

Brentwood School District

2025-2026 Annual Budget



St. Louis County, Missouri, 63144
brentwoodmoschools.org

The Brentwood School District is committed to maintaining an environment that is free from discrimination, harassment and retaliation. The district is dedicated to providing equal access to our programs, services, activities and facilities, and ensuring equitable treatment in all areas of education, employment and contracted services.

In accordance with federal law, the district does not discriminate in its programs or activities on the basis of race, color, national origin, ancestry, religion, sex, disability, age, genetic information, or any other characteristic protected by law. This commitment is in compliance with Title VI and Title VII of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, and Title II of the Americans with Disabilities Act of 1990.

Any person having inquiries concerning the District's compliance with Title IX, Section 504 for student or employee issues should contact Dr. Andrew Miller, Executive Director of Human Resources 314-962-4507.



Brentwood School District
2025-2026
Annual Budget
Passion, Purpose, Pathways for Success

Dr. Amy Zielinski, Superintendent
Matthew Norrid, SFO, Chief Financial Officer

www.brentwoodmoschools.org

Missouri School District: 096-101

District Administration Office
2221 High School Dr.
Brentwood, MO 63144



Brentwood School District

2025-2026 Annual Budget

Table of Contents

Executive Summary	1
Organization Section	
Board of Education	2
Executive Administration.....	3
School Directory.....	4
Mission, Vision and Values	5
Organizational Summary.....	6
Budget Message.....	7
Revenue	
Revenue Explanation	13
Revenue by Fund Comparison	14
Revenue by Source.....	15
Expenditures	
Expenditure Explanation	16
Expenditure by Fund Comparison.....	17
Expenditure by Object	19
Debt Service	
Debt Service.....	20

Budget Summary	21
Revenue Budget Summary by Object Category	25
Expenditure Budget Summary by Object Category.....	26
Revenue Budget Detail	27
Expenditure Budget Detail.....	29
Debt Service Fund Payment Schedule	46



Executive Summary

The Brentwood School District has completed its budgeting process for the 2025-2026 fiscal year. This annual budget represents the District's financial plan and serves as a key tool for aligning resources with the District's mission to support student learning, maintain safe and modern facilities, and ensure long-term fiscal sustainability.

This document is designed to communicate the District's financial position and budgetary priorities to the Board of Education and the broader community. It uses both current and historical data to provide context and transparency, and it is structured to be accessible to a wide range of readers.

The FY26 budget was developed collaboratively with input from district staff, administration, and the Board of Education. It reflects thoughtful consideration of student needs, operational requirements, and available resources. Strategic investments in this year's budget include continued support for student learning through sustained funding of the curriculum review and adoption cycle, and a commitment to maintaining safe, modern learning environments through targeted investments aligned with the District's five-year facilities plan.

The budget is a dynamic document that may be revised throughout the year in response to enrollment changes, funding updates, or unexpected needs. Significant changes will be communicated to the Board of Education in a timely manner.

This document underscores the District's commitment to responsible financial stewardship and transparent communication. We welcome community members to engage with this budget and learn more about how we are investing in the future of our students.





Brentwood School District Board of Education 2025-2026



Lindsay Spencer President



Ryan Flynn Vice President



Katherine Spal Secretary



Ryan Dodson Treasurer



Keith Rabenberg Director



Mark Cicero Director



Katie Clark Director



Executive Administration

Dr. Amy Zielinski.....Superintendent of Schools

**Dr. Ronni Zagora Assistant Superintendent of
Curriculum and Instruction**

Dr. Andrew MillerExecutive Director of Human Resources

Matthew Norrid, SFO.....Chief Financial Officer

Andrew Hartnett..... Director of Facilities

Anthony Dobson.....Director of Communications

Kate HastingsExecutive Administrative Assistant



Brentwood School District School Directory

School Name	Address	Principal/Director	Telephone #
Brentwood High School	2221 High School Dr, Brentwood	Dr. Edward Johnson	314-962-3837
Brentwood Middle School	2225 High School Dr, Brentwood	Dr. Douglas Wehner	314-962-8238
Mark Twain Elementary	8636 Litzsinger Rd, Brentwood	Dr. Carolyn Eastabrook	314-962-0613
McGrath Elementary	2350 St. Clair Ave, Brentwood	Dr. Kelsey Grammer	314-962-6824
Brentwood Early Childhood Center	2350 St. Clair Ave, Brentwood	Ms. Beth Clay	314-262-8521



Mission, Vision and Values

The Brentwood School District is a unique collection of exceptional students, dedicated staff, supportive families, engaged alumni and vibrant community members. Together, we are unified in our commitment to learning, growth and achievement for all students. Our vision, mission and values define our work and guide our shared journey toward future success.

Our Vision:

Passion. Purpose. Pathways for Success.

Our Mission:

We inspire every learner, every day to thrive academically, socially and emotionally in a supportive and inclusive community.

We Value:

The individuality of each learner

A diverse, equitable, inclusive and accessible learning environment

Authentic and personalized learning experiences

The contributions of our community

Open communication and mutual respect

Brentwood School District's Board of Education approved a new strategic plan on January 9, 2024, which will guide our district's work over the next five years.

The four strategic plan priorities were identified:

- **Student Success:** Maximize student learning, growth and achievement.
- **School Culture:** Nurture a kind and respectful environment for all.
- **Diversity, Equity, Inclusion and Accessibility:** Assure a sense of dignity and belonging for all.
- **Unified Community Engagement:** Connect our community to achieve shared goals.

A copy of the strategic plan with a list of the objectives and strategies is available on the District's website.



Organizational Summary

Founded in 1920, the Brentwood School District is a unique collection of exceptional students, dedicated staff, supportive families, engaged alumni and vibrant community members. Together, we are unified in our commitment to learning, growth and achievement for all students. Our vision,



mission and values define our work and guide our shared journey toward future success. Student Success: Maximize student learning, growth and achievement.

Each year, we serve more than 750 PK-12 students at five different campuses, including one high school, one middle school, two elementary schools and one early childhood education center. Our students compete nationally with their peers in academics, athletics and extracurricular activities.

We offer authentic and personalized learning experiences designed to inspire every

learner, every day to thrive academically, socially and emotionally in a supportive and inclusive community. Our instructional team models continuous learning for life, with an emphasis on postsecondary education and career readiness.



Budget Message

Brentwood School District is to motivate and inspire success to build a foundation for life-long learning through achievement, character, and excellence. It is our responsibility as a District to establish and sustain staff with the necessary knowledge, skills and abilities to achieve our mission while balancing those costs with the necessary capital and technology improvements.

A school budget is a fluid document that is based upon the best available information at the time of its completion. There is the intent to continuously monitor the budget during the year and to notify the Board of Education as changes occur with respect to revenues and expenditures. Attached you will find the 2025-2026 (FY26) budget. This document was prepared by the administration to reflect the most current financial information available. Included in this message are the processes and procedures used to develop the district's budget. This information provides background material for relatively new members to the Board of Education and a review for veteran members.

Steps in the process

The process begins in during the fall with initial projections. Assessments are performed by administration and reviewed with the district Finance Committee. Significant events are provided to department leaders to determine the long term needs of the organization and how these needs will fit within the District's anticipated revenues and available fund balance. The District prepares long-term facility and technology assessments with consideration useful life cycles of assets. During the spring, building principals and program supervisors prepare budget requests for the following year to support the planned educational activities under their level of responsibility. These requests are forwarded to the central office by mid-February for data entry and initial administrative review in early March. During March and April, central office personnel review the budget requests, seek clarification where necessary, and make adjustments as appropriate. The focus of this review is to provide students with the best educational programs and opportunities to meet the goals for the educational programs of the district.

The next phase of this process requires the development of revenue projections for the FY26 fiscal year. This study occurs during March and April. In reassessment (odd numbered) years, preliminary assessed valuations are due from the assessor in March and a non-binding tax rate is reported by the district to the assessor in April. Revenue projections are based on estimated receipts for the period between July 1, 2025, and June 30, 2026. Funding sources through state and Federal sources are based upon memos through the Department of Elementary and Secondary Education.



During this time frame, the administration makes a projected estimate of the cash balance on June 30, 2025. While the Board-approved annual budget authorizes a level of expenditures, an administrative goal is to maintain expenditures below the authorized amounts. Projecting estimates of the current year's final expenditures is one factor required to determine the available revenues for the FY26 budget. The second factor is an analysis of revenue received in comparison to revenue budgeted. These two factors provide the basis for the estimated cash balances used in developing a projected budget.

A third activity receiving administrative review during the March/April period is a detailed analysis of proposed expenditures. Included in this analysis are requests for staffing. Such requests are carefully reviewed by the administrative team and become a part of the hiring recommendations the board acts on during a closed board session in the spring. Additionally, items for analysis include capital project needs and non traditional bargaining (NTB) obligations.

Finally, all budget requests and revenue sources are reviewed (line-by-line) to ensure the best expenditure of district funds in keeping with the mission of preparing all students for the future. Revisions of specific line items may occur from the time the requests are made in December until the final approval of the board in June. Development of a budget is an inclusive process involving all the administrative team and input from other key personnel.

The first draft of the budget will be presented to Board of Education on May 20, 2025. The final proposed budget is anticipated to be presented at the regular June meeting of the Board of Education scheduled for June 10, 2025. At the conclusion of this presentation, the FY26 budget is recommended for adoption by the Board.

Revenue projections for the FY26 budget are based on a set of assumptions. These assumptions include:

- Total preliminary assessed valuation increased by 16.5%
- Consumer price index for tax rate calculations is 2.9%
- Local tax collection rate of revenue was increased to 96%
- Missouri State funding based on current projections from the Department of Elementary and Secondary Education
- State adequacy target (SAT of \$6,760)
- Prop C (\$1,437) per weighted average daily attendance)
- Classroom Trust Fund (\$576 per average daily attendance)
- Estimated combined weighted average membership and weighted average daily attendance 707.1422
- 169 day calendar incentive \$3,747
- Estimated average daily attendance of 662.5781
- Decrease in federal funding based historical decline in title funding and reduction in free and reduced lunches.
- Declining tuition due to the phasing out of VICC Program and declining eligible student transfers.



