer Manhole Rehabilitation Grant.

18 354-020 DCED-POLICE VEHICLE

Assumptions:

DCED Single Application Grant (\$25,000 Police Vehicle Grant) Contract No. C000034860

Received 2009. Used to lease/purchase two (2) Police Cruiser's in 2009.

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 354 STATE CAPITAL & OPERATING GRANT REVENUES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18 354-021 DCED-VIDEO CAMERAS

Assumptions:

DCED Single Application Grant (\$15,000 Security Camera Grant) Contract No. C000034860

Application for grant funding in the amount of \$15,000.

Contract No. C000034860

Grant Period: 7/1/2007 to 6/30/2010

Total Grant Amount: \$15,000

Local Match: \$0

SAY	\$	15,000.00
------------	-----------	------------------

18 354-022 DCED-BUCKET TRUCK

Assumptions: Obtained by the Brentwood Business Owner's Association and donated to The Borough of Brentwood.

18 354-030 BRENTWOOD BOROUGH STAIRWAY REPLACEMENT PROJECT

Assumptions:

Brentwood Borough Stairway Replacement Project

Contract No. 117867

Grant Period: 8/10/2005 to 8/10/2010

Total Grant Amount: Federal Share = \$ 158,628.00 State Share = \$ 5,000.00

18 354-090 SHACOG- CD35

SHACOG CD 35 Grant – Library ADA Project

Awarded 2009 2/2/09 letter from SHACOG. The tentative allocation for this project is \$20,900 or fifty (50%) percent of construction costs, whichever is less.

The Original Contract amount from Co-Stock Construction Services = \$ 22,098.00

9/10/09 Changer Order No. 1 = \$ 8,986.00

Total Contract Amount = \$ 31,084.00

Fifty (50%) of Original Contract Amount = \$ 11,049.00

SAY	\$	11,000.00
------------	-----------	------------------

18 354-091 JAG GRANT - POLICE RADIOS

*2009 Recovery Act - Justive Assistance Grant

The Borough received \$12,808 to replace police radios. Brentwood purchased 14 Motorola portable radios with speaker microphones, spare batteries and ear buds.

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 354 STATE CAPITAL & OPERATING GRANT REVENUES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18 354-091 SHACOG- CD36

SHACOG CD 36 Grant – Willohaven Road Rehabilitation Project

Resolution No. 2009-18 - "CD Year 36 Concurring Resolutions" requested \$59,647.00 from the Allegheny County Department of Economic Development.

SAY	\$	59,647.00
------------	-----------	------------------

18 354-093 MANHOLE REHAB. PROJECT

*FEDERAL GRANT through SHACOG exclusively for the rehabilitation of sanitary sewer manholes. The Borough of Brentwood is receiving \$22,300.00. This program requires a mandatory local match of forty-five (45%) percent.

The Borough's share was estimated to be	\$	18,246.00
Grant Amount =	\$	22,300.00
Total Project =	\$	<u>40,546.00</u>

SAY	\$	22,300.00
------------	-----------	------------------

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 392 INTERFUND OPERATING TRANSFER REVENUES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
18	CAPITAL IMPROVEMENT FUND								FROM
18 392	INTERFUND OPERATING TRANSFERS								2009
18 392-010	TRANSFER- FROM GENERAL FUND	NA	NA	NA	NA	\$ 75,000.00	\$ 139,549.65	\$ 225,000.00	200%
18 392-015	TRANSFER-FROM 2007 GO NOTE FUND	NA	NA	NA	NA	\$ 100,000.00	\$ 100,000.00	\$ 179,000.00	79%
18 392-080	TRANSFER-FROM SANITARY SEWER FUND	NA	NA	NA	NA	NA	NA	\$ 140,000.00	NA
TOTAL INTERFUND OPERATING TRANSFERS		\$ -	\$ -	\$ -	\$ -	\$ 175,000.00	\$ 239,549.65	\$ 544,000.00	211%

Summary and Assumptions:

Interfund Operating Transfer Revenues

Fiscal Year 2010 Budget Recommendations: \$ 544,000.00 an increase of \$369,000.00.

