# THE BOROUGH OF BRENTWOOD

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# Memorandum

**To:** Brentwood Borough Council

**CC:** E. Peccon
S. Toth

**From:** George Zboyovsky, PE, ICMA-CM

**Date:** 11/18/2024

***RE:*** ***2025 - 2029 General Fund Forecast Summary***

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Over the past decade, Brentwood Borough has made remarkable strides in improving its infrastructure, services, and community amenities without increasing property taxes. Through careful financial management, strategic use of grants, and thoughtful allocation of resources, the Borough has successfully navigated growing operational demands. However, as expenses continue to rise and external constraints—such as Allegheny County's control over property assessments—limit revenue growth, the Borough now faces significant financial challenges.

This memo outlines the 2026-2029 financial forecast for the General Fund and Capital Improvement Fund, highlighting the need for strategic decisions to address projected deficits and ensure the Borough's long-term fiscal stability.

**CAPITAL IMPROVEMENT FUND FORECAST**

| | **2025** | **2026** | **2027** | **2028** | **2029** |
|---|---|---|---|---|---|
| **Revenues** | $2,680,935 | $3,976,000 | $3,230,000 | $3,161,000 | $2,130,000 |
| **Expenditures** | $2,680,935 | $3,803,000 | $3,200,000 | $3,161,000 | $2,132,000 |
| Difference (+/(-)) | $0.00 | +$173,000 | +$30,000 | $0.00 | ($2,000) |

## GENERAL FUND FORECAST

While revenues are anticipated to steadily increase due to modest economic growth, the General Fund expenditures are forecasted to outpace revenues starting in 2026. These deficits are primarily driven by increasing operating costs, capital project transfers, and debt service obligations.

| | **2025** | **2026** | **2027** | **2028** | **2029** |
|---|---|---|---|---|---|
| **Revenues** | $11,609,640 | $11,600,000 | $11,800,000 | $12,200,000 | $12,800,000 |
| **Expenditures*** | $11,609,640 | $13,600,000 | $13,800,000 | $14,400,000 | $14,100,000 |
| Difference (+/(-)) | $0.00 | ($2,000,000) | ($2,000,000) | ($2,200,000) | ($1,300,000) |

*Expenditure include the following transfers from the General Fund to the Capital Improvement to make up the difference and or match the various grant requirements.

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| Transfer Amount from General Fund | $1,480,000 | $3,000,000 | $2,700,000 | $2,781,000 | $2,000,000 |
| Difference (+/(-)) | $0.00 | ($2,000,000) | ($2,000,000) | ($2,200,000) | ($1,300,000) |

The minimum Debt Service Payment for each of the above years is approximately $1,000,000.00. This means that at least a **$1,000,000** transfer from the General Fund would be required each year.

A $2,000,000 deficit equates to approximately 5 mil tax increase assuming a collection rate of 93%. Without new revenue sources or expenditure reductions, such increases may become unavoidable to maintain services and fund future projects.

Since 2016, the Borough has completed capital projects and upgraded equipment in the amount of nearly **$30 million!** That is over $3 million per year on average. This was accomplished without any tax increases. Funding was provided via a bond issue and refinance of $14 million. The remaining $16 million in revenue was primarily through grants and transfers from the General Fund.

**Cost Increases Comparison (2016-2025)**

The following reflects significant budgetary and economic changes over the past decade:

| | **2016** | **2025** | **Difference ($)/(%)** |
|---|---|---|---|
| Police Budget | $2,144,550.00 | $3,369,623 | $1,225,000 / 57% |
| DPW Budget | $1,008,000.00 | $1,483,887 | $475,887 / 47% |
| Admin | $370,520.00 | $618,448 | $247,928 / 67% |
| Healthcare | $13,082/year | $40,000/year | 205% |
| Gasoline | $2.14/gal | $3.20/gal | 49% |
| Road Salt | $69.29 per ton | $88.96 per ton | 28.4% |

Here are several ideas to reduce the $2 million deficit or generate additional funding for Brentwood Borough:

**1. Expense Reductions**

**Operational Efficiencies:**

- **Shared Services:** Explore intermunicipal agreements for shared services like public works, IT, or administrative support to reduce costs.
- **Fleet Optimization:** Extend the life of vehicles and equipment through improved maintenance schedules or downsizing the fleet where possible.
- **Outsourcing Opportunities:** Evaluate outsourcing non-core functions, such as custodial services or IT support, if more cost-effective

**2. Revenue Enhancements**

**Grants and Subsidies:**

- Aggressive Grant Seeking: Pursue additional state, federal, and private grants for infrastructure, public safety, and community programs.

**User Fees and Services:**

- Fee Adjustments: Review Borough fees for permits, park rentals, and other services to ensure they are competitive with neighboring municipalities.
- Stormwater Fee Implementation: Introduce or increase stormwater management fees to fund stormwater-related projects and reduce reliance on the General Fund.
- Recreation Program Fees: Adjust rates for youth and adult programs, sports leagues, and facility rentals.

**Advertising Revenue:** Allow sponsorships or advertising in Borough publications, facilities, or vehicles.

### 3. Tax Policy Adjustments

- Millage Increase: Implement a moderate property tax increase (e.g., 1-2 mills) instead of the full 5-mill increase at once.

### 4. Long-Term Structural Changes

**Economic Development:**

- **Main Street Revitalization:** Focus on obtaining Main Street designation and promoting development to increase the tax base.
- **Mixed-Use Development:** Encourage mixed-use projects like the $15 million Economic Development II project to expand the real estate and business tax base.

**Debt Restructuring:**

- **Bond Refinancing:** Revisit opportunities to refinance existing debt at lower interest rates to reduce annual debt service obligations.

### Stormwater Management Fee Implementation

The establishment of a **Stormwater Management Fee** presents a significant opportunity to generate additional revenue for the Borough. This fee could potentially bring in over **$500,000 annually**, which could be allocated toward critical infrastructure and operational needs, including:

- **Roadway Rehabilitation:** Funding for paving and maintenance projects.
- **Curb Repairs:** Addressing curb replacement and associated improvements.
- **Stormwater Management Compliance:** Meeting federal and state stormwater regulations.
- **Personnel Costs:** Supporting staff involved in planning, executing, and maintaining these projects.

Implementing this fee would not only reduce the strain on the General Fund but also provide a sustainable funding source to address increasing demands for stormwater infrastructure improvements and related activities. This aligns with the Borough's goal of maintaining infrastructure without requiring significant property tax increases.

### Increasing Expenses and Revenue Challenges

The Borough has been fortunate to operate without a property tax increase for many years, even as expenses have continued to rise significantly. Key cost drivers include escalating prices for essential items like gasoline, road salt, and healthcare, as well as increased wages and operational expenses across departments. For example, the Police and Public Works budgets have grown by **57% and 47%**, respectively, since 2016, reflecting the expanding scope of services provided to our residents.

Despite these rising costs, the Borough has managed to maintain a balanced budget through strategic use of grants, transfers, and careful financial planning. However, this approach is becoming increasingly unsustainable as expenditures continue to outpace revenues.

**Impact of Property Assessments on Revenue**

The Borough's primary revenue source—property taxes—is heavily influenced by **Allegheny County's control over property assessments**. Since the County has not conducted a reassessment in over a decade, the Borough's ability to generate additional revenue from rising property values is severely constrained. This stagnation directly impacts the Borough's General Fund, limiting its capacity to absorb increased expenses or fund necessary capital projects.

Without the ability to adjust assessed values, the Borough must rely on increasing millage rates or exploring alternative revenue sources, such as user fees or grants, to address budget shortfalls. This challenge underscores the need for a comprehensive approach to secure the Borough's financial stability.

**A Critical Crossroads**

As the Borough continues to invest in infrastructure, maintain high-quality services, and meet growing regulatory requirements, it is clear that additional revenue streams or adjustments to existing funding mechanisms will be required.

**Conclusion and Next Steps**

The Borough is at a critical juncture as it plans for the financial challenges of the coming years. The good news is that we have a full year before the 2026 Budget needs to be finalized, providing time to explore, refine, and implement strategies to address the projected deficits. A great deal can happen in a year, and by working collaboratively, the Borough can develop a balanced approach that minimizes the financial impact on residents while maintaining essential services and infrastructure investments.

To move forward effectively, it is recommended that the **Administrative and Finance Committee** meet regularly to review and evaluate the ideas presented in this memo. These meetings should focus on identifying actionable solutions, such as implementing new revenue streams, controlling expenditures, and planning for long-term financial sustainability. Regular updates to Borough Council and public engagement should also be part of this process to ensure transparency and community support for any proposed measures.

With careful planning, open dialogue, and proactive decision-making, the Borough can continue its tradition of strong financial management and service excellence. Let us use this year to chart a clear path forward and secure a stable and prosperous future for Brentwood.

**End of Memo**

**2025 BRENTWOOD BOROUGH OPERATING BUDGET**

**PROPOSED GENERAL FUND REVENUES**

| 01 | GENERAL FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2025 |
|---|---|---|---|---|---|---|---|---|---|
| **01 100** | **BEGINNING FUND BALANCE** | | | | | | | | |
| 01 300-000 | BEGINNING FUND BALANCE | $ 1,589,742.40 | $ 1,636,829.08 | $ 2,113,949.17 | $ 1,410,660.04 | $ 1,300,000.00 | $ 1,873,200.00 | $ 1,500,000.00 | 15% |
| | **TOTAL BEGINNING FUND BALANCE** | **$ 1,589,742.40** | **$ 1,636,829.08** | **$ 2,113,949.17** | **$ 1,410,660.04** | **$ 1,300,000.00** | **$ 1,873,200.00** | **$ 1,500,000.00** | 15% |
| **01301** | **REAL ESATE TAXES** | | | | | | | | |
| 01 301-100 | REAL ESTATE- CURRENT | $ 3,479,576.67 | $ 3,494,171.55 | $ 3,592,138.31 | $ 3,750,625.11 | $ 3,915,450.00 | $ 3,798,000.00 | $ 3,919,000.00 | 0% |
| 01 301-104 | REAL ESTATE- LIBRARY | $ 184,401.63 | $ 181,186.58 | $ 189,141.31 | $ 202,376.65 | $ 215,026.00 | $ 215,000.00 | $ 216,488.51 | 1% |
| 01 301-300 | REAL ESTATE- DELINQUENT | $ 257,719.84 | $ 218,368.30 | $ 345,701.35 | $ 834,087.59 | $ 211,000.00 | $ 218,000.00 | $ 218,000.00 | 3% |
| | **TOTAL REAL ESTATE TAXES** | **$ 3,921,698.14** | **$ 3,893,726.43** | **$ 4,126,980.97** | **$ 4,787,089.35** | **$ 4,341,476.00** | **$ 4,231,000.00** | **$ 4,353,488.51** | 0% |
| **01310** | **TRANSFER/ENABLING TAXES** | | | | | | | | |
| 01 310-100 | REAL ESTATE TRANSFER TAX | $ 124,326.08 | $ 131,534.79 | $ 216,844.07 | $ 155,578.87 | $ 140,000.00 | $ 172,000.00 | $190,000.00 | 36% |
| 01 310-210 | EARNED INCOME TAX- CURRENT | $ 1,205,975.46 | $ 1,190,626.26 | $ 1,236,287.08 | $ 1,418,717.64 | $ 1,250,000.00 | $ 1,317,000.00 | $1,300,000.00 | 4% |
| 01 310-230 | EARNED INCOME TAX-DELINQUENT | $ 2,654.88 | $ 5,598.78 | $ 150.00 | $ 1,842.91 | $ 2,000.00 | $ 500.00 | $2,000.00 | 0% |
| 01 310-401 | LOCAL SERVICES TAX | $ 95,539.18 | $ 94,129.94 | $ 115,357.68 | $ 132,091.81 | $ 105,000.00 | $ 133,000.00 | $130,000.00 | 24% |
| | **TOTAL TRANSFER/ENABLING TAXES** | **$ 1,428,495.60** | **$ 1,421,889.77** | **$ 1,568,638.83** | **$ 1,708,231.23** | **$ 1,497,000.00** | **$ 1,622,500.00** | **$1,622,000.00** | 8% |
| **01321** | **LICENSES/PERMITS** | | | | | | | | |
| 01 321-740 | VIDEO MACHINES | $ 26,000.00 | $ 2,400.00 | $ 25,800.00 | $ 52,800.00 | $ 39,000.00 | $ 34,000.00 | $ 27,000.00 | -31% |
| 01 321-750 | POOL TABLES | $ 1,000.00 | $ 200.00 | $ 1,000.00 | $ 1,600.00 | $ 1,000.00 | $ 1,000.00 | $ 600.00 | -40% |
| 01 321-800 | CABLE TV FRANCHISING FEE | $ 170,945.63 | $ 161,735.94 | $ 154,693.21 | $ 216,887.90 | $ 132,000.00 | $ 130,000.00 | $ 120,000.00 | -9% |
| 01 322-801 | STREET PERMITS | $ 38,464.00 | $ 15,710.00 | $ 54,540.43 | $ 42,349.83 | $ 32,000.00 | $ 15,800.00 | $ 35,000.00 | 9% |
| 01 322-900 | SIGN PERMITS | $ 2,190.00 | $ 880.00 | $ 1,552.49 | $ 920.00 | $ 1,000.00 | $ 900.00 | $ 840.00 | -16% |
| 01 322-901 | SOLICITATION PERMITS | $ 4,025.00 | $ - | $ 35.00 | $ 35.00 | $ - | $ 200.00 | $ 200.00 | New Item |
| | **TOTAL LICENSES/PERMITS** | **$ 242,624.63** | **$ 180,925.94** | **$ 237,621.13** | **$ 314,592.73** | **$ 205,000.00** | **$ 181,900.00** | **$ 183,640.00** | -10% |
| **01 331** | **FINES/FORFEITURES** | | | | | | | | |
| 01 331-110 | MOTOR VEHICLE VIOLATIONS | $ 65,833.67 | $ 77,659.72 | $ 62,834.36 | $ 60,275.42 | $ 60,000.00 | $ 52,500.00 | $ 50,000.00 | -17% |
| 01 332-100 | DPW REIMBURSEMENTS | $ 4,444.81 | $ 8,875.51 | $ 8,478.03 | $ 6,843.73 | $ 6,000.00 | $ 31,400.00 | $ 6,000.00 | 0% |
| 01 332-101 | RESTITUTIONS/SETTLEMENTS | $ 115.00 | $ 1,052.73 | $ 1,273.18 | $ - | $ 1,000.00 | $ 100.00 | $ 1,000.00 | 0% |
| 01 332-102 | CODE ENFORCEMENT CITATIONS | $ 5,951.42 | $ 4,525.09 | $ 4,605.91 | $ 13,208.85 | $ 6,000.00 | $ 16,800.00 | $ 15,000.00 | 150% |
| | **FINES/FOREFITURES** | **$ 76,344.90** | **$ 92,113.05** | **$ 77,191.48** | **$ 80,328.00** | **$ 73,000.00** | **$ 100,800.00** | **$ 72,000.00** | -1% |

## 2025 BRENTWOOD BOROUGH OPERATING BUDGET
## PROPOSED GENERAL FUND REVENUES

| 01 | GENERAL FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2025 |
|---|---|---|---|---|---|---|---|---|---|
| **01341** | **INTEREST, RENTS, & ROYALTIES** | | | | | | | | |
| 01 341-000 | INTEREST- TEMPORARY INVESTMENTS | $ 7,510.70 | $ 6,283.24 | $ 1,066.49 | $ 80,008.28 | $ 40,000.00 | $ 64,300.00 | $ 40,000.00 | 0% |
| 01 342-101 | RENT OF LAND | $ 61,069.59 | $ 62,391.50 | $ 64,109.50 | $ 68,014.00 | $ 69,000.00 | $ 70,000.00 | $ 71,000.00 | 3% |
| 01 342-200 | RECREATION CENTER | $ 510.00 | $ - | $ 6,179.38 | $ 10,050.00 | $ 5,000.00 | $ 2,000.00 | $ 5,000.00 | 0% |
| 01 342-201 | RENT OF BUILDINGS | $ 25,360.00 | $ 25,360.00 | $ 20,600.00 | $ 16,355.00 | $ 17,200.00 | $ 17,200.00 | $ 17,319.00 | 1% |
| 01 342-202 | RENT OF SWIMMING POOL | $ - | $ - | $ 700.00 | $ 2,750.00 | $ 2,000.00 | $ 2,900.00 | $ 3,000.00 | 50% |
| 01 342-300 | COMMUNITY CENTER | $ 6,000.00 | $ 400.00 | $ 1,250.00 | $ 4,600.00 | $ 1,000.00 | $ 13,400.00 | $ 5,000.00 | 400% |
| 01 342 301 | PAVILION | $ - | $ - | $ 220.00 | $ 340.00 | $ 200.00 | $ 900.00 | $ 1,000.00 | 400% |
| | **TOTAL INTEREST, RENTS, & ROYALTIES** | **$ 100,450.29** | **$ 94,434.74** | **$ 94,125.37** | **$ 182,117.28** | **$ 134,400.00** | **$ 170,700.00** | **$ 142,319.00** | 6% |
| **01350** | **INTERGOVERNMENTAL REVENUES** | | | | | | | | |
| 01 351 120 | EMERGENCY MGMT | $ - | $ 125,000.00 | $ - | $ - | $ - | | | Closed |
| 01 355-010 | PUBLIC UTILITY REALITY TAX | $ 5,433.82 | $ 5,714.65 | $ 5,715.32 | $ 5,930.78 | $ 5,500.00 | $ 6,800.00 | $ 5,500.00 | 0% |
| 01 355-040 | LIQUOR LICENSES | $ 1,800.00 | $ 3,568.00 | $ 4,924.00 | $ 2,500.00 | $ 2,000.00 | $ 3,000.00 | $ 3,000.00 | 50% |
| 01 355-050 | STATE AID TO PENSION FUND | $ 220,181.46 | $ 211,724.83 | $ 230,269.56 | $ 256,427.08 | $ 220,000.00 | $ 289,400.00 | $ 250,000.00 | 14% |
| 01 355-070 | FOREIGN FIRE INSURANCE | $ 42,486.42 | $ 43,152.94 | $ 38,637.81 | $ 49,349.57 | $ 39,000.00 | $ 50,900.00 | $ 49,000.00 | 26% |
| 01 355-080 | RAD- SALES TAX PROCEEDS | $ 470,893.13 | $ 413,733.38 | $ 506,019.77 | $ 622,276.86 | $ 440,167.00 | $ 562,000.00 | $ 550,000.00 | 25% |
| 01 355-090 | MARCELLUS SHALE IMPACT | $ 1,627.20 | $ 1,398.02 | $ 930.78 | $ 2,101.34 | $ 1,000.00 | $ 1,300.00 | $ 1,000.00 | 0% |
| | **TOTAL INTERGOVERNMENTAL** | **$ 742,422.03** | **$ 804,291.82** | **$ 786,497.24** | **$ 938,585.63** | **$ 707,667.00** | **$ 913,400.00** | **$ 858,500.00** | 21% |
| **01360** | **DEPARTMENT EARNINGS** | | | | | | | | |
| 01 361-310 | ZONING/PLANNING FEES | $ 4,475.00 | $ 4,200.00 | $ 4,200.00 | $ 4,650.00 | $ 3,000.00 | $ 1,000.00 | $ 3,000.00 | 0% |
| 01 361-560 | PHOTOCOPIES | $ 88.25 | $ 1.00 | $ 2.00 | $ - | $ - | $ - | $ - | N/A |
| 01 361-750 | INTERN SALARY REIMBURSEMENT | $ - | $ - | $ 2,223.38 | $ - | $ - | $ - | $ - | Closed |
| 01 361-751 | WELLNESS GRANT | $ - | $ - | $ - | $ 1,000.00 | $ - | $ 700.00 | $ 750.00 | New Item |
| 01 362-102 | SPECIAL POLICE SERVICES | $ 38,401.25 | $ 3,651.98 | $ 76,596.76 | $ 62,878.75 | $ 53,200.00 | $ 155,000.00 | $ 96,082.00 | 81% |
| 01 362-112 | ACCIDENT REPORTS | $ 2,040.00 | $ 2,475.00 | $ 2,675.00 | $ 4,380.00 | $ 2,500.00 | $ 4,000.00 | $ 4,000.00 | 60% |
| 01 362-313 | ENGINEERING REIMBURSEMENTS | $ 10,934.50 | $ 1,706.50 | $ 6,487.89 | $ 16,436.34 | $ 23,500.00 | $ 5,000.00 | $ 10,000.00 | -57% |
| 01 362-410 | BUILDING PERMITS | $ 64,044.00 | $ 34,708.50 | $ 13,873.41 | $ 31,898.55 | $ 20,000.00 | $ 19,500.00 | $ 20,000.00 | 0% |
| 01 362-450 | OCCUPANCY/SEWER PERMITS | $ 34,024.50 | $ 33,390.00 | $ 50,266.89 | $ 42,802.32 | $ 47,000.00 | $ 40,500.00 | $ 41,000.00 | -13% |
| 01 362-460 | TENANT REGISTRATION | $ 22,367.00 | $ 23,445.00 | $ 20,601.18 | $ 26,193.43 | $ 20,000.00 | $ 20,500.00 | $ 20,000.00 | 0% |
| 01 362-461 | RENTAL INSPECTION FEES | $ 10,405.00 | $ 4,730.00 | $ 7,512.76 | $ 11,489.11 | $ 14,000.00 | $ 8,000.00 | $ 14,000.00 | 0% |
| 01 362.465 | VACANT PROPERTY REGISTRATION | $ 6,110.58 | $ 4,125.00 | $ 2,625.00 | $ 2,550.00 | $ 3,500.00 | $ 3,500.00 | $ 3,000.00 | -14% |
| 01 364-902 | LIEN REMOVAL FEES | $ 2,032.47 | $ 3,121.95 | $ 2,892.00 | $ 2,576.00 | $ 2,000.00 | $ 4,100.00 | $ 3,000.00 | 50% |
| | **TOTAL DEPARTMENT EARNINGS** | **$ 194,922.55** | **$ 115,554.93** | **$ 189,706.27** | **$ 206,854.50** | **$ 188,700.00** | **$ 261,800.00** | **$ 214,832.00** | 14% |