With these assumptions in mind, we will review the revenue expectations for the coming school year.

Revenue Resources

Local monies represent approximately 96.7% of the district's revenue. This revenue is determined largely by the assessed valuation of real and personal property. The assessed valuation figure is reported by the St. Louis County Assessor's Office. Preliminary Assessed Valuation for 2025 has been reported as of March 12, 2025. Calendar year 2025 is a reassessment year and the district anticipates an increase of revenue in alignment with the consumer price index of 2.9%. Assessed valuation has been preliminarily reported as \$544,193,810. All tax incremental financing abatements have been closed.

The district uses historical collection rates of local taxes to establish an anticipated collection rate for budgeting. An increase in the collection rate from 95% to 96% is being applied for the 25-26 in recognition of the collection rate for the previous five years.

The Incentive Aid revenue for the desegregation program (approximately 1.3% of the budget) is based on the district's per-pupil cost and the number of students enrolled. The per-pupil reimbursement is scheduled to increase to \$7,500 per student in 2025-26.

State, federal and county revenues (which historically make up between 3% and 1% of the district's resources) are anticipated to decrease in accordance with demographic trends of the district.

Overall revenues are anticipated to increase due to reassessment of local property and an increase in the consumer price index and an increase from the previous year's estimate in the state adequacy target. The District anticipates a blended increase in revenue of 4.96%.

The District's finances are anticipated to continue to be impacted by national and state economic trends as a result of declining federal assistance and price escalation from tariffs. The District intends to continue providing a high caliber of educational experience to our stakeholders.

The next step in the budget process is the calculation of the cash reserves expected at the close of this school year. Cash reserves are calculated both in real dollars and as a percentage which is based on the amount of cash on-hand in the Incidental and Teachers' funds (as of June 30th of the current budget year) against the current year's expenditures. The Department of Elementary and Secondary Education uses the percentage method to calculate a district's relative financial security. Below a 3% reserve is considered a danger signal.



The revenue estimate represents a conservative expectation of revenue collections or a “worst-case” scenario based on currently known facts and careful projections.

Expenditures

Once revenues have been determined, attention is focused on projected expenditures required to maintain effective programs and implement new programs to ensure that our instruction prepares students for the future. These expenditures are budgeted using the following funds: Incidental, Teachers, Debt Service and Capital Projects.

INCIDENTAL FUND

The Incidental Fund expenses cover a wide-range of needs. Supplies, curriculum materials, extra-curricular programs, staff development programs, support staff salaries and benefits, operation of the facilities, food service, school board and administrative expenses are the major categories covered in this segment of the budget.

TEACHERS FUND

The second major expenditure is the Teachers Fund. This budget is based on a teaching staff of 101 FTE teaching positions.

DEBT SERVICE

This fund is established to pay off the \$6 million bond issue authorized by the voters in April, 2000 and refunded in 2007, and in 2016, the \$49 million bond issue authorized by the voters in November 2008 and refunded in 2016, and the \$16 million bond issue authorized by the voters in April 2018, and the \$29 million bond issue authorized by the votes on June 2, 2020.

CAPITAL PROJECTS FUND

The final category under expenditures is the Capital Projects Fund. This fund supports building improvements and instructional equipment purchases.

A portion of the Capital Projects fund includes expenditures for the district’s Technology Plan for hardware and infrastructure improvements. There is also a portion of expenditures included in the Incidental Fund for training/software/supplies. The total budgeted for technology is \$722,000.



The Mark Twain Elementary renovation and McGrath Elementary's new construction and soccer fields projects are anticipated to be completed with the 2025-26 school year. This completes the initiatives of the 2020 general obligation bond issuances. The district continues to support the long-



term investment in facilities as part of the five-year facilities plan in the amount of \$2 million in planned facility improvements. A portion of this investment is made available through the release of TIF reserves.

Summary

The budget format presents a three-year history. This history illustrates 2022-23 and 2023-24 actual revenue and expenditures, 2024-25 authorized revenue and expenditures and 2025-26 projected revenue and expenditures.

In addition to the Budget Message, Section 1 contains the overall budget for the district. It follows the three-year format outlined above and includes the estimated revenues and recommended expenditures for all funds. The account numbers used in this section are organized by the specific fund (Incidental, Teachers, Debt Service and Capital Projects) and correspond to the numbers used by the Department of Elementary and Secondary Education to monitor the school districts' activities.

This budget reflects that revenues will exceed expenditures by \$1.0 million overall. When bond issue related revenues and expenditures are excluded, the overall reduction of reserves is anticipated to be \$416,496. The operating funds reflect an anticipated reduction of \$236,657, the debt service fund shows a surplus of \$1.4 million and the capital projects fund shows a reduction of \$179,839. The budget anticipates a beginning fund balance on June 30, 2025, of \$21.7 million, excluding debt service and bond proceeds.



The FY26 budget was developed to address the following goals:

- Meet the NTB agreements for salaries for certified and support staff
- Health insurance premiums increased by 13.9%
- Manage through a consumer price index for food sales of 3.8%
- Assure resources are available to achieve curriculum goals
- Continue building repairs and renovations throughout the district
- Continue the refresh cycle for technology
- Invest in long term capital project plans
- Maintain operating fund balances at a level that will avoid short-term borrowing



Revenue Explanation

The District's budget reports revenues by Total Funds and by Operating Funds. Total Fund reports include the four funds required by Missouri State law for school districts; General (including Incidental, Special Revenue (Teachers'), Debt Service and Capital (Building and Bond Issues Funds).

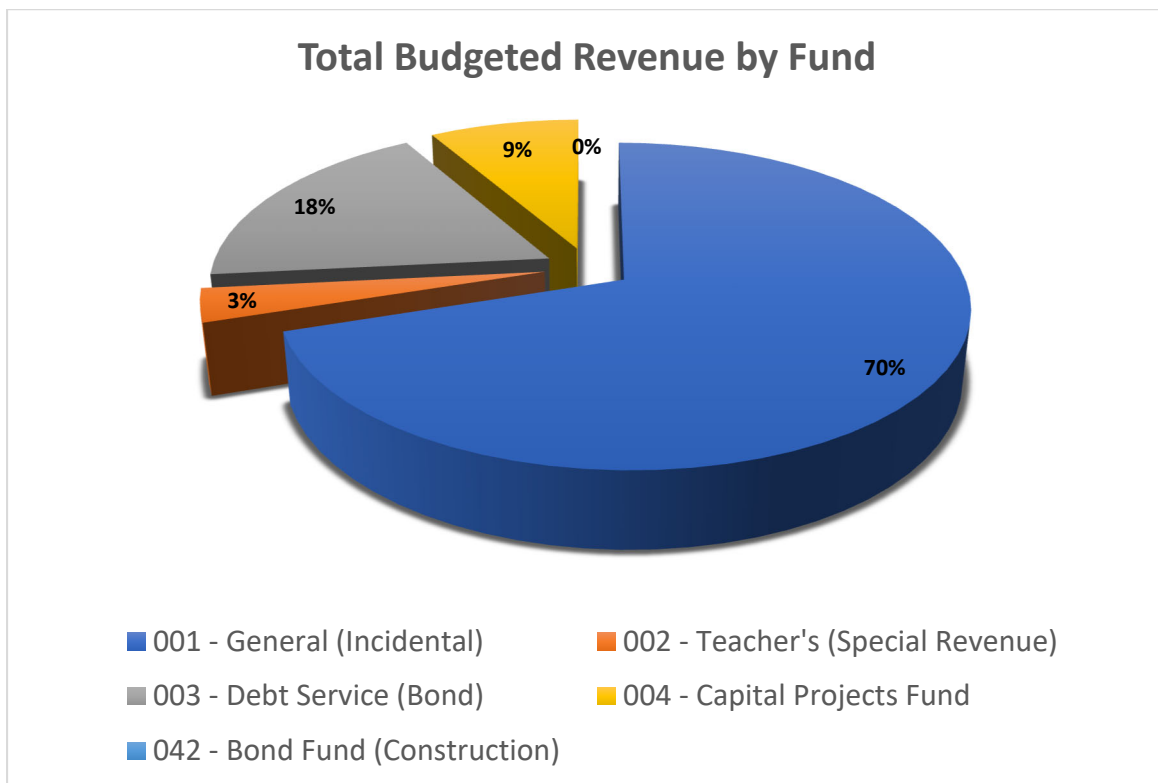
The Operating Fund reports include only the Incidental portion of the General Fund and Special Revenue funds. Not included in operating reports are those funds dedicated to primarily debt service and the capital funds (Bond Fund). Revenue detail is included to report the major sources of revenue and the proportion of those sources of the whole. The District's major sources of revenue are property tax and sales tax (locally generated), and Foundation Formula revenue (State). This document also includes information on the revenue per average daily attendance of pupils as well as statistics on assessed valuations and tax rates (the factors which drive local revenue), details on revenue sources for history, budgets and forecasts and comparative data on current year versus prior year budgets.

Every attempt is made to explain major changes in revenue from one year to the next or any significant change in the method of distribution or source of revenue. Each chart and graph provided within this document is from District historical and budget records.



