

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

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

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brentwood Borough SD	COUNTY : Allegheny	AUN : 103021453
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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 2025-2026 (compared to 2024-2025)?

Yes ☒

No ☐

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$32511780
Ending Unassigned Fund Balance	\$2600500
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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
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DUE DATE: AUGUST 15, 2025

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Brentwood Borough SD	County : Allegheny	AUN Number : 103021453
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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.	Reserve is for emergencies, possible severance for any retirees at 6/30/26 and potential ready to learn block adequacy funding
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 8% of it's expenditure budget is unassigned. This amount is for any unexpected needs or emergencies 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.	The board has committed \$355,902 for technology or computers for students. The District put a technology refresh plan into place and this is to cover the costs of refreshing computers for students.
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 future increases to salaries, future increases to health insurance premiums, future increases for retirement contribution rates, capital improvements and capital emergencies.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	481,902	
0840 Assigned Fund Balance	3,696,105	
0850 Unassigned Fund Balance	2,876,048	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,054,055</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,415,834	
7000 Revenue from State Sources	14,306,254	
8000 Revenue from Federal Sources	497,137	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$32,219,225</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$39,273,280</u>

LEA : 103021453 Brentwood Borough SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,471,459
6113 Public Utility Realty Taxes	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	1,672,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	692,075
6500 Earnings on Investments	245,000
6700 Revenues from LEA Activities	37,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	235,000
6910 Rentals	9,600
6920 Contributions and Donations from Private Sources	3,000
6990 Refunds and Other Miscellaneous Revenue	24,200
REVENUE FROM LOCAL SOURCES	\$17,415,834
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,352,447
7271 Special Education funds for School-Aged Pupils	1,215,066
7311 Pupil Transportation Subsidy	100,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,500
7340 State Property Tax Reduction Allocation	1,089,468
7360 Safe Schools	181,636
7531 Ready to Learn-Foundation	938,637
7532 Ready to Learn-Adequacy Supplement	244,388
7533 Ready to Learn-Tax Equity Supplement	475,487
7810 State Share of Social Security and Medicare Taxes	533,525
7820 State Share of Retirement Contributions	2,155,100
REVENUE FROM STATE SOURCES	\$14,306,254
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	340,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	63,500
8517 Title IV - 21st Century Schools	25,900
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	66,037
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,700
REVENUE FROM FEDERAL SOURCES	\$497,137
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,219,225

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,471,459	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,089,468</u>	
Total Approx. Tax Revenue:	\$15,560,927	
Approx. Tax Levy for Tax Rate Calculation:	\$16,734,289	
	Allegheny	Total

2024-25 Data		
a. Assessed Value	\$430,759,910	\$430,759,910
b. Real Estate Mills	37.7277	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$441,480,890	\$441,480,890
d. Assessed Value	\$426,920,180	\$426,920,180
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$16,251,581	\$16,251,581
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$16,251,581	\$16,251,581
(f Total * g)		
i. Base Mills Subject to Index	37.7277	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$16,734,289	\$16,734,289
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	39.1977	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,734,289	\$16,734,289
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,644,821
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,471,459
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,471,459	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,089,468</u>	
Total Approx. Tax Revenue:	\$15,560,927	
Approx. Tax Levy for Tax Rate Calculation:	\$16,734,289	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	39.8781	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,024,766	\$17,024,766
IV. 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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$12,531.09	
Number of Homestead/Farmstead Properties	2218	2218
Median Assessed Value of Homestead Properties		\$86,200

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,471,459
Amount of Tax Relief for Homestead Exclusions	<u>\$1,089,468</u>
Total Approx. Tax Revenue:	\$15,560,927
Approx. Tax Levy for Tax Rate Calculation:	\$16,734,289
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,089,468	Lowering RE Tax Rate	\$0	\$1,089,468
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,089,468

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Allegheny	426,920,180	39.1977	16,734,289			92.50000%		
Totals:		426,920,180	16,734,289	-	1,089,468	=	15,644,821 X 92.50000% = 14,471,459	
				<u>Rate</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%	172,000	172,000	
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						1,672,000	1,672,000	
Total Act 511, Current Taxes							1,685,000	
Act 511 Tax Limit -->				441,480,890	X	12	5,297,771	
				Market Value		Mills	(511 Limit)	

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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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Allegheny <u>Current Act 511 Taxes – Flat Rate Assessments</u>	37.7277	39.1977	3.90%	Yes	5.7%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,987,233
1200 Special Programs - Elementary / Secondary	5,579,392
1300 Vocational Education	395,870
1400 Other Instructional Programs - Elementary / Secondary	21,303
1500 Nonpublic School Programs	1,350
1800 Pre-Kindergarten	24,561
Total Instruction	\$20,009,709
2000 Support Services	
2100 Support Services - Students	842,485
2200 Support Services - Instructional Staff	747,915
2300 Support Services - Administration	2,019,933
2400 Support Services - Pupil Health	459,904
2500 Support Services - Business	541,553
2600 Operation and Maintenance of Plant Services	2,817,026
2700 Student Transportation Services	860,740
2800 Support Services - Central	204,549
2900 Other Support Services	12,160
Total Support Services	\$8,506,265
3000 Operation of Non-Instructional Services	
3200 Student Activities	839,674
3300 Community Services	45,200
Total Operation of Non-Instructional Services	\$884,874
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	71,750
Total Facilities Acquisition, Construction and Improvement Services	\$71,750
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,722,162
5900 Budgetary Reserve	317,020
Total Other Expenditures and Financing Uses	\$3,039,182
Total Estimated Expenditures and Other Financing Uses	\$32,511,780