*DRAFT 2*
*11/18/2024*

| 2025 BRENTWOOD BOROUGH OPERATING BUDGET | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| PROPOSED GENERAL FUND REVENUES | | | | | | | | | |
| **01** | **GENERAL FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2024** | **PROJECTED 2024** | **PROPOSED 2025** | **PERCENTAGE CHANGE FROM 2025** |
| **01363** | **PARKING METERS** | | | | | | | | |
| 01 363-120 | PARKING METER VIOLATIONS | $ 6,068.01 | $ 10,446.98 | $ 10,565.03 | $ 3,539.95 | $ 5,000.00 | $ 2,500.00 | $ 3,000.00 | -40% |
| 01 363-210 | PARKING METER REVENUE | $ 64,557.26 | $ 34,818.86 | $ 34,023.10 | $ 29,433.82 | $ 30,000.00 | $ 38,000.00 | $ 40,000.00 | 33% |
| | **TOTAL PARKING METERS** | **$ 70,625.27** | **$ 45,265.84** | **$ 44,588.13** | **$ 32,973.77** | **$ 35,000.00** | **$ 40,500.00** | **$ 43,000.00** | 23% |
| | | | | | | | | | 0% |
| **01364** | **SANITATION** | | | | | | | | |
| 01 364-300 | COLLECTION & DISPOSAL FEES-CURRENT | $ 751,669.41 | $ 774,068.55 | $ 755,416.88 | $ 803,833.59 | $ 1,106,000.00 | $ 1,160,000.00 | $ 1,368,000.00 | 24% |
| 01 364-310 | COLLECTION & DISPOSAL FEES-DELINQUENT | $ 35,166.35 | $ 49,421.83 | $ 87,422.58 | $ 163,965.30 | $ 100,000.00 | $ 110,000.00 | $ 100,000.00 | 0% |
| 01 364-320 | RECYCLING BINS | $ 20.00 | $ 115.00 | $ 99.34 | $ 345.00 | $ 200.00 | $ 200.00 | $ 200.00 | 0% |
| | **TOTAL SANITATION** | **$ 786,855.76** | **$ 823,605.38** | **$ 842,938.80** | **$ 968,143.89** | **$ 1,206,200.00** | **$ 1,270,200.00** | **$ 1,468,200.00** | 22% |
| **01367** | **CULTURE/RECREATION** | | | | | | | | |
| 01 367-202 | SWIMMING POOL FEES | $ - | $ - | $ 86,679.04 | $ 100,630.77 | $ 92,000.00 | $ 115,600.00 | $ 115,000.00 | 25% |
| 01 367-300 | RECREATIONAL PROGRAM FEES | $ 12,655.94 | $ 8,550.56 | $ 18,795.08 | $ 19,255.70 | $ 11,000.00 | $ 24,000.00 | $ 35,500.00 | 223% |
| 01 367-301 | DEK HOCKEY RENTAL FEE | $ - | $ - | $ 30.00 | $ - | $ - | $ 2,900.00 | $ 2,000.00 | New Item |
| 01 367-303 | STADIUM RENTAL FEE | $ 18,253.90 | $ 6,550.00 | $ 82,925.00 | $ 54,175.00 | $ 40,000.00 | $ 52,000.00 | $ 50,000.00 | 25% |
| 01 367-304 | BASEBALL FIELD RENTAL FEE | $ 1,620.00 | $ 720.00 | $ 1,860.00 | $ - | $ 1,000.00 | $ 100.00 | $ 1,000.00 | 0% |
| 01 367-306 | MILITARY BANNER FEE | $ 3,108.00 | $ 360.00 | $ 820.00 | $ 860.00 | $ 3,800.00 | $ 8,500.00 | $ 2,080.00 | -45% |
| 01 367-400 | PARK AND REC CONCESSIONS | $ 3,888.75 | $ 400.00 | $ 45,522.57 | $ 57,640.05 | $ 50,500.00 | $ 68,300.00 | $ 70,000.00 | 39% |
| 01 367-403 | COMMUNITY DAY | $ 2,175.00 | $ 2,175.00 | $ 475.00 | $ 4,467.72 | $ 4,000.00 | $ 7,600.00 | $ 9,000.00 | 125% |
| | **TOTAL CULTURE/RECREATION** | **$ 41,701.59** | **$ 18,755.56** | **$ 237,106.69** | **$ 237,029.24** | **$ 202,300.00** | **$ 279,000.00** | **$ 284,580.00** | 41% |
| **01368** | **SCHOOL GUARD PAYROLL** | | | | | | | | |
| 01 368-100 | SCHOOL GUARD PAYROLL | $ 64,000.12 | $ 42,345.35 | $ 49,467.65 | $ 39,701.14 | $ 50,950.00 | $ 40,000.00 | $ 45,750.00 | -10% |
| | **TOTAL SCHOOL GUARD PAYROLL** | **$ 64,000.12** | **$ 42,345.35** | **$ 49,467.65** | **$ 39,701.14** | **$ 50,950.00** | **$ 40,000.00** | **$ 45,750.00** | -10% |
| **01380** | **MISCELLANEOUS** | | | | | | | | |
| 01 380-000 | MISCELLANEOUS REVENUE | $ 824.32 | $ 768.81 | $ 2,042.74 | $ 552.60 | $ 1,000.00 | $ 500.00 | $ 1,000.00 | 0% |
| 01 380-802 | MUNICIPAL LIEN LETTERS | $ 13,610.00 | $ 13,605.00 | $ 20,310.63 | $ 15,247.81 | $ 19,000.00 | $ 18,500.00 | $ 19,000.00 | 0% |
| 01 380-805 | SALE OF PROPERTY- AUCTION | $ 23,065.00 | $ 50.00 | $ 55,375.00 | $ 22,616.90 | $ 10,000.00 | $ 12,400.00 | $ 10,000.00 | 0% |
| 01 387-000 | POLICE DEPARTMENT DONATION | $ 300.00 | $ 300.00 | $ 300.00 | $ - | $ - | | | Closed |
| | **TOTAL MISCELLANEOUS** | **$ 37,799.32** | **$ 14,723.81** | **$ 78,028.37** | **$ 38,417.31** | **$ 30,000.00** | **$ 31,400.00** | **$ 30,000.00** | 0% |

| 2025 BRENTWOOD BOROUGH OPERATING BUDGET | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| PROPOSED GENERAL FUND REVENUES | | | | | | | | | |
| 01 | GENERAL FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2025 |
| **01392** | **INTERFUND TRANSFERS** | | | | | | | | |
| 01 392-080 | TRANSFER-FROM SEWER FUND | $ 526,140.00 | $ 590,000.00 | $ 457,500.00 | $ 609,000.00 | $ 696,104.00 | $ 696,104.00 | $ 791,330.00 | 14% |
| 01 392-095 | TRANSFER-FROM OPERATING RESERVE FUND | $ - | $ - | $ - | $ 60,000.00 | $ - | | | N/A |
| | **TOTAL INTERFUND TRANSFERS** | **$ 526,140.00** | **$ 590,000.00** | **$ 457,500.00** | **$ 554,000.00** | **$ 696,104.00** | **$ 696,104.00** | **$ 791,330.00** | 14% |
| **01395** | **OTHER SOURCES** | | | | | | | | |
| 01 395-000 | INSURANCE DISTRIBUTION | $ - | $ - | $ 19,550.76 | $ - | $ - | $ - | $ - | NA |
| | **TOTAL OTHER SOURCES** | **$ -** | **$ -** | **$ 19,550.76** | **$ -** | **$ -** | **$ -** | **$ -** | **N/A** |
| **TOTAL GENERAL FUND REVENUES** | | **$ 9,823,822.60** | **$ 9,774,461.70** | **$ 10,923,890.86** | **$ 11,498,724.11** | **$ 10,667,797.00** | **$ 11,712,504.00** | **$ 11,609,640** | **7%** |

| 2025 BRENTWOOD BOROUGH OPERATING BUDGET<br>PROPOSED GENERAL FUND EXPENDITURES | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **01** | **GENERAL FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2024** | **PROJECTED 2024** | **PROPOSED 2025** | **PERCENTAGE CHANGE FROM 2024** |
| **01400** | **COUNCIL** | | | | | | | | |
| 01 400-110 | SALARIES | $ 16,800.00 | $ 16,800.00 | $ 16,440.00 | $ 16,800.00 | $ 16,800.00 | $ 16,800.00 | $ 16,800.00 | 0% |
| 01 400-161 | FICA | $ 1,101.60 | $ 1,285.20 | $ 1,119.96 | $ 1,285.20 | $ 1,300.00 | $ 1,300.00 | $ 1,300.00 | 0% |
| 01 400-210 | OFFICE SUPPLIES | $ 15.26 | $ - | $ 273.11 | $ - | $ 500.00 | $ 100.00 | $ 500.00 | 0% |
| 01 400-420 | DUES, SUBSCRIPTIONS, & MEMBERSHIPS | $ 2,468.00 | $ 2,213.00 | $ 1,005.00 | $ 2,633.00 | $ 2,700.00 | $ 2,700.00 | $ 2,633.00 | -2% |
| 01 400-460 | MEETINGS & CONFERENCES | $ 776.33 | $ 3,776.20 | $ 6,250.13 | $ 7,557.71 | $ 9,000.00 | $ 3,300.00 | $ 9,100.00 | 1% |
| 01 400-540 | CONTRIBUTIONS-CIVIC | $ 100.00 | $ - | $ - | $ 125.08 | $ - | $ - | $ - | N/A |
| 01 400-700 | MINOR PURCHASES | $ 917.27 | $ 3,575.25 | $ 835.01 | $ 590.99 | $ 1,700.00 | $ 600.00 | $ 1,600.00 | -6% |
| | | | | | | | | | |
| | **TOTAL COUNCIL** | **$ 22,178.46** | **$ 27,649.65** | **$ 25,923.21** | **$ 28,991.98** | **$ 32,000.00** | **$ 29,500.00** | **$ 31,933.00** | 0% |
| | | | | | | | | | |
| | | | | | | | | | |
| **01401** | **MAYOR** | | | | | | | | |
| 01 401-110 | SALARY | $ 3,399.96 | $ 3,399.96 | $ 3,399.96 | $ 3,399.96 | $ 3,400.00 | $ 3,400.00 | $ 3,400.00 | 0% |
| 01 401-161 | FICA | $ 260.16 | $ 260.16 | $ 260.16 | $ 260.16 | $ 300.00 | $ 300.00 | $ 300.00 | 0% |
| 01 401-210 | OFFICE SUPPLIES | $ 15.26 | $ - | $ 68.30 | $ - | $ 300.00 | $ 100.00 | $ 300.00 | 0% |
| 01 401-420 | DUES, SUBSCRIPTIONS, & MEMBERSHIPS | $ - | $ 160.00 | $ 20.00 | $ 260.00 | $ 300.00 | $ 300.00 | $ 300.00 | 0% |
| 01 401-460 | MEETINGS & CONFERENCES | $ 50.00 | $ 1,647.90 | $ 593.00 | $ 255.00 | $ 1,600.00 | $ 900.00 | $ 1,600.00 | 0% |
| 01 401-700 | MINOR PURCHASES | $ 550.28 | $ 148.24 | $ - | $ - | $ 100.00 | $ - | $ 100.00 | 0% |
| | | | | | | | | | |
| | **TOTAL MAYOR** | **$ 4,275.66** | **$ 5,616.26** | **$ 4,341.42** | **$ 4,175.12** | **$ 6,000.00** | **$ 5,000.00** | **$ 6,000.00** | 0% |
| | | | | | | | | | |
| | | | | | | | | | |
| **01402** | **FINANCE** | | | | | | | | |
| 01 402-311 | AUDITING SERVICES | $ 10,226.12 | $ 10,552.25 | $ - | $ 18,102.25 | $ 10,200.00 | $ 11,200.00 | $ 7,700.00 | -25% |
| 01 402-312 | ACTUARIAL SERVICES | $ - | $ 3,900.00 | $ - | $ 4,200.00 | $ 4,500.00 | $ - | $ 4,500.00 | 0% |
| 01 402-390 | BANK SERVICE FEES | $ 12,800.00 | $ 11,864.65 | $ - | $ - | $ - | $ - | $ - | Closed |
| | | | | | | | | | |
| | **TOTAL FINANCE** | **$ 23,026.12** | **$ 26,316.90** | **$ -** | **$ 22,302.25** | **$ 14,700.00** | **$ 11,200.00** | **$ 12,200.00** | -17% |

| 01 | GENERAL FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **01403** | **TAX COLLECTION** | | | | | | | | |
| 01 403-110 | SALARY-ELECTED | $ 7,008.08 | $ 7,008.08 | $ 7,008.08 | $ 7,008.08 | $ 7,000.00 | $ 7,000.00 | $ 7,000.00 | 0% |
| 01 403-161 | FICA | $ 535.56 | $ 535.56 | $ 535.56 | $ 535.56 | $ 600.00 | $ 600.00 | $ 600.00 | 0% |
| 01 403-162 | UNEMPLOYMENT COMPENSATION | $ 70.00 | $ 70.00 | $ 70.00 | $ 70.00 | $ 100.00 | $ 100.00 | $ 100.00 | 0% |
| 01 403-210 | OFFICE SUPPLIES | $ 1,234.45 | $ 546.05 | $ 545.60 | $ 545.60 | $ 2,000.00 | $ 1,100.00 | $ 2,070.00 | 3% |
| 01 403-305 | DEL. REAL ESTATE TAX COMMISSION | $ 19,521.42 | $ 29,424.49 | $ 28,422.32 | $ 21,400.75 | $ 21,000.00 | $ 21,800.00 | $ 21,800.00 | 4% |
| 01 403-307 | EIT COLLECTION COMMISSION | $ - | $ 13.64 | $ 107.81 | $ - | $ 200.00 | $ 100.00 | $ 200.00 | 0% |
| 01 403-309 | LST COLLECTION COMMISSION | $ 1,961.88 | $ 1,993.33 | $ 1,693.79 | $ 2,271.34 | $ 2,100.00 | $ 3,200.00 | $ 2,600.00 | 24% |
| 01 403-314 | SPECIAL LEGAL SERVICES | $ 14,246.47 | $ 19,232.48 | $ 21,903.13 | $ 20,547.80 | $ 22,000.00 | $ 19,200.00 | $ 22,000.00 | 0% |
| 01 403-325 | POSTAGE | $ 1,600.00 | $ - | $ 1,450.00 | $ - | $ 2,000.00 | $ - | $ 2,000.00 | 0% |
| 01 403-450 | CONTRACTED SERVICES | $ 695.00 | $ 695.00 | $ 695.00 | $ 695.00 | $ 1,100.00 | $ 700.00 | $ 700.00 | -36% |
| 01 403-900 | REFUND OF PRIOR YEARS | $ 271.26 | $ 4,535.41 | $ 4,368.72 | $ 9,219.42 | $ 8,800.00 | $ 51,000.00 | $ 22,000.00 | 150% |
| | | | | | | | | | |
| | **TOTAL TAX COLLECTION** | **$ 47,144.12** | **$ 64,054.04** | **$ 66,800.01** | **$ 62,293.55** | **$ 66,900.00** | **$ 104,800.00** | **$ 81,070.00** | 21% |
| | | | | | | | | | |
| **01404** | **LEGAL** | | | | | | | | |
| 01 404-314 | SPECIAL LEGAL SERVICES | $ - | $ - | $ 10,018.00 | $ 4,070.50 | $ 5,000.00 | $ 3,900.00 | $ 5,000.00 | 0% |
| 01 404-316 | SOLICITOR (RETAINER) | $ 9,500.00 | $ 11,000.00 | $ 11,000.00 | $ 9,500.00 | $ 12,000.00 | $ 9,500.00 | $ 12,000.00 | 0% |
| 01 404-317 | SOLICITOR (HOURLY) | $ 51,233.19 | $ 45,598.49 | $ 33,326.93 | $ 46,348.75 | $ 50,000.00 | $ 63,000.00 | $ 57,400.00 | 15% |
| 01 404-330 | CODIFICATION | $ - | $ 653.00 | $ 2,385.00 | $ 2,890.00 | $ 4,000.00 | $ 2,200.00 | $ 4,000.00 | 0% |
| 01 404-341 | ADVERTISING | $ 4,606.97 | $ 6,202.87 | $ 14,325.18 | $ 14,005.15 | $ 13,000.00 | $ 4,400.00 | $ 13,000.00 | 0% |
| | | | | | | | | | |
| | **TOTAL LEGAL** | **$ 65,340.16** | **$ 63,454.36** | **$ 71,055.11** | **$ 76,814.40** | **$ 84,000.00** | **$ 83,000.00** | **$ 91,400.00** | 9% |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **2025 BRENTWOOD BOROUGH OPERATING BUDGET** | | | | | | | | |
| | **PROPOSED GENERAL FUND EXPENDITURES** | | | | | | | | |
| **01** | **GENERAL FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2024** | **PROJECTED 2024** | **PROPOSED 2025** | **PERCENTAGE CHANGE FROM 2024** |
| **01405** | **ADMINISTRATION** | | | | | | | | |
| 01 405-110 | SALARY-PROFESSIONAL | $ 193,613.40 | $ 195,594.56 | $ 201,396.80 | $ 208,151.60 | $ 220,578.80 | $ 220,500.00 | $ 292,323.20 | 33% |
| 01 405-140 | SALARY-STAFF | $ 60,715.20 | $ 77,260.24 | $ 80,135.60 | $ 83,433.22 | $ 86,694.40 | $ 67,200.00 | $ 45,073.60 | -48% |
| 01 405-150 | SALARY-INTERN | $ - | $ 5,659.50 | $ 7,367.50 | $ - | $ - | $ - | $ - | N/A |
| 01 405-153 | HEALTH-DISABILITY | $ 1,701.24 | $ 2,166.82 | $ 1,970.02 | $ 1,920.72 | $ 2,184.00 | $ 1,500.00 | $ 2,508.00 | 15% |
| 01 405-156 | HEALTH-HOSPITALIZATION | $ 71,390.30 | $ 84,089.14 | $ 90,143.18 | $ 95,307.97 | $ 107,587.40 | $ 106,600.00 | $ 156,375.83 | 45% |
| 01 405-157 | HEALTH-COPAY REIMBURSEMENTS | $ - | $ - | $ - | $ 2,818.66 | $ 2,000.00 | $ 2,600.00 | $ 2,000.00 | 0% |
| 01 405-158 | LIFE INSURANCE | $ 765.00 | $ 720.00 | $ 708.00 | $ 670.63 | $ 696.00 | $ 700.00 | $ 696.00 | 0% |
| 01 405-161 | FICA | $ 19,923.18 | $ 22,136.79 | $ 23,161.36 | $ 22,899.49 | $ 24,306.18 | $ 22,600.00 | $ 26,967.19 | 11% |
| 01 405-162 | UNEMPLOYMENT COMPENSATION | $ 403.14 | $ 350.57 | $ 473.68 | $ 386.20 | $ 560.00 | $ 400.00 | $ 560.00 | 0% |
| 01 405-168 | RETIREE BENEFITS | $ 6,036.00 | $ 9,936.00 | $ 9,073.60 | $ 9,063.80 | $ 9,100.00 | $ 9,100.00 | $ 9,100.00 | 0% |
| 01 405-183 | OVERTIME | $ 1,691.66 | $ 3,890.01 | $ 5,394.23 | $ 1,713.43 | $ 4,000.00 | $ - | $ 1,840.00 | -54% |
| 01 405-189 | PTO BUY-BACK | $ 8,889.60 | $ 8,485.60 | $ 10,833.60 | $ 12,064.00 | $ 12,448.46 | $ 8,500.00 | $ 11,395.45 | -8% |
| 01 405-210 | OFFICE SUPPLIES | $ 3,135.70 | $ 6,276.98 | $ 4,374.10 | $ 5,533.56 | $ 6,000.00 | $ 4,100.00 | $ 6,000.00 | 0% |
| 01 405-215 | POSTAGE | $ 2,722.40 | $ 4,104.79 | $ 3,517.22 | $ 3,572.59 | $ 4,400.00 | $ 4,600.00 | $ 4,400.00 | 0% |
| 01 405-231 | VEHICLE FUEL | $ 224.91 | $ 172.24 | $ 2,283.48 | $ 1,455.20 | $ 1,500.00 | $ 1,300.00 | $ 1,500.00 | 0% |
| 01 405-240 | OPERATING EXPENSES | $ 212.88 | $ 2,151.24 | $ 3,570.15 | $ 5,818.83 | $ 4,500.00 | $ 3,700.00 | $ 5,100.00 | 13% |
| 01 405-321 | TELEPHONE | $ 3,854.53 | $ 4,361.87 | $ 4,085.47 | $ 4,533.75 | $ 6,000.00 | $ 6,400.00 | $ 6,744.00 | 12% |
| 01 405-324 | WIRELESS TELEPHONE | $ 1,871.67 | $ 2,246.08 | $ 2,624.52 | $ 2,756.00 | $ 2,400.00 | $ 2,576.00 | $ 3,720.00 | 55% |
| 01 405-353 | FIDELITY BONDS | $ 1,622.00 | $ 1,622.00 | $ 1,543.00 | $ 1,329.00 | $ 1,500.00 | $ 1,500.00 | $ 1,500.00 | 0% |
| 01 405-384 | RENTAL-MACHINERY & EQUIPMENT | $ 13,396.57 | $ 2,157.57 | $ 19,799.31 | $ 8,104.05 | $ 8,268.00 | $ 6,700.00 | $ 8,268.00 | 0% |
| 01 405-420 | DUES, SUBSCRIPTIONS, & MEMBERSHIPS | $ 2,300.90 | $ 4,080.94 | $ 969.00 | $ 2,569.00 | $ 2,855.00 | $ 2,800.00 | $ 2,877.00 | 1% |
| 01 405-450 | CONTRACTED SERVICES | $ 995.00 | $ 135.36 | $ 1,011.60 | $ 880.96 | $ 2,000.00 | $ 19,900.00 | $ 11,500.00 | 475% |
| 01 405-460 | MEETING AND CONFERENCES | $ 1,489.16 | $ 6,788.54 | $ 10,119.03 | $ 10,263.83 | $ 17,500.00 | $ 7,600.00 | $ 17,000.00 | -3% |
| 01 405-700 | MINOR PURCHASES | $ - | $ - | $ 1,297.75 | $ - | $ 1,000.00 | $ - | $ 1,000.00 | 0% |
| | **TOTAL ADMINISTRATION** | **$ 396,954.44** | **$ 444,386.84** | **$ 485,852.20** | **$ 485,246.49** | **$ 528,078.24** | **$ 500,876.00** | **$ 618,448.27** | 17% |
| **01406** | **PUBLICATIONS** | | | | | | | | |
| 01 406-342 | COMMUNITY NEWSLETTER | $ 21,250.00 | $ 21,562.50 | $ 20,000.00 | $ 22,080.00 | $ 23,000.00 | $ 24,900.00 | $ 25,500.00 | 11% |
| | **TOTAL PUBLICATIONS** | **$ 21,250.00** | **$ 21,562.50** | **$ 20,000.00** | **$ 22,080.00** | **$ 23,000.00** | **$ 24,900.00** | **$ 25,500.00** | 11% |