Total Revenue by Fund Comparison

Account Code	2025-2026 Proposed Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001 - General (Incidental)	\$ 18,749,507.00	\$ 18,508,057.52	\$ 18,069,897.14	\$ 17,134,567.47
002 - Teacher's (Special Revenue)	903,706.00	981,140.00	1,387,755.44	967,877.22
003 - Debt Service (Bond)	4,884,808.00	4,186,550.83	4,132,217.98	3,679,197.04
004 - Capital Projects Fund	2,246,161.00	4,050,126.82	3,315,076.69	2,987,054.73
042 - Bond Fund (Construction)	-	33,173.95	477,767.86	596,950.54
Total - Revenues	\$ 26,784,182.00	\$ 27,759,049.12	\$ 27,382,715.11	\$ 25,365,647.00

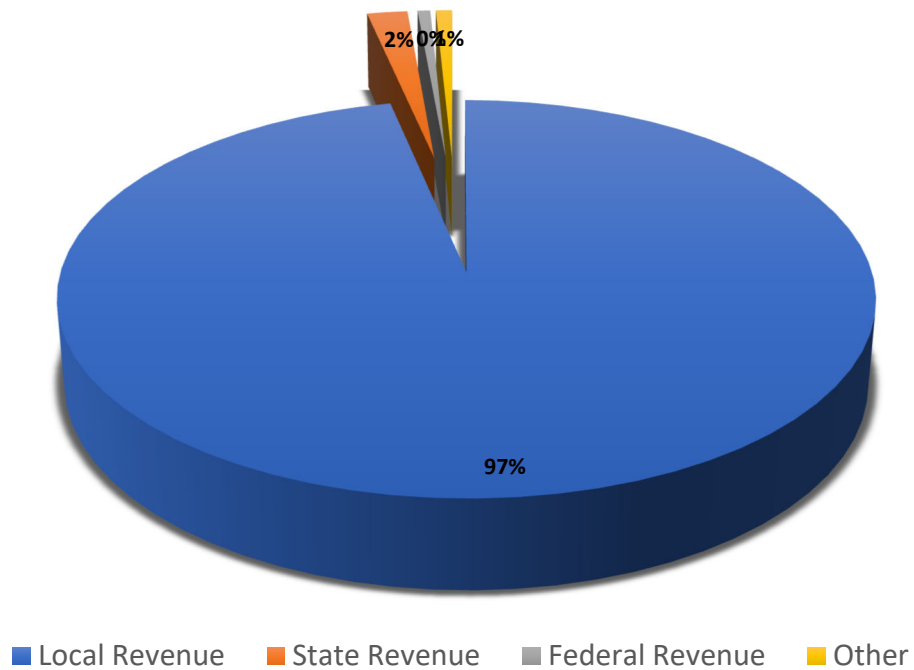


The District's revenue is primarily from local efforts (96.7%) with the greatest portion of revenue (79.1%) from local tax revenue. Total revenues are budgeted to decrease by \$975,867 in 2025/26. The decrease in total revenue is primarily a reduction in one-time collections of insurance reimbursements, proposition C, and financial institution tax proceeds



Account Code	2025-2026 Proposed Budget	% of Budget
5100 - Local Revenue	\$ 25,887,537.00	96.7%
5200 - County Revenue	211,000.00	0.8%
5300 - State Revenue	521,645.00	1.9%
5400 - Federal Revenue	164,000.00	0.6%
5600 - Other Revenue	-	0.0%
5800 - Receipts From Other Districts	-	0.0%
Total - Revenues	\$ 26,784,182.00	100.0%

Total Revenue by Source





Expenditure Explanation

The following pages report expenditures by fund and by object (how we actually spend the budgeted dollars). The district reports expenditure budgets fund in accordance with the requirements established by the Department of Elementary and Secondary Education (DESE). The four funds legally required by DESE and the state of Missouri are 1. General (Incidental), 2. Special Revenue (Teachers'), 3. Debt Service and 4. Capital funds.

The General Fund expenditures are virtually a "catch all" for anything not supported by another fund. The Special Revenue (Teachers') Fund can only be used for expenditures related to certificated salaries and benefits for those staff members. The Debt Service Fund may only be used for payment of debt obligations resulting from general obligation bond issues, including principal, interest and paying agency fees. The Capital Fund accounts for expenditures related to acquisition or construction and major maintenance of all capital assets for the District.

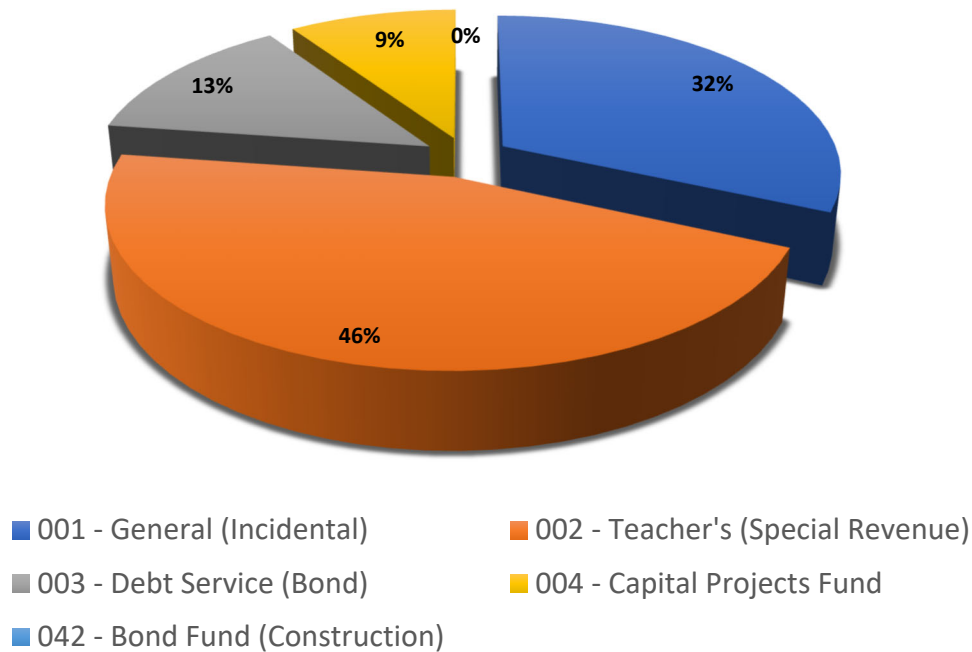
Expenditures by Object clarifies which classification of expenditures claim the District's budget dollars. These classifications are broken down into the major areas of Salaries and Benefits plus Supplies and Purchased Services. Each chart and graph provided in this document is from District's historical financial and budget records.



Total Expenditures by Fund Comparison

	2025-2026			
	Proposed	2024-2025	2023-2024	2022-2023
Account Code	Budget	Budget	Actual	Actual
001 - General (Incidental)	\$ 8,159,927.50	\$ 7,692,171.60	\$ 7,353,086.76	\$ 7,577,157.37
002 - Teacher's (Special Revenue)	11,729,942.91	11,023,290.87	10,551,854.33	10,266,202.62
003 - Debt Service (Bond)	3,427,600.00	3,376,650.00	3,325,922.00	3,270,422.00
004 - Capital Projects Fund	2,426,000.00	6,891,865.25	1,359,332.09	939,981.48
041 - Bond Fund (Construction)	-	-	0.60	-
042 - Bond Fund (Construction)	-	2,771,483.32	10,728,891.04	7,710,074.25
Total Expenditures	\$ 25,743,470.41	\$ 31,755,461.04	\$ 33,319,086.82	\$ 29,763,837.72

Total Budgeted Expenditures by Fund



The total current projected expenditures for the 2024-25 budget is \$31.7 million and is budgeted to decrease \$6.0 million to \$25.7 million in 2025-26. As previously mentioned, the District follows the legal requirements of the State of Missouri for fund accounting and a summary of expenditures by fund is reflected above. In total, the 2025-26 expenditure budget for the general fund is expected to increase \$468 thousand primary due to increases in District salaries and benefits. The special revenue (teachers) fund reflects an overall \$607 thousand, our commitment to fund our



nontraditional bargaining agreement funding teacher salaries and continuing to fund benefits through increased costs of benefits. The debt Service fund increase is directly related to payment of the district's bond schedule. The decrease in the capital projects fund of \$4.5 million is related to the completion of renovation of Mark Twain Elementary and phase 2 of McGrath Elementary. Bond funds for the elementary school projects were completely utilized during the 2024-25 school year.

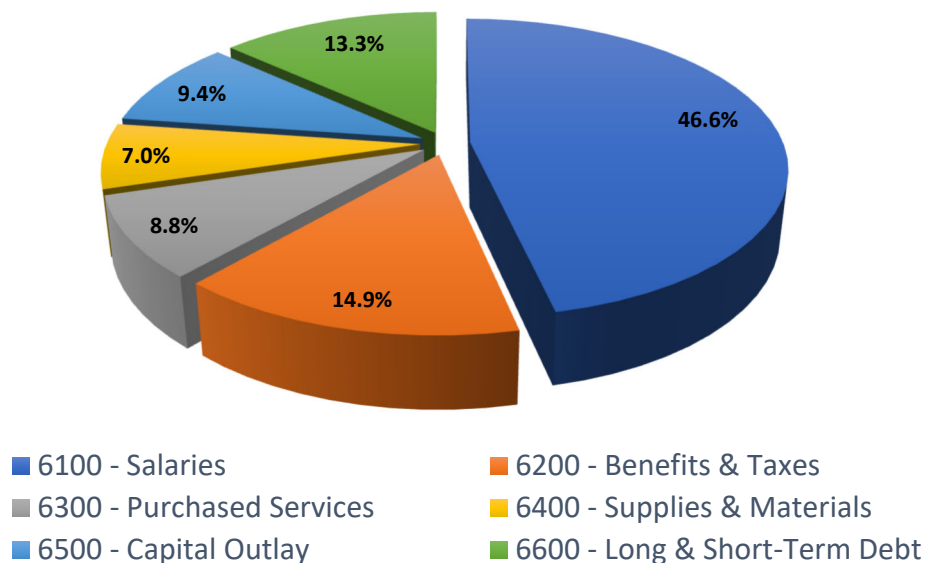


Expenditures by Object Comparison

Total expenditures by object show how the District actually spends the dollars budgeted in specific expenditure groups. Salaries and benefits account for 61.5% of total budgeted expenditures. Purchased services are amounts paid for services rendered by personnel who are not on the District's payroll and for other services that the District will purchase (i.e. repairs, professional services, etc.). Supplies are for those general items needed to support the operation of the District while capital reflect expenditures for the acquisition of or additions to capital assets, including bond issue expenditures. Long and short-term debt relates to the principal and interest on outstanding debt.

