

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

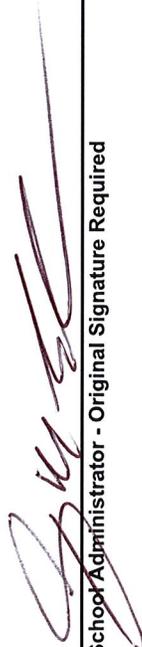
Date of Adoption of the General Fund Budget: 06/24/2019



\_\_\_\_\_  
President of the Board - Original Signature Required



\_\_\_\_\_  
Secretary of the Board - Original Signature Required



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Jennifer L Pesanka

\_\_\_\_\_  
Contact Person

pesankaj@bb-sd.com

\_\_\_\_\_  
Email Address

6-24-19

\_\_\_\_\_  
Date

6-24-19

\_\_\_\_\_  
Date

6-24-19

\_\_\_\_\_  
Date

(412)881-2227

\_\_\_\_\_  
Telephone

Extn :2404

\_\_\_\_\_  
Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2019-2020 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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2019-2020 (compared to 2018-2019 )? Yes   
No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$24576677
Ending Unassigned Fund Balance	\$821485
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.3%

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 6/28/19
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 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 5/13/19
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$70,985.00 Function 2800, Object 200: \$102,827.00	In function 2818 there are salaries (obj 100) of 70,985 and benefits (obj 200) of \$48,227. The additional obj 200 in function 2800 fall under function 2834 and 2836 for tuition reimbursement for teachers and administrators.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District is budgeting \$50,000 for unexpected expenditures that are emergency in nature for the 2019-20 fiscal 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 allocating approximately 4% of its expenditure budget to unassigned fund balance. This is for unforeseen emergencies.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance is assigned for increases to salaries, the PSERS contribution rate and health benefit increases.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	65,560
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	996,085
0850 Unassigned Fund Balance	1,950,965
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,947,050</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	13,176,140
7000 Revenue from State Sources	9,589,082
8000 Revenue from Federal Sources	330,890
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$23,096,112</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$26,043,162</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	10,849,686
6113 Public Utility Realty Taxes	12,150
6140 Current Act 511 Taxes - Flat Rate Assessments	9,000
6150 Current Act 511 Taxes - Proportional Assessments	1,245,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	640,100
6500 Earnings on Investments	71,000
6700 Revenues from LEA Activities	21,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	314,704
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	10,000

**REVENUE FROM LOCAL SOURCES \$13,176,140****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	5,021,265
7271 Special Education funds for School-Aged Pupils	895,753
7311 Pupil Transportation Subsidy	130,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	417,784
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,300
7340 State Property Tax Reduction Allocation	624,738
7360 Safe Schools	104,474
7505 Ready to Learn Block Grant	218,768
7810 State Share of Social Security and Medicare Taxes	415,000
7820 State Share of Retirement Contributions	1,735,000

**REVENUE FROM STATE SOURCES \$9,589,082****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	231,761
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,205
8517 NCLB, Title IV - 21st Century Schools	17,440
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	41,134
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	350

**REVENUE FROM FEDERAL SOURCES \$330,890****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 23,096,112**

Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,849,686</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$624,738</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$11,474,424</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,469,373</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2018-19 Data</b>		
a. Assessed Value	\$393,696,010	\$393,696,010
b. Real Estate Mills	30.5373	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$336,182,895	\$336,182,895
d. Assessed Value	\$395,288,410	\$395,288,410
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$12,022,413	\$12,022,413
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2018-19 Tax Levy</b>	<b>\$12,022,413</b>	<b>\$12,022,413</b>
(f Total * g)		
i. Base Mills Subject to Index	30.5373	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	91.60000%	91.60000%
k. Tax Levy Needed	\$12,469,373	\$12,469,373
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>31.5450</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$12,469,373</b>	<b>\$12,469,373</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,844,635
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,849,686
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,849,686</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$624,738</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$11,474,424</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,469,373</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	31.5450	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,469,373	\$12,469,373
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$8,325.00	
Number of Homestead/Farmstead Properties	2379	2379
Median Assessed Value of Homestead Properties		\$86,000

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Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$10,849,686</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$624,738</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$11,474,424</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,469,373</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$624,738	Lowering RE Tax Rate	\$0	\$624,738
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$624,738</b>

CODE

6111 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	395,288,410	31.5450	12,469,373			91.60000%	
<b>Totals:</b>	<b>395,288,410</b>		<b>12,469,373</b>	624,738 =	11,844,635 X	91.60000% =	10,849,686

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	9,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 9,000 9,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,125,000	1,125,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	120,000	120,000
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 1,245,000 1,245,000**