| 2025 BRENTWOOD BOROUGH OPERATING BUDGET | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| PROPOSED GENERAL FUND EXPENDITURES | | | | | | | | | |
| 01 | GENERAL FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
| **01407** | **INFORMATION TECHNOLOGY** | | | | | | | | |
| 01 407-213 | GENERAL SUPPLIES | $ 442.95 | $ 919.54 | $ 573.90 | $ 744.78 | $ 1,000.00 | $ 300.00 | $ 1,000.00 | 0% |
| 01 407-452 | CONTRACTED IT/NETWORKING | $ 32,471.77 | $ 33,591.00 | $ 44,929.78 | $ 37,492.89 | $ 46,900.00 | $ 52,500.00 | $ 56,264.00 | 20% |
| 01 407-453 | WEB DESIGN/MAINTENANCE | $ 1,145.57 | $ 931.90 | $ 132.95 | $ 1,169.94 | $ 828.00 | $ 900.00 | $ 828.00 | 0% |
| 01 407-454 | GENERAL HARDWARE | $ 699.98 | $ 2,694.86 | $ 879.00 | $ 938.94 | $ 1,000.00 | $ 4,100.00 | $ 1,500.00 | 50% |
| 01 407-455 | GENERAL SOFTWARE | $ 2,581.84 | $ 13,588.93 | $ 18,289.31 | $ 24,330.12 | $ 23,580.00 | $ 25,000.00 | $ 29,000.00 | 23% |
| 01 407-456 | POLICE HARDWARE | $ 547.00 | $ 3,598.69 | $ 334.10 | $ 1,570.00 | $ 1,000.00 | $ 800.00 | $ 1,000.00 | 0% |
| 01 407-457 | POLICE SOFTWARE | $ 7,053.16 | $ 25,462.15 | $ 23,042.41 | $ 24,513.52 | $ 34,568.00 | $ 35,700.00 | $ 57,000.00 | 65% |
| | **TOTAL INFORMATION TECHNOLOGY** | **$ 44,942.27** | **$ 80,787.07** | **$ 88,181.45** | **$ 90,760.19** | **$ 108,876.00** | **$ 119,300.00** | **$ 146,592.00** | 35% |
| **01408** | **ENGINEERING** | | | | | | | | |
| 01 408-313 | GENERAL ENGINEERING SERVICES | $ 5,454.50 | $ 15,386.22 | $ 4,723.10 | $ 4,129.27 | $ 5,000.00 | $ 5,100.00 | $ 8,400.00 | 68% |
| | **TOTAL GENERAL ENGINEERING** | **$ 5,454.50** | **$ 15,386.22** | **$ 4,723.10** | **$ 4,129.27** | **$ 5,000.00** | **$ 5,100.00** | **$ 8,400.00** | 68% |
| **01409** | **MUNICIPAL BUILDING** | | | | | | | | |
| 01 409-240 | OPERATING SUPPLIES | $ 9,638.22 | $ 5,582.83 | $ 6,518.64 | $ 4,258.58 | $ 6,000.00 | $ 4,100.00 | $ 6,000.00 | 0% |
| 01-409-325 | INTERNET SERVICES | $ 2,777.19 | $ 3,497.25 | $ 2,538.84 | $ 3,154.34 | $ 4,200.00 | $ 9,400.00 | $ 8,500.00 | 102% |
| 01 409-361 | ELECTRICITY | $ 12,389.51 | $ 21,917.75 | $ 35,616.80 | $ 33,644.76 | $ 30,000.00 | $ 29,500.00 | $ 30,000.00 | 0% |
| 01 409-362 | NATURAL GAS | $ 4,061.51 | $ 10,441.90 | $ 17,923.36 | $ 10,943.19 | $ 14,000.00 | $ 9,500.00 | $ 14,000.00 | 0% |
| 01 409-366 | WATER | $ 3,389.63 | $ 6,901.19 | $ 7,418.39 | $ 5,512.85 | $ 5,500.00 | $ 5,700.00 | $ 6,000.00 | 9% |
| 01 409-373 | REPAIR & MAINTENANCE SERVICES | $ 4,085.48 | $ 6,502.40 | $ 9,336.66 | $ 4,279.04 | $ 5,000.00 | $ 4,800.00 | $ 5,000.00 | 0% |
| 01 409-374 | REPAIR-MACHINERY & EQUIPMENT | $ 445.00 | $ 334.00 | $ 672.53 | $ 794.57 | $ 1,000.00 | $ 1,400.00 | $ 1,000.00 | 0% |
| 01 409-381 | RENT OF LAND-PARKING LOT LEASE | $ - | $ - | $ - | $ - | $ - | $ - | $ 6,000.00 | New Item |
| 01 409-384 | RENTAL-MACHINERY & EQUIPMENT | $ - | $ - | $ - | $ - | $ 500.00 | $ - | $ 500.00 | 0% |
| 01 409-450 | CONTRACTED SERVICES | $ 5,491.32 | $ 14,380.12 | $ 40,121.30 | $ 36,219.75 | $ 36,920.00 | $ 32,700.00 | $ 52,954.00 | 43% |
| 01 409-460 | MEETINGS & CONFERENCES | $ - | $ 1,715.83 | $ - | $ - | $ - | $ - | $ - | Closed |
| 01 409-750 | MINOR PURCHASES | $ 1,834.60 | $ 8,713.03 | $ 3,297.99 | $ 1,937.17 | $ 2,000.00 | $ - | $ 20,000.00 | 900% |
| | **TOTAL MUNICIPAL BUILDING** | **$ 44,112.46** | **$ 79,986.30** | **$ 123,444.51** | **$ 100,744.25** | **$ 105,120.00** | **$ 97,100.00** | **$ 149,954.00** | 43% |

**2025 BRENTWOOD BOROUGH OPERATING BUDGET**
**PROPOSED GENERAL FUND EXPENDITURES**

| 01 | GENERAL FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **01410** | **POLICE** | | | | | | | | |
| 01 410-130 | SALARY-PROFESSIONAL | $ 123,669.07 | $ 126,635.84 | $ 130,454.86 | $ 134,914.40 | $ 138,444.80 | $ 138,400.00 | $ 142,625.60 | 3% |
| 01 410-140 | SALARY-STAFF | $ 1,367,277.15 | $ 1,301,447.48 | $ 1,383,018.04 | $ 1,495,975.01 | $ 1,580,925.58 | $ 1,562,900.00 | $ 1,640,933.30 | 4% |
| 01 410-145 | PERSONAL DAY BUY-BACK | $ 1,084.01 | $ 9,156.65 | $ 12,311.49 | $ 12,649.01 | $ 11,000.00 | $ 11,800.00 | $ 15,000.00 | 36% |
| 01 410-153 | HEALTH-DISABILITY | $ 10,142.28 | $ 9,740.85 | $ 8,955.22 | $ 8,844.01 | $ 10,620.00 | $ 10,000.00 | $ 10,620.00 | 0% |
| 01 410-155 | SICK DAY BUY-BACK | $ 7,395.15 | $ 14,631.68 | $ 15,282.72 | $ 15,754.08 | $ 3,738.00 | $ 5,000.00 | $ 3,738.00 | 0% |
| 01 410-156 | HEALTH-HOSPITALIZATION | $ 318,936.95 | $ 374,636.89 | $ 374,786.94 | $ 382,950.55 | $ 492,366.66 | $ 427,800.00 | $ 631,738.77 | 28% |
| 01 410-157 | HEALTH-COPAY REIMBURSEMENTS | $ 2,499.55 | $ 8,474.38 | $ 10,539.39 | $ 4,749.75 | $ 7,700.00 | $ 9,400.00 | $ 7,000.00 | -9% |
| 01 410-158 | LIFE INSURANCE | $ 4,224.00 | $ 4,320.00 | $ 4,049.25 | $ 4,127.43 | $ 4,176.00 | $ 4,200.00 | $ 4,176.00 | 0% |
| 01 410-161 | FICA | $ 131,752.34 | $ 131,545.73 | $ 144,683.39 | $ 158,994.61 | $ 135,155.12 | $ 173,000.00 | $ 141,257.35 | 5% |
| 01 410-162 | UNEMPLOYMENT COMPENSATION | $ 1,500.25 | $ 727.60 | $ 1,601.01 | $ 1,501.71 | $ 2,100.00 | $ 1,500.00 | $ 2,100.00 | 0% |
| 01 410-168 | RETIREE BENEFITS | $ 12,918.95 | $ 10,633.80 | $ 230.09 | $ 261.00 | $ 500.00 | $ 300.00 | $ 270.00 | -46% |
| 01 410-183 | OVERTIME | $ 76,782.36 | $ 118,035.66 | $ 146,417.18 | $ 131,783.88 | $ 115,000.00 | $ 130,000.00 | $ 130,000.00 | 13% |
| 01 410-184 | OFFICER IN CHARGE | $ 4,198.75 | $ 4,984.21 | $ 3,930.53 | $ 4,355.32 | $ 5,000.00 | $ 6,300.00 | $ 7,000.00 | 40% |
| 01 410-187 | HEALTHCARE BENEFIT BUY-BACK | $ 4,827.95 | $ 6,381.60 | $ 11,576.70 | $ 34,593.70 | $ 16,925.30 | $ 40,800.00 | $ 72,763.02 | 330% |
| 01 410-188 | HOLIDAY PAY | $ 78,111.41 | $ 72,114.81 | $ 75,771.76 | $ 82,481.83 | $ 103,000.00 | $ 103,000.00 | $ 107,000.00 | 4% |
| 01 410-189 | COURT PAY | $ 100,446.26 | $ 91,043.77 | $ 141,350.21 | $ 161,012.03 | $ 118,000.00 | $ 181,000.00 | $ 180,000.00 | 53% |
| 01 410-190 | REIMBURSIBLE OVERTIME | $ 7,908.38 | $ 64,515.75 | $ 52,924.60 | $ 81,373.36 | $ 49,250.00 | $ 68,500.00 | $ 70,250.00 | 43% |
| 01 410-191 | UNIFORMS | $ 19,259.71 | $ 15,044.88 | $ 36,201.99 | $ 23,573.27 | $ 19,300.00 | $ 18,200.00 | $ 18,750.00 | -3% |
| 01 410-193 | TRAINING/EDUCATION | $ 867.00 | $ 5,990.00 | $ 1,974.00 | $ 18,159.35 | $ 24,200.00 | $ 5,800.00 | $ 24,000.00 | -1% |
| 01 410-210 | OFFICE SUPPLIES | $ 3,638.34 | $ 2,916.74 | $ 1,600.16 | $ 943.98 | $ 4,000.00 | $ 1,400.00 | $ 3,000.00 | -25% |
| 01 410-215 | POSTAGE | $ - | $ 549.83 | $ 313.40 | $ 587.52 | $ 500.00 | $ 200.00 | $ 500.00 | 0% |
| 01 410-231 | VEHICLE FUEL | $ 17,720.95 | $ 19,501.11 | $ 20,891.61 | $ 25,982.90 | $ 28,000.00 | $ 29,000.00 | $ 29,000.00 | 4% |
| 01 410-240 | OPERATING SUPPLIES | $ 3,120.81 | $ 5,351.59 | $ 4,970.73 | $ 3,291.46 | $ 7,000.00 | $ 5,000.00 | $ 9,850.00 | 41% |
| 01 410-242 | POLICE PROTECTION SUPPLIES | $ 7,633.93 | $ 13,211.71 | $ 16,871.02 | $ 9,704.40 | $ 10,000.00 | $ 9,200.00 | $ 21,920.00 | 119% |
| 01 410-245 | CRIME SCENE SUPPLIES | $ - | $ - | $ 676.80 | $ 318.49 | $ 1,000.00 | $ 400.00 | $ 1,000.00 | 0% |
| 01 410-247 | CRIME HARDWARE | $ - | $ 1,275.29 | $ 188.34 | $ 34.94 | $ 1,000.00 | $ - | $ 1,000.00 | 0% |
| 01 410-249 | K-9 OFFICER | $ - | $ - | $ - | $ - | $ 53,671.00 | $ - | $ - | -100% |
| 01 410-251 | REPAIR & MAINTENANCE-VEHICLE | $ 12,608.11 | $ 20,417.30 | $ 14,632.59 | $ 16,965.97 | $ 17,000.00 | $ 14,000.00 | $ 17,000.00 | 0% |
| 01 410-310 | PROFESSIONAL SERVICES | $ 1,011.84 | $ - | $ 3,305.75 | $ - | $ 1,000.00 | $ 300.00 | $ 1,000.00 | 0% |
| 01 410-314 | SPECIAL LEGAL SERVICES | $ 17,553.68 | $ 45,089.12 | $ 32,470.61 | $ 6,773.32 | $ 25,000.00 | $ 19,000.00 | $ 10,000.00 | -60% |
| 01 410-317 | OTHER SERVICES | $ - | $ - | $ 1,181.00 | $ - | $ 1,000.00 | $ - | $ 1,000.00 | 0% |
| 01 410-321 | TELEPHONE | $ 3,538.46 | $ 3,140.84 | $ 2,819.53 | $ 3,223.09 | $ 3,500.00 | $ 3,900.00 | $ 4,300.00 | 23% |
| 01 410 324 | WIRELESS TELPHONE | $ 5,929.76 | $ 6,598.02 | $ 5,197.29 | $ 4,950.62 | $ 6,000.00 | $ 3,600.00 | $ 4,776.00 | -20% |
| 01 410-327 | RADIO MAINTENANCE | $ 692.34 | $ 2,583.49 | $ 1,134.67 | $ 3,587.96 | $ 2,000.00 | $ 300.00 | $ 2,000.00 | 0% |
| 01 410-342 | PRINTING | $ 62.70 | $ 41.80 | $ 23.93 | $ 420.13 | $ 1,000.00 | $ 200.00 | $ 1,000.00 | 0% |
| 01 410-374 | REPAIRS-MACHINERY & EQUIPMENT | $ - | $ - | $ - | $ - | $ 2,000.00 | $ - | $ 2,000.00 | 0% |
| 01 410-384 | RENTAL-MACHINERY & EQUIPMENT | $ 4,400.82 | $ 6,458.76 | $ 8,856.76 | $ 6,533.53 | $ 7,500.00 | $ 5,600.00 | $ 7,500.00 | 0% |
| 01 410-400 | COURT COSTS | $ 731.37 | $ 365.96 | $ 1,071.00 | $ 1,119.00 | $ 2,000.00 | $ 1,700.00 | $ 2,000.00 | 0% |
| 01 410-420 | DUES, SUBSCRIPTIONS, & MEMBERSHIPS | $ 5,115.24 | $ 5,944.66 | $ 6,424.94 | $ 10,084.04 | $ 9,000.00 | $ 8,100.00 | $ 8,155.00 | -9% |
| 01 410-450 | CONTRACTED SERVICES | $ 14,464.85 | $ 12,501.40 | $ 12,551.14 | $ 17,236.54 | $ 20,000.00 | $ 11,000.00 | $ 20,000.00 | 0% |

| 2025 BRENTWOOD BOROUGH OPERATING BUDGET<br>PROPOSED GENERAL FUND EXPENDITURES | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **01** | **GENERAL FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2024** | **PROJECTED 2024** | **PROPOSED 2025** | **PERCENTAGE CHANGE FROM 2024** |
| 01 410-454 | CIVIL SERVICE COMMISSION | $ 1,908.15 | $ 7,946.93 | $ 16,126.35 | $ 212.50 | $ 20,000.00 | $ 1,200.00 | $ 7,200.00 | -64% |
| 01 410-460 | MEETINGS AND CONFERENCES | $ 295.98 | $ 1,853.80 | $ 4,023.63 | $ 2,813.47 | $ 5,000.00 | $ 2,200.00 | $ 4,200.00 | -16% |
| 01 410-750 | MINOR PURCHASES | $ 645.00 | $ - | $ 1,134.20 | $ 1,485.00 | $ 2,000.00 | $ 1,900.00 | $ 2,000.00 | 0% |
| | | | | | | | | | |
| | **TOTAL POLICE** | **$ 2,374,873.85** | **$ 2,525,809.93** | **$ 2,595,524.82** | **$ 2,874,323.16** | **$ 3,066,572.46** | **$ 3,016,100.00** | **$ 3,369,623.04** | 10% |
| | | | | | | | | | |
| | | | | | | | | | |
| **01411** | **VOLUNTEER FIRE** | | | | | | | | |
| 01 411-231 | VEHICLE FUEL | $ 3,189.00 | $ 3,286.53 | $ 5,776.23 | $ 5,496.17 | $ 5,000.00 | $ 4,900.00 | $ 5,000.00 | 0% |
| 01 411-352 | PROFESSIONAL LIABILITY INSURANCE | $ 838.00 | $ 851.00 | $ 856.00 | $ 872.00 | $ 1,000.00 | $ 1,000.00 | $ 1,000.00 | 0% |
| 01 411-363 | HYDRANT SERVICES | $ 30,964.23 | $ 35,058.86 | $ 27,246.53 | $ 36,685.15 | $ 34,101.00 | $ 36,100.00 | $ 38,676.00 | 13% |
| 01 411-420 | DUES, SUBSCRIPTIONS, & MEMBERSHIPS | $ 1,127.96 | $ 1,127.96 | $ 1,127.96 | $ 1,127.96 | $ 1,200.00 | $ 1,200.00 | $ 1,200.00 | 0% |
| 01 411-540 | CONTRIBUTIONS TO VFC | $ 96,000.00 | $ 96,000.00 | $ 96,000.00 | $ 116,000.00 | $ 116,000.00 | $ 116,000.00 | $ 116,000.00 | 0% |
| 01 411-541 | STATE FIRE RELIEF ASSOC | $ 43,152.94 | $ 38,637.81 | $ 48,908.49 | $ 49,349.57 | $ 40,000.00 | $ 51,000.00 | $ 49,000.00 | 23% |
| 01 411-750 | MAJOR PURCHASES | $ - | $ - | $ 767,000.00 | $ 53,751.95 | $ 40,000.00 | $ 40,000.00 | $ 40,000.00 | 0% |
| | | | | | | | | | |
| | **TOTAL VOLUNTEER FIRE** | **$ 175,272.13** | **$ 174,962.16** | **$ 946,915.21** | **$ 263,282.80** | **$ 237,301.00** | **$ 250,200.00** | **$ 250,876.00** | 6% |
| | | | | | | | | | |
| **01412** | **EMS** | | | | | | | | |
| 01 412-231 | VEHICLE FUEL | $ 8,167.43 | $ 8,114.70 | $ 8,114.70 | $ - | $ - | $ - | $ - | Closed |
| 01-412.325 | INTERNET SERVICES | $ 88.68 | $ 94.51 | $ 94.51 | $ - | $ - | $ - | $ - | Closed |
| 01 412-540 | CONTRIBUTIONS TO EMS | $ 81,000.00 | $ 85,000.00 | $ 85,000.00 | $ 160,000.00 | $ 103,000.00 | $ 103,000.00 | $ 106,090.00 | 3% |
| | | | | | | | | | |
| | **TOTAL EMS** | **$ 89,256.11** | **$ 93,209.21** | **$ 93,209.21** | **$ 160,000.00** | **$ 103,000.00** | **$ 103,000.00** | **$ 106,090.00** | **3%** |

**2025 BRENTWOOD BOROUGH OPERATING BUDGET**
**PROPOSED GENERAL FUND EXPENDITURES**

| 01 | GENERAL FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **0414** | **PLANNING, ZONING, & BUILDING** | | | | | | | | |
| 01 414-140 | SALARY-PROFESSIONAL | $ 135,459.39 | $ 139,505.28 | $ 143,729.69 | $ 143,979.68 | $ 142,521.60 | $ 143,400.00 | $ 146,796.00 | 3% |
| 01 414-153 | HEALTH-DISABILITY | $ 1,102.50 | $ 1,347.50 | $ 1,449.50 | $ 898.80 | $ 708.00 | $ 700.00 | $ 708.00 | 0% |
| 01 414-156 | HEALTH-HOSPITALIZATION | $ 34,403.39 | $ 41,628.84 | $ 46,207.01 | $ 20,092.97 | $ 15,942.10 | $ 16,700.00 | $ 19,481.35 | 22% |
| 01 414-157 | HEALTH- COPAY REIMBURSMENTS | $ - | $ - | $ - | $ - | $ 500.00 | $ - | $ 500.00 | 0% |
| 01 414-158 | LIFE INSURANCE | $ 330.00 | $ 360.00 | $ 354.00 | $ 337.13 | $ 348.00 | $ 400.00 | $ 348.00 | 0% |
| 01 414-161 | FICA | $ 10,900.98 | $ 10,728.48 | $ 11,042.39 | $ 12,523.15 | $ 11,282.46 | $ 11,200.00 | $ 11,628.43 | 3% |
| 01 414-162 | UNEMPLOYMENT COMPENSATION | $ 271.47 | $ 147.39 | $ 200.00 | $ 200.00 | $ 280.00 | $ 200.00 | $ 280.00 | 0% |
| 01 414-189 | PTO BUY-BACK | $ 1,250.00 | $ 1,287.60 | $ 1,592.64 | $ 19,247.40 | $ 3,461.53 | $ 2,900.00 | $ 3,709.60 | 7% |
| 01 414-193 | TRAINING/EDUCATION | $ 244.00 | $ 2,116.42 | $ 1,260.45 | $ 1,329.60 | $ 1,000.00 | $ 300.00 | $ 1,000.00 | 0% |
| 01 414-210 | OFFICE SUPPLIES | $ 30.00 | $ 68.88 | $ 33.91 | $ 78.88 | $ 500.00 | $ 100.00 | $ 500.00 | 0% |
| 01 414-231 | VEHICLE FUEL | $ 729.60 | $ 328.85 | $ 886.45 | $ 687.59 | $ 1,500.00 | $ 800.00 | $ 1,500.00 | 0% |
| 01 414-240 | OPERATING SUPPLIES | $ 780.93 | $ 1,321.28 | $ 85.17 | $ 124.80 | $ 1,000.00 | $ 100.00 | $ 1,000.00 | 0% |
| 01 414-251 | REPAIR & MAINTENANCE-VEHICLE | $ 129.14 | $ 75.23 | $ 852.75 | $ 466.35 | $ 1,000.00 | $ 600.00 | $ 1,000.00 | 0% |
| 01 414-313 | ENGINEERING SERVICES | $ 5,128.38 | $ 4,107.50 | $ 24,809.01 | $ 12,973.75 | $ 23,500.00 | $ 10,500.00 | $ 23,500.00 | 0% |
| 01 414-314 | SPECIAL LEGAL SERVICES | $ 6,833.94 | $ 19,245.96 | $ 11,905.59 | $ 6,327.86 | $ 9,500.00 | $ 2,600.00 | $ 9,138.00 | -4% |
| 01 414-317 | OTHER SERVICES | $ 796.05 | $ 4,020.55 | $ 1,995.00 | $ 2,225.25 | $ 3,000.00 | $ 1,000.00 | $ 3,000.00 | 0% |
| 01 414-321 | TELEPHONE | $ 335.52 | $ 332.93 | $ 357.05 | $ 396.34 | $ 400.00 | $ 700.00 | $ 700.00 | 75% |
| 01 414-324 | WIRELESS TELEPHONE | $ 1,334.94 | $ 1,304.94 | $ 1,373.61 | $ 1,560.00 | $ 1,500.00 | $ 1,600.00 | $ 1,500.00 | 0% |
| 01 414-341 | ADVERTISING | $ 1,278.05 | $ 1,339.20 | $ 737.80 | $ 723.60 | $ 1,000.00 | $ 300.00 | $ 1,000.00 | 0% |
| 01 414-420 | DUES, SUBSCRIPTIONS, & MEMBERSHIPS | $ 867.63 | $ 1,877.88 | $ 220.00 | $ 1,447.60 | $ 1,561.00 | $ 1,100.00 | $ 1,236.00 | -21% |
| 01 414-450 | CONTRACTED SERVICES | $ 850.00 | $ 2,800.00 | $ 1,406.00 | $ 550.00 | $ 3,800.00 | $ - | $ 3,800.00 | 0% |
| 01 414-460 | MEETINGS AND CONFERENCES | $ 613.51 | $ 1,441.43 | $ 889.95 | $ 893.64 | $ 5,000.00 | $ 1,000.00 | $ 4,605.00 | -8% |
| 01 414-700 | MINOR PURCHASES | $ 87.75 | $ 597.00 | $ 199.00 | $ 49.75 | $ 700.00 | $ 200.00 | $ 700.00 | 0% |
| | | | | | | | | | |
| | **TOTAL PLANNING, ZONING, & BUILDING** | **$ 203,757.17** | **$ 235,983.14** | **$ 251,586.97** | **$ 227,114.14** | **$ 230,004.69** | **$ 196,400.00** | **$ 237,630.38** | 3% |