Account Code	2025-2026 Proposed Budget	% of Budget
6100 - Salaries	\$ 11,989,216.00	46.6%
6200 - Benefits & Taxes	3,840,705.50	14.9%
6300 - Purchased Services	2,252,970.62	8.8%
6400 - Supplies & Materials	1,806,978.29	7.0%
6500 - Capital Outlay	2,426,000.00	9.4%
6600 - Long & Short-Term Debt	3,427,600.00	13.3%
Total Expenditures	\$ 25,743,470.41	100.0%

Total Budgeted Expenditures by Object





Debt Service

The Debt Service Fund balance is projected to be \$6.1 million as of June 30, 2026, compared to \$4.6 million as of June 30, 2025. Current state law limits the bonded indebtedness to a maximum of 15% of assessed value or \$81.6 million (2025-26 estimated assessed value is \$544,293,810). At June 30, 2025, the District has an outstanding bonded debt level of \$42.8 million, well within the legal limits for school districts. The 2025-26 budget for the Debt Service fund includes \$1,810,000 in principal and \$1,615,600 in interest payments.

Debt Service Schedule			
Issue Date	Principal	Interest	Total Debt Service
2016 Bond	\$ 510,000	\$ 63,600	\$ 573,600
2018	-	377,000	377,000
2019	400,000	190,000	590,000
2020	900,000	985,000	1,885,000
Total	\$ 1,810,000	\$ 1,615,600	\$ 3,425,600

Brentwood School District
Budget Summary

	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
REVENUES						
Fund 1 - General Fund	18,749,507.00	-	18,749,507.00	17,838,057.52	18,069,897.14	17,134,567.47
Fund 2 - Teachers' Fund	903,706.00	-	903,706.00	981,140.00	1,387,755.44	967,877.22
Fund 3 - Debt Service Fund	4,884,808.00	-	4,884,808.00	4,186,550.83	4,132,217.98	3,679,197.04
Fund 4 - Capital Projects Fund	2,246,161.00	-	2,246,161.00	4,720,126.82	3,315,076.69	2,987,054.73
Fund 41 - 2019 GO Bond Fund	-	-	-	-	-	-
Fund 42 - 2020 GO Bond Fund	-	-	-	33,173.95	477,767.86	596,950.54
Total Revenues For All Funds	26,784,182.00	-	26,784,182.00	27,759,049.12	27,382,715.11	25,365,647.00
EXPENDITURES						
Fund 1 - General Fund	8,159,927.50	-	8,159,927.50	7,692,171.60	7,353,086.76	7,577,157.37
Fund 2 - Teachers' Fund	11,729,942.91	-	11,729,942.91	11,023,290.87	10,551,854.33	10,266,202.62
Fund 3 - Debt Service Fund	3,427,600.00	-	3,427,600.00	3,376,650.00	3,325,922.00	3,270,422.00
Fund 4 - Capital Projects Fund	2,426,000.00	-	2,426,000.00	6,891,865.25	1,359,332.09	939,981.48
Fund 41 - 2019 GO Bond Fund	-	-	-	-	0.60	-
Fund 42 - 2020 GO Bond Fund	-	-	-	2,771,483.32	10,728,891.04	7,710,074.25
Total Expenditures For All Funds	25,743,470.41	-	25,743,470.41	31,755,461.04	33,319,086.82	29,763,837.72
General Fund (1) Surplus / (Deficit)	10,589,579.50	-	10,589,579.50	10,145,885.92	10,716,810.38	9,557,410.10
Teacher's Fund (2) Surplus / (Deficit)	(10,826,236.91)	-	(10,826,236.91)	(10,042,150.87)	(9,164,098.89)	(9,298,325.40)
Debt Service Fund (3) Surplus / (Deficit)	1,457,208.00	-	1,457,208.00	809,900.83	806,295.98	408,775.04
Capital Projects Fund (4) Surplus / (Deficit)	(179,839.00)	-	(179,839.00)	(2,171,738.43)	1,955,744.60	2,047,073.25
2019 Bond Projects Fund (41) Surplus / (Deficit)	-	-	-	-	(0.60)	-
2020 Bond Projects Fund (42) Surplus / (Deficit)	-	-	-	(2,738,309.37)	(10,251,123.18)	(7,113,123.71)
Total Surplus/ (Deficit)	1,040,711.59	-	1,040,711.59	(3,996,411.92)	(5,936,371.71)	(4,398,190.72)

Brentwood School District
Budget Summary

	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
General Fund (1) July 1 Balance	8,486,515.68		8,486,515.68	8,808,099.53	8,919,693.35	8,565,190.99
Revenues	18,749,507.00	-	18,749,507.00	17,838,057.52	18,069,897.14	17,134,567.47
Expenditure	8,159,927.50	-	8,159,927.50	7,692,171.60	7,353,086.76	7,577,157.37
Transfers From/(To) Other Funds	<u>(9,450,000.00)</u>	-	<u>(9,450,000.00)</u>	<u>(10,467,469.77)</u>	<u>(10,828,404.20)</u>	<u>(9,202,907.74)</u>
General Fund (1) June 30, Balance	9,626,095.18	48.27%	9,626,095.18	8,486,515.68	8,808,099.53	8,919,693.35
General Fund (1) Restricted Balance	25,000.00		25,000.00	24,387.99	24,387.99	20,132.40
Teacher's Fund (2) July 1 Balance	4,237,886.78		4,237,886.78	4,025,567.88	2,361,262.57	2,456,680.23
Revenues	903,706.00	-	903,706.00	981,140.00	1,387,755.44	967,877.22
Expenditure	11,729,942.91	-	11,729,942.91	11,023,290.87	10,551,854.33	10,266,202.62
Transfers From/(To) Other Funds	<u>9,450,000.00</u>	-	<u>9,450,000.00</u>	<u>10,254,469.77</u>	<u>10,828,404.20</u>	<u>9,202,907.74</u>
Teacher's Fund (2) June 30, Balance	2,861,649.87		2,861,649.87	4,237,886.78	4,025,567.88	2,361,262.57
Teacher's Fund (2) Restricted Balance	-		-	-	-	-
Debt Service Fund (3) July 1 Balance	4,667,727.81		4,667,727.81	3,857,826.98	3,051,531.00	2,642,755.96
Revenues	4,884,808.00	-	4,884,808.00	4,186,550.83	4,132,217.98	3,679,197.04
Expenditure	3,427,600.00	-	3,427,600.00	3,376,650.00	3,325,922.00	3,270,422.00
Transfers From/(To) Other Funds	<u>-</u>	-	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service Fund (3) June 30, Balance	6,124,935.81		6,124,935.81	4,667,727.81	3,857,826.98	3,051,531.00
Debt Service Fund (3) Restricted Balance	6,124,935.81		6,124,935.81	4,667,727.81	3,857,826.98	3,051,531.00
Capital Projects Fund (4) July 1 Balance	8,987,329.03		8,987,329.03	10,946,067.46	8,990,322.86	6,943,249.61
Revenues	2,246,161.00	-	2,246,161.00	4,720,126.82	3,315,076.69	2,987,054.73
Expenditure	2,426,000.00	-	2,426,000.00	6,891,865.25	1,359,332.09	939,981.48
Transfers From/(To) Other Funds	<u>-</u>	-	<u>-</u>	<u>213,000.00</u>	<u>-</u>	<u>-</u>
Capital Projects Fund (4) June 30, Balance	8,807,490.03		8,807,490.03	8,987,329.03	10,946,067.46	8,990,322.86
Capital Projects Fund (4) Restricted Balance	-		-	-	-	-

Brentwood School District
Budget Summary

	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
2019 Bond Projects Fund (41) July 1 Balance	-		-	-	0.60	0.60
Revenues	-	-	-	-	-	-
Expenditure	-	-	-	-	0.60	-
Transfers From/(To) Other Funds	-	-	-	-	-	-
2019 Bond Projects Fund (41) June 30, Balance	-		-	-	-	0.60
2019 Bond Projects Fund (41) Restricted Balance	-		-	-	-	0.60
2020 Bond Projects Fund (42) July 1 Balance	(19.98)		(19.98)	2,738,289.39	12,989,412.57	20,102,536.28
Revenues	-	-	-	33,173.95	477,767.86	596,950.54
Expenditure	-	-	-	2,771,483.32	10,728,891.04	7,710,074.25
Transfers From/(To) Other Funds	-	-	-	-	-	-
2020 Bond Projects Fund (42) June 30, Balance	(19.98)		(19.98)	(19.98)	2,738,289.39	12,989,412.57
2020 Bond Projects Fund (42) Restricted Balance	(19.98)		(19.98)	(19.98)	2,738,289.39	12,989,412.57
All Funds July 1 Balance	26,379,439.32		26,379,439.32	30,375,851.24	36,312,222.95	40,710,413.67
Revenues	26,784,182.00	-	26,784,182.00	27,759,049.12	27,382,715.11	25,365,647.00
Expenditure	25,743,470.41	-	25,743,470.41	31,755,461.04	33,319,086.82	29,763,837.72
Transfers From/(To) Other Funds	-	-	-	-	-	-
All Funds June 30, Balance	27,420,150.91	106.51%	27,420,150.91	26,379,439.32	30,375,851.24	36,312,222.95
All Funds Restricted Balance	6,149,915.83		6,149,915.83	4,692,095.82	6,620,504.36	16,061,076.57
Unrestricted Fund Balances (All Funds)	21,270,235.08	82.62%	21,270,235.08	21,687,343.50	23,755,346.88	20,251,146.38
				68.29%	71.30%	68.04%

