

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jennifer Pesanka

(412)881-2227

Extn :2404

Contact Person

Telephone

Extension

jennifer.pesanka@bb-sd.com

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brentwood Borough SD	COUNTY : Allegheny	AUN : 103021453
---	-----------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)? Yes
No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$30333744
Ending Unassigned Fund Balance	\$1973466
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.50%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
-----------------------------	------

DUE DATE: AUGUST 15, 2024

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Brentwood budgets \$50,000 for any emergency needs during the year
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District is estimating approximately 6.5% it's expenditure budget as unassigned. This amount is for any unexpected or emergency needs of the District
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$600,000 is committed to future technology needs for tech plan. This was committed by the board after the completion of the 6/30/23 audit.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are assigned for capital emergencies \$500,000 and future increases to salaries, health insurance premiums and retirement contributions.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
810 Nonspendable Fund Balance		
820 Restricted Fund Balance		
830 Committed Fund Balance	600,000	
840 Assigned Fund Balance	3,311,980	
850 Unassigned Fund Balance	1,973,466	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,885,446</u>
Estimated Revenues And Other Financing Sources		
3000 Revenue from Local Sources	17,140,461	
7000 Revenue from State Sources	12,714,211	
3000 Revenue from Federal Sources	479,072	
3000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$30,333,744</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$36,219,190</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,233,561
6113 Public Utility Realty Taxes	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	1,670,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	594,100
6500 Earnings on Investments	215,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	296,500
6910 Rentals	9,600
6920 Contributions and Donations from Private Sources	3,000
6990 Refunds and Other Miscellaneous Revenue	22,200
REVENUE FROM LOCAL SOURCES	\$17,140,461
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,576,487
7271 Special Education funds for School-Aged Pupils	1,136,121
7311 Pupil Transportation Subsidy	45,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,000
7340 State Property Tax Reduction Allocation	946,677
7360 Safe Schools	222,468
7505 Ready to Learn Block Grant	218,768
7810 State Share of Social Security and Medicare Taxes	471,847
7820 State Share of Retirement Contributions	2,074,843
REVENUE FROM STATE SOURCES	\$12,714,211
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	345,128
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	47,448
8517 Title IV - 21st Century Schools	20,454
8752 ARP ESSER Summer Programs	9,342
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	55,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,700
REVENUE FROM FEDERAL SOURCES	\$479,072
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,333,744

JN: 103021453 Brentwood Borough SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 5/15/2024 1:01:51 PM

Estimate Index (current): 7.5%

Calculation Method:

Rate

prox. Tax Revenue from RE Taxes:	\$14,233,561
Amount of Tax Relief for Homestead Exclusions	<u>\$946,677</u>
Total Approx. Tax Revenue:	\$15,180,238
prox. Tax Levy for Tax Rate Calculation:	\$16,251,581

Allegheny	Total
------------------	--------------

2023-24 Data

a. Assessed Value	\$414,137,855	\$414,137,855
b. Real Estate Mills	36.9777	

2024-25 Data

c. 2022 STEB Market Value	\$418,218,974	\$418,218,974
d. Assessed Value	\$430,759,910	\$430,759,910
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy	\$15,313,865	\$15,313,865
(a * b)		

2024-25 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$15,313,865	\$15,313,865
(f Total * g)		
i. Base Mills Subject to Index	36.9777	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$16,251,581	\$16,251,581
(Approx. Tax Levy * g)		

l. 2024-25 Real Estate Tax Rate 37.7277

(k / d * 1000)

m. Tax Levy Generated by Mills	\$16,251,581	\$16,251,581
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$15,304,904
(m - Amount of Tax Relief for Homestead Exclusions)	

o. Net Tax Revenue Generated By Mills	\$14,233,561
(n * Est. Pct. Collection)	

JN: 103021453 Brentwood Borough SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 5/15/2024 1:01:51 PM

Page - 2 of 3

Estimate Index (current): 7.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$14,233,561

Amount of Tax Relief for Homestead Exclusions

\$946,677

Total Approx. Tax Revenue:

\$15,180,238

Approx. Tax Levy for Tax Rate Calculation:

\$16,251,581

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	39.7510	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$17,123,137	\$17,123,137
s. Millage Rate within Index? (If $l > p$ Then No)	Yes	
t. Tax Levy In Excess of Index (if $m > r$), $(m - r)$)	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$11,158.09	
Number of Homestead/Farmstead Properties	2279	2279
Median Assessed Value of Homestead Properties		\$88,400

UN: 103021453 Brentwood Borough SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 5/15/2024 1:01:51 PM

Page - 3 of 3

Cost Index (current): 7.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,233,561
Amount of Tax Relief for Homestead Exclusions	<u>\$946,677</u>
Total Approx. Tax Revenue:	\$15,180,238
Approx. Tax Levy for Tax Rate Calculation:	\$16,251,581
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$946,677	Lowering RE Tax Rate	\$0	\$946,677
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$946,677

CODE

111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	430,759,910	37.7277	16,251,581			93.000000%	
Totals:	430,759,910		16,251,581	946,677	15,304,904	93.000000%	14,233,561

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,000	13,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			13,000	13,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,500,000	1,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	170,000	170,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,670,000	1,670,000
Total Act 511, Current Taxes				1,683,000
Act 511 Tax Limit -->		418,218,974	12	5,018,628
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Allegheny	36.9777	37.7277	2.03%	Yes	7.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.5%				

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,521,103
1200 Special Programs - Elementary / Secondary	4,878,859
1300 Vocational Education	399,900
1400 Other Instructional Programs - Elementary / Secondary	24,497
1500 Nonpublic School Programs	1,350
1800 Pre-Kindergarten	22,680
Total Instruction	\$18,848,389
000 Support Services	
2100 Support Services - Students	774,473
2200 Support Services - Instructional Staff	641,911
2300 Support Services - Administration	1,866,716
2400 Support Services - Pupil Health	364,735
2500 Support Services - Business	518,894
2600 Operation and Maintenance of Plant Services	2,750,166
2700 Student Transportation Services	876,000
2800 Support Services - Central	188,590
2900 Other Support Services	11,532
Total Support Services	\$7,993,017
000 Operation of Non-Instructional Services	
3200 Student Activities	802,274
3300 Community Services	50,200
Total Operation of Non-Instructional Services	\$852,474
000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	106,600
Total Facilities Acquisition, Construction and Improvement Services	\$106,600
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,182,809
5200 Interfund Transfers - Out	300,455
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$2,533,264
Total Estimated Expenditures and Other Financing Uses	\$30,333,744

2024-2025 Final General Fund Budget

EA : 103021453 Brentwood Borough SD

Printed 5/15/2024 1:01:58 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,019,474
200 Personnel Services - Employee Benefits	4,732,665
300 Purchased Professional and Technical Services	408,900
400 Purchased Property Services	28,150
500 Other Purchased Services	808,422
600 Supplies	520,845
700 Property	1,840
800 Other Objects	807
Total Regular Programs - Elementary / Secondary	\$13,521,103
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,572,007
200 Personnel Services - Employee Benefits	1,101,070
300 Purchased Professional and Technical Services	810,712
500 Other Purchased Services	1,348,485
600 Supplies	36,445
700 Property	10,000
800 Other Objects	140
Total Special Programs - Elementary / Secondary	\$4,878,859
1300 Vocational Education	
500 Other Purchased Services	399,900
Total Vocational Education	\$399,900
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,247
500 Other Purchased Services	20,250
Total Other Instructional Programs - Elementary / Secondary	\$24,497
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	1,350
Total Nonpublic School Programs	\$1,350
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	15,763
200 Personnel Services - Employee Benefits	4,917
600 Supplies	2,000
Total Pre-Kindergarten	\$22,680
Total Instruction	\$18,848,389
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	368,229
200 Personnel Services - Employee Benefits	282,982
300 Purchased Professional and Technical Services	110,500
500 Other Purchased Services	900