| | 2025 BRENTWOOD BOROUGH OPERATING BUDGET<br>PROPOSED GENERAL FUND EXPENDITURES | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 01 | GENERAL FUND | | ACTUAL 2020 | | ACTUAL 2021 | | ACTUAL 2022 | | ACTUAL 2023 | | BUDGETED 2024 | | PROJECTED 2024 | | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
| **01415** | **POLICE COMMUNICATIONS** | | | | | | | | | | | | | | | |
| 01 415-140 | SALARY-STAFF | $ | 99,643.52 | $ | 61,268.88 | $ | 54,985.51 | $ | 41,702.40 | $ | 43,352.00 | $ | 43,400.00 | $ | 45,073.60 | 4% |
| 0 415-153 | HEALTH-DISABILITY | $ | 1,064.34 | $ | 623.03 | $ | 276.82 | $ | 191.00 | $ | 373.00 | $ | 400.00 | $ | 384.00 | 3% |
| 01 415-156 | HEALTH-HOSPITALIZATION | $ | 8,733.57 | $ | 12,438.50 | $ | - | $ | - | $ | - | $ | - | $ | - | Closed |
| 01 415-158 | LIFE INSURANCE | $ | 399.00 | $ | 360.00 | $ | 262.60 | $ | 146.55 | $ | 174.00 | $ | 200.00 | $ | 174.00 | 0% |
| 01 415-161 | FICA | $ | 8,812.14 | $ | 6,244.40 | $ | 5,582.82 | $ | 4,601.81 | $ | 4,764.09 | $ | 5,000.00 | $ | 5,466.81 | 15% |
| 01 415-162 | UNEMPLOYMENT COMPENSATION | $ | 273.19 | $ | 160.81 | $ | 200.00 | $ | 100.00 | $ | 140.00 | $ | 100.00 | $ | 140.00 | 0% |
| 01 415-168 | RETIREE BENEFITS | $ | 36.00 | $ | 36.00 | $ | 29.68 | $ | 342.09 | $ | 100.00 | $ | 100.00 | $ | 100.00 | 0% |
| 01 415-183 | OVERTIME | $ | 3,759.88 | $ | 5,688.90 | $ | 1,806.57 | $ | 623.75 | $ | 3,000.00 | $ | 900.00 | $ | 3,000.00 | 0% |
| 01 415-187 | HEALTHCARE BENEFIT BUY-BACK | $ | 12,119.58 | $ | 14,219.10 | $ | 15,435.60 | $ | 16,927.68 | $ | 16,925.30 | $ | 20,400.00 | $ | 24,254.34 | 43% |
| 01 415-188 | HOLIDAY PAY | $ | - | $ | 148.24 | $ | 520.29 | $ | - | $ | 400.00 | $ | - | $ | 400.00 | 0% |
| 01 415-189 | PTO BUY-BACK | $ | - | $ | - | $ | - | $ | - | $ | 1,603.20 | $ | - | $ | 1,733.60 | 8% |
| 01 415-191 | UNIFORM ALLOWANCE | $ | 94.78 | $ | 420.07 | $ | - | $ | 64.99 | $ | 400.00 | $ | - | $ | 400.00 | 0% |
| 01 415-192 | MEAL ALLOWANCE | $ | 280.00 | $ | 530.00 | $ | 240.00 | $ | 180.00 | $ | 300.00 | $ | 100.00 | $ | 300.00 | 0% |
| 01 415-193 | TRAINING AND EDUCATION | $ | - | $ | - | $ | - | $ | - | $ | 800.00 | $ | - | $ | 800.00 | 0% |
| 01 415 240 | OPERATING EXPENSES | $ | 40.00 | $ | 28.99 | $ | - | $ | 799.37 | $ | 800.00 | $ | - | $ | 800.00 | 0% |
| 01 415 240 | COVID EXPENSES- CARES ACT | $ | 40.00 | $ | 28.99 | $ | - | $ | 800.00 | $ | - | $ | - | $ | - | Closed |
| 01 415 324 | WIRELESS TELEPHONE | $ | - | $ | - | $ | - | $ | 720.00 | $ | 780.00 | $ | 800.00 | $ | 780.00 | 0% |
| | **TOTAL POLICE COMMUNICATIONS** | **$** | **142,956.08** | **$** | **102,356.11** | **$** | **79,339.89** | **$** | **67,199.64** | **$** | **73,911.59** | **$** | **71,400.00** | **$** | **83,806.35** | 13% |
| **01417** | **PARKING METERS** | | | | | | | | | | | | | | | |
| 01 417-140 | SALARY-STAFF | $ | 9,931.93 | $ | 9,291.24 | $ | 8,344.95 | $ | 10,783.12 | $ | 8,769.36 | $ | 8,600.00 | $ | 5,008.35 | -43% |
| 01 417-161 | FICA | $ | 789.14 | $ | 741.56 | $ | 800.00 | $ | 914.72 | $ | 386.89 | $ | 700.00 | $ | 383.14 | -1% |
| 01 417-162 | UNEMPLOYMENT COMPENSATION | $ | 73.22 | $ | 85.10 | $ | 80.68 | $ | 108.00 | $ | 140.00 | $ | 100.00 | $ | 140.00 | 0% |
| 01 417-188 | HOLIDAY PAY | $ | 108.80 | $ | 55.68 | $ | 263.03 | $ | 123.84 | $ | 400.00 | $ | 300.00 | $ | 400.00 | 0% |
| 01 417-191 | UNIFORMS | $ | 294.99 | $ | 51.00 | $ | 61.98 | $ | 62.34 | $ | 300.00 | $ | 200.00 | $ | 300.00 | 0% |
| 01 417-231 | VEHICLE FUEL | $ | 372.00 | $ | 402.00 | $ | 369.00 | $ | 315.00 | $ | 938.57 | $ | 300.00 | $ | 938.57 | 0% |
| 01 417-240 | OPERATING SUPPLIES | $ | 329.04 | $ | 281.79 | $ | 232.00 | $ | 799.37 | $ | 2,100.00 | $ | 600.00 | $ | 2,000.00 | -5% |
| 01 417-450 | CONTRACTED SERVICES | $ | - | $ | - | $ | 29,092.50 | $ | 27,043.34 | $ | 10,880.00 | $ | 22,800.00 | $ | 11,496.00 | 6% |
| | **TOTAL PARKING METERS** | **$** | **11,899.12** | **$** | **10,908.37** | **$** | **39,244.14** | **$** | **40,149.73** | **$** | **23,914.82** | **$** | **33,600.00** | **$** | **20,666.06** | -14% |
| **01419** | **CROSSING GUARDS** | | | | | | | | | | | | | | | |
| 01 419-140 | SALARY-STAFF | $ | 77,354.99 | $ | 67,194.40 | $ | 70,513.90 | $ | 74,218.46 | $ | 91,837.66 | $ | 75,500.00 | $ | 83,060.76 | -10% |
| 01 419-161 | FICA | $ | 5,957.47 | $ | 5,140.55 | $ | 5,394.11 | $ | 6,059.89 | $ | 7,234.87 | $ | 5,500.00 | $ | 5,402.12 | -25% |
| 01 419-162 | UNEMPLOYMENT COMPENSATION | $ | 616.40 | $ | 524.47 | $ | 289.71 | $ | 647.97 | $ | 1,500.00 | $ | 900.00 | $ | 1,120.00 | -25% |
| 01 419-191 | UNIFORMS | $ | 655.27 | $ | 199.18 | $ | 222.85 | $ | 3,610.90 | $ | 1,500.00 | $ | - | $ | 1,500.00 | 0% |
| 01 419-240 | OPERATING EXPENSES | $ | 244.65 | $ | - | $ | 541.14 | $ | 1,568.60 | $ | 1,000.00 | $ | 100.00 | $ | 1,000.00 | 0% |
| | **TOTAL CROSSING GUARDS** | **$** | **84,828.78** | **$** | **73,058.60** | **$** | **76,961.71** | **$** | **86,105.82** | **$** | **103,072.53** | **$** | **82,000.00** | **$** | **92,082.88** | -11% |

| 2025 BRENTWOOD BOROUGH OPERATING BUDGET | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| PROPOSED GENERAL FUND EXPENDITURES | | | | | | | | | |
| **01** | **GENERAL FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2024** | **PROJECTED 2024** | **PROPOSED 2025** | **PERCENTAGE CHANGE FROM 2024** |
| | | | | | | | | | |
| **01420** | **SUMMER CROSSING GUARDS** | | | | | | | | |
| 01 420-140 | SALARY-STAFF | $ 32,827.50 | $ 21,663.00 | $ 10,178.47 | $ 8,734.15 | $ 8,210.00 | $ 8,800.00 | $ 8,210.00 | 0% |
| 01 420-161 | FICA | $ 2,627.79 | $ 1,819.06 | $ 778.58 | $ 436.32 | $ 628.06 | $ 500.00 | $ 628.06 | 0% |
| 01 420-162 | UNEMPLOYMENT COMPENSATION | $ 319.90 | $ 212.61 | $ 419.27 | $ 50.72 | $ 140.00 | $ 100.00 | $ 140.00 | 0% |
| 01 420-188 | HOLIDAY PAY | $ 1,414.85 | $ 2,060.16 | $ 1,480.49 | $ 2,701.26 | $ 3,000.00 | $ 2,300.00 | $ 3,000.00 | 0% |
| | | | | | | | | | |
| | **TOTAL SUMMER CROSSING GUARDS** | **$ 37,190.04** | **$ 25,754.83** | **$ 12,856.81** | **$ 11,922.45** | **$ 11,978.06** | **$ 11,700.00** | **$ 11,978.06** | 0% |
| | | | | | | | | | |
| **01426-427** | **REFUSE/RECYCLING** | | | | | | | | |
| 01 426-450 | CONTRACTED SERVICES-LEAF COLLECTION | $ 5,255.10 | $ 28,386.60 | $ 7,957.95 | $ 6,652.99 | $ 18,525.00 | $ 16,700.00 | $ 22,332.50 | 21% |
| 01 426-451 | CONTRACTED SERVICES-REFUSE | $ 678,988.28 | $ 727,721.80 | $ 639,741.04 | $ 771,258.85 | $ 952,200.00 | $ 1,022,800.00 | $ 1,053,360.00 | 11% |
| 01 426-453 | CONTRACTED SERVICES-HHW PROGRAM | $ 10,335.00 | $ 33,829.90 | $ 31,349.50 | $ 37,075.95 | $ 41,400.00 | $ 66,700.00 | $ 68,880.00 | 66% |
| 01 427-750 | MINOR PURCHASES | $ - | $ 2,161.00 | $ 1,649.46 | $ 9,745.00 | $ 4,000.00 | $ 3,100.00 | $ 4,000.00 | 0% |
| | | | | | | | | | |
| | **TOTAL REFUSE/RECYCLING** | **$ 694,578.38** | **$ 792,099.30** | **$ 680,697.95** | **$ 824,732.79** | **$ 1,016,125.00** | **$ 1,109,300.00** | **$ 1,148,572.50** | 13% |

## 2025 BRENTWOOD BOROUGH OPERATING BUDGET
## PROPOSED GENERAL FUND EXPENDITURES

| 01 | GENERAL FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **01430** | **PUBLIC WORKS** | | | | | | | | |
| 01 430-110 | SALARY-PROFESSIONAL | $ 164,883.48 | $ 169,827.44 | $ 197,453.30 | $ 146,550.40 | $ 166,441.60 | $ 166,400.00 | $ 171,433.60 | 3% |
| 01 430-140 | SALARY-STAFF | $ 486,329.25 | $ 471,813.14 | $ 486,477.31 | $ 461,509.41 | $ 544,700.00 | $ 525,200.00 | $ 650,913.15 | 19% |
| 01 430-141 | SALARY-TEMPORARY | $ 40,516.00 | $ 31,281.63 | $ 19,319.00 | $ 30,885.29 | $ 38,400.00 | $ 30,000.00 | $ 30,000.00 | -22% |
| 01 430-153 | HEALTH-DISABILITY | $ 5,101.72 | $ 4,727.73 | $ 4,324.51 | $ 3,571.75 | $ 6,816.00 | $ 4,500.00 | $ 6,816.00 | 0% |
| 01 430-156 | HEALTH-HOSPITALIZATION | $ 169,773.99 | $ 188,303.55 | $ 165,472.33 | $ 156,298.65 | $ 166,620.77 | $ 170,600.00 | $ 201,873.99 | 21% |
| 01 430-157 | HEALTH-COPAY REIMBURSEMENT | $ - | $ - | $ - | $ - | $ 4,500.00 | $ 500.00 | $ 4,500.00 | 0% |
| 01 430-158 | LIFE INSURANCE | $ 1,800.00 | $ 1,645.00 | $ 1,570.40 | $ 1,763.46 | $ 1,914.00 | $ 2,000.00 | $ 1,914.00 | 0% |
| 01 430-161 | FICA | $ 59,681.91 | $ 59,019.15 | $ 61,629.75 | $ 56,383.54 | $ 62,363.78 | $ 61,800.00 | $ 72,998.35 | 17% |
| 01 430-162 | UNEMPLOYMENT COMPENSATION | $ 1,962.41 | $ 1,177.07 | $ 1,240.08 | $ 1,269.26 | $ 1,876.72 | $ 1,300.00 | $ 1,680.00 | -10% |
| 01 430-168 | RETIREE BENEFITS | $ 165.00 | $ 144.00 | $ 144.00 | $ 6,312.20 | $ 8,500.00 | $ 7,700.00 | $ 9,740.00 | 15% |
| 01 430-183 | OVERTIME | $ 36,366.35 | $ 62,637.70 | $ 63,680.80 | $ 42,344.29 | $ 54,150.00 | $ 53,000.00 | $ 55,000.00 | 2% |
| 01 430-187 | HEALTHCARE BENEFIT BUY-BACK | $ 24,239.16 | $ 34,819.80 | $ 40,381.80 | $ 51,653.46 | $ 64,003.40 | $ 64,500.00 | $ 89,958.36 | 41% |
| 01 430-189 | PTO BUY-BACK | $ 3,384.80 | $ 6,279.20 | $ 2,884.80 | $ 6,154.40 | $ 6,461.54 | $ 6,400.00 | $ 6,791.68 | 5% |
| 01 430-191 | UNIFORMS | $ 10,058.54 | $ 10,823.73 | $ 11,028.14 | $ 12,830.14 | $ 9,150.00 | $ 7,500.00 | $ 7,770.00 | -15% |
| 01 430-192 | MEAL ALLOWANCE | $ 664.00 | $ 1,484.00 | $ 1,472.00 | $ 1,188.00 | $ 1,350.00 | $ 1,200.00 | $ 1,350.00 | 0% |
| 01 430-193 | TRAINING/EDUCATION | $ 941.26 | $ 743.50 | $ 265.00 | $ 590.11 | $ 2,668.00 | $ 500.00 | $ 3,250.00 | 22% |
| 01 430-210 | OFFICE SUPPLIES | $ 554.21 | $ 397.89 | $ 615.48 | $ 326.85 | $ 500.00 | $ 100.00 | $ 500.00 | 0% |
| 01 430-231 | VEHICLE FUEL | $ 15,289.43 | $ 18,624.81 | $ 30,091.71 | $ 25,949.82 | $ 29,000.00 | $ 28,800.00 | $ 29,000.00 | 0% |
| 01 430-240 | OPERATING SUPPLIES | $ 15,079.84 | $ 13,828.26 | $ 16,753.41 | $ 15,318.40 | $ 18,000.00 | $ 17,900.00 | $ 18,000.00 | 0% |
| 01 430-245 | HIGHWAY SUPPLIES | $ 17,792.51 | $ 13,656.12 | $ 19,564.14 | $ 17,611.36 | $ 20,000.00 | $ 13,000.00 | $ 22,000.00 | 10% |
| 01 430-250 | REPAIR & MAINTENANCE SUPPLIES | $ 496.85 | $ 1,886.93 | $ 6,449.94 | $ 1,388.37 | $ 3,000.00 | $ 1,200.00 | $ 3,000.00 | 0% |
| 01 430-251 | REPAIR & MAINTENANCE-VEHICLE | $ 30,070.08 | $ 29,634.85 | $ 45,132.78 | $ 27,506.11 | $ 29,000.00 | $ 40,500.00 | $ 30,000.00 | 3% |
| 01 430-314 | SPECIAL LEGAL SERVICES | $ 52.50 | $ 998.50 | $ 3,427.60 | $ 2,223.75 | $ 4,000.00 | $ - | $ 4,000.00 | 0% |
| 01 430-317 | OTHER SERVICES | $ 503.00 | $ 648.75 | $ 732.40 | $ 678.25 | $ 2,000.00 | $ 500.00 | $ 2,000.00 | 0% |
| 01 430-321 | TELEPHONE | $ 2,173.01 | $ 1,188.60 | $ 1,236.62 | $ 2,278.66 | $ 1,680.00 | $ 1,200.00 | $ 1,224.00 | -27% |
| 01 430-324 | WIRELESS TELEPHONE | $ 2,015.40 | $ 1,883.80 | $ 1,839.00 | $ 2,273.74 | $ 2,580.00 | $ 2,900.00 | $ 2,580.00 | 0% |
| 01-430-325 | INTERNET SERVICES | $ 2,340.87 | $ 571.59 | $ 2,912.40 | $ 1,887.88 | $ 1,800.00 | $ 3,100.00 | $ 3,120.00 | 73% |
| 01 430-327 | RADIO MAINTENANCE | $ 95.00 | $ 553.97 | $ - | $ - | $ 400.00 | $ - | $ 400.00 | 0% |
| 01 430-361 | ELECTRICITY | $ 3,581.03 | $ 3,871.65 | $ 4,987.19 | $ 5,160.86 | $ 5,000.00 | $ 5,500.00 | $ 5,500.00 | 10% |
| 01 430-362 | NATURAL GAS | $ 3,242.90 | $ 4,617.08 | $ 5,656.93 | $ 5,176.25 | $ 6,000.00 | $ 3,800.00 | $ 6,000.00 | 0% |
| 01 430-366 | WATER | $ 6,507.57 | $ 5,281.16 | $ 6,215.67 | $ 8,181.37 | $ 7,000.00 | $ 7,000.00 | $ 7,000.00 | 0% |
| 01 430-374 | REPAIR-MACHINERY & EQUIPMENT | $ 1,060.08 | $ 3,774.90 | $ 4,811.92 | $ 2,619.06 | $ 4,000.00 | $ 4,600.00 | $ 4,400.00 | 10% |
| 01 430-384 | RENTAL-MACHINERY & EQUIPMENT | $ - | $ 444.50 | $ - | $ - | $ 1,000.00 | $ - | $ 1,000.00 | 0% |
| 01 430-420 | DUES, SUBSCRIPTIONS, & MEMBERSHIPS | $ 764.55 | $ 755.22 | $ 560.04 | $ 651.18 | $ 1,200.00 | $ 1,200.00 | $ 1,142.00 | -5% |
| 01 430-450 | CONTRACTED SERVICES | $ 12,077.18 | $ 14,140.67 | $ 14,371.80 | $ 12,814.07 | $ 11,778.00 | $ 7,300.00 | $ 13,422.00 | 14% |
| 01 430-460 | MEETINGS & CONFERENCES | $ 100.00 | $ 1,556.53 | $ 1,355.48 | $ 1,592.56 | $ 5,000.00 | $ 1,300.00 | $ 5,000.00 | 0% |
| 01 430-700 | MINOR PURCHASES | $ 4,634.03 | $ 7,786.00 | $ 11,328.13 | $ 17,177.26 | $ 14,000.00 | $ 4,900.00 | $ 8,610.00 | -39% |
| | | | | | | | | | |
| | **TOTAL PUBLIC WORKS** | **$ 1,124,297.91** | **$ 1,170,828.42** | **$ 1,235,241.86** | **$ 1,130,120.16** | **$ 1,306,853.81** | **$ 1,247,900.00** | **$ 1,483,887.13** | 14% |