Brentwood School District
Budget Summary

	2025-2026		Budget	2025-2026		2024-2025		2023-2024		2022-2023	
	Proposed		Adjustment	Requested		Budget		Actual		Actual	
	Budget		for Approval	Budget							
Operating Funds (1 &2) July 1 Balance	12,724,402.46			12,724,402.46		12,833,667.41		11,280,955.92		11,021,871.22	
Revenues	19,653,213.00		-	19,653,213.00		18,819,197.52		19,457,652.58		18,102,444.69	
Expenditure	19,889,870.41		-	19,889,870.41		18,715,462.47		17,904,941.09		17,843,359.99	
Transfers From/(To) Other Funds	-		-	-		(213,000.00)		-		-	
Operating Funds (1 & 2) June 30, Balance	12,487,745.05	62.78%		12,487,745.05	62.78%	12,724,402.46	67.99%	12,833,667.41	71.68%	11,280,955.92	63.22%
All Funds Restricted Balance	24,387.99			25,000.00		24,387.99		24,387.99		20,132.40	
Unrestricted Fund Balances (Funds 1 & 2)	12,463,357.06	62.66%		12,462,745.05	62.66%	12,700,014.47	67.86%	12,809,279.42	71.54%	11,260,823.52	63.11%
Funds 1, 2 & 4 Balance	21,711,731.49			21,711,731.49		23,779,734.87		20,271,278.78		17,965,120.83	
Revenues	21,899,374.00		-	21,899,374.00		23,539,324.34		22,772,729.27		21,089,499.42	
Expenditure	22,315,870.41		-	22,315,870.41		25,607,327.72		19,264,273.18		18,783,341.47	
Transfers From/(To) Other Funds	-		-	-		-		-		-	
Funds 1, 2 & 4 Balance June 30, Balance	21,295,235.08	95.43%		21,295,235.08	95.43%	21,711,731.49	84.79%	23,779,734.87	123.44%	20,271,278.78	107.92%
Funds 1, 2 & 4 Balance Restricted Balance	25,000.00			25,000.00		24,387.99		24,387.99		20,132.40	
Unrestricted Fund Balances (Funds 1, 2 & 4)	21,270,235.08	95.31%		21,270,235.08	95.31%	21,687,343.50	84.69%	23,755,346.88	123.31%	20,251,146.38	107.81%
	(PRELIMINARY)			(PRELIMINARY)							
ASSESSED VALUATION @ DECEMBER 31	544,293,810.00			544,293,810.00		465,428,730.00		437,900,600.00		385,097,930.00	
TAX RATES: (Blended)											
Operating	\$2.9887			\$2.9887		\$3.3589		\$3.3645		\$3.6431	
Debt Service	\$0.8990			\$0.8990		\$0.8990		\$0.8990		\$0.8990	
Capital Projects	\$0.1700			\$0.1700		\$0.2500		\$0.2500		\$0.2500	
Total Levy	\$4.0577			\$4.0577		\$4.5079		\$4.5135		\$4.7921	

BRENTWOOD SCHOOL DISTRICT**Revenue Budget Summary by Object Category**

Account Code	2025-2026 Proposed Budget	Budget Adjustmen Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
5100 - Local Revenue	25,887,537.00	-	\$ 25,887,537.00	\$ 26,723,653.12	\$ 25,749,961.58	\$ 23,837,941.98
5200 - County Revenue	211,000.00	-	211,000.00	213,000.00	211,351.91	221,859.15
5300 - State Revenue	521,645.00	-	521,645.00	625,396.00	924,464.54	683,901.64
5400 - Federal Revenue	164,000.00	-	164,000.00	197,000.00	494,597.15	616,489.74
5600 - Other Revenue	-	-	-	-	-	-
5800 - Receipts From Other Districts	-	-	-	-	2,339.93	5,454.49
Total - Revenues	26,784,182.00	-	\$ 26,784,182.00	\$ 27,759,049.12	\$ 27,382,715.11	\$ 25,365,647.00

BRENTWOOD SCHOOL DISTRICT**Expenditure Budget Summary by Object Category**

Account Code	2025-2026 Proposed Budget	Budget Adjustment Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
6100 - Salaries	11,989,216.00	-	11,989,216.00	11,320,547.92	10,726,255.76	10,594,895.03
6200 - Benefits & Taxes	3,840,705.50	-	3,840,705.50	3,477,721.15	3,277,944.97	3,125,777.98
6300 - Purchased Services	2,252,970.62	-	2,252,970.62	2,202,055.03	2,255,815.70	2,474,431.83
6400 - Supplies & Materials	1,806,978.29	-	1,806,978.29	1,715,138.37	1,644,924.66	1,648,255.15
6500 - Capital Outlay	2,426,000.00	-	2,426,000.00	9,663,348.57	12,088,223.73	8,650,055.73
6600 - Long & Short-Term Debt	3,427,600.00	-	3,427,600.00	3,376,650.00	3,325,922.00	3,270,422.00
Total Expenditures	25,743,470.41	-	25,743,470.41	31,755,461.04	33,319,086.82	29,763,837.72