Fiscal Year 2009 Adopted Budget: \$ 175,000.00

Fiscal Year 2009 Projected Budget: \$ 239,549.65

\$ 64,549.65 over budget revenues expectations.

*200% increase from General Fund.

*79% increase from GO Note Fund. This will exhaust the 2007 GO Note Fund.

*\$140,000 from the Sanitary Sewer Fund for permitted Sanitary Sewer Related Projects.

18 392-010 TRANSFER- FROM GENERAL FUND

Assumptions:

*This amount corresponds with the General Fund Expenditure, Line Item 01 492-918.

2010 Road Rehabilitation Project = \$ 225,000.00

Total = \$ 225,000.00

SAY \$ 225,000.00

18 392-015 TRANSFER-FROM 2007 GO NOTE FUND

Assumptions:

*This amount corresponds with the 2007 GO Note Fund Expenditure, Line Item 15 492-030.

2010 Road Rehabilitation Project = \$ 180,000.00

\$ 180,000.00

SAY \$ 179,000.00

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 392 INTERFUND OPERATING TRANSFER REVENUES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18 392-080 TRANSFER-FROM SANITARY SEWER FUND

*This amount corresponds with the Sanitary Sewer Fund Expenditure, Line Item 08 492-030.

2010 ROAD REHABILITATION PROJECT (Sanitary Sewer Items) =	\$ 40,000.00
MANHOLE REHABILITATION PROJECT/GRANT MATCH =	\$ 30,000.00
2010 STORMWATER REHABILITATION PROJECT =	\$ 70,000.00
	<hr/>
	\$ 140,000.00

SAY	\$ 140,000.00
-----	---------------

**2010 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
18 393 PROCEEDS OF GENERAL LONG-TERM DEBT REVENUES**

*2010 CAPITAL IMPROVEMENT FUND BUDGET
FINAL*

18	CAPITAL IMPROVEMENT FUND	ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
18 393	PROCEEDS OF GENERAL LONG-TERM DEBT								
18 393-300	2009 LEASE ESCROW - ENERGY SAVINGS EQUIP.	NA	NA	NA	NA	\$ -	\$ 347,918.34	\$ -	New Item
	TOTAL PROCEEDS OF GENERAL LONG-TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347,918.34	\$ -	New Item

Summary and Assumptions:

Proceeds of General Long-Term Debt Revenues

Fiscal Year 2010 Budget Recommendations:

\$ -

Fiscal Year 2009 Adopted Budget:

\$ -

Fiscal Year 2009 Projected Budget:

\$ 347,918.34

\$ 347,918.34 over budget revenues expectations.

*No borrowing is anticipated in 2010 for Capital Improvement Projects.

18 393-300 2009 LEASE ESCROW - 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.

2010 BRENTWOOD BUDGET HIGHWAY AID FUND

2010 HIGHWAY AID FUND BUDGET

35 HIGHWAY AID FUND EXPENDITURES

FINAL

		ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
35	HIGHWAY AID FUND								
35 432	WINTER MAINTENANCE-SNOW REMOVAL								
35 432-245	ROAD SALT	\$ 37,669.00	\$ 60,000.00	\$ 58,959.18	\$ 104,263.37	\$ 56,500.00	\$ 69,000.00	\$ 64,600.00	14%
	TOTAL WINTER MAINTENANCE-SNOW REMOVAL	\$ 37,669.00	\$ 60,000.00	\$ 58,959.18	\$ 104,263.37	\$ 56,500.00	\$ 69,000.00	\$ 64,600.00	14%
35 433	TRAFFIC CONTROL DEVICES								
35 433-245	STREET SIGNS & MARKINGS	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	New Item
35 433-270	DATA PROCESSING EQUIPT.	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	NA
35 433-361	ELECTRIC-TRAFFIC SIGNALS	\$ -	\$ -	\$ 4,439.96	\$ 9,522.73	\$ 9,000.00	\$ 10,000.00	\$ 9,000.00	0%
35 433-374	REPAIRS-TRAFFIC SIGNALS	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0%
	TOTAL TRAFFIC CONTROL DEVICES	\$ -	\$ -	\$ 4,439.96	\$ 10,522.73	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	0%
35 434	STREET LIGHTING								
35 434-361	ELECTRICITY-STREET LIGHTING	\$ 61,414.00	\$ 119,200.00	\$ 122,262.69	\$ 108,684.20	\$ 130,000.00	\$ 109,000.00	\$ 107,000.00	-18%
	TOTAL STREET LIGHTING	\$ 61,414.00	\$ 119,200.00	\$ 122,262.69	\$ 108,684.20	\$ 130,000.00	\$ 109,000.00	\$ 107,000.00	-18%
TOTAL HIGHWAY AID FUND EXPENDITURES		\$ 99,083.00	\$ 179,200.00	\$ 185,661.83	\$ 223,470.30	\$ 198,500.00	\$ 190,000.00	\$ 183,600.00	-8%
TOTAL HIGHWAY AID FUND REVENUES		\$ 186,454.00	\$ 177,715.00	\$ 184,595.00	\$ 201,203.46	\$ 198,500.00	\$ 191,248.80	\$ 183,600.00	-8%
							FUND BALANCE - SURPLUS/(DEFICIT) =	\$ -	