**2025 BRENTWOOD BOROUGH OPERATING BUDGET**
**PROPOSED GENERAL FUND EXPENDITURES**

| 01 | GENERAL FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **01433** | **TRAFFIC SIGNALS/STREET LIGHTING** | | | | | | | | |
| 01 433-361 | ELECTRICITY | $ - | $ 20,731.09 | $ 29,810.61 | | $ 1,000.00 | $ - | $ 1,000.00 | 0% |
| 01 433-450 | CONTRACTED SERVICES- TRAFFIC SIGNALS | $ 3,321.95 | $ 7,463.32 | $ 1,191.60 | $ 8,081.94 | $ 11,000.00 | $ 5,800.00 | $ 9,164.00 | -17% |
| 01 434-361 | REPAIR & MAINTENANCE-STREET LIGHTING | $ 1,800.00 | $ 21,685.10 | $ 10,709.97 | $ 872.00 | $ 10,000.00 | $ 1,500.00 | $ 5,000.00 | -50% |
| | | | | | | | | | |
| | **TOTAL TRAFFIC SIGNALS/STREET LIGHTING** | **$ 5,121.95** | **$ 49,879.51** | **$ 41,712.18** | **$ 8,953.94** | **$ 22,000.00** | **$ 7,300.00** | **$ 15,164.00** | -31% |
| | | | | | | | | | |
| **01451** | **RECREATION** | | | | | | | | |
| 01 451-110 | SALARY-PROFESSIONAL | $ 43,950.21 | $ 53,496.22 | $ 55,954.51 | $ 57,776.02 | $ 56,000.00 | $ 64,000.00 | $ 53,492.00 | -4% |
| 01 451-140 | SALARY-TEMPORARY | $ 52.50 | $ 4,155.44 | $ 4,932.94 | $ 6,587.00 | $ 12,480.00 | $ 7,900.00 | $ 12,480.00 | 0% |
| 01 451-158 | LIFE INSURANCE | $ 180.00 | $ 180.00 | $ 177.00 | $ 174.00 | $ 174.00 | $ 200.00 | $ 174.00 | 0% |
| 01 451-161 | FICA | $ 3,520.99 | $ 5,290.22 | $ 5,430.42 | $ 6,000.84 | $ 3,737.33 | $ 7,000.00 | $ 2,311.02 | -38% |
| 01 451-162 | UNEMPLOYMENT COMPENSATION | $ 129.39 | $ 112.80 | $ 136.45 | $ 168.70 | $ 280.00 | $ 300.00 | $ 280.00 | 0% |
| 01 451-183 | OVERTIME | $ 95.01 | $ 10,793.03 | $ 8,861.78 | $ 12,660.00 | $ 8,000.00 | $ 11,500.00 | $ 13,000.00 | 63% |
| 01 415-189 | PTO BUY-BACK | $ - | $ 896.10 | $ 923.10 | $ 800.00 | $ 2,560.00 | $ 1,000.00 | $ 2,743.20 | 7% |
| 01 451-210 | OFFICE SUPPLIES | $ 395.47 | $ 442.19 | $ 722.98 | $ 357.40 | $ 1,000.00 | $ 500.00 | $ 1,000.00 | 0% |
| 01 451-231 | VEHICLE FUEL | $ - | $ - | $ - | $ 56.21 | $ - | $ - | $ 200.00 | 0% |
| 01 451-240 | OPERATING SUPPLIES | $ 2,542.19 | $ 3,907.68 | $ 7,309.68 | $ 3,523.33 | $ 4,000.00 | $ 1,800.00 | $ 4,000.00 | 0% |
| 01 451-324 | WIRELESS TELEPHONE | $ 840.00 | $ 780.00 | $ 750.00 | $ 780.00 | $ 780.00 | $ 780.00 | $ 720.00 | -8% |
| 01 451-420 | DUES, SUBSCRIPTIONS, & MEMBERSHIPS | $ 340.00 | $ 262.00 | $ 243.99 | $ 333.99 | $ 500.00 | $ 300.00 | $ 500.00 | 0% |
| 01 451-450 | CONTRACTED SERVICES | $ 12,034.61 | $ 34,675.25 | $ 39,578.72 | $ 14,872.09 | $ 29,000.00 | $ 21,100.00 | $ 30,500.00 | 5% |
| 01 451-452 | LIGHT-UP NIGHT | $ - | $ - | $ - | $ 16,706.57 | $ 20,000.00 | $ 19,500.00 | $ 20,500.00 | 2% |
| 01 451-455 | COMMUNITY DAY | $ 450.00 | $ 8,222.98 | $ 12,616.89 | $ 14,828.39 | $ 16,000.00 | $ 16,500.00 | $ 20,000.00 | 25% |
| 01 451-457 | TAKING IT TO THE STREETS | $ - | $ - | $ - | $ 23,679.67 | $ 29,000.00 | $ 29,700.00 | $ 36,750.00 | 27% |
| 01 451-460 | MEETINGS & CONFERENCES | $ - | $ - | $ - | $ - | $ 500.00 | $ - | $ 500.00 | 0% |
| 01 451-530 | CONTRIBUTIONS- GOV'T GROUPS | $ - | $ 1,969.50 | $ - | $ - | $ 2,000.00 | $ - | $ - | Closed |
| 01 451-700 | MINOR PURCHASES | $ 2,659.00 | $ 3,440.14 | $ - | $ 3,790.79 | $ 3,000.00 | $ - | $ 3,100.00 | 3% |
| | | | | | | | | | |
| | **TOTAL RECREATION** | **$ 67,189.37** | **$ 128,623.55** | **$ 137,638.46** | **$ 163,095.00** | **$ 189,011.33** | **$ 182,080.00** | **$ 202,250.22** | 7% |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | **2025 BRENTWOOD BOROUGH OPERATING BUDGET** | | | | | | | |
| | | **PROPOSED GENERAL FUND EXPENDITURES** | | | | | | | |
| **01** | **GENERAL FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2024** | **PROJECTED 2024** | **PROPOSED 2025** | **PERCENTAGE CHANGE FROM 2024** |
| | | | | | | | | | |
| **01452** | **POOL** | | | | | | | | |
| 01 452-140 | SALARY-STAFF | $ - | $ 37,056.89 | $ 35,929.30 | $ 44,220.77 | $ 45,450.00 | $ 51,800.00 | $ 73,440.00 | 62% |
| 01 452-161 | FICA | $ - | $ 2,901.29 | $ 2,782.09 | $ 3,448.94 | $ 2,904.00 | $ 4,000.00 | $ 5,618.16 | 93% |
| 01 452-162 | UNEMPLOYMENT COMPENSATION | $ - | $ 379.25 | $ 363.69 | $ 444.72 | $ 560.00 | $ 500.00 | $ 560.00 | 0% |
| 01 452-193 | TRAINING/EDUCATION | $ - | $ - | $ - | $ - | $ 600.00 | $ - | $ - | Closed |
| 01 452-240 | OPERATING SUPPLIES | $ 234.50 | $ 9,262.51 | $ 14,072.93 | $ 12,162.48 | $ 12,000.00 | $ 18,300.00 | $ 20,000.00 | 67% |
| 01 452-260 | CONCESSION STAND | $ - | $ 20,250.57 | $ 19,164.88 | $ 21,905.35 | $ 19,000.00 | $ 26,900.00 | $ 26,000.00 | 37% |
| 01 452-321 | TELEPHONE | $ - | $ 788.35 | $ 361.79 | $ - | $ 1,000.00 | $ - | $ - | -100% |
| 01 452-361 | ELECTRICITY | $ 1,387.47 | $ 10,664.65 | $ 11,899.66 | $ 12,507.14 | $ 13,000.00 | $ 13,200.00 | $ 14,000.00 | 8% |
| 01 452-362 | GAS | $ - | $ 7,151.81 | $ 12,395.60 | $ 4,173.54 | $ 8,000.00 | $ 5,300.00 | $ 8,000.00 | 0% |
| 01 452-366 | WATER | $ 8,692.59 | $ 8,048.78 | $ 9,686.17 | $ 9,729.08 | $ 11,300.00 | $ 10,300.00 | $ 10,620.00 | -6% |
| 01 452-372 | REPAIR & MAINTENANCE SUPPLIES | $ 1,084.50 | $ 1,027.30 | $ 2,449.67 | $ 814.69 | $ 1,000.00 | $ 1,800.00 | $ 2,000.00 | 100% |
| 01 452-450 | CONTRACTED SERVICES | $ - | $ 68,870.44 | $ 88,355.60 | $ 101,233.32 | $ 85,000.00 | $ 118,600.00 | $ 129,284.00 | 52% |
| 01 452-700 | MINOR PURCHASES | $ - | $ 68,870.44 | $ 88,355.60 | $ 11,768.06 | $ 16,000.00 | $ 14,400.00 | $ 11,700.00 | -27% |
| 01 452-705 | CONCESSION STAND SALES TAX | $ - | $ - | $ - | $ 1,004.19 | $ - | $ 2,000.00 | $ 2,000.00 | New Item |
| | | | | | | | | | |
| | **TOTAL POOL** | **$ 13,152.98** | **$ 174,819.21** | **$ 209,260.66** | **$ 223,412.28** | **$ 215,814.00** | **$ 267,100.00** | **$ 303,222.16** | 41% |
| | | | | | | | | | |
| **01453** | **CIVIC CENTER** | | | | | | | | |
| 01 453-240 | OPERATING SUPPLIES | $ 380.88 | $ 946.41 | $ 1,281.73 | $ 1,860.32 | $ 2,000.00 | $ 2,400.00 | $ 2,500.00 | 25% |
| 01 453-325 | INTERNET SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | $ 2,000.00 | New Item |
| 01 453-361 | ELECTRICITY | $ 4,278.53 | $ 3,125.63 | $ 4,572.43 | $ 2,471.32 | $ 5,000.00 | $ 2,900.00 | $ 5,000.00 | 0% |
| 01 453-362 | GAS | $ 2,773.28 | $ 2,398.72 | $ 3,850.69 | $ 3,593.79 | $ 5,000.00 | $ 3,700.00 | $ 5,000.00 | 0% |
| 01 453-372 | REPAIR & MAINTENANCE SUPPLIES | $ - | $ 6,389.81 | $ 5,777.70 | $ 76.53 | $ 1,000.00 | $ 1,000.00 | $ 1,000.00 | 0% |
| 01 453-450 | CONTRACTED SERVICES | $ 464.00 | $ 396.00 | $ 831.89 | $ 3,197.88 | $ 1,500.00 | $ 1,700.00 | $ 15,325.00 | 922% |
| 01 453-700 | MINOR PURCHASE | $ 1,354.26 | $ 1,617.63 | $ 2,307.78 | $ 3,474.18 | $ 5,000.00 | $ 2,900.00 | $ 5,000.00 | 0% |
| | | | | | | | | | |
| | **TOTAL CIVIC CENTER** | **$ 9,250.95** | **$ 14,874.20** | **$ 18,622.22** | **$ 14,674.02** | **$ 19,500.00** | **$ 14,600.00** | **$ 35,825.00** | 84% |

## 2025 BRENTWOOD BOROUGH OPERATING BUDGET
## PROPOSED GENERAL FUND EXPENDITURES

| 01 | GENERAL FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **01454** | **PARK** | | | | | | | | |
| 01 454-140 | SALARY- STAFF | $ - | $ 39,335.94 | $ 29,855.50 | $ 49,452.14 | $ 55,000.00 | $ 56,700.00 | $ 57,000.00 | 4% |
| 01 454-161 | FICA | $ - | $ 3,009.20 | $ 2,190.47 | $ 3,696.54 | $ 5,000.00 | $ 4,300.00 | $ 5,000.00 | 0% |
| 01 454-240 | OPERATING SUPPLIES | $ 6,538.84 | $ 4,339.07 | $ 9,124.62 | $ 8,342.08 | $ 7,000.00 | $ 6,300.00 | $ 7,000.00 | 0% |
| 01 454-251 | REPAIR & MAINTENANCE-VEHICLE | $ 698.05 | $ 1,054.07 | $ 2,654.14 | $ 578.24 | $ 1,000.00 | $ 600.00 | $ 1,500.00 | 50% |
| 01 454-361 | ELECTRICITY | $ 3,585.37 | $ 7,716.14 | $ 12,464.17 | $ 14,875.47 | $ 16,000.00 | $ 10,200.00 | $ 14,000.00 | -13% |
| 01 454-366 | WATER | $ - | $ 1,608.45 | $ 1,955.47 | $ 2,071.93 | $ 3,000.00 | $ 1,600.00 | $ 3,000.00 | 0% |
| 01 454-370 | REPAIR & MAINTENANCE SUPPLIES | $ 10,407.82 | $ 13,277.62 | $ 12,507.73 | $ 21,334.66 | $ 14,000.00 | $ 18,100.00 | $ 12,200.00 | -13% |
| 01 454-374 | REPAIR-MACHINERY & EQUIPMENT | $ 1,343.53 | $ 2,383.06 | $ 3,787.57 | $ 1,818.26 | $ 2,000.00 | $ 1,700.00 | $ 2,500.00 | 25% |
| 01 454-384 | RENTAL-MACHINERY & EQUIPMENT | $ 606.00 | $ - | $ - | $ 105.10 | $ 1,000.00 | $ - | $ 1,000.00 | 0% |
| 01 454-450 | CONTRACTED SERVICES | $ 10,926.96 | $ 7,214.00 | $ 20,133.09 | $ 32,873.37 | $ 39,106.00 | $ 25,800.00 | $ 39,020.00 | 0% |
| 01 454-460 | MEETINGS AND CONFERENCES | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,000.00 | New Item |
| 01 454-700 | MINOR PURCHASE | $ 11,077.95 | $ 14,453.55 | $ 10,006.22 | $ 11,874.76 | $ 15,000.00 | $ 6,600.00 | $ 16,300.00 | 9% |
| | **TOTAL PARKS** | **$ 45,184.52** | **$ 94,391.10** | **$ 104,678.98** | **$ 147,022.55** | **$ 158,106.00** | **$ 131,900.00** | **$ 159,520.00** | 1% |
| **01456** | **LIBRARY** | | | | | | | | |
| 01 456-240 | OPERATING SUPPLIES | $ 2,369.64 | $ 1,171.92 | $ 4,227.75 | $ 2,386.71 | $ 3,500.00 | $ 3,100.00 | $ 3,500.00 | 0% |
| 01 456-311 | AUDITING SERVICES | $ 1,826.13 | $ 1,800.00 | $ - | $ 3,250.00 | $ 1,275.00 | $ 1,300.00 | $ 1,275.00 | 0% |
| 01 456-361 | ELECTRICITY | $ 11,429.75 | $ 11,560.13 | $ 17,278.91 | $ 15,353.12 | $ 16,000.00 | $ 15,600.00 | $ 16,000.00 | 0% |
| 01 456-362 | GAS | $ 3,847.90 | $ 5,377.43 | $ 7,065.68 | $ 5,316.01 | $ 7,000.00 | $ 3,800.00 | $ 7,000.00 | 0% |
| 01 456-366 | WATER | $ 846.68 | $ 1,329.62 | $ 1,072.13 | $ 1,252.32 | $ 2,000.00 | $ 1,600.00 | $ 2,000.00 | 0% |
| 01 456-370 | REPAIR & MAINTENANCE SUPPLIES | $ 3,638.82 | $ 10,572.46 | $ 10,828.15 | $ 9,302.48 | $ 4,500.00 | $ 5,800.00 | $ 10,500.00 | 133% |
| 01 456-450 | CONTRACTED SERVICES | $ 1,400.50 | $ 642.56 | $ 1,598.29 | $ 10,096.38 | $ 2,300.00 | $ 8,200.00 | $ 29,282.00 | 1173% |
| 01 456-540 | CONTIBUTIONS TO LIBRARY | $ 197,000.00 | $ 201,000.00 | $ 204,000.00 | $ 204,000.00 | $ 215,000.00 | $ 215,000.00 | $ 216,400.00 | 1% |
| 01 456-700 | MINOR PURCHASE | $ 2,701.00 | $ 498.29 | $ - | $ 1,808.19 | $ 3,000.00 | $ 300.00 | $ 1,000.00 | -67% |
| | **TOTAL LIBRARY** | **$ 225,060.42** | **$ 233,952.41** | **$ 246,070.91** | **$ 252,765.21** | **$ 254,575.00** | **$ 254,700.00** | **$ 286,957.00** | 13% |
| **01457** | **CIVIL AND MILITARY CELEBRATIONS** | | | | | | | | |
| 01 457-450 | CONTRACTED SERVICES | $ 480.00 | $ 430.00 | $ 3,694.07 | $ 2,002.84 | $ 11,900.00 | $ 4,100.00 | $ 3,600.00 | -70% |
| 04 457-540 | CONTRIBUTIONS- CIVIC | $ - | $ 3,300.00 | $ 20,090.00 | $ 16,000.00 | $ 17,000.00 | $ 15,000.00 | $ 19,000.00 | 12% |
| 01 457-700 | MINOR PURCHASES | $ 6,800.00 | $ 6,708.94 | $ 13,373.54 | $ 11,603.49 | $ 15,000.00 | $ 13,500.00 | $ 25,000.00 | 67% |
| | **TOTAL CIVIL AND MILITARY CELEBRATIONS** | **$ 7,280.00** | **$ 10,438.94** | **$ 37,157.61** | **$ 29,606.33** | **$ 43,900.00** | **$ 32,600.00** | **$ 47,600.00** | 8% |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **2025 BRENTWOOD BOROUGH OPERATING BUDGET** | | | | | | | | | |
| **PROPOSED GENERAL FUND EXPENDITURES** | | | | | | | | | |
| **01** | **GENERAL FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2024** | **PROJECTED 2024** | **PROPOSED 2025** | **PERCENTAGE CHANGE FROM 2024** |
| | | | | | | | | | |
| **01459** | **STADIUM** | | | | | | | | |
| 01 459-240 | OPERATING SUPPLIES | $ 337.12 | $ 3,481.45 | $ 912.92 | $ 1,795.46 | $ 1,500.00 | $ 1,300.00 | $ 1,500.00 | 0% |
| 01-459-325 | INTERNET SERVICES | $ 3,649.78 | $ 4,830.30 | $ 4,465.91 | $ 4,760.12 | $ 5,000.00 | $ 5,700.00 | $ 6,000.00 | 20% |
| 01 459-361 | ELECTRICITY | $ 12,962.05 | $ 21,539.21 | $ 30,054.25 | $ 28,991.07 | $ 28,000.00 | $ 31,000.00 | $ 29,000.00 | 4% |
| 01 459-366 | WATER | $ - | $ - | $ - | $ - | $ - | $ 1,800.00 | $ 1,500.00 | New Item |
| 01 459-370 | REPAIR & MAINTENANCE SUPPLIES | $ 361.56 | $ 2,777.04 | $ 2,002.22 | $ 252.96 | $ 3,000.00 | $ 5,100.00 | $ 3,500.00 | 17% |
| 01 459-450 | CONTRACTED SERVICES | $ 2,437.00 | $ 2,931.00 | $ 4,069.74 | $ 2,945.88 | $ 4,100.00 | $ 3,100.00 | $ 12,152.00 | 196% |
| 01 459-700 | MINOR PURCHASES | $ 2,632.65 | $ 1,143.76 | $ 8,928.94 | $ 2,848.36 | $ 3,000.00 | $ 3,000.00 | $ 3,500.00 | 17% |
| | | | | | | | | | |
| | **TOTAL STADIUM** | **$ 22,380.16** | **$ 36,702.76** | **$ 50,433.98** | **$ 41,593.85** | **$ 44,600.00** | **$ 51,000.00** | **$ 57,152.00** | 28% |
| | | | | | | | | | |
| **01463** | **ECONOMIC DEVELOPMENT** | | | | | | | | |
| 01 463-340 | ADVERTISING/MARKETING | $ 117.93 | $ 160.00 | $ 487.68 | $ 215.17 | $ 2,000.00 | $ 400.00 | $ 2,000.00 | 0% |
| | | | | | | | | | |
| | **TOTAL ECONOMIC DEVELOPMENT** | **$ 117.93** | **$ 160.00** | **$ 487.68** | **$ 215.17** | **$ 2,000.00** | **$ 400.00** | **$ 2,000.00** | 0% |

| 2025 BRENTWOOD BOROUGH OPERATING BUDGET<br>PROPOSED GENERAL FUND EXPENDITURES | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **01** | **GENERAL FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2024** | **PROJECTED 2024** | **PROPOSED 2025** | **PERCENTAGE CHANGE FROM 2024** |
| | | | | | | | | | |
| **01486** | **INSURANCE** | | | | | | | | |
| 01 486-351 | PROPERTY/CASUALTY | $ 43,940.50 | $ 47,562.00 | $ 47,667.00 | $ 49,388.50 | $ 55,000.00 | $ 64,500.00 | $ 68,000.00 | 24% |
| 01 486-352 | LIABILITY | $ 23,355.80 | $ 31,881.00 | $ 39,423.00 | $ 45,192.50 | $ 51,000.00 | $ 92,900.00 | $ 98,000.00 | 92% |
| 01 486-354 | WORKERS COMPENSATION | $ 126,303.33 | $ 134,187.00 | $ 166,429.00 | $ 126,536.00 | $ 126,000.00 | $ 138,300.00 | $ 145,000.00 | 15% |
| 01 486-355 | INSURANCE DEDUCTIBLES | $ 22,653.28 | $ 2,981.00 | $ 8,584.10 | $ 18,203.16 | $ 15,000.00 | $ 15,500.00 | $ 15,000.00 | 0% |
| 01 486-460 | MEETINGS/CONFERENCES | $ 2,389.47 | $ 4,701.28 | $ 6,569.25 | $ 3,311.28 | $ 7,000.00 | $ 6,500.00 | $ 7,000.00 | 0% |
| | | | | | | | | | |
| | **TOTAL INSURANCE** | **$ 218,642.38** | **$ 221,312.28** | **$ 268,672.35** | **$ 242,631.44** | **$ 254,000.00** | **$ 317,700.00** | **$ 333,000.00** | 31% |
| | | | | | | | | | |
| **01489** | **INTERGOVERNMENTAL COOPERATION** | | | | | | | | |
| 01 489-080 | RAD DISTRIBUTION | $ - | $ - | $ 12,964.93 | $ 14,074.50 | $ 11,000.00 | $ 10,000.00 | $ 10,000.00 | -9% |
| 01 489-420 | SHACOG MEMBERSHIP | $ 3,000.00 | $ 3,000.00 | $ 3,000.00 | $ 3,000.00 | $ 3,000.00 | $ 3,000.00 | $ 3,000.00 | 0% |
| 01 489-421 | CONNECT MEMBERSHIP | $ 777.00 | $ 791.00 | $ - | $ 1,582.00 | $ 1,000.00 | $ 800.00 | $ 1,000.00 | 0% |
| | | | | | | | | | |
| | **TOTAL INTERGOVERNMENTAL** | **$ 3,777.00** | **$ 3,791.00** | **$ 15,964.93** | **$ 18,656.50** | **$ 15,000.00** | **$ 13,800.00** | **$ 14,000.00** | -7% |
| | | | | | | | | | |
| **01 492** | **TRANSFERS** | | | | | | | | |
| 01 492-009 | TRANSFER-STORMWATER MANAGEMENT FUND | $ - | $ - | $ - | $ - | $ - | $ - | $ 213,000.00 | |
| 01 492-095 | TRANSFER-OPERATING RESERVE FUND | $ 140,000.00 | $ 113,100.00 | $ 200,000.00 | $ 75,000.00 | $ 260,000.00 | $ 260,000.00 | $ - | -100% |
| 04 492-150 | TRANSFER- PARK FUND | $ 30,000.00 | $ 35,000.00 | $ 35,000.00 | $ 35,000.00 | $ 35,000.00 | $ 35,000.00 | $ 35,000.00 | 0% |
| 01 492-918 | TRANSFER- CAPITAL IMPROVEMENT FUND | $ 1,360,000.00 | $ 2,124,700.00 | $ 1,500,000.00 | $ 1,500,000.00 | $ 1,550,000.00 | $ 1,550,000.00 | $ 1,480,440.00 | -4% |
| 01 492-930 | TRANSFER- ECONOMIC DEVELOPMENT FUND | $ - | $ 45,000.00 | $ 50,000.00 | $ 50,000.00 | $ 50,000.00 | $ 50,000.00 | $ 50,000.00 | 0% |
| 01 492-960 | TRANSFER- GENERAL PENSION | $ 111,402.00 | $ 141,648.00 | $ 116,303.00 | $ 115,949.00 | $ 164,000.00 | $ 163,700.00 | $ 163,254.00 | 0% |
| 01 492-965 | TRANSFER- POLICE PENSION | $ 222,521.00 | $ 345,241.09 | $ 287,191.00 | $ 287,225.00 | $ 243,000.00 | $ 24,100.00 | $ 234,546.00 | -3% |
| | | | | | | | | | |
| | **TOTAL TRANSFERS** | **$ 1,863,923.00** | **$ 2,804,689.09** | **$ 2,188,494.00** | **$ 2,063,174.00** | **$ 2,302,000.00** | **$ 2,082,800.00** | **$ 2,176,240.00** | -5% |
| | | | | | | | | | |
| **01495** | **CONTINGENCY** | | | | | | | | |
| 01 495-000 | UNRESERVED BALANCE | $ 1,648,459.29 | $ 1,096,435.84 | $ 852,349.57 | $ 852,349.57 | $ 335,000.00 | $ 2,082,000.00 | $ - | -100% |
| | | | | | | | | | |
| | **TOTAL CONTINGENCY** | **$ 1,648,459.29** | **$ 1,096,435.84** | **$ 852,349.57** | **$ 852,349.57** | **$ 335,000.00** | **$ 2,082,000.00** | **$ -** | -100% |
| | | | | | | | | | |
| **TOTAL GENERAL FUND EXPENDITURES** | | **$ 9,744,461.70** | **$ 10,904,240.10** | **$ 11,095,182.20** | **$ 10,662,377.14** | **$ 9,951,000.00** | **$ 12,540,356.00** | **$ 11,609,640** | 17% |
| | | | | | | | | | |
| **TOTAL GENERAL FUND REVENUES** | | **$ 9,823,822.60** | **$ 9,774,461.70** | **$ 10,923,890.86** | **$ 11,498,724.11** | **$ 10,667,797.00** | **$ 11,712,504.00** | **$ 11,609,640** | 9% |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 2025 BRENTWOOD BOROUGH OPERATING BUDGET | | | | | | 2025 SANITARY SEWER FUND BUDGET | |
| | | PROPOSED SANITARY SEWER FUND REVENUE | | | | | | | |
| **08** | **SANITARY SEWER FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2024** | **PROJECTED 2024** | **PROPOSED 2025** | **PERCENT CHANGE FROM 2024** |
| **08 100** | **BEGINNING BALANCES** | | | | | | | | |
| 08 100-000 | BEGINNING BALANCE | $ 2,820,413.76 | $ 3,406,976.36 | $ 3,601,600.76 | $ 2,072,938.23 | $ 1,551,400.00 | $ 1,187,300.00 | $ 1,005,000.00 | -39% |
| | **TOTAL BEGINNING BALANCES** | **$ 2,820,413.76** | **$ 3,406,976.36** | **$ 3,601,600.76** | **$ 2,072,938.23** | **$ 1,551,400.00** | **$ 1,187,300.00** | **$ 1,005,000.00** | **-39%** |
| **08 354** | **STATE CAP & OPERATING GRANTS** | | | | | | | | |
| 08 341-010 | GROW GRANT | $ 145,844.45 | $ - | $ - | $ - | $ - | $ 199,400.00 | $ 1,500,000.00 | New Item |
| 08 341-020 | ARPA GRANT | $ - | $ 323,943.55 | $ - | $ - | $ - | $ - | $ - | Closed |
| | **TOTAL GRANT REVENUES** | **$ 145,844.45** | **$ 323,943.55** | **$ -** | **$ -** | **$ -** | **$ 199,400.00** | **$ 1,500,000.00** | **New Item** |
| **08 341 & 364** | **SEWER CHARGES REVENUES** | | | | | | | | |
| 08 341-010 | INTEREST | $ 40,790.54 | $ 546.32 | $ 20,795.52 | $ 45,815.26 | $ 30,000.00 | $ 74,500.00 | $ 60,000.00 | 100% |
| 08 364-010 | SEWER CHARGES - CURRENT | $ 3,589,159.30 | $ 3,978,383.68 | $ 3,592,261.82 | $ 3,594,142.98 | $ 3,750,000.00 | $ 3,783,000.00 | $ 4,010,000.00 | 7% |
| 08 364-050 | SEWER CHARGES - DELINQUENT | $ 278,536.33 | $ 360,721.97 | $ 357,430.56 | $ 773,558.12 | $ 450,000.00 | $ 464,000.00 | $ 480,000.00 | 7% |
| 08 364-100 | ALCOSAN BILLING REIMBURSEMENT | $ 12,870.00 | $ 13,157.60 | $ 13,284.00 | $ 13,284.00 | $ 14,000.00 | $ 13,500.00 | $ 14,000.00 | 0% |
| 08 364 110 | SEWER TAP FEES | $ - | $ - | $ - | $ - | $ - | $ 2,000.00 | $ - | N/A |
| 08 364-900 | REIMBURS. SHUT-OFF FEES | $ 240.00 | $ - | $ - | $ 2,340.00 | $ 500.00 | $ - | Closed | -100% |
| 08 364-902 | REIMBURS. LIEN REMOVAL FEE | $ 5,526.52 | $ 684.00 | $ 2,992.36 | $ 1,824.00 | $ 2,000.00 | $ 5,000.00 | $ 3,000.00 | 50% |
| | **TOTAL SEWER CHARGES REVENUES** | **$ 3,927,122.69** | **$ 4,353,493.57** | **$ 3,986,764.26** | **$ 4,430,964.36** | **$ 4,246,500.00** | **$ 4,342,000.00** | **$ 4,567,000.00** | **7%** |
| **08 392** | **TRANSFERS** | | | | | | | | |
| 08 392-001 | TRANSFER- FROM GENERAL FUND | $ - | $ - | $ - | $ 40,000.00 | $ 40,000.00 | $ 40,000.00 | $ 40,000.00 | 0% |
| 08 392-018 | TRANSFER - FROM CAPITAL IMPROVEMENT FUND | $ - | $ - | $ 857,000.00 | $ 857,000.00 | $ - | $ - | $ 50,000.00 | N/A |
| | **TOTAL TRANSFERS BALANCES** | **$ -** | **$ -** | **$ 857,000.00** | **$ 897,000.00** | **$ 40,000.00** | **$ 40,000.00** | **$ 90,000.00** | **0%** |
| **TOTAL SANITARY SEWER FUND REVENUES** | | **$ 6,893,380.90** | **$ 8,084,413.48** | **$ 8,445,365.02** | **$ 7,400,902.59** | **$ 5,837,900.00** | **$ 5,768,700.00** | **$ 7,162,000.00** | **23%** |