BRENTWOOD SCHOOL DISTRICT
Revenue Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001-0000-5111-0000-00000-0-000	Current Taxes	15,369,783.00	0.00	15,369,783.00	14,920,374.11	14,180,350.62	13,480,505.33
001-0000-5112-0000-00000-0-000	Delinquent Taxes	244,622.00	0.00	244,622.00	70,780.62	144,037.30	235,542.02
001-0000-5113-0000-00000-0-000	Prop C	635,102.00	0.00	635,102.00	588,740.00	577,958.82	532,956.54
001-0000-5114-0000-00000-0-000	Financial Institutional Tax	45,000.00	0.00	45,000.00	150,000.00	474,788.49	241,554.88
001-0000-5115-0000-00000-0-000	M & M Surcharge Tax	420,000.00	0.00	420,000.00	0.00	0.00	0.00
001-0000-5141-0000-00000-0-000	Earnings on Investments	300,000.00	0.00	300,000.00	338,162.79	624,479.40	217,431.59
001-0000-5151-0000-00000-0-000	Food Services - Program Students	165,000.00	0.00	165,000.00	200,000.00	163,002.70	155,977.97
001-0000-5161-0000-00000-0-000	Food Services - Program Adult	3,000.00	0.00	3,000.00	10,000.00	3,366.00	17,638.00
001-0000-5165-0000-00000-0-000	Food Services - Non Program	55,000.00	0.00	55,000.00	40,000.00	91,396.00	49,906.00
001-0000-5171-1050-00000-0-000	Athletic Gate Receipts	4,000.00	0.00	4,000.00	4,000.00	7,630.79	3,907.70
001-0000-5171-1050-00005-0-000	Athletic Gate Receipts - Tournaments	3,000.00	0.00	3,000.00	2,000.00	3,080.01	6,779.65
001-0000-5171-1050-00138-0-105	FBIA Club	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-5171-1050-00220-1-105	BHS - AP Testing Activity	0.00	0.00	0.00	0.00	660.00	576.00
001-0000-5171-1050-00501-0-105	Art Club Activity	0.00	0.00	0.00	0.00	373.00	310.00
001-0000-5171-1050-00502-0-105	Band Activity	0.00	0.00	0.00	0.00	15.00	0.00
001-0000-5171-1050-00503-0-105	International Thespians Society Activity	0.00	0.00	0.00	0.00	10.00	0.00
001-0000-5171-1050-00504-0-105	Baseball Activity	0.00	0.00	0.00	0.00	620.00	365.00
001-0000-5171-1050-00505-0-105	Basketball Activity	0.00	0.00	0.00	0.00	1,051.25	768.90
001-0000-5171-1050-00506-0-105	Bioglogy Club Activity	0.00	0.00	0.00	0.00	375.50	0.00
001-0000-5171-1050-00507-0-105	Cheerleader Activity	0.00	0.00	0.00	0.00	2,049.72	2,068.00
001-0000-5171-1050-00510-0-105	Dramatics Activity	0.00	0.00	0.00	0.00	11,490.06	6,123.39
001-0000-5171-1050-00513-0-872	Athletic Activity Fund	0.00	0.00	0.00	0.00	461.93	833.60
001-0000-5171-1050-00514-0-105	Football Activity	0.00	0.00	0.00	0.00	0.00	432.00
001-0000-5171-1050-00518-0-105	Feminist Coalition Club Activity Revenue	0.00	0.00	0.00	0.00	89.25	0.00
001-0000-5171-1050-00524-0-105	National Honor Society	0.00	0.00	0.00	0.00	1,651.59	442.00
001-0000-5171-1050-00527-1-105	Prom Fund	0.00	0.00	0.00	0.00	4,079.10	4,205.00
001-0000-5171-1050-00531-0-105	Senior Student Council Fund	0.00	0.00	0.00	0.00	1,918.83	2,889.00
001-0000-5171-1050-00534-0-105	Spanish Club	0.00	0.00	0.00	0.00	31.00	0.00
001-0000-5171-1050-00537-0-105	Yearbook Fund	0.00	0.00	0.00	0.00	390.00	1,090.00
001-0000-5171-1050-00538-0-105	German Club	0.00	0.00	0.00	0.00	42.15	76.00
001-0000-5171-1050-00542-0-105	Volleyball Activity Fund	0.00	0.00	0.00	0.00	0.00	145.48
001-0000-5171-1050-00543-0-105	Wrestling Activity Fund	0.00	0.00	0.00	0.00	1,122.00	2,099.54
001-0000-5171-1050-00545-0-105	HS Student Vending	0.00	0.00	0.00	0.00	418.00	0.00
001-0000-5171-1050-00566-0-105	Girls' Soccer	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-5171-1050-00571-0-105	Track Activity	0.00	0.00	0.00	0.00	0.00	35.00
001-0000-5171-1050-00582-0-105	Library Fines Rev Acct	0.00	0.00	0.00	0.00	19.85	7.60
001-0000-5171-1050-00586-0-105	Girls' Basketball Act	0.00	0.00	0.00	0.00	127.16	195.00
001-0000-5171-1050-00595-0-105	Brentwood Band Club	0.00	0.00	0.00	0.00	191.78	490.10
001-0000-5171-1050-00596-0-105	Mental Awareness Activity Club	0.00	0.00	0.00	0.00	358.13	0.00
001-0000-5171-1050-00605-0-105	HS Staff Vending	0.00	0.00	0.00	0.00	0.00	100.00
001-0000-5171-1050-00607-0-105	Robotics Activity	0.00	0.00	0.00	0.00	0.00	63.00
001-0000-5171-3000-00012-0-304	MS PTO	0.00	0.00	0.00	0.00	10,728.44	5,302.32
001-0000-5171-3000-00048-0-304	MS - 5K Fundraiser	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-5171-3000-00304-0-304	MS Camp Activity	0.00	0.00	0.00	0.00	7,400.00	8,710.00
001-0000-5171-3000-00306-0-304	6th Grade Team	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-5171-3000-00308-0-304	8th Grade Team	0.00	0.00	0.00	0.00	2,336.55	0.00
001-0000-5171-3000-00505-0-304	MS Boys Basketball Activity	0.00	0.00	0.00	0.00	0.00	112.00
001-0000-5171-3000-00508-0-304	MS Choir Activity	0.00	0.00	0.00	0.00	7,300.00	0.00
001-0000-5171-3000-00522-0-304	Middle School Activity Fund	0.00	0.00	0.00	0.00	564.75	2,770.50
001-0000-5171-3000-00537-0-304	MS Yearbook	0.00	0.00	0.00	0.00	475.00	685.00
001-0000-5171-3000-00540-0-304	MS Kindness Committee	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-5171-3000-00544-0-304	MS NJHS Fund	0.00	0.00	0.00	0.00	132.00	190.00
001-0000-5171-4040-00012-0-403	MT PTO	0.00	0.00	0.00	0.00	18,420.39	24,048.88
001-0000-5171-4040-00028-0-403	MT MO Conservation Grant Revenue	0.00	0.00	0.00	0.00	0.00	315.00
001-0000-5171-4040-00029-0-404	MT Leadership Cadets Activity Revenue	0.00	0.00	0.00	0.00	0.00	121.00
001-0000-5171-4040-00405-1-403	MT - Veteran's Day Celebration	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-5171-4040-00513-0-404	Elementary Student Trips	0.00	0.00	0.00	0.00	202.50	0.00
001-0000-5171-4040-00540-0-403	MT Sunshine Committee	0.00	0.00	0.00	0.00	2.10	0.00
001-0000-5171-4040-00601-0-403	Field Day Fundraiser	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-5171-4060-00012-0-402	MC PTO	0.00	0.00	0.00	0.00	16,450.00	12,000.00
001-0000-5171-4060-00522-0-402	MC Student Activity	0.00	0.00	0.00	0.00	766.38	0.00
001-0000-5171-4060-00531-0-402	MC STUCO Activity	0.00	0.00	0.00	0.00	0.00	94.18
001-0000-5171-4060-00537-0-402	MC Yearbook Activity	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-5171-4060-00540-0-402	MC Sunshine Committee	0.00	0.00	0.00	0.00	0.00	302.00
001-0000-5171-7500-00012-1-750	ECC PTO	0.00	0.00	0.00	0.00	922.10	121.74
001-0000-5171-7500-00029-0-000	ECC Grant	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-5171-7500-00575-0-000	Early Childhood Activity	0.00	0.00	0.00	0.00	79.92	0.00
001-0000-5182-7500-00000-0-000	Preschool Fees Current Year	750,000.00	0.00	750,000.00	710,000.00	767,786.20	596,172.85
001-0000-5191-0000-00000-0-000	Rentals	2,500.00	0.00	2,500.00	1,000.00	1,754.19	3,367.50
001-0000-5198-0000-00000-0-000	Other Local Revenue	0.00	0.00	0.00	0.00	1,502.04	0.00
001-0000-5198-0000-00001-0-000	Summer Institute	0.00	0.00	0.00	0.00	0.00	394.98
001-0000-5198-0000-00002-0-000	VICC Monies	220,500.00	0.00	220,500.00	270,000.00	300,476.70	415,508.90
001-0000-5198-0000-00019-0-000	Activity/Contra Revenue Budget	250,000.00	0.00	250,000.00	250,000.00	0.00	90,270.61
001-0000-5198-0000-00020-0-000	Flex Cafeteria Plan	4,000.00	0.00	4,000.00	3,500.00	7,517.50	10,400.57
001-0000-5198-0000-00552-0-000	Central Office Contra Account	0.00	0.00	0.00	0.00	5,168.31	2,822.85
001-0000-5198-0000-00562-0-000	Retiree/Colra Insurance Account	0.00	0.00	0.00	0.00	211,055.94	201,471.38
001-0000-5198-1050-00032-0-105	HS Chromebook Contra	0.00	0.00	0.00	0.00	3,525.00	3,030.00
001-0000-5198-1050-00551-0-105	HS Contra Account	0.00	0.00	0.00	0.00	5,427.24	1,646.00
001-0000-5198-1050-00612-1-500	Slaznik Memorial Scholarship Fund	0.00	0.00	0.00	0.00	0.00	4,755.59
001-0000-5198-3000-00032-0-304	MS Chromebook Contra Revenue	0.00	0.00	0.00	0.00	3,285.00	3,685.00
001-0000-5198-3000-00550-0-304	MS Contra Account	0.00	0.00	0.00	0.00	2.09	741.97
001-0000-5198-4040-00549-0-403	MT Contra Account	0.00	0.00	0.00	0.00	1,666.00	111.00
001-0000-5198-4040-00550-0-403	MT Library Contra	0.00	0.00	0.00	0.00	0.00	775.00
001-0000-5198-7500-00056-0-750	Preschool Convenience Fee Contra	0.00	0.00	0.00	0.00	2,327.42	2,783.07
001-0000-5221-0000-00000-0-000	State Assessed RR/Utility Tax	110,000.00	0.00	110,000.00	103,000.00	104,833.29	110,821.06
001-0000-5324-0000-32400-0-000	Early Childhood Screening/PAT	40,000.00	0.00	40,000.00	36,000.00	103,967.52	91,694.94
001-0000-5333-0000-00000-0-000	Food Subsidy	0.00	0.00	0.00	0.00	1,713.76	1,747.31
001-0000-5342-0000-34200-0-000	Evidence-Based Reading Grant	0.00	0.00	0.00	0.00	4,403.00	0.00
001-0000-5369-0000-00000-0-000	Excess Cost	0.00	0.00	0.00	0.00	0.00	0.00
001-0000-5397-0000-00000-0-000	Other State Income	0.00	0.00	0.00	500.00	0.00	489.88
001-0000-5397-0000-03001-0-000	Get the Lead Out Grant	0.00	0.00	0.00	10,000.00	0.00	0.00

BRENTWOOD SCHOOL DISTRICT
Revenue Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001-0000-5421-0000-42100-0-000	CRRSA Child Care Preschool Start-up Grant	0.00	0.00	0.00	0.00	13,060.11	0.00
001-0000-5422-0000-42200-4-000	ARP - ESSER III	0.00	0.00	0.00	0.00	0.00	308,827.30
001-0000-5423-0000-42301-4-000	CRRSA ESSER II Teacher Retention	0.00	0.00	0.00	0.00	0.00	29,973.03
001-0000-5423-0000-42302-4-000	CRRSA ESSER II Grow Your Own	0.00	0.00	0.00	0.00	0.00	2,454.33
001-0000-5445-0000-00000-0-000	School Lunch Program	90,000.00	0.00	90,000.00	90,000.00	117,636.18	170,652.58
001-0000-5446-0000-00000-0-000	School Breakfast Program	18,000.00	0.00	18,000.00	20,000.00	15,657.97	20,626.95
001-0000-5461-0000-46100-0-000	Title I-V-A Student Support and Academic Enrichment	10,000.00	0.00	10,000.00	10,000.00	12,839.06	16,255.80
001-0000-5465-0000-46500-0-000	Title II-A	10,000.00	0.00	10,000.00	10,000.00	15,387.13	17,245.62
001-0000-5497-0000-00000-0-000	Other Federal Revenue	0.00	0.00	0.00	0.00	3,150.00	100.00
001-0000-5831-1050-00002-0-000	Collaborative School Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00	5,454.49
001-0000-5841-0000-00000-0-000	Transp. for Non-Handicapped	0.00	0.00	0.00	0.00	2,339.93	0.00
FUND 001 TOTAL	General Fund	18,749,507.00	0.00	18,749,507.00	17,838,057.52	18,069,897.14	17,134,567.47
002-0000-5113-0000-00000-0-000	Prop C	381,061.00	0.00	381,061.00	353,244.00	346,775.22	319,773.92
002-0000-5141-0000-00000-0-000	Earnings on Investments	0.00	0.00	0.00	0.00	0.00	310.40
002-0000-5211-0000-00000-0-000	Fines & Forfeitures	5,000.00	0.00	5,000.00	7,000.00	9,733.16	7,469.26
002-0000-5311-0000-00000-0-000	Basic Formula	100,000.00	0.00	100,000.00	266,178.00	423,020.60	312,997.47
002-0000-5319-0000-00000-0-000	Classroom Trust Fund	381,645.00	0.00	381,645.00	312,718.00	291,359.66	276,972.04
002-0000-5422-0000-42200-4-001	ARP - ESSER III	0.00	0.00	0.00	0.00	266,228.70	0.00
002-0000-5423-0000-42300-4-000	CARES - ESSER II Funding	0.00	0.00	0.00	0.00	0.00	32.00
002-0000-5424-0000-42400-0-000	CARES - ESSER FUNDS-CERT	0.00	0.00	0.00	0.00	0.00	7,226.13
002-0000-5451-0000-45100-0-000	Title I	36,000.00	0.00	36,000.00	42,000.00	50,638.00	43,096.00
FUND 002 TOTAL	Teachers' Fund	903,706.00	0.00	903,706.00	981,140.00	1,387,755.44	967,877.22
003-0000-5111-0000-00000-0-000	Current Taxes	4,623,226.00	0.00	4,623,226.00	3,993,402.84	3,787,782.54	3,356,034.62
003-0000-5112-0000-00000-0-000	Delinquent Taxes	73,582.00	0.00	73,582.00	18,919.85	37,390.36	60,306.45
003-0000-5114-0000-00000-0-000	Financial Institutional Tax	10,000.00	0.00	10,000.00	40,000.00	126,408.02	62,566.68
003-0000-5141-0000-00000-0-000	Earnings on Investments	100,000.00	0.00	100,000.00	56,228.14	102,112.23	122,130.29
003-0000-5221-0000-00000-0-000	State Assessed RR/Utility Tax	78,000.00	0.00	78,000.00	78,000.00	78,524.83	78,159.00
FUND 003 TOTAL	Debt Service Fund	4,884,808.00	0.00	4,884,808.00	4,186,550.83	4,132,217.98	3,679,197.04
004-0000-5111-0000-00000-0-000	Current Taxes	874,247.00	0.00	874,247.00	1,110,506.73	1,053,332.69	1,052,787.16
004-0000-5112-0000-00000-0-000	Delinquent Taxes	13,914.00	0.00	13,914.00	5,261.35	11,189.68	18,917.05
004-0000-5114-0000-00000-0-000	Financial Institutional Tax	10,000.00	0.00	10,000.00	10,000.00	33,598.58	19,626.06
004-0000-5115-0000-00000-0-000	M & M Surcharge Tax	980,000.00	0.00	980,000.00	1,340,000.00	1,450,414.09	1,404,204.97
004-0000-5116-0000-00000-0-000	TIF Surplus	0.00	0.00	0.00	1,631,760.77	0.00	0.00
004-0000-5141-0000-00000-0-000	Earnings on Investments	350,000.00	0.00	350,000.00	343,825.97	648,281.02	466,109.66
004-0000-5198-0000-00000-0-000	Other Local Incomes	0.00	0.00	0.00	228,772.00	0.00	0.00
004-0000-5221-0000-00000-0-000	State Assessed RR/Utility Tax	18,000.00	0.00	18,000.00	25,000.00	18,260.63	25,409.83
004-0000-5384-0000-38400-0-000	School Safety Grant	0.00	0.00	0.00	0.00	100,000.00	0.00
004-0000-5444-0000-00000-4-937	Food and Nutrition Services Equipment Grant	0.00	0.00	0.00	25,000.00	0.00	0.00
FUND 004 TOTAL	Capital Projects Fund	2,246,161.00	0.00	2,246,161.00	4,720,126.82	3,315,076.69	2,987,054.73
041-0000-5141-0000-00000-0-000	Earnings on Investments	0.00	0.00	0.00	0.00	0.00	0.00
FUND 041 TOTAL	2019 GO Bond Fund	0.00	0.00	0.00	0.00	0.00	0.00
042-0000-5141-0000-00000-0-000	Earnings on Investments	0.00	0.00	0.00	33,173.95	477,767.86	596,950.54
FUND 042 TOTAL	2020 GO Bond Fund	0.00	0.00	0.00	33,173.95	477,767.86	596,950.54
GRAND TOTAL		26,784,182.00	0.00	26,784,182.00	27,759,049.12	27,382,715.11	25,365,647.00