**Total Act 511, Current Taxes 1,254,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>336,182,895 X</b>	<b>12</b>	<b>4,034,195</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Allegheny	30.5373	31.5450	3.30%	Yes	3.3%			
	<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	3.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,277,535
1200 Special Programs - Elementary / Secondary	3,595,739
1300 Vocational Education	362,375
1400 Other Instructional Programs - Elementary / Secondary	7,098
1500 Nonpublic School Programs	13,733
1800 Pre-Kindergarten	18,368
<b>Total Instruction</b>	<b>\$15,274,848</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	533,607
2200 Support Services - Instructional Staff	568,067
2300 Support Services - Administration	1,653,754
2400 Support Services - Pupil Health	321,761
2500 Support Services - Business	353,102
2600 Operation and Maintenance of Plant Services	2,220,956
2700 Student Transportation Services	769,552
2800 Support Services - Central	195,613
2900 Other Support Services	11,125
<b>Total Support Services</b>	<b>\$6,627,537</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	760,726
3300 Community Services	79,200
<b>Total Operation of Non-Instructional Services</b>	<b>\$839,926</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	7,200
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$7,200</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,777,166
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,827,166</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$24,576,677</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,884,538
200 Personnel Services - Employee Benefits	3,796,379
300 Purchased Professional and Technical Services	579,750
400 Purchased Property Services	131,706
500 Other Purchased Services	514,076
600 Supplies	319,914
700 Property	1,490
800 Other Objects	49,682
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,277,535</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,209,943
200 Personnel Services - Employee Benefits	670,549
300 Purchased Professional and Technical Services	953,190
500 Other Purchased Services	749,036
600 Supplies	5,711
700 Property	910
800 Other Objects	6,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,595,739</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	362,375
<b>Total Vocational Education</b>	<b>\$362,375</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,098
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$7,098</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	12,263
600 Supplies	1,470
<b>Total Nonpublic School Programs</b>	<b>\$13,733</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	12,250
200 Personnel Services - Employee Benefits	5,140
600 Supplies	978
<b>Total Pre-Kindergarten</b>	<b>\$18,368</b>
<b>Total Instruction</b>	<b>\$15,274,848</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	263,762
200 Personnel Services - Employee Benefits	183,662
300 Purchased Professional and Technical Services	74,150
500 Other Purchased Services	1,644

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	10,159
800 Other Objects	230
<b>Total Support Services - Students</b>	<b>\$533,607</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	288,432
200 Personnel Services - Employee Benefits	212,742
300 Purchased Professional and Technical Services	53,278
500 Other Purchased Services	2,547
600 Supplies	10,568
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$568,067</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	882,771
200 Personnel Services - Employee Benefits	528,033
300 Purchased Professional and Technical Services	206,400
500 Other Purchased Services	20,036
600 Supplies	5,900
800 Other Objects	10,614
<b>Total Support Services - Administration</b>	<b>\$1,653,754</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	185,960
200 Personnel Services - Employee Benefits	119,702
300 Purchased Professional and Technical Services	4,250
400 Purchased Property Services	50
500 Other Purchased Services	8,799
600 Supplies	3,000
<b>Total Support Services - Pupil Health</b>	<b>\$321,761</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	166,789
200 Personnel Services - Employee Benefits	110,230
300 Purchased Professional and Technical Services	21,175
400 Purchased Property Services	825
500 Other Purchased Services	2,336
600 Supplies	36,417
800 Other Objects	15,330
<b>Total Support Services - Business</b>	<b>\$353,102</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	890,207
200 Personnel Services - Employee Benefits	607,396
300 Purchased Professional and Technical Services	4,600
400 Purchased Property Services	195,124
500 Other Purchased Services	87,302
600 Supplies	431,992
800 Other Objects	4,335
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,220,956</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	769,552
<b>Total Student Transportation Services</b>	<b>\$769,552</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	70,985
200 Personnel Services - Employee Benefits	102,827
400 Purchased Property Services	101
500 Other Purchased Services	21,500
600 Supplies	200
<b>Total Support Services - Central</b>	<b>\$195,613</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	11,125
<b>Total Other Support Services</b>	<b>\$11,125</b>
<b>Total Support Services</b>	<b>\$6,627,537</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	317,423
200 Personnel Services - Employee Benefits	154,182
300 Purchased Professional and Technical Services	63,500
400 Purchased Property Services	71,461
500 Other Purchased Services	81,530
600 Supplies	39,350
700 Property	12,035
800 Other Objects	21,245
<b>Total Student Activities</b>	<b>\$760,726</b>
<b>3300 <u>Community Services</u></b>	
400 Purchased Property Services	73,000
600 Supplies	6,200
<b>Total Community Services</b>	<b>\$79,200</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$839,926</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	3,200
700 Property	4,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$7,200</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$7,200</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	147,166
900 Other Uses of Funds	1,630,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,777,166</b>
<b>5900 <u>Budgetary Reserve</u></b>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,827,166</b>
<b>TOTAL EXPENDITURES</b>	<b>\$24,576,677</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	2,066,200	1,050,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$2,066,200</b>	<b>\$1,050,000</b>
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**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	3,945,000	2,500,000
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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$3,945,000</b>	<b>\$2,500,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$6,011,200</b>	<b>\$3,550,000</b>

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	15,484,647	13,537,106
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	150,524	116,814
0540 Accumulated Compensated Absences	432,253	496,763
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,417,163	2,513,849
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$18,484,587</b>	<b>\$16,664,532</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- 0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2019-2020 Final General Fund Budget

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**Long-Term Indebtedness****06/30/2019 Estimate****06/30/2020 Projection**

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-Purchase 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-Purchase 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-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**Investment Trust Fund**

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

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase 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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$18,484,587</b>	<b>\$16,664,532</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

- General Fund
- 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$18,484,587</b>	<b>\$16,664,532</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	65,560
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	645,000
0850 Unassigned Fund Balance	821,485
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,466,485</b>
<b>5900 Budgetary Reserve</b>	<b>50,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,582,045</b>