## 2025 BRENTWOOD BOROUGH OPERATING BUDGET
## PROPOSED SANITARY SEWER FUND EXPENDITURES

| 8 | SANITARY SEWER FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | FORECASTED 2024 | BUDGETED 2025 | PERCENT CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **08 407** | **DATA PROCESSING/IT** | | | | | | | | |
| 08 407-455 | GENERAL SOFTWARE/LICENSES | $ 4,977.50 | $ 2,141.55 | $ 1,564.50 | $ 3,631.50 | $ 4,000.00 | $ 3,800.00 | $ 4,000.00 | *0%* |
| | | | | | | | | | |
| | **TOTAL DATA PROCESSING/IT** | **$ 4,977.50** | **$ 2,141.55** | **$ 1,564.50** | **$ 3,631.50** | **$ 4,000.00** | **$ 3,800.00** | **$ 4,000.00** | ***0%*** |
| | | | | | | | | | |
| **08 429** | **OPERATIONS & MAINTENANCE** | | | | | | | | |
| 08 429-313 | ENGINEERING SERVICES | $ 122,061.55 | $ 151,675.87 | $ 66,184.50 | $ 229,665.82 | $ 50,000.00 | $ 445,000.00 | $ 230,000.00 | 360% |
| 08 429-314 | LEGAL SERVICES | $ 83,363.04 | $ 70,757.52 | $ 70,000.55 | $ 179,285.85 | $ 80,000.00 | $ 76,000.00 | $ 28,000.00 | -65% |
| 08 429-370 | REPAIR & MAINTENANCE SERVICES | $ - | $ - | $ - | $ - | $ 3,000.00 | $ 1,400.00 | $ 5,000.00 | 67% |
| 08 429-372 | OPERATIONS & MAINTENANCE PLAN | $ 484,364.82 | $ 327,824.29 | $ 326,535.83 | $ 160,911.32 | $ 100,000.00 | $ 82,000.00 | $ 1,900,000.00 | 1800% |
| 08 429-450 | CONTRACTED SERVICES-TAP REPAIRS | $ 25,870.00 | $ 253,485.78 | $ 32,149.00 | $ 13,115.00 | $ 25,000.00 | $ - | $ 25,000.00 | 0% |
| 08 429-610 | CAPITAL CONSTRUCTION | $ - | $ - | $ - | $ 66,105.00 | $ 25,000.00 | $ - | $ 25,000.00 | 0% |
| | | | | | | | | | |
| | **TOTAL OPERATIONS & MAINTENANCE** | **$ 715,659.41** | **$ 803,743.46** | **$ 494,869.88** | **$ 649,082.99** | **$ 283,000.00** | **$ 604,400.00** | **$ 2,213,000.00** | **682%** |
| | | | | | | | | | |
| **08 429** | **WASTEWATER COLLECTION & TREATMENT** | | | | | | | | |
| 08 429-210 | OFFICE SUPPLIES | $ - | $ - | $ 305.95 | $ - | $ - | $ - | $ - | Closed |
| 08 429-311 | AUDITING SERVICES | $ 5,000.00 | $ 5,000.00 | $ - | $ 9,250.00 | $ 3,800.00 | $ 3,800.00 | $ 3,800.00 | 0% |
| 08 429-316 | SERVICE/ADMIN FEES | $ 3,478.47 | $ 3,328.16 | $ 3,080.82 | $ 5,223.66 | $ 4,000.00 | $ 3,400.00 | $ 4,000.00 | 0% |
| 08 429-325 | POSTAGE | $ 19,875.63 | $ 26,456.16 | $ 26,456.16 | $ 16,840.00 | $ 27,000.00 | $ 27,000.00 | $ 28,000.00 | 4% |
| 08 429-341 | ADVERTISING | $ - | $ 589.31 | $ - | $ 300.30 | $ 1,000.00 | $ - | $ 1,000.00 | 0% |
| 08 429-453 | CONTRACTED SERVICES-ALCOSAN | $ 1,911,787.19 | $ 2,011,231.50 | $ 2,092,806.16 | $ 2,209,794.17 | $ 2,600,500.00 | $ 2,285,000.00 | $ 2,850,000.00 | 10% |
| 08 429-454 | CONTRACTED SERVICES-BILLING | $ 26,795.89 | $ 26,826.27 | $ 13,165.17 | $ 8,956.74 | $ 11,500.00 | $ 13,500.00 | $ 13,000.00 | 13% |
| | | | | | | | | | |
| | **TOTAL WASTEWATER COLLECTION & TREATMENT** | **$ 1,966,937.18** | **$ 2,073,431.40** | **$ 2,135,814.26** | **$ 2,250,364.87** | **$ 2,647,800.00** | **$ 2,332,700.00** | **$ 2,899,800.00** | 10% |
| | | | | | | | | | |
| **08 471** | **DEBT PRINCIPAL** | | | | | | | | |
| 08 471-201 | 2005 PWSA LOAN | $ 22,574.08 | $ 23,253.78 | $ 23,953.86 | $ 23,764.51 | $ 2,000.00 | $ 2,100.00 | $ - | Closed |
| | | | | | | | | | |
| | **TOTAL DEBT PRINCIPAL** | **$ 22,574.08** | **$ 23,253.78** | **$ 23,953.86** | **$ 23,764.51** | **$ 2,000.00** | **$ 2,100.00** | **$ -** | **Closed** |

## 2025 BRENTWOOD BOROUGH OPERATING BUDGET
## PROPOSED SANITARY SEWER FUND EXPENDITURES

| 8 | SANITARY SEWER FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | FORECASTED 2024 | BUDGETED 2025 | PERCENT CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **08 472** | **DEBT INTEREST** | | | | | | | | |
| 08 472-201 | 2005 PWSA LOAN INTEREST | $ 2,561.76 | $ 1,882.14 | $ 1,182.06 | $ 1,371.41 | $ 2,100.00 | $ - | $ - | Closed |
| | | | | | | | | | |
| | **TOTAL DEBT INTEREST** | **$ 2,561.76** | **$ 1,882.14** | **$ 1,182.06** | **$ 1,371.41** | **$ 2,100.00** | **$ -** | **$ -** | **Closed** |
| | | | | | | | | | |
| **08 491** | **REFUNDS** | | | | | | | | |
| 08 491-000 | REFUNDS | $ 3,122.13 | $ 884.64 | $ 1,858.89 | $ 2,195.80 | $ 3,000.00 | $ 3,300.00 | $ 3,000.00 | 0% |
| | | | | | | | | | |
| | **TOTAL REFUNDS** | **$ 3,122.13** | **$ 884.64** | **$ 1,858.89** | **$ 2,195.80** | **$ 3,000.00** | **$ 3,300.00** | **$ 3,000.00** | **0%** |
| | | | | | | | | | |
| | | | | | | | | | |
| **08 492** | **TRANSFERS** | | | | | | | | |
| 08 492-100 | TRANSFER- GENERAL FUND | $ 590,000.00 | $ 762,500.00 | $ 1,053,750.00 | $ 611,470.43 | $ 696,000.00 | $ 696,000.00 | $ 777,530.00 | 12% |
| 08 492-018 | TRANSFER- CAPITAL IMPROVEMENT FUND | $ 752,964.00 | $ 700,000.00 | $ 999,500.00 | $ 1,500,000.00 | $ 2,200,000.00 | $ 2,000,000.00 | $ - | -100% |
| | | | | | | | | | |
| | **TOTAL TRANSFERS** | **$ 752,964.00** | **$ 700,000.00** | **$ 999,500.00** | **$ 1,500,000.00** | **$ 2,896,000.00** | **$ 2,000,000.00** | **$ 777,530.00** | **-73%** |
| | | | | | | | | | |
| | | | | | | | | | |
| **08 495** | **CONTINGENCY** | | | | | | | | |
| 08 495-000 | UNRESERVED BALANCE | $ 2,834,584.84 | $ 3,716,576.51 | $ 3,732,870.57 | $ 2,319,021.08 | $ - | $ 124,400.00 | $ 1,264,670.00 | New Item |
| | | | | | | | | | |
| | **TOTAL CONTINGENCY** | **$ 2,834,584.84** | **$ 3,716,576.51** | **$ 3,732,870.57** | **$ 2,319,021.08** | **$ -** | **$ 124,400.00** | **$ 1,264,670.00** | **New Item** |
| | | | | | | | | | |
| | | | | | | | | | |
| **TOTAL SEWER FUND EXPENDITURES** | | **$ 6,303,380.90** | **$ 7,321,913.48** | **$ 7,391,614.02** | **$ 6,749,432.16** | **$ 5,837,900.00** | **$ 5,070,700.00** | **$ 7,162,000.00** | **22%** |
| | | | | | | | | | |
| **TOTAL SANITARY SEWER FUND REVENUES** | | **$ 6,893,380.90** | **$ 8,084,413.48** | **$ 8,445,365.02** | **$ 7,400,902.59** | **$ 5,837,900.00** | **$ 5,768,700.00** | **$ 7,162,000.00** | **22%** |

**2025 BRENTWOOD BOROUGH OPERATING BUDGET**

**PROPOSED STORMWATER MANAGEMENT FUND REVENUES**

| 9 | STORMWATER MANAGEMENT FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | FORECASTED 2024 | BUDGETED 2025 | PERCENT CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **09 300** | **BEGINNING FUND BALANCE** | | | | | | | | |
| 09 300-000 | BEGINNING FUND BALANCE | $ - | $ - | $ - | $ - | $ - | $ - | $ - | *New Item* |
| | **TOTAL BEGINNING FUND BALANCE** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | ***New Item*** |
| **09 341** | **INTEREST** | | | | | | | | |
| 09 341-010 | INTEREST | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| | **TOTAL INTEREST** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | ***New Item*** |
| **9 364** | **STORMWATER CHARGES REVENUES** | | | | | | | | |
| 09 364-010 | STORMWATER FEE | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| 09 364-050 | STORMWATER FEE - DEL | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| | **TOTAL STORMWATER CHARGES REVENUES** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | ***New Item*** |
| **09 392** | **TRANSFERS** | | | | | | | | |
| 09 392-001 | TRANSFER- GENERAL FUND | $ - | $ - | $ - | $ - | $ - | $ - | $ 213,000.00 | New Item |
| 09 392-080 | TRANSFER- SANITARY SEWER FUND | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| 09 392-018 | TRANSFER - CAPITAL IMPROVEMENT FUND | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| | **TOTAL TRANSFERS** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 213,000.00** | ***New Item*** |
| **TOTAL STORMWATER MANAGEMENT FUND** | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 213,000.00** | ***New Item*** |

## 2025 BRENTWOOD BOROUGH OPERATING BUDGET
## PROPOSED STORMWATER MANAGEMENT FUND EXPENDITURES

| 9 | STORMWATER MANAGEMENT FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | FORECASTED 2024 | BUDGETED 2025 | PERCENT CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **09 404** | **LEGAL** | | | | | | | | |
| 09 404-314 | SPECIAL LEGAL SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | $ - | *New Item* |
| 09 404-317 | SOLICITOR | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,000.00 | *New Item* |
| 09 404-341 | ADVERTISING | $ - | $ - | $ - | $ - | $ - | $ - | $ - | *New Item* |
| | | | | | | | | | |
| | **TOTAL LEGAL** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 5,000.00** | ***#REF!*** |
| | | | | | | | | | |
| **09 407** | **IT-NETWORKING-DATA PROCESSING** | | | | | | | | |
| 09 407-452 | CONTRACTED IT | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| 09 407-454 | GENERAL HARDWARE | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| 09 407-455 | GENERAL SOFTWARE/LICENSES | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| | | | | | | | | | |
| | **TOTAL IT-NETWORKING-DATA PROCESSING** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | ***New Item*** |
| | | | | | | | | | |
| | | | | | | | | | |
| **09 408** | **ENGINEERING** | | | | | | | | |
| 09 408-313 | PROFESSIONAL SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | $ 18,000.00 | New Item |
| | | | | | | | | | |
| | **TOTAL ENGINEERING** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 18,000.00** | ***New Item*** |
| | | | | | | | | | |
| | | | | | | | | | |
| **09 -446** | **STORMWATER MANAGEMENT** | | | | | | | | |
| 09 446-210 | OFFICE SUPPLIES | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| 09 446-311 | AUDITING SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| 09 446-325 | POSTAGE | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| 09 446-370 | R&M SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | $ 10,000.00 | New Item |
| 09 446-372 | O&M PLAN | $ - | $ - | $ - | $ - | $ - | $ - | $ 5,000.00 | New Item |
| 09 446-373 | EMERGENCY REPAIRS | $ - | $ - | $ - | $ - | $ - | $ - | $ 10,000.00 | New Item |
| 09 446-450 | CONTRACTED SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| 09 446-600 | CATCHBASIN REPLACEMENT | $ - | $ - | $ - | $ - | $ - | $ - | $ 15,000.00 | New Item |
| 09 446-610 | CAPITAL CONSTRUCTION | $ - | $ - | $ - | $ - | $ - | $ - | $ 150,000.00 | New Item |
| 09 446-700 | MINOR PURCHASES | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| 09 446-750 | CAPITAL PURCHASES | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| | | | | | | | | | |
| | **TOTAL STORMWATER MANAGEMENT** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 190,000.00** | ***New Item*** |
| | | | | | | | | | |
| | | | | | | | | | |
| **09 492** | **TRANSFERS** | | | | | | | | |
| 09 492-001 | TRANSFER- GENERAL FUND | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| 09 492-018 | TRANSFER- CAPITAL IMPROVEMENT FUND | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| | | | | | | | | | |
| | **TOTAL TRANSFERS** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | ***New Item*** |

| 2025 BRENTWOOD BOROUGH OPERATING BUDGET | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| PROPOSED STORMWATER MANAGEMENT FUND EXPENDITURES | | | | | | | | | |
| **9** | **STORMWATER MANAGEMENT FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2024** | **FORECASTED 2024** | **BUDGETED 2025** | **PERCENT CHANGE FROM 2024** |
| **09 495** | **CONTINGENCY** | | | | | | | | |
| 09 495-000 | UNRESERVED BALANCE | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| | **TOTAL CONTINGENCY** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | ***New Item*** |
| **TOTAL STORMWATER MANAGEMENT EXPENDITURES** | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 213,000.00** | ***New Item*** |
| **TOTAL STORMWATER MANAGEMENT REVENUES** | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 213,000.00** | ***New Item*** |

**2025 BRENTWOOD BOROUGH OPERATING BUDGET**

**PROPOSED PARK FUND REVENUES**

| **15** | **PARK INITIATIVE FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2024** | **PROJECTED 2024** | **PROPOSED 2025** | **PERCENT CHANGE FROM 2024** |
|---|---|---|---|---|---|---|---|---|---|
| **15 100** | **BEGINNING BALANCE** | | | | | | | | |
| 15 100-000 | BEGINNING BALANCE | $ 159,593.88 | $ 185,131.78 | $ 185,161.11 | $ 147,433.35 | $ 123,000.00 | $ 65,400.00 | $ 103,000.00 | -8% |
| | **TOTAL BEGINNING BALANCE** | **$ 159,593.88** | **$ 185,131.78** | **$ 185,161.11** | **$ 147,433.35** | **$ 123,000.00** | **$ 65,400.00** | **$ 103,000.00** | **-8%** |
| **15 341** | **INTEREST** | | | | | | | | |
| 15 341-000 | INTEREST | $ 424.60 | $ 79.48 | $ 2,272.24 | $ 3,197.44 | $ 3,000.00 | $ 2,900.00 | $ 3,000.00 | 0% |
| | **TOTAL INTEREST** | **$ 424.60** | **$ 79.46** | **$ 2,272.24** | **$ 3,197.44** | **$ 3,000.00** | **$ 2,900.00** | **$ 3,000.00** | **0%** |
| 15 342 | **RENT & ROYALTIES** | | | | | | | | |
| 15 342-557 | MISCELLANEOUS - ADVERTISING | $ - | $ - | $ 6,325.00 | $ - | $ - | $ 12,600.00 | $ - | **N/A** |
| | **TOTAL RENT & ROYALTIES** | **$ -** | **$ -** | **$ 6,325.00** | **$ -** | **$ -** | **$ 12,600.00** | **$ -** | **N/A** |
| **15 392** | **INTERFUND OPERATING TRANSFERS** | | | | | | | | |
| 15 392-100 | TRANSFER- FROM GENERAL FUND | $ 30,000.00 | $ 30,000.00 | $ 35,000.00 | $ 35,000.00 | $ 35,000.00 | $ 35,000.00 | $ 35,000.00 | 0% |
| | **TOTAL INTERFUND OPERATING TRANSFERS** | **$ 30,000.00** | **$ 30,000.00** | **$ 35,000.00** | **$ 35,000.00** | **$ 30,000.00** | **$ 35,000.00** | **$ 35,000.00** | **0%** |
| **TOTAL PARK FUND REVENUES** | | **$ 190,018.48** | **$ 215,211.24** | **$ 228,758.35** | **$ 185,630.79** | **$ 156,000.00** | **$ 115,900.00** | **$ 141,000.00** | **-10%** |

| 2025 BRENTWOOD BOROUGH OPERATING BUDGET | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| PROPOSED PARK FUND EXPENDITURES | | | | | | | | | |
| **15** | **PARK INITIATIVE FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2024** | **PROJECTED 2024** | **BUDGETED 2025** | **PERCENT CHANGE FROM 2025** |
| **15 454** | **PARK** | | | | | | | | |
| 15 454-313 | ENGINEERING SERVICES | $ 3,450.00 | $ - | $ - | $ - | $ - | $ - | $ - | NA |
| 15 454-611 | PARK IMPROVEMENTS | $ 45,409.02 | $ - | $ - | $ - | $ - | $ - | $ - | NA |
| 15-454-740 | CAPITAL PURCHASES | $ 5,070.00 | $ - | $ - | $ - | $ - | $ - | $ - | NA |
| | **TOTAL PARK** | **$ 53,929.02** | **$ -** | **$ -** | $ - | $ - | $ - | $ - | NA |
| 15 494 | **TRANSFERS** | | | | | | | | |
| 15 493-000 | TRANSFER- CAPITAL IMPROVEMENT FUND | $ - | $ - | $ 110,000.00 | $ 120,000.00 | $ - | $ - | **$ 58,750.00** | **-100%** |
| | **TOTAL TRANSFERS** | **$ -** | **$ -** | **$ 110,000.00** | **$ 120,000.00** | **-** | **$ -** | **$ 58,750.00** | **-100%** |
| **15 495** | **CONTINGENCY** | | | | | | | | |
| 15 495-000 | UNRESERVED BALANCE | $ 136,089.46 | $ 215,211.26 | $ 118,758.35 | $ 118,758.35 | $ 156,000.00 | $ 115,900.00 | $ 82,250.00 | 0% |
| | **TOTAL CONTINGENCY** | **$ 136,089.46** | **$ 215,211.26** | **$ 118,758.35** | **$ 118,758.35** | **$ 156,000.00** | **$ 115,900.00** | **$ 82,250.00** | **0%** |
| **TOTAL PARK FUND EXPENDITURES** | | **$ 190,018.48** | **$ 215,211.26** | **$ 228,758.35** | **$ 238,758.35** | **$ 156,000.00** | **$ 115,900.00** | **$ 141,000.00** | **-10%** |
| **TOTAL PARK FUND REVENUES** | | **$ 190,018.48** | **$ 215,211.26** | **$ 228,758.35** | **$ 228,758.35** | **$ 156,000.00** | **$ 115,900.00** | **$ 141,000.00** | **-10%** |