2024-2025 Final General Fund Budget

EA : 103021453 Brentwood Borough SD

Printed 5/15/2024 1:01:58 PM

<u>Description</u>	<u>Amount</u>
600 Supplies	12,262
Total Support Services - Students	\$774,473
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	295,507
200 Personnel Services - Employee Benefits	226,243
300 Purchased Professional and Technical Services	88,719
500 Other Purchased Services	19,664
600 Supplies	10,428
800 Other Objects	1,350
Total Support Services - Instructional Staff	\$641,911
2300 Support Services - Administration	
100 Personnel Services - Salaries	987,791
200 Personnel Services - Employee Benefits	598,428
300 Purchased Professional and Technical Services	227,400
500 Other Purchased Services	27,075
600 Supplies	7,039
800 Other Objects	18,983
Total Support Services - Administration	\$1,866,716
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	161,910
200 Personnel Services - Employee Benefits	159,463
300 Purchased Professional and Technical Services	29,200
400 Purchased Property Services	200
500 Other Purchased Services	8,842
600 Supplies	5,120
Total Support Services - Pupil Health	\$364,735
2500 Support Services - Business	
100 Personnel Services - Salaries	228,938
200 Personnel Services - Employee Benefits	177,291
300 Purchased Professional and Technical Services	40,350
400 Purchased Property Services	7,205
500 Other Purchased Services	5,257
600 Supplies	40,713
800 Other Objects	19,140
Total Support Services - Business	\$518,894
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,117,043
200 Personnel Services - Employee Benefits	787,312
300 Purchased Professional and Technical Services	9,620
400 Purchased Property Services	209,364
500 Other Purchased Services	114,941
600 Supplies	476,201
700 Property	34,620
800 Other Objects	1,065
Total Operation and Maintenance of Plant Services	\$2,750,166

024-2025 Final General Fund Budget

EA : 103021453 Brentwood Borough SD

Printed 5/15/2024 1:01:58 PM

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
500 Other Purchased Services	876,000
Total Student Transportation Services	\$876,000
2800 Support Services - Central	
100 Personnel Services - Salaries	90,868
200 Personnel Services - Employee Benefits	61,674
300 Purchased Professional and Technical Services	11,793
500 Other Purchased Services	23,855
600 Supplies	400
Total Support Services - Central	\$188,590
2900 Other Support Services	
500 Other Purchased Services	11,532
Total Other Support Services	\$11,532
Total Support Services	\$7,993,017
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	323,825
200 Personnel Services - Employee Benefits	140,038
300 Purchased Professional and Technical Services	49,895
400 Purchased Property Services	81,536
500 Other Purchased Services	103,250
600 Supplies	73,005
800 Other Objects	30,725
Total Student Activities	\$802,274
3300 Community Services	
400 Purchased Property Services	50,000
600 Supplies	200
Total Community Services	\$50,200
Total Operation of Non-Instructional Services	\$852,474
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	6,000
700 Property	100,600
Total Facilities Acquisition, Construction and Improvement Services	\$106,600
Total Facilities Acquisition, Construction and Improvement Services	\$106,600
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,648,306
900 Other Uses of Funds	534,503
Total Debt Service / Other Expenditures and Financing Uses	\$2,182,809
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,455

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$300,455
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$2,533,264
TOTAL EXPENDITURES	\$30,333,744

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	10,064,635	8,396,210
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	135,118	127,828
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	12,661,087	4,910,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$22,860,840	\$13,434,038

Long-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	106,250	4,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	6,228,666	6,704,003
Debt Service Fund		
Food Service / Cafeteria Operations Fund	35,500	25,256
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	20,121	17,674

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<u>Long-Term Investments</u>		
Permanent Fund		
Total Long-Term Investments	\$6,390,537	\$6,751,433
TOTAL CASH AND INVESTMENTS	\$29,251,377	\$20,185,471

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	32,657,000	31,987,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	86,368	41,133
0540 Accumulated Compensated Absences	776,434	817,909
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,023,228	3,040,228
0599 Other Noncurrent Liabilities	1,013,255	977,074
Total General Fund	\$37,556,285	\$36,863,344
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Capital Reserve Fund - § 690, §1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - § 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

024-2025 Final General Fund Budget

EA : 103021453 Brentwood Borough SD

Printed 5/15/2024 1:02:00 PM

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$37,556,285

\$36,863,344

Short-Term Payables

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	575,625	751,417
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$575,625	\$751,417
TOTAL INDEBTEDNESS	\$38,131,910	\$37,614,761

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	600,000
0840 Assigned Fund Balance	3,311,980
0850 Unassigned Fund Balance	1,973,466
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,885,446
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,935,446