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,183,413
200 Personnel Services - Employee Benefits	4,837,629
300 Purchased Professional and Technical Services	429,160
400 Purchased Property Services	21,270
500 Other Purchased Services	641,640
600 Supplies	870,712
700 Property	1,875
800 Other Objects	1,534
Total Regular Programs - Elementary / Secondary	\$13,987,233
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,689,497
200 Personnel Services - Employee Benefits	1,247,866
300 Purchased Professional and Technical Services	932,925
500 Other Purchased Services	1,683,883
600 Supplies	24,931
800 Other Objects	290
Total Special Programs - Elementary / Secondary	\$5,579,392
1300 <u>Vocational Education</u>	
500 Other Purchased Services	395,870
Total Vocational Education	\$395,870
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	1,875
500 Other Purchased Services	14,928
Total Other Instructional Programs - Elementary / Secondary	\$21,303
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,350
Total Nonpublic School Programs	\$1,350
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	15,925
200 Personnel Services - Employee Benefits	6,636
600 Supplies	2,000
Total Pre-Kindergarten	\$24,561
Total Instruction	\$20,009,709
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	401,061
200 Personnel Services - Employee Benefits	269,894
300 Purchased Professional and Technical Services	158,300
500 Other Purchased Services	200
600 Supplies	12,830

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<u>Description</u>	<u>Amount</u>
800 Other Objects	200
Total Support Services - Students	\$842,485
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	382,837
200 Personnel Services - Employee Benefits	316,658
300 Purchased Professional and Technical Services	15,624
500 Other Purchased Services	16,014
600 Supplies	13,328
700 Property	2,000
800 Other Objects	1,454
Total Support Services - Instructional Staff	\$747,915
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,035,730
200 Personnel Services - Employee Benefits	694,465
300 Purchased Professional and Technical Services	231,500
500 Other Purchased Services	27,533
600 Supplies	10,183
800 Other Objects	20,522
Total Support Services - Administration	\$2,019,933
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	238,463
200 Personnel Services - Employee Benefits	188,997
300 Purchased Professional and Technical Services	19,200
400 Purchased Property Services	200
500 Other Purchased Services	8,642
600 Supplies	4,402
Total Support Services - Pupil Health	\$459,904
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	250,010
200 Personnel Services - Employee Benefits	191,254
300 Purchased Professional and Technical Services	50,350
400 Purchased Property Services	540
500 Other Purchased Services	4,982
600 Supplies	24,837
800 Other Objects	19,580
Total Support Services - Business	\$541,553
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,100,710
200 Personnel Services - Employee Benefits	845,298
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	222,407
500 Other Purchased Services	146,922
600 Supplies	482,049
700 Property	2,325
800 Other Objects	1,315

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Description	Amount
Total Operation and Maintenance of Plant Services	\$2,817,026
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	860,740
Total Student Transportation Services	\$860,740
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	93,982
200 Personnel Services - Employee Benefits	66,205
300 Purchased Professional and Technical Services	20,368
500 Other Purchased Services	23,624
600 Supplies	370
Total Support Services - Central	\$204,549
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,160
Total Other Support Services	\$12,160
Total Support Services	\$8,506,265
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	340,110
200 Personnel Services - Employee Benefits	161,980
300 Purchased Professional and Technical Services	51,900
400 Purchased Property Services	74,248
500 Other Purchased Services	118,760
600 Supplies	62,066
800 Other Objects	30,610
Total Student Activities	\$839,674
3300 <u>Community Services</u>	
400 Purchased Property Services	45,000
600 Supplies	200
Total Community Services	\$45,200
Total Operation of Non-Instructional Services	\$884,874
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	71,750
Total Facilities Acquisition, Construction and Improvement Services	\$71,750
Total Facilities Acquisition, Construction and Improvement Services	\$71,750
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,850,981
900 Other Uses of Funds	871,181
Total Debt Service / Other Expenditures and Financing Uses	\$2,722,162
5900 <u>Budgetary Reserve</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	317,020
Total Budgetary Reserve	\$317,020
Total Other Expenditures and Financing Uses	\$3,039,182
TOTAL EXPENDITURES	\$32,511,780

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Cash and Short-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	7,504,515	7,211,960
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	4,609	4,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,753,329	
Other Capital Projects Fund	15,631,860	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	328,098	348,728
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	2,255	2,255
Permanent Fund		
Total Cash and Short-Term Investments	\$29,224,666	\$7,566,943

Long-Term Investments

	06/30/2025 Estimate	06/30/2026 Projection
General Fund	3,992,375	4,124,375
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	129,500	125,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,698,121	1,895,921
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,630	20,630
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	25,019	23,264

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<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$5,865,645	\$6,189,690
TOTAL CASH AND INVESTMENTS	\$35,090,311	\$13,756,633

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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	43,997,000	43,462,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	41,133	
0540 Accumulated Compensated Absences	718,662	738,662
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,582,547	3,707,547
0599 Other Noncurrent Liabilities	977,074	939,214
Total General Fund	\$49,316,416	\$48,847,423
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$49,316,416	\$48,847,423

LEA : 103021453 Brentwood Borough SD

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	916,416	943,993
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	\$916,416	\$943,993
TOTAL INDEBTEDNESS	\$50,232,832	\$49,791,416

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	355,902
0840 Assigned Fund Balance	3,805,098
0850 Unassigned Fund Balance	2,600,500
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,761,500
5900 Budgetary Reserve	317,020
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,078,520