**2025 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND**
**18 CAPITAL IMPROVEMENT FUND REVENUES**

| 18 | CAPITAL IMPROVEMENT FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETD 2024 | FORECAST 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **18 100** | **BEGINNING BALANCE** | | | | | | | | |
| 18 300-000 | BEGINNING BALANCE | $ 30,383.76 | $ 248,446.59 | $ 1,277,173.35 | $ 760,278.48 | $ - | $ 65,000.00 | $ 605,000.00 | NA |
| | **TOTAL BEGINNING BALANCE** | **$ 30,383.76** | **$ 248,446.59** | **$ 1,277,173.35** | **$ 760,278.48** | **$ -** | **$ 65,000.00** | **$ 605,000.00** | **NA** |
| 18 341 | **INTEREST** | | | | | | | | |
| 18 341-000 | INTEREST | $ 1,096.04 | $ 227.14 | $ 11,004.36 | $ 18,163.03 | $ 10,000.00 | $ 38,000.00 | $ 5,000.00 | -50% |
| | **TOTAL INTEREST** | **$ 1,096.04** | **$ 227.14** | **$ 11,004.36** | **$ 18,163.03** | **$ 10,000.00** | **$ 38,000.00** | **$ 5,000.00** | -50% |
| **18 354** | **STATE CAPITAL & OPERATING GRANTS** | | | | | | | | |
| 18-341-020 | ARPA GRANT | $ - | $ 140,000.00 | $ - | $ - | $ - | $ - | $ - | NA |
| 18 354-005 | DCED GRANT - RT 51 OVERLAY | $ - | $ - | $ - | $ - | $ 10,000.00 | $ - | $ - | -100% |
| 18 354-090 | LOCAL SHARE ACCOUNT GRANT | $ - | $ - | $ - | $ - | $ 70,000.00 | $ - | $ 74,000.00 | 6% |
| 18 354-091 | CITF GRANT | $ - | $ - | $ - | $ 268,750.00 | $ 5,000.00 | $ 5,000.00 | $ - | -100% |
| 18 354-095 | ARLE GRANT - TRAFFIC SIGNALS | $ - | $ - | $ - | $ - | $ - | $ - | $ - | NA |
| 18 354-100 | SHACOG - CDBG | $ - | $ - | $ - | $ - | $ - | $ - | $ - | NA |
| 18 354-102 | PENNDOT MULTIMODAL GRANT | $ 65,000.00 | $ - | | $ - | $ - | $ - | $ - | NA |
| 18 354-103 | CFA MULTIMODAL GRANT | $ - | $ 155,855.00 | $ - | $ - | $ - | $ - | $ - | NA |
| 18 354-104 | DCNR C2P2 GRANT | $ - | $ - | | $ - | $ 984,200.00 | $ 984,800.00 | $ 75,000.00 | -92% |
| 18 354-106 | DCED KEYSTONE GRANT | $ 10,000.00 | $ 61,750.00 | $ - | $ - | $ - | $ - | $ 144,000.00 | NA |
| 18 354-120 | ACCD LOW VOLUME ROAD GRANT | $ - | $ 76,850.00 | $ - | $ - | $ 76,850.00 | $ 76,850.00 | $ - | -100% |
| 18 354-121 | ACED STORMWATER ORD. GRANT | $ - | $ - | | $ - | $ - | $ - | $ - | NA |
| 18 354-125 | PCCD POLICE GRANT | $ - | $ - | $ 16,500.00 | $ - | $ - | $ - | $ - | NA |
| 18 354-130 | DEP RECYCLING GRANT | $ - | $ 44,004.48 | $ - | $ - | $ - | $ - | $ - | NA |
| 18-354-132 | EDCDI PROGRAM GRANT | $ - | $ - | $ 10,000.00 | $ - | $ - | $ - | $ - | NA |
| 18 354-133 | RACP GRANT | $ - | $ - | $ - | $ - | $ 750,000.00 | $ 750,000.00 | $ - | -100% |
| 18 354-135 | ARPA GRANT | $ - | $ 485,037.84 | $ - | $ - | $ 531,000.00 | $ 550,041.00 | $ - | -100% |
| | **TOTAL STATE CAPITAL & OPERATING GRANTS** | **$ 75,000.00** | **$ 963,497.32** | **$ 26,500.00** | **$ 268,750.00** | **$ 2,427,050.00** | **$ 2,366,691.00** | **$ 293,000.00** | **-88%** |
| **18 363** | **HIGHWAYS AND STREETS** | | | | | | | | |
| 18 363-100 | STREETS, SIDEWALKS, AND CURB RAMPS | $ 28,481.05 | $ 64,508.68 | $ 78,068.21 | $ 77,121.61 | $ 25,000.00 | $ 96,000.00 | $ 25,000.00 | 0% |
| 18 363-560 | ENGINEERING SPEC BOOKS | $ 1,600.00 | $ - | $ - | $ - | $ - | $ - | $ - | 0% |
| | **TOTAL HIGHWAYS AND STREETS REVENUES** | **$ 30,081.05** | **$ 64,508.68** | **$ 78,068.21** | **$ 77,121.61** | **$ 25,000.00** | **$ 96,000.00** | **$ 25,000.00** | **0%** |
| **18 387** | **CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES** | | | | | | | | |
| 18 387-110 | BRENTWOOD ATHLETIC ASSOCIATION | $ 2,291.14 | $ - | $ - | $ - | $ - | $ - | $ - | 0% |
| | **TOTAL CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES** | **$ 2,291.14** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |

*DRAFT No. 3*
*Introduced - 11/18/2024*

**2025 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND**

**18 CAPITAL IMPROVEMENT FUND REVENUES**

| 18 | CAPITAL IMPROVEMENT FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETD 2024 | FORECAST 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **18 392** | **INTERFUND OPERATING TRANSFERS** | | | | | | | | |
| 18 392-010 | TRANSFER- FROM GENERAL FUND | $ 1,360,000.00 | $ 2,087,000.00 | $ 1,500,000.00 | $ 1,125,000.00 | $ 1,550,000.00 | $ 1,550,000.00 | $ 1,480,440.00 | -4% |
| 18 392-030 | TRANSFER-FROM PARK FUND | $ - | $ - | $ 110,000.00 | $ 130,000.00 | $ - | $ - | $ 58,750.00 | NA |
| 18 392-080 | TRANSFER-FROM SANITARY SEWER FUND | $ 752,694.00 | $ 370,000.00 | $ 1,499,250.00 | $ 1,500,000.00 | $ 2,200,000.00 | $ 700,000.00 | $ - | -100% |
| 18 392-350 | TRANSFER-FROM HIGHWAY AID FUND | $ - | $ 200,000.00 | $ - | $ - | $ - | $ - | $ - | 0% |
| 18 392-095 | TRANSFER-FROM OPERATING RESERVE FUND | $ - | $ 108,000.00 | $ - | $ 507,175.00 | $ - | $ - | $ 213,745.00 | NA |
| | **TOTAL INTERFUND OPERATING TRANSFERS** | **$ 2,112,694.00** | **$ 2,765,000.00** | **$ 3,109,250.00** | **$ 3,262,175.00** | **$ 3,750,000.00** | **$ 2,250,000.00** | **$ 1,752,935.00** | **-53%** |
| **18 393** | **PROCEEDS OF GENERAL LONG-TERM DEBT** | | | | | | | | |
| 18 393-305 | GO BOND | $ 2,100,000.00 | $ - | $ - | $ - | $ - | $ - | $ - | Closed |
| | **TOTAL PROCEEDS OF GENERAL LONG-TERM DEBT** | **$ 2,100,000.00** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |
| **TOTAL CAPITAL IMPROVEMENT FUND REVENUES** | | **$ 4,351,545.99** | **$ 4,041,679.73** | **$ 4,501,995.92** | **$ 4,386,488.12** | **$ 6,212,050.00** | **$ 4,815,691.00** | **$ 2,680,935.00** | **-57%** |

*DRAFT No. 3*
*Introduced - 11/18/2024*

**2025 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND**
**18 CAPITAL IMPROVEMENT FUND EXPENDITURES**

*CAPITAL IMPROVEMENT FUND BUDGET*
*FINAL*

| 18 | CAPITAL IMPROVEMENT FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **18 407** | **DATA PROCESSING/IT** | | | | | | | | |
| 18 407-450 | CONTRACTED SERVICES | $ 15,127.00 | $ 3,053.85 | $ 125.00 | $ 3,214.00 | $ - | $ 4,800.00 | $ - | *#DIV/0!* |
| 18 407-454 | GENERAL HARDWARE | $ 3,479.00 | $ 18,647.14 | $ - | $ 7,555.65 | $ 10,000.00 | $ 8,900.00 | $ 12,000.00 | 20% |
| | | | | | | | | | |
| | **TOTAL DATA PROCESSING/IT** | **$ 18,606.00** | **$ 21,700.99** | **$ 125.00** | **$ 10,769.65** | **$ 10,000.00** | **$ 13,700.00** | **$ 12,000.00** | ***20%*** |
| | | | | | | | | | |
| | | | | | | | | | |
| **18 408** | **ENGINEERING** | | | | | | | | |
| 18 408-110 | IN-HOUSE ENGINEERING (PROF ENGINEER) | $ - | $ - | $ - | $ - | $ 23,000.00 | $ 23,000.00 | $ 23,885.00 | 4% |
| 18 408-140 | IN-HOUSE ENGINEERING INSPECTION SERVICES | $ - | $ - | $ - | $ - | $ 5,000.00 | $ 5,000.00 | $ 5,150.00 | 3% |
| 18 408-313 | ENGINEERING SVCS | $ - | $ - | $ - | $ 30,403.10 | $ 10,000.00 | $ - | $ - | -100% |
| 18 408-161 | FICA | $ - | $ - | $ - | $ 2,262.33 | $ 4,000.00 | $ 4,000.00 | $ 3,200.00 | -20% |
| 18 408-162 | UNEMPLOYMENT COMPENSATION | $ - | $ - | $ - | $ 97.00 | $ 2,000.00 | $ - | $ 1,200.00 | -40% |
| 18 408-420 | DUES, SUBSCRIPTIONS, MEMB | $ - | $ 2,860.00 | $ 2,860.00 | $ 2,860.00 | $ 3,000.00 | $ - | $ - | -100% |
| | | | | | | | | | |
| | **TOTAL ENGINEERING** | **$ -** | **$ 2,860.00** | **$ 2,860.00** | **$ 35,622.43** | **$ 47,000.00** | **$ 32,000.00** | **$ 33,435.00** | **-29%** |
| | | | | | | | | | |
| | | | | | | | | | |
| **18 409** | **BUILDINGS** | | | | | | | | |
| 18 409-313 | ENGINEER & ARCHITECTURAL SERVICES | $ 2,850.00 | $ 6,706.25 | $ 61,314.25 | $ 44,284.10 | $ - | $ 3,070.00 | $ - | 0% |
| 18 409-314 | LEGAL SERVICES | | $ 2,069.59 | $ 629.20 | $ 4,940.50 | $ 12,000.00 | $ 4,000.00 | $ 12,000.00 | 0% |
| 18 409-740 | SAFETY IMPROVEMENTS/RENNOVATIONS | | $ - | $ - | $ - | $ 6,000.00 | $ - | $ - | -100% |
| 18 409-745 | BOROUGH BUILDING DEMOLITION | $ 30,000.00 | $ - | $ 961.56 | $ 293,374.34 | $ - | $ - | $ - | 0% |
| | | | | | | | | | |
| | **TOTAL BUILDINGS** | **$ 32,850.00** | **$ 8,775.84** | **$ 62,905.01** | **$ 342,598.94** | **$ 18,000.00** | **$ 7,070.00** | **$ 12,000.00** | **-33%** |
| | | | | | | | | | |
| | | | | | | | | | |
| **18 410** | **POLICE** | | | | | | | | |
| 18 410-700 | MINOR PURCHASES | $ 19,566.25 | $ 59,663.75 | $ 4,161.69 | $ - | $ 281,000.00 | $ 238,000.00 | $ 49,000.00 | -83% |
| 18 410-742 | POLICE VEHICLE PURCHASE | $ 89,278.24 | $ 48,630.18 | $ 59,561.53 | $ 57,063.11 | $ 70,000.00 | $ 70,000.00 | $ 73,000.00 | 4% |
| | | | | | | | | | |
| | **TOTAL POLICE** | **$ 108,844.49** | **$ 108,293.93** | **$ 63,723.22** | **$ 57,063.11** | **$ 351,000.00** | **$ 308,000.00** | **$ 122,000.00** | **-65%** |
| | | | | | | | | | |
| | | | | | | | | | |
| **18 411** | **FIRE DEPARTMENT** | | | | | | | | |
| 18 411-310 | PROFESSIONAL SERVICES | $ - | $ - | $ - | $ - | $ - | $ - | $ 20,000.00 | New Item |
| | | | | | | | | | |
| | **TOTAL FIRE DEPARTMENT** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 20,000.00** | **0%** |
| | | | | | | | | | |
| **18 414** | **PLANNING & ZONING** | | | | | | | | |
| 18 414-700 | MINOR PURCHASE | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0% |
| | | | | | | | | | |
| | **TOTAL PLANNING & ZONING** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **0%** |

*DRAFT No. 3*
*Introduced - 11/18/2024*

**2025 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND**

**18 CAPITAL IMPROVEMENT FUND EXPENDITURES**

***CAPITAL IMPROVEMENT FUND BUDGET FINAL***

| 18 | CAPITAL IMPROVEMENT FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **18 417** | **PARKING METERS** | | | | | | | | |
| 18 417-700 | MINOR PURCHASES | | $ 19,642.50 | $ - | $ 19,642.50 | $ - | $ - | $ - | 0% |
| | **TOTAL PARKING METERS** | **$ -** | **$ 19,642.50** | **$ -** | **$ 19,642.50** | **$ -** | **$ -** | **$ -** | **0%** |
| **18 430** | **PUBLIC WORKS** | | | | | | | | |
| 18 430-700 | SIGN MANAGEMENT | $ 5,635.89 | $ 4,242.65 | $ 6,343.01 | $ 5,212.55 | $ 8,000.00 | $ 6,000.00 | $ 8,000.00 | 0% |
| 18 430-741 | DPW TRUCK | $ - | $ - | $ - | $ 250,218.52 | $ - | $ 26,498.58 | $ 125,000.00 | NA |
| 18 430-744 | DPW EQUIPMENT | $ 50,936.68 | $ 242,500.00 | $ 32,943.27 | $ 15,027.37 | $ 34,000.00 | $ 33,000.00 | $ - | -100% |
| 18 430-750 | MINOR PURCHASES | $ 10,000.00 | $ - | $ - | $ - | $ 175,000.00 | $ - | $ - | -100% |
| | **TOTAL PUBLIC WORKS** | **$ 66,572.57** | **$ 246,742.65** | **$ 39,286.28** | **$ 270,458.44** | **$ 217,000.00** | **$ 65,498.58** | **$ 133,000.00** | **-39%** |
| **18 433** | **TRAFFIC CONTROL DEVICES** | | | | | | | | |
| 18 433-313 | ENGINEERING- TRAFFIC CONTROL | $ 1,253.30 | $ 1,991.75 | $ - | $ 2,111.57 | $ 2,000.00 | $ - | $ 17,000.00 | 750% |
| 18 433-610 | TRAFFIC CALMING DEVICES | $ 873.57 | $ 15,840.40 | $ - | $ - | $ 25,000.00 | $ - | $ 25,000.00 | 0% |
| 18 433-700 | MINOR PURCHASES | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0% |
| | **TOTAL TRAFFIC CONTROL DEVICES** | **$ 2,126.87** | **$ 17,832.15** | **$ -** | **$ 2,111.57** | **$ 27,000.00** | **$ -** | **$ 42,000.00** | **56%** |
| **18 439** | **HIGHWAY CONSTRUCTION & REBUILDING PROJECTS** | | | | | | | | |
| 18 439-313 | ENGINEERING SVCS | $ 568.15 | $ - | $ 3,855.97 | $ 1,328.35 | $ 5,000.00 | $ 2,829.00 | $ 45,000.00 | 800% |
| 18 439-610 | GENERAL CONSTRUCTION - SIDEWALK COST SHARING PROGRAM | $ 157,945.45 | $ 83,630.52 | $ 97,733.15 | $ 146,583.78 | $ 80,000.00 | $ 80,000.00 | $ 70,000.00 | -13% |
| 18 439-618 | STAIRWAYS REHABILITATION PROGRAM | $ - | $ - | $ - | $ - | $ - | $ - | $ 100,000.00 | New Item |
| 18 439-619 | ROADWAY REHABILITATION PROJECTS | $ 458,446.93 | $ 37,995.93 | $ 837,593.92 | $ 251,489.05 | $ 550,000.00 | $ 533,733.89 | $ 315,000.00 | -43% |
| 18 439-620 | BROWNSVILLE ROAD CENTRAL BUSINESS DISTRICT STREETSCAPE | $ 78,956.93 | $ 250,496.79 | $ - | $ 5,755.89 | $ - | $ 2,644.00 | $ 100,000.00 | #DIV/0! |
| 18 439-621 | SHACOG- CDBG CURB RAMPS | $ 98.43 | $ 16,000.00 | $ 2,288.77 | $ 105,315.18 | $ 120,000.00 | $ 120,000.00 | $ 100,000.00 | -17% |
| | **TOTAL HIGHWAY CONSTRUCTION & REBUILDING PROJECTS** | **$ 696,015.89** | **$ 388,123.24** | **$ 941,471.81** | **$ 510,472.25** | **$ 755,000.00** | **$ 739,206.89** | **$ 730,000.00** | **-3%** |

*DRAFT No. 3*
*Introduced - 11/18/2024*

**2025 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND**
**18 CAPITAL IMPROVEMENT FUND EXPENDITURES**

*CAPITAL IMPROVEMENT FUND BUDGET FINAL*

| 18 | CAPITAL IMPROVEMENT FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **18 446** | **STORMWATER MANAGEMENT** | | | | | | | | |
| 18 446-313 | ENGINEERING SVCS | $ 17,651.35 | $ 28,704.39 | $ 42,564.70 | $ 59,271.41 | $ 33,000.00 | $ 20,000.00 | $ - | -100% |
| 18 446-314 | LEGAL SVCS | $ - | $ - | $ - | $ - | $ 5,000.00 | $ - | $ - | -100% |
| 18 446-341 | ADVERTISING | $ - | $ - | $ 170.50 | $ - | $ 1,000.00 | $ - | $ - | -100% |
| 18 446-370 | R&M SERVICES | $ 17,446.89 | $ - | $ 3,776.00 | $ - | $ 5,000.00 | $ 1,000.00 | $ - | -100% |
| 18 446-372 | CCTV | $ - | $ 5,193.50 | $ - | $ 2,850.00 | $ 5,000.00 | $ - | $ - | -100% |
| 18 446-373 | EMERGENCY REPAIRS | $ 26,137.24 | $ 12,650.00 | $ - | $ - | $ 10,000.00 | $ - | $ - | -100% |
| 18-446-600 | CATCHBASIN REPLACEMENT | | $ 40,117.45 | $ - | $ 12,187.75 | $ 15,000.00 | $ 15,000.00 | $ - | -100% |
| 18 446-610 | CAPITAL CONSTRUCTION | $ 914.53 | $ 138,208.73 | $ 399,725.89 | $ 415,936.00 | $ 530,000.00 | $ 175,000.00 | $ - | -100% |
| 18 446-700 | MINOR PURCHASE | | $ - | $ - | $ - | $ 5,000.00 | $ - | $ - | -100% |
| | **TOTAL STORMWATER MANAGEMENT** | **$ 62,150.01** | **$ 224,874.07** | **$ 446,237.09** | **$ 490,245.16** | **$ 609,000.00** | **$ 211,000.00** | **$ -** | **-100%** |
| **18 452** | **POOL PROJECTS** | | | | | | | | |
| 18 452-313 | ENGINEERING SVCS | $ 66,971.32 | $ 6,706.25 | $ 911.25 | $ - | $ - | $ - | $ - | 0% |
| 18 452-611 | POOL IMPROVEMENTS | $ 2,486,224.44 | $ 265,265.08 | $ 133,491.87 | $ 132,392.89 | $ - | $ - | $ - | 0% |
| | **TOTAL POOL PROJECTS** | **$ 2,553,195.76** | **$ 271,971.33** | **$ 134,403.12** | **$ 132,392.89** | **$ -** | **$ -** | **$ -** | **0%** |
| **18 453** | **CIVIC CENTER PROJECTS** | | | | | | | | |
| 18 453-611 | CIVIC CENTER UPGRADES | $ 12,300.00 | $ 12,095.00 | $ 30,020.00 | $ 109,805.52 | $ 2,935,000.00 | $ 2,613,000.00 | $ 125,000.00 | -96% |
| | **TOTAL CIVIC CENTER PROJECTS** | **$ 12,300.00** | **$ 12,095.00** | **$ 30,020.00** | **$ 109,805.52** | **$ 2,935,000.00** | **$ 2,613,000.00** | **$ 125,000.00** | **-96%** |
| **18 454** | **PARK** | | | | | | | | |
| 18 454-313 | ENGINEERING SVCS | $ 6,892.14 | $ - | $ 1,523.50 | $ - | $ - | $ - | $ - | 9% |
| 18 454-612 | FIELD NO. 4 IMPROVEMENTS | | $ - | $ - | $ 10,968.10 | $ - | $ - | $ 75,000.00 | NA |
| 18 454-619 | PARKING LOT PAVING PROJECT | $ - | $ - | $ - | $ - | $ - | $ - | $ 20,000.00 | NA |
| 18 454-700 | PARK IMPROVEMENTS | $ 3,542.00 | $ 62,227.00 | $ 73,136.50 | $ 401,866.32 | $ 197,000.00 | $ 187,717.31 | $ 17,500.00 | -91% |
| 18 454-744 | PARK EQUIPMENT | $ 4,518.00 | $ 10,244.00 | $ 39,442.20 | $ 12,772.22 | $ 11,000.00 | $ 11,148.00 | $ - | -100% |
| 18 454-750 | WALKING TRAIL PROJECT | | $ - | $ - | $ - | $ 74,000.00 | $ - | $ 74,000.00 | 0% |
| | **TOTAL PARK PROJECTS** | **$ 14,952.14** | **$ 72,471.00** | **$ 114,102.20** | **$ 425,606.64** | **$ 282,000.00** | **$ 198,865.31** | **$ 186,500.00** | **0%** |
| **18 456** | **LIBRARY** | | | | | | | | |
| 18 456-374 | LIBRARY ROOF PROJECT | $ 136,451.60 | $ 24,927.36 | $ - | $ - | $ - | $ - | $ - | Closed |
| 18 456-375 | LIBRARY IMPROVEMENTS | | $ - | $ - | $ - | $ - | $ - | $ 140,000.00 | New Item |
| | **TOTAL LIBRARY** | **$ 136,451.60** | **$ 24,927.36** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 140,000.00** | **0%** |