**2010 BRENTWOOD BUDGET HIGHWAY AID FUND
35 432 WINTER MAINTENANCE-SNOW REMOVAL EXPENDITURES**

*2010 HIGHWAY AID FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
									FROM
35	HIGHWAY AID FUND								2009
	WINTER MAINTENANCE-SNOW REMOVAL								
35 432	REMOVAL								
35 432-245	ROAD SALT	\$ 37,669.00	\$ 60,000.00	\$ 58,959.18	\$ 104,263.37	\$ 56,500.00	\$ 69,000.00	\$ 64,600.00	14%
	TOTAL WINTER MAINTENANCE-SNOW REMOVAL	\$ 37,669.00	\$ 60,000.00	\$ 58,959.18	\$ 104,263.37	\$ 56,500.00	\$ 69,000.00	\$ 64,600.00	14%

Summary and Assumptions:

Winter Maintenance - Snow Removal Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 64,600.00 an increase of \$7,500.00.

Fiscal Year 2009 Adopted Budget: \$ 56,500.00

Fiscal Year 2009 Projected Budget: \$ 69,000.00

\$ 12,500.00 over budgeted amount.

*6% Increase in Road Salt.

35 432-245 ROAD SALT

Assumptions:

Current Volume in Salt Dome = 1,000 Tons

2010 Quantity (Tons)= 1,200

Unit Price per Ton (SHACOG Joint Purchase) = \$ 52.75

2010 Total = \$ 63,300.00

SAY	\$ 64,600.00
------------	---------------------

Note: in 2009 the Unit Price was \$45.00/Ton

**2010 BRENTWOOD BUDGET HIGHWAY AID FUND
35 433 TRAFFIC CONTROL DEVICES EXPENDITURES**

*2009 BUDGET
FINAL
11/25/08*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
35	HIGHWAY AID FUND								FROM
35 433	TRAFFIC CONTROL DEVICES								2009
35 433-245	STREET SIGNS & MARKINGS	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	New Item
35 433-270	DATA PROCESSING EQUIPT.	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	NA
35 433-361	ELECTRIC-TRAFFIC SIGNALS	\$ -	\$ -	\$ 4,439.96	\$ 9,522.73	\$ 9,000.00	\$ 10,000.00	\$ 9,000.00	0%
35 433-374	REPAIRS-TRAFFIC SIGNALS	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0%
	TOTAL TRAFFIC CONTROL DEVICES	\$ -	\$ -	\$ 4,439.96	\$ 10,522.73	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	0%

Summary and Assumptions:

Traffic Control Devices Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 12,000.00 an increase of \$1,600.00.

Fiscal Year 2009 Adopted Budget: \$ 12,000.00

Fiscal Year 2009 Projected Budget: \$ 12,000.00

\$ - under budgeted amount.

*Added Street Signs & Markings to begin the process of updating Borough Signs to comply with new reflective requirements.