BRENTWOOD SCHOOL DISTRICT
Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001-1111-6131-4040-00000-1-000	MT - Support Extra Duties	1,200.00	0.00	1,200.00	2,700.00	723.00	0.00
001-1111-6131-4040-00547-1-403	MT Mentoring Salaries	0.00	0.00	0.00	0.00	464.00	0.00
001-1111-6131-4060-00000-1-000	MC - Support Staff - Extra Duties	1,200.00	0.00	1,200.00	1,200.00	5,523.00	0.00
001-1111-6151-4040-00000-1-404	MT - Travel Allowance	420.00	0.00	420.00	420.00	0.00	26.60
001-1111-6152-4040-00000-1-403	Teacher Assistant	8,799.00	0.00	8,799.00	8,167.00	7,820.66	0.00
001-1111-6152-4060-00000-1-402	Support Staff Non-Certified	8,799.00	0.00	8,799.00	8,167.00	7,820.66	0.00
001-1111-6161-4040-00000-1-403	MT Support Staff Substitutes	150.00	0.00	150.00	300.00	0.00	0.00
001-1111-6161-4060-00000-1-402	MC Support Staff Substitutes	150.00	0.00	150.00	5,400.00	0.00	0.00
001-1111-6161-4060-42200-4-001	ARP III - Elem Support Staff Salary	0.00	0.00	0.00	0.00	0.00	3,500.00
001-1111-6211-4040-00000-1-000	Teacher Retirement	0.00	0.00	0.00	0.00	72.51	0.00
001-1111-6211-4060-00000-1-000	Teacher Retirement	0.00	0.00	0.00	0.00	696.00	0.00
001-1111-6221-4040-00000-1-000	Non-Teacher Retirement	82.00	0.00	82.00	103.00	8.44	0.00
001-1111-6221-4040-00000-1-403	Non-Teacher Retirement	856.00	0.00	856.00	771.00	763.59	0.00
001-1111-6221-4040-00547-1-403	Non-Teacher Retirement	0.00	0.00	0.00	0.00	31.83	0.00
001-1111-6221-4060-00000-1-000	Non-Teacher Retirement	82.00	0.00	82.00	0.00	49.60	0.00
001-1111-6221-4060-00000-1-402	Non-Teacher Retirement	856.00	0.00	856.00	771.00	763.59	818.95
001-1111-6221-4060-42200-4-001	ARP III - Non Cert Ret	0.00	0.00	0.00	0.00	0.00	265.25
001-1111-6231-4040-00000-1-000	Old Age Survivor/Disability (OASDI)	74.00	0.00	74.00	167.00	26.23	0.00
001-1111-6231-4040-00000-1-403	Social Security	555.00	0.00	555.00	525.00	484.88	0.00
001-1111-6231-4040-00000-1-404	FICA	26.00	0.00	26.00	26.00	0.00	(1.57)
001-1111-6231-4040-00547-1-403	Old Age Survivor/Disability (OASDI)	0.00	0.00	0.00	0.00	28.77	0.00
001-1111-6231-4060-00000-1-000	Old Age Survivor/Disability (OASDI)	74.00	0.00	74.00	74.00	44.82	0.00
001-1111-6231-4060-00000-1-402	Social Security	555.00	0.00	555.00	841.00	484.88	(1,105.44)
001-1111-6231-4060-42200-4-001	ARP III - Support Staff OASDI	0.00	0.00	0.00	0.00	0.00	217.00
001-1111-6232-4040-00000-1-000	Medicare	17.00	0.00	17.00	39.00	10.48	0.00
001-1111-6232-4040-00000-1-403	Medicare	130.00	0.00	130.00	123.00	113.40	0.00
001-1111-6232-4040-00000-1-404	Medicare	6.00	0.00	6.00	6.00	0.00	0.38
001-1111-6232-4040-00547-1-403	Medicare	0.00	0.00	0.00	0.00	6.73	0.00
001-1111-6232-4060-00000-1-000	Medicare	17.00	0.00	17.00	17.00	80.09	0.00
001-1111-6232-4060-00000-1-402	Medicare	130.00	0.00	130.00	197.00	113.40	61.35
001-1111-6232-4060-42200-4-001	ARP III - Support Staff Medicare	0.00	0.00	0.00	0.00	0.00	50.75
001-1111-6241-4040-00000-1-403	Insurance	3,686.00	0.00	3,686.00	3,084.00	3,342.25	0.00
001-1111-6241-4060-00000-1-402	Insurance	3,686.00	0.00	3,686.00	3,084.00	3,342.25	0.00
001-1111-6261-4040-00000-1-403	Workers Compensation	110.64	0.00	110.64	1,921.59	1,665.39	1,556.44
001-1111-6261-4060-00000-1-402	Workers Compensation	141.00	0.00	141.00	1,662.27	1,440.65	1,346.40
001-1111-6332-4040-00000-1-403	MT Copier Maintenance	8,000.00	0.00	8,000.00	7,000.00	6,659.24	6,979.46
001-1111-6332-4060-00000-1-402	MC Copier Maintenance	9,300.00	0.00	9,300.00	8,301.00	7,895.96	8,253.42
001-1111-6334-4040-00000-1-403	MT Copier Rent	10,000.00	0.00	10,000.00	9,600.00	5,542.59	5,412.81
001-1111-6334-4060-00000-1-402	MC Copier Rent	12,000.00	0.00	12,000.00	11,410.00	7,341.14	6,492.47
001-1111-6411-4040-00000-1-403	MT Elementary Supplies	10,631.70	0.00	10,631.70	9,687.31	7,779.77	4,449.67
001-1111-6411-4040-00001-1-403	MT Copier Supplies	220.00	0.00	220.00	0.00	0.00	110.00
001-1111-6411-4040-00039-1-403	MT Paper	2,580.00	0.00	2,580.00	2,580.00	2,631.42	0.00
001-1111-6411-4040-00079-1-403	MT ESL Supplies	150.00	0.00	150.00	0.00	0.00	0.00
001-1111-6411-4040-00101-1-403	MT Art Supplies	2,000.00	0.00	2,000.00	2,000.00	1,935.68	2,445.63
001-1111-6411-4040-00106-1-403	MT Language Art Supplies	640.00	0.00	640.00	600.00	325.89	0.00
001-1111-6411-4040-00107-1-403	MT Math Supplies	420.00	0.00	420.00	360.00	314.27	0.00
001-1111-6411-4040-00108-1-403	MT Music Supplies	500.00	0.00	500.00	500.00	465.00	456.53
001-1111-6411-4040-00109-1-403	MT PE Supplies	500.00	0.00	500.00	500.00	785.84	1,095.14
001-1111-6411-4040-00110-1-403	MT Reading Supplies	1,215.00	0.00	1,215.00	1,025.00	1,548.98	0.00
001-1111-6411-4040-00111-1-403	MT Science Supplies	80.00	0.00	80.00	80.00	69.50	0.00
001-1111-6411-4040-00112-1-403	MT Social Studies Supplies	80.00	0.00	80.00	80.00	69.50	0.00
001-1111-6411-4040-00600-1-403	Character Ed. - MT	0.00	0.00	0.00	0.00	613.67	0.00
001-1111-6411-4060-00000-1-402	MC Elementary Supplies	15,771.44	0.00	15,771.44	13,646.00	13,674.77	1,282.40
001-1111-6411-4060-00001-1-402	MC Copier Supplies	0.00	0.00	0.00	0.00	0.00	(1,235.73)
001-1111-6411-4060-00003-1-402	Outdoor Classroom	1,000.00	0.00	1,000.00	0.00	0.00	554.96
001-1111-6411-4060-00022-1-402	MC After School Tutoring Supplies	0.00	0.00	0.00	500.00	0.00	290.48
001-1111-6411-4060-00039-1-402	MC Paper	2,580.00	0.00	2,580.00	2,580.00	2,790.90	0.00
001-1111-6411-4060-00101-1-402	MC Art Supplies	950.00	0.00	950.00	950.00	741.71	2,271.57
001-1111-6411-4060-00106-1-402	MC Language Art Supplies	300.00	0.00	300.00	300.00	1,079.24	1,135.96
001-1111-6411-4060-00107-1-402	MC Math Supplies	300.00	0.00	300.00	300.00	188.98	1,961.17
001-1111-6411-4060-00108-1-402	MC Music Supplies	554.00	0.00	554.00	554.00	461.39	390.57
001-1111-6411-4060-00109-1-402	MC PE Supplies	250.00	0.00	250.00	250.00	800.00	3,523.75
001-1111-6411-4060-00110-1-402	MC Reading Supplies	500.00	0.00	500.00	500.00	500.00	474.33
001-1111-6411-4060-00111-1-402	MC Science Supplies	500.00	0.00	500.00	500.00	185.25	999.47
001-1111-6411-4060-00500-1-402	MC After School Clubs	500.00	0.00	500.00	0.00	0.00	0.00
001-1111-6412-4040-00934-1-403	MT Tech Instructional Supplies	0.00	0.00	0.00	0.00	0.00	5,227.95
001-1111-6412-4060-00934-1-402	MC Tech Instructional Supplies	3,357.90	0.00	3,357.90	3,127.00	0.00	3,016.32
001-1111-6431-4040-00109-1-403	Spanish Textbooks	305.44	0.00	305.44	248.68	0.00	0.00
001-1111-6431-4040-00131-1-403	MT Textbooks	6,405.00	0.00	6,405.00	5,644.00	4,544.60	7,299.89
001-1111-6431-4060-00000-1-402	MC Supplemental Textbooks	0.00	0.00	0.00	0.00	0.00	1,425.97
001-1111-6431-4060-00001-1-402	MC Textbooks	8,270.93	0.00	8,270.93	6,605.00	2,661.12	0.00
001-1111-6431-4060-00101-1-402	MC Curriculum Change - Spanish Textbooks	0.00	0.00	0.00	0.00	0.00	71.88
001-1111-6431-4060-00109-1-402	Spanish Textbooks	305.50	0.00	305.50	0.00	0.00	0.00
001-1111-6431-4060-00131-1-402	MC Communication Arts	0.00	0.00	0.00	0.00	4,347.64	5,150.49
001-1111-6431-4060-00155-1-402	MC Textbooks Software	0.00	0.00	0.00	0.00	0.00	1,043.51
001-1131-6152-3000-00000-1-304	MS - Teacher Assistants	10,325.00	0.00	10,325.00	12,512.00	10,562.37	0.00
001-1131-6161-3000-00000-1-304	MS Support Staff Substitutes	150.00	0.00	150.00	150.00	0.00	500.00
001-1131-6211-3000-00000-1-304	Teacher Retirement	0.00	0.00	0.00	0.00	(0.01)	0.00