## 2025 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND
## 18 CAPITAL IMPROVEMENT FUND EXPENDITURES

*CAPITAL IMPROVEMENT FUND BUDGET FINAL*

| 18 | CAPITAL IMPROVEMENT FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **18 457** | **CIVIL AND MILITARY CELEBRATIONS** | | | | | | | | |
| 18 457-700 | MINOR PURCHASES | $ 21,686.72 | $ - | $ - | $ - | $ 10,000.00 | $ 10,000.00 | $ - | NA |
| | **TOTAL CVIL AND MILITARY CELEBRATIONS** | **$ 21,686.72** | **$ -** | **$ -** | **$ -** | **$ 10,000.00** | **$ 10,000.00** | **$ -** | **NA** |
| **18 459** | **STADIUM** | | | | | | | | |
| 18 459-700 | STADIUM MINOR PURCHASES | $ 3,450.00 | $ - | $ 2,000.00 | $ - | $ - | $ - | $ 160,000.00 | NA |
| 18 459-750 | STADIUM MAJOR RENOVATIONS | | $ 37,933.49 | $ 264,760.27 | $ 583,831.77 | $ - | $ - | $ - | 0% |
| | **TOTAL STADIUM** | **$ 3,450.00** | **$ 37,933.49** | **$ 266,760.27** | **$ 583,831.77** | **$ -** | **$ -** | **$ 160,000.00** | **NA** |
| **18471** | **DEBT PRINCIPAL** | | | | | | | | |
| 18 471-203 | 2009 ENERGY SAVINGS EQUIP. | $ 26,809.36 | $ 28,802.53 | $ 29,834.74 | $ 31,000.00 | $ - | $ - | $ - | 0% |
| 18 471-210 | 2018 GOB PRINCIPAL | $ 6,560.00 | $ 6,550.59 | $ 6,560.00 | $ 6,560.00 | $ 5,000.00 | $ 5,780.00 | $ 5,000.00 | *0%* |
| 18 471-211 | 2019 GOB PRINCIPAL | $ 329,558.43 | $ 450,000.00 | $ 460,000.00 | $ 470,000.00 | $ 475,000.00 | $ 475,000.00 | $ 485,000.00 | *2%* |
| 18 471-314 | LEGAL SVC | $ 1,500.00 | $ 1,500.00 | $ 1,500.00 | $ 1,500.00 | $ 2,000.00 | $ - | $ 2,000.00 | *0%* |
| | **TOTAL DEBT PRINCIPAL** | **$ 364,427.79** | **$ 486,853.12** | **$ 497,894.74** | **$ 509,060.00** | **$ 482,000.00** | **$ 480,780.00** | **$ 492,000.00** | ***2%*** |
| **18472** | **DEBT INTEREST** | | | | | | | | |
| 18 472-203 | 2009 ENERGY SAVINGS EQUIP. INT | $ 5,216.86 | $ 3,223.69 | $ 2,196.48 | $ 1,027.22 | $ - | $ - | $ - | 0% |
| 18 472-210 | 2018 GOB INTEREST | $ 328,943.42 | $ 293,768.86 | $ 293,668.76 | $ 293,562.50 | $ 294,000.00 | $ 293,450.00 | $ 294,000.00 | 0% |
| 18 472-211 | 2019 GOB INTEREST | $ 85,952.50 | $ 165,305.00 | $ 156,305.00 | $ 147,105.00 | $ 138,000.00 | $ 137,705.00 | $ 129,000.00 | -7% |
| | **TOTAL DEBT INTEREST** | **$ 420,112.78** | **$ 462,297.55** | **$ 452,170.24** | **$ 441,694.72** | **$ 432,000.00** | **$ 431,155.00** | **$ 423,000.00** | **-2%** |
| **18 492** | **TRANSFERS** | | | | | | | | |
| 18 492-080 | TRANSFER- SANITARY SEWER FUND | $ - | $ - | $ 857,000.00 | $ - | $ - | $ - | $ 50,000.00 | NA |
| 18 492-095 | TRANSFER- OPERATING RESERVE FUND | $ - | $ 108,000.00 | $ - | $ - | $ 87,000.00 | $ 87,000.00 | $ - | -100% |
| | **TOTAL TRANSFERS** | **$ -** | **$ 108,000.00** | **$ 857,000.00** | **$ -** | **$ 87,000.00** | **$ 87,000.00** | **$ 50,000.00** | **-43%** |
| **18 495** | **CONTINGENCY** | | | | | | | | |
| 18 495-000 | UNRESERVED BALANCE | | $ - | $ 593,036.94 | $ 61,800.00 | $ - | $ - | $ - | $ - |
| | **TOTAL CONTINGENCY** | **$ -** | **$ -** | **$ 593,036.94** | **$ 61,800.00** | **$ -** | **$ -** | **$ -** | **0%** |

*DRAFT No. 3*
*Introduced - 11/18/2024*

2025 BRENTWOOD BUDGET CAPITAL IMPROVEMENT FUND

18 CAPITAL IMPROVEMENT FUND EXPENDITURES

*CAPITAL IMPROVEMENT FUND BUDGET*
*FINAL*

| 18 | CAPITAL IMPROVEMENT FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES | | $ 4,513,742.62 | $ 2,515,394.22 | $ 4,501,995.92 | $ 4,003,175.59 | $ 6,262,000.00 | $ 5,197,275.78 | $ 2,680,935.00 | -57% |
| | | | | | | | | | |
| TOTAL CAPITAL IMPROVEMENT FUND REVENUES | | $ 4,351,545.99 | $ 4,041,679.73 | $ 4,501,995.92 | $ 4,386,488.12 | $ 6,212,050.00 | $ 4,815,691.00 | $ 2,680,935.00 | 34% |
| | | | | | | | | | |
| | | | | | BALANCE SURPLUS/(DEFICIT) = | | | $ - | |

*DRAFT No. 3*
*Introduced - 11/18/2024*

## 2025 BRENTWOOD BOROUGH OPERATING BUDGET
## PROPOSED ECONOMIC DEVELOPMENT FUND REVENUES

| 30 | BOROUGH BUILDING FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **30 100** | **BEGINNING BALANCE** | | | | | | | | |
| 30 100-000 | BEGINNING BALANCE | NA | NA | $ 45,004.81 | $ 78,704.04 | $ 27,000.00 | $ 72,100.00 | $ 123,000.00 | **629%** |
| | **TOTAL BEGINNING BALANCE** | **$ -** | **$ -** | **$ 45,004.81** | **$ 78,704.04** | **$ 27,000.00** | **$ 72,100.00** | **$ 123,000.00** | **629%** |
| **30 341** | **INTEREST** | | | | | | | | |
| 30 341-000 | INTEREST | NA | $ 4.81 | $ 806.10 | $ 2,696.94 | $ 2,000.00 | $ 3,000.00 | $ 3,000.00 | **50%** |
| | **TOTAL INTEREST** | **$ -** | **$ -** | **$ 806.10** | **$ 2,696.94** | **$ 2,000.00** | **$ 3,000.00** | **$ 3,000.00** | **50%** |
| **30 392** | **INTERFUND OPERATING TRANSFERS** | | | | | | | | |
| 30 392-010 | TRANSFER-FROM GENERAL FUND | NA | $ 45,000.00 | $ 50,000.00 | $ 50,000.00 | $ 50,000.00 | $ 50,000.00 | $ 50,000.00 | 280% |
| | **TOTAL INTERFUND OPERATING TRANSFERS** | **$ -** | **$ 45,000.00** | **$ 50,000.00** | **$ 50,000.00** | **$ 50,000.00** | **$ 50,000.00** | **$ 50,000.00** | **280%** |
| **30 395** | **OTHER SOURCES OF REVENUE** | | | | | | | | |
| 30 395-000 | TRANSFER FROM ECON DEV SOUTH | NA | NA | $ 20,000.00 | $ - | $ - | $ - | $ - | Closed |
| | **TOTAL OTHER SOURCES** | **$ -** | **$ -** | **$ 20,000.00** | **$ -** | **$ -** | **$ -** | **$ -** | **Closed** |
| **TOTAL ECONOMIC DEVELOPMENT FUND REVENUES** | | **$ -** | **$ 45,000.00** | **$ 115,810.91** | **$ 131,400.98** | **$ 79,000.00** | **$ 125,100.00** | **$ 176,000.00** | **396%** |

**2025 BRENTWOOD BOROUGH OPERATING BUDGET**
**PROPOSED ECONOMIC DEVELOPMENT FUND REVENUES**

| 30 | BOROUGH BUILDING FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **30 100** | **BEGINNING BALANCE** | | | | | | | | |
| 30 100-000 | BEGINNING BALANCE | NA | NA | $ 45,004.81 | $ 78,704.04 | $ 27,000.00 | $ 72,100.00 | $ 123,000.00 | **629%** |
| | **TOTAL BEGINNING BALANCE** | **$ -** | **$ -** | **$ 45,004.81** | **$ 78,704.04** | **$ 27,000.00** | **$ 72,100.00** | **$ 123,000.00** | **629%** |
| **30 341** | **INTEREST** | | | | | | | | |
| 30 341-000 | INTEREST | NA | $ 4.81 | $ 806.10 | $ 2,696.94 | $ 2,000.00 | $ 3,000.00 | $ 3,000.00 | **50%** |
| | **TOTAL INTEREST** | **$ -** | **$ -** | **$ 806.10** | **$ 2,696.94** | **$ 2,000.00** | **$ 3,000.00** | **$ 3,000.00** | **50%** |
| **30 392** | **INTERFUND OPERATING TRANSFERS** | | | | | | | | |
| 30 392-010 | TRANSFER-FROM GENERAL FUND | NA | $ 45,000.00 | $ 50,000.00 | $ 50,000.00 | $ 50,000.00 | $ 50,000.00 | $ 50,000.00 | 280% |
| | **TOTAL INTERFUND OPERATING TRANSFERS** | **$ -** | **$ 45,000.00** | **$ 50,000.00** | **$ 50,000.00** | **$ 50,000.00** | **$ 50,000.00** | **$ 50,000.00** | **280%** |
| **30 395** | **OTHER SOURCES OF REVENUE** | | | | | | | | |
| 30 395-000 | TRANSFER FROM ECON DEV SOUTH | NA | NA | $ 20,000.00 | $ - | $ - | $ - | $ - | Closed |
| | **TOTAL OTHER SOURCES** | **$ -** | **$ -** | **$ 20,000.00** | **$ -** | **$ -** | **$ -** | **$ -** | **Closed** |
| **TOTAL ECONOMIC DEVELOPMENT FUND REVENUES** | | **$ -** | **$ 45,000.00** | **$ 115,810.91** | **$ 131,400.98** | **$ 79,000.00** | **$ 125,100.00** | **$ 176,000.00** | **396%** |

| 2025 BRENTWOOD BOROUGH OPERATING BUDGET | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| PROPOSED ECONOMIC DEVELOPMENT FUND EXPENDITURES | | | | | | | | | |
| **30** | **ECONOMIC DEVELOPMENT FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2023** | **PROJECTED 2023** | **PROPOSED 2024** | **PERCENTAGE CHANGE FROM 2023** |
| **30 463** | **ECONOMIC DEVELOPMENT** | | | | | | | | |
| 30 463-110 | SALARY-PROFESSIONAL | $ - | $ - | $ - | $ - | $ - | $ - | $ 85,009.60 | New Item |
| 30 463-153 | HEALTH-DISABILITY | $ - | $ - | $ - | $ - | $ - | $ - | $ 708.00 | New Item |
| 30 463-156 | HEALTH-HOSPITALIZATION | $ - | $ - | $ - | $ - | $ - | $ - | $ 45,598.16 | New Item |
| 30 463-157 | HEALTH-COPAY REIMBURSEMENT | $ - | $ - | $ - | $ - | $ - | $ - | $ 500.00 | New Item |
| 30 463-158 | LIFE INSURANCE | $ - | $ - | $ - | $ - | $ - | $ - | $ 174.00 | New Item |
| 30 463-161 | FICA | $ - | $ - | $ - | $ - | $ - | $ - | $ 6,845.01 | New Item |
| 30 463-162 | UNEMPLOYMENT COMPENSATION | $ - | $ - | $ - | $ - | $ - | $ - | $ 140.00 | New Item |
| 30 463-189 | PTO BUYBACK | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,269.23 | New Item |
| 30 463-310 | PROFESSIONAL SERVICES | $ - | $ - | $ 43,083.50 | $ 27,799.41 | $ 13,000.00 | $ 2,700.00 | $ - | Closed |
| 30 463-324 | WIRELESS TELEPHONE | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,200.00 | New Item |
| 30 463-314 | LEGAL SERVICES | $ - | $ - | $ - | $ - | $ 1,000.00 | $ - | $ - | Closed |
| 30-463-700 | MINOR PURCHASES | $ - | $ - | $ - | $ - | $ 1,000.00 | $ - | $ - | Closed |
| | | | | | | | | | |
| | **TOTAL ECONOMIC DEVELOPMENT** | **$ -** | **$ -** | **$ 43,083.50** | **$ 27,799.41** | **$ 15,000.00** | **$ 2,700.00** | **$ 143,444.00** | ***856%*** |
| | | | | | | | | | |
| **30 495** | **CONTINGENCY** | | | | | | | | |
| 30 495-000 | UNRESERVED BALANCE | $ - | $ 45,004.81 | $ 72,727.41 | $ 72,727.41 | $ 74,200.00 | $ 100,700.00 | $ 32,556.00 | -56% |
| | | | | | | | | | |
| | **TOTAL CONTINGENCY** | **$ -** | **$ 45,004.81** | **$ 72,727.41** | **$ 72,727.41** | **$ 74,200.00** | **$ 100,700.00** | **$ 32,556.00** | **-56%** |
| | | | | | | | | | |
| **TOTAL ECONOMIC DEVELOPMENT FUND EXPENDITURES** | | **N/A** | **$ 45,004.81** | **$ 115,810.91** | **$ 100,526.82** | **$ 89,200.00** | **$ 103,400.00** | **$ 176,000.00** | 97% |
| | | | | | | | | | |
| **TOTAL ECONOMIC DEVELOPMENT FUND REVENUES** | | **$ -** | **$ 45,000.00** | **$ 115,810.91** | **$ 131,400.98** | **$ 79,000.00** | **$ 125,100.00** | **$ 176,000.00** | **123%** |

**2025 BRENTWOOD BOROUGH OPERATING BUDGET**

**PROPOSED HIGHWAY AID FUND REVENUES**

| 35 | HIGHWAY AID FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2024 | PERCENTAGE CHANGE FROM 2025 |
|---|---|---|---|---|---|---|---|---|---|
| **35 100** | **BEGINNING BALANCE** | | | | | | | | |
| 35 100-000 | BEGINNING BALANCE | $ 246,059.37 | $ 211,042.51 | $ 27,360.64 | $ 63,024.48 | $ 84,000.00 | $ 54,100.00 | $ 84,000.00 | 0% |
| | **TOTAL BEGINNING BALANCE** | **$ 246,059.37** | **$ 211,042.51** | **$ 27,360.64** | **$ 63,024.48** | **$ 84,000.00** | **$ 54,100.00** | **$ 84,000.00** | **0%** |
| **35 341** | **INTEREST** | | | | | | | | |
| 35 341-000 | INTEREST | $ 743.96 | $ 783.34 | $ 1,021.49 | $ 5,246.39 | $ 5,000.00 | $ 4,100.00 | $ 5,000.00 | 0% |
| | **TOTAL INTEREST** | **$ 743.96** | **$ 783.34** | **$ 1,021.49** | **$ 5,246.39** | **$ 5,000.00** | **$ 4,100.00** | **$ 5,000.00** | **0%** |
| **35 355** | **STATE SHARED REVENUES** | | | | | | | | |
| 35 355-020 | STATE HIGHWAY AID (LIQUID FUELS TAX) | $ 267,852.06 | $ 274,211.03 | $ 253,188.60 | $ 261,061.59 | $ 256,740.00 | $ 259,300.00 | $ 254,000.00 | **-1%** |
| | **TOTAL STATE SHARED REVENUES** | **$ 267,852.06** | **$ 274,211.03** | **$ 253,188.60** | **$ 261,061.59** | **$ 256,740.00** | **$ 259,300.00** | **$ 254,000.00** | **-1%** |
| **TOTAL HIGHWAY AID FUND REVENUES** | | **$ 514,655.39** | **$ 486,036.88** | **$ 281,570.73** | **$ 329,332.46** | **$ 345,740.00** | **$ 329,000.00** | **$ 343,000.00** | **-1%** |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **2025 BRENTWOOD BUDGET HIGHWAYAID FUND** | | | | | | | | |
| | **35 HIGHWAY AID FUND EXPENDITURES** | | | | | | | | |
| **35** | **HIGHWAY AID FUND** | **ACTUAL 2020** | **ACTUAL 2021** | **ACTUAL 2022** | **ACTUAL 2023** | **BUDGETED 2024** | **PROJECTED 2024** | **BUDGETED 2025** | **PERCENTAGE CHANGE FROM 2024** |
| **35 430** | **PUBLIC WORKS** | | | | | | | | |
| 35 430-741 | DPW VEHICLE | $ - | $ 85,029.00 | $ - | $ 65,000.00 | $ - | $ - | $ - | N/A |
| | **TOTAL PUBLIC WORKS** | **$ -** | **$ 85,029.00** | **$ -** | **$ 65,000.00** | **$ -** | **$ -** | **$ -** | **N/A** |
| **35 432** | **WINTER MAINTENANCE-SNOW REMOVAL** | | | | | | | | |
| 35 432-245 | ROAD SALT | $ 126,965.44 | $ 75,766.51 | $ 97,279.83 | $ 33,904.38 | $ 89,000.00 | $ 81,200.00 | $ 93,000.00 | 4% |
| | **TOTAL WINTER MAINTENANCE-SNOW REMOVAL** | **$ 126,965.44** | **$ 75,766.51** | **$ 97,279.83** | **$ 33,904.38** | **$ 89,000.00** | **$ 81,200.00** | **$ 93,000.00** | **4%** |
| **35 433** | **TRAFFIC CONTROL DEVICES** | | | | | | | | |
| 35 433-270 | DATA PROCESSING EQUIPT. | $ 1,000.00 | $ - | $ - | $ - | $ 1,000.00 | $ - | $ - | -100% |
| 35 433-361 | ELECTRICITY-TRAFFIC SIGNALS | $ 2,261.25 | $ 2,414.87 | $ 7,951.13 | $ 10,694.32 | $ 7,000.00 | $ 12,000.00 | $ 12,000.00 | 71% |
| 35 433-374 | REPAIRS-TRAFFIC SIGNALS | $ - | $ - | $ - | $ - | $ 1,000.00 | $ - | $ - | Closed |
| | **TOTAL TRAFFIC CONTROL DEVICES** | **$ 3,261.25** | **$ 2,414.87** | **$ 7,951.13** | **$ 10,694.32** | **$ 9,000.00** | **$ 12,000.00** | **$ 12,000.00** | **33%** |
| **35 434** | **STREET LIGHTING** | | | | | | | | |
| 35 434-361 | ELECTRICITY-STREET LIGHTING | $ 120,772.17 | $ 128,251.97 | $ 100,189.08 | $ 140,259.88 | $ 131,000.00 | $ 138,000.00 | $ 142,000.00 | 8% |
| | **TOTAL STREET LIGHTING** | **$ 120,772.17** | **$ 128,251.97** | **$ 100,189.08** | **$ 140,259.88** | **$ 131,000.00** | **$ 138,000.00** | **$ 142,000.00** | **8%** |
| **35 495** | **CONTINGENCY** | | | | | | | | |
| 35 495-000 | UNRESERVED BALANCE | $ 194,574.53 | $ 241,351.06 | $ 76,150.69 | $ 144,473.88 | $ - | $ 103,700.00 | $ 96,000.00 | 0% |
| | **TOTAL CONTINGENCY** | **$ 194,574.53** | **$ 241,351.06** | **$ 76,150.69** | **$ 144,473.88** | **$ -** | **$ 103,700.00** | **$ 96,000.00** | **0%** |
| **TOTAL HIGHWAY AID FUND EXPENDITURES** | | **$ 445,573.39** | **$ 532,813.41** | **$ 281,570.73** | **$ 329,332.46** | **$ 229,000.00** | **$ 334,900.00** | **$ 343,000.00** | **50%** |
| **TOTAL HIGHWAY AID FUND REVENUES** | | **$ 514,655.39** | **$ 486,036.88** | **$ 281,570.73** | **$ 329,332.46** | **$ 345,740.00** | **$ 329,000.00** | **$ 343,000.00** | -1% |
| | | | | | | | **Balance =** | **$ -** | |

**2025 BRENTWOOD BOROUGH OPERATING BUDGET**
**PROPOSED OPERATING RESERVE FUND REVENUES**

| 95 | OPERATING RESERVE FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | ACTUAL 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **95 100** | **BEGINNING BALANCE** | | | | | | | | |
| 95 100-000 | BEGINNING BALANCE | $ 499,416.44 | $ 640,874.02 | $ 315,795.20 | $ 477,713.75 | $ 400,000.00 | $ 324,200.00 | $ 626,000.00 | 57% |
| | **TOTAL BEGINNING BALANCE** | **$ 499,416.44** | **$ 640,874.02** | **$ 315,795.20** | **$ 477,713.75** | **$ 400,000.00** | **$ 324,200.00** | **$ 626,000.00** | **57%** |
| 95 341 | INTEREST | | | | | | | | |
| 95 341-100 | INTEREST | $ 1,457.87 | $ 121.18 | $ 4,878.67 | $ 15,121.75 | $ 12,000.00 | $ 15,500.00 | $ 16,000.00 | 33% |
| | **TOTAL INTEREST** | **$ 1,457.87** | **$ 121.18** | **$ 4,878.67** | **$ 15,121.75** | **$ 12,000.00** | **$ 15,500.00** | **$ 16,000.00** | **33%** |
| 95 392 | INTERFUND TRANSFERS | | | | | | | | |
| 95 392-01 | TRANSFER FROM GENERAL FUND | $ 140,000.00 | $ 150,800.00 | $ 200,000.00 | $ 75,000.00 | $ 260,000.00 | $ 260,000.00 | $ - | -100% |
| 95 392-18 | TRANSFER FROM CAP IMPROVE FUND | $ - | $ - | $ - | $ - | $ - | $ - | $ - | New Item |
| | **TOTAL TRANSFER REVENUES** | **$ 140,000.00** | **$ 150,800.00** | **$ 200,000.00** | **$ 75,000.00** | **$ 260,000.00** | **$ 260,000.00** | **$ -** | **-78%** |
| **TOTAL OPERATING RESERVE FUND REVENUES** | | **$ 640,874.31** | **$ 791,795.20** | **$ 520,673.87** | **$ 567,835.50** | **$ 672,000.00** | **$ 599,700.00** | **$ 642,000.00** | **-4%** |

**2025 BRENTWOOD BOROUGH OPERATING BUDGET**
**PROPOSED OPERATING RESERVE FUND EXPENDITURES**

| 95 | OPERATING RESERVE FUND | ACTUAL 2020 | ACTUAL 2021 | ACTUAL 2022 | ACTUAL 2023 | BUDGETED 2024 | PROJECTED 2024 | PROPOSED 2025 | PERCENTAGE CHANGE FROM 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **95 492** | **INTERFUND TRANSFERS** | | | | | | | | |
| 35 492-01 | TRANSFER TO GENERAL FUND | $ - | $ - | $ - | $ 60,392.06 | $ - | | $ - | New Item |
| 95 492-18 | TRANSFER TO CAP IMPROVE FUND | $ - | $ 108,000.00 | $ - | $ 142,175.00 | $ - | $ - | **$ 213,745.00** | N/A |
| 95 492-19 | TRANSFER TO MUN BLDG FUND | $ - | $ 350,000.00 | $ - | $ - | $ - | $ - | **$** - | Closed |
| | **TOTAL TRANSFER EXPENDITURES** | **$ -** | **$ 458,000.00** | **$ -** | **$ 202,567.06** | **$ -** | **$ -** | **$ 213,745.00** | **New Item** |
| **95 495** | **CONTINGENCY** | | | | | | | | |
| 95 495 000 | CONTINGENCY | $ 640,874.31 | $ 333,795.20 | $ 520,683.87 | $ 365,268.44 | $ 672,000.00 | $ 599,700.00 | $ 428,255.00 | -78% |
| | **TOTAL CONTINGENCY** | **$ 640,874.31** | **$ 333,795.20** | **$ 520,683.87** | **$ 365,268.44** | **$ 672,000.00** | **$ 599,700.00** | **$ 428,255.00** | **-78%** |
| **TOTAL OPERATING RESERVE FUND EXPENDITURES** | | **$ 640,874.31** | **$ 791,795.20** | **$ 520,683.87** | **$ 567,835.50** | **$ 672,000.00** | **$ 599,700.00** | **$ 642,000.00** | **4%** |
| **TOTAL OPERATING RESERVE FUND REVENUES** | | **$ 640,874.31** | **$ 791,795.20** | **$ 520,673.87** | **$ 567,835.50** | **$ 672,000.00** | **$ 599,700.00** | **$ 642,000.00** | **4%** |