35 433-245 STREET SIGNS & MARKINGS

Assumptions:

Road Signage

Line Painting

SAY	\$ 1,000.00
------------	--------------------

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	\$ -
------------	-------------

35 433-361 ELECTRIC-TRAFFIC SIGNALS

**2010 BRENTWOOD BUDGET HIGHWAYAID FUND
35 433 TRAFFIC CONTROL DEVICES EXPENDITURES**

*2009 BUDGET
FINAL
11/25/08*

*Duquesne Light

SAY	\$	9,000.00
------------	-----------	-----------------

35 433-374 REPAIRS-TRAFFIC SIGNALS

*Associated with any repairs to the Traffic Signals.

SAY	\$	2,000.00
------------	-----------	-----------------

**2010 BRENTWOOD BUDGET HIGHWAY AID FUND
35 434 STREET LIGHTING EXPENDITURES**

*2010 HIGHWAY AID FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
									FROM
35	HIGHWAY AID FUND								2009
35 434	STREET LIGHTING								
35 434-361	ELECTRICITY-STREET LIGHTING	\$ 61,414.00	\$ 119,200.00	\$ 122,262.69	\$ 108,684.20	\$ 130,000.00	\$ 109,000.00	\$ 107,000.00	-18%
	TOTAL STREET LIGHTING	\$ 61,414.00	\$ 119,200.00	\$ 122,262.69	\$ 108,684.20	\$ 130,000.00	\$ 109,000.00	\$ 107,000.00	-18%

Summary and Assumptions:

Street Lighting Expenditures

Fiscal Year 2010 Budget Recommendations: \$ 107,000.00 a decrease of \$23,000.00.

Fiscal Year 2009 Adopted Budget: \$ 130,000.00

Fiscal Year 2009 Projected Budget: \$ 109,000.00

\$ (21,000.00) under budgeted amount.

*18% Decrease in Electricity over 2009 Budgeted amount.

35 434-361 ELECTRICITY-STREET LIGHTING

*Assuming a 15% decrease over 2009 budgeted street lighting expenditures.

SAY	\$ 107,000.00
------------	----------------------

2010 BRENTWOOD BUDGET HIGHWAY AID FUND

2010 HIGHWAY AID FUND BUDGET

35 HIGHWAY AID FUND REVENUES

FINAL

		ACTUAL 2005	ACTUAL 2006	ACTUAL 2007	ACTUAL 2008	BUDGETED 2009	PROJECTED 2009	PROPOSED 2010	PERCENTAGE CHANGE FROM 2009
35	HIGHWAY AID FUND								
35 100	2010 BEGINNING BALANCE								
35 100-000	BEGINNING BALANCE	\$ 24,052.00	\$ 163.00	\$ -	\$ 146.28	\$ 5,000.00	\$ 146.43	\$ 100.00	-98%
	TOTAL BEGINNING BALANCE	\$ 24,052.00	\$ 163.00	\$ -	\$ 146.28	\$ 5,000.00	\$ 146.43	\$ 100.00	-98%
35 341	INTEREST								
35 341-100	INTEREST	\$ 1,110.00	\$ 4,834.00	\$ 5,547.00	\$ 3,192.08	\$ 3,500.00	\$ 500.00	\$ 500.00	-86%
	TOTAL INTEREST	\$ 1,110.00	\$ 4,834.00	\$ 5,547.00	\$ 3,192.08	\$ 3,500.00	\$ 500.00	\$ 500.00	-86%
35 355	STATE SHARED REVENUES								
35 355-02	STATE HIGHWAY AID (LIQUID FUELS TAX)	\$ 161,292.00	\$ 172,718.00	\$ 179,048.00	\$ 197,865.10	\$ 190,000.00	\$ 190,602.37	\$ 183,000.00	-4%
	TOTAL STATE SHARED REVENUES	\$ 161,292.00	\$ 172,718.00	\$ 179,048.00	\$ 197,865.10	\$ 190,000.00	\$ 190,602.37	\$ 183,000.00	-4%
	TOTAL HIGHWAY AID FUND REVENUES	\$ 186,454.00	\$ 177,715.00	\$ 184,595.00	\$ 201,203.46	\$ 198,500.00	\$ 191,248.80	\$ 183,600.00	-8%

**2010 BRENTWOOD BUDGET HIGHWAY AID FUND
35 100 2010 BEGINNING BALANCE**

*2010 HIGHWAY AID FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
									FROM
35	HIGHWAY AID FUND								2009
35 100	2010 BEGINNING BALANCE								
35 100-000	BEGINNING BALANCE	\$ 24,052.00	\$ 163.00	\$ -	\$ 146.28	\$ 5,000.00	\$ 146.43	\$ 100.00	-98%
	TOTAL BEGINNING BALANCE	\$ 24,052.00	\$ 163.00	\$ -	\$ 146.28	\$ 5,000.00	\$ 146.43	\$ 100.00	-98%

Summary and Assumptions:

Beginning Balance Revenues

Fiscal Year 2010 Budget Recommendations: \$ 100.00 a decrease of \$4,900.00.

Fiscal Year 2009 Adopted Budget: \$ 5,000.00

Fiscal Year 2009 Projected Budget: \$ 146.43

\$ (4,853.57) under budgeted revenues.

35 100-000 BEGINNING BALANCE

*It is anticipated that the 2010 Beginning Balance will be =

SAY	\$	100.00
------------	-----------	---------------

**2010 BRENTWOOD BUDGET HIGHWAY AID FUND
35 341 INTEREST REVENUES**

*2010 HIGHWAY AID FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE
		2005	2006	2007	2008	2009	2009	2010	CHANGE
									FROM
35	HIGHWAY AID FUND								2009
35 341	INTEREST								
35 341-100	INTEREST	\$ 1,110.00	\$ 4,834.00	\$ 5,547.00	\$ 3,192.08	\$ 3,500.00	\$ 500.00	\$ 500.00	-86%
	TOTAL INTEREST	\$ 1,110.00	\$ 4,834.00	\$ 5,547.00	\$ 3,192.08	\$ 3,500.00	\$ 500.00	\$ 500.00	-86%

Summary and Assumptions:

Interest Revenues

Fiscal Year 2010 Budget Recommendations: \$ 500.00 a decrease of \$3,000.00.

Fiscal Year 2009 Adopted Budget: \$ 3,500.00

Fiscal Year 2009 Projected Budget: \$ 500.00

\$ (3,000.00) under budgeted revenues.

35 341-100 INTEREST

*It is anticipated that the interest to be earned in 2010 =

SAY	\$	500.00
-----	----	--------

**2010 BRENTWOOD BUDGET HIGHWAY AID FUND
35 355 STATE SHARED REVENUES**

*2010 HIGHWAY AID FUND BUDGET
FINAL*

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	PERCENTAGE CHANGE FROM
35	HIGHWAY AID FUND	2005	2006	2007	2008	2009	2009	2010	2009
35 355	STATE SHARED REVENUES								
	STATE HIGHWAY AID (LIQUID FUELS								
35 355-02	TAX)	\$ 161,292.00	\$ 172,718.00	\$ 179,048.00	\$ 197,865.10	\$ 190,000.00	\$ 190,602.37	\$ 183,000.00	-4%
	TOTAL STATE SHARED REVENUES	\$ 161,292.00	\$ 172,718.00	\$ 179,048.00	\$ 197,865.10	\$ 190,000.00	\$ 190,602.37	\$ 183,000.00	-4%

Summary and Assumptions:

State Shared Revenues

Fiscal Year 2010 Budget Recommendations: \$ 183,000.00 a decrease of \$7,000.00.

Fiscal Year 2009 Adopted Budget: \$ 190,000.00

Fiscal Year 2009 Projected Budget: \$ 190,602.37

\$ 602.37 additional revenues.

35 355-02 STATE HIGHWAY AID (LIQUID FUELS
TAX)

*Based on October 2009 letter from Commonwealth of PA, 2009 Estimated Liquid Fuels allocation is approximately \$183,386.73. Due to the high price of motor vehicle fuels and the current economic conditions, revenue from liquid fuels purchases has declined. The amount available for the April 1, 2010, payment to municipalites is currently forecast to be less than the prior year.

This amount is based on the mileage of 24.43 and the population of 10,466 for Brentwood.

SAY	\$ 183,000.00
------------	----------------------