BRENTWOOD SCHOOL DISTRICT
Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001-1131-6221-3000-00000-1-304	Non-Teacher Retirement	961.00	0.00	961.00	869.00	859.00	0.00
001-1131-6221-3000-42200-4-001	Non-Teacher Retirement	0.00	0.00	0.00	0.00	0.00	2.75
001-1131-6231-3000-00000-1-304	OASDI	649.00	0.00	649.00	785.00	654.85	31.00
001-1131-6232-3000-00000-1-304	Medicare	152.00	0.00	152.00	184.00	153.09	7.25
001-1131-6241-3000-00000-1-304	Insurance	3,697.00	0.00	3,697.00	3,093.00	3,351.89	0.00
001-1131-6261-3000-00000-1-304	Workers Compensation	120.90	0.00	120.90	322.98	279.92	261.61
001-1131-6332-3000-00000-1-304	MS Copier Maintenance	8,000.00	0.00	8,000.00	7,000.00	1,902.65	1,954.99
001-1131-6334-3000-00000-1-304	MS Copier Rent	10,000.00	0.00	10,000.00	9,300.00	4,255.92	4,156.27
001-1131-6411-3000-00000-1-304	MS Intramurals	400.00	0.00	400.00	98.38	41.25	0.00
001-1131-6411-3000-00001-1-304	MS Copier Supplies	0.00	0.00	0.00	0.00	(26.99)	0.00
001-1131-6411-3000-00039-1-304	MS Paper	1,800.00	0.00	1,800.00	1,800.00	2,292.53	0.00
001-1131-6411-3000-00101-1-304	MS Art Supplies	950.00	0.00	950.00	1,579.80	988.97	928.32
001-1131-6411-3000-00103-1-304	MS Foreign Language Supplies	950.00	0.00	950.00	715.74	699.40	408.93
001-1131-6411-3000-00106-1-304	MS Language Arts Supplies	1,135.00	0.00	1,135.00	1,706.86	1,160.52	682.42
001-1131-6411-3000-00107-1-304	MS Math Supplies	950.00	0.00	950.00	2,325.04	870.00	50.97
001-1131-6411-3000-00109-1-304	MS PE	950.00	0.00	950.00	199.90	704.52	0.00
001-1131-6411-3000-00111-1-304	MS Science Supplies	950.00	0.00	950.00	2,692.76	1,997.16	1,078.59
001-1131-6411-3000-00112-1-304	MS Social Studies Supplies	950.00	0.00	950.00	475.35	952.45	496.98
001-1131-6411-3000-00150-1-304	Supplies - Wheel/Exploratory	600.00	0.00	600.00	206.19	300.00	289.12
001-1131-6411-3000-00508-1-304	MS Show Choir Supplies	0.00	0.00	0.00	0.00	1,020.00	0.00
001-1131-6411-3000-00600-1-304	MS Character Education	2,300.00	0.00	2,300.00	1,287.44	0.00	0.00
001-1131-6412-3000-00934-1-304	MS Instructional Tech Supplies	100.00	0.00	100.00	0.00	(0.15)	0.00
001-1131-6431-3000-00000-1-304	MS Supplemental Textbooks	1,900.00	0.00	1,900.00	1,103.64	172.24	0.00
001-1131-6431-3000-00001-1-304	MS Textbooks	100.00	0.00	100.00	0.00	0.00	0.00
001-1151-6131-1050-00000-1-105	HS - Extra Duty Part Time Salaries	6,079.00	0.00	6,079.00	51,494.00	60,811.05	59,423.27
001-1151-6131-1050-42200-4-000	ARP ESSER III Supplementary Salaries	0.00	0.00	0.00	0.00	0.00	3,000.00
001-1151-6151-1050-00199-1-105	Supplementary Contract Salaries	0.00	0.00	0.00	2,094.00	2,048.94	1,927.98
001-1151-6152-1050-00000-1-105	Instructional Aides Salaries	35,690.00	0.00	35,690.00	33,681.00	32,053.78	31,197.89
001-1151-6161-1050-00000-1-105	HS Salaries-Part Time	0.00	0.00	0.00	0.00	7,312.50	6,500.00
001-1151-6211-1050-00000-1-105	Teacher Retirement	0.00	0.00	0.00	758.00	739.18	683.48
001-1151-6221-1050-00000-1-105	Non-Teacher Retirement	3,456.00	0.00	3,456.00	3,696.00	3,668.28	3,858.69
001-1151-6221-1050-00199-1-105	Non-Teacher Retirement	0.00	0.00	0.00	144.00	140.58	132.30
001-1151-6221-1050-42200-4-000	ARP ESSER III Non Teacher Retirement	0.00	0.00	0.00	0.00	0.00	186.30
001-1151-6231-1050-00000-1-105	FICA	2,590.00	0.00	2,590.00	4,957.00	5,920.34	5,707.32
001-1151-6231-1050-00199-1-105	FICA	0.00	0.00	0.00	130.00	127.08	119.52
001-1151-6231-1050-42200-4-000	ARP ESSER III OASDI	0.00	0.00	0.00	0.00	0.00	186.00
001-1151-6232-1050-00000-1-105	Medicare	606.00	0.00	606.00	1,235.00	1,435.52	1,403.05
001-1151-6232-1050-00199-1-105	Medicare	0.00	0.00	0.00	30.00	29.70	27.90
001-1151-6232-1050-42200-4-000	ARP ESSER III Medicare	0.00	0.00	0.00	0.00	0.00	43.50
001-1151-6241-1050-00000-1-105	Insurance	11,069.00	0.00	11,069.00	9,261.00	9,305.69	8,925.65
001-1151-6261-1050-00000-1-105	Workers Compensation	1,108.59	0.00	1,108.59	1,797.67	1,558.00	521.96
001-1151-6312-1050-42302-4-871	Grown Your Own - Purchas Serv ESSER II	0.00	0.00	0.00	0.00	0.00	1,897.77
001-1151-6332-1050-00000-1-105	HS Copier Maintenance	9,500.00	0.00	9,500.00	8,670.00	11,415.84	11,988.80
001-1151-6334-1050-00000-1-105	HS Copier Rent	12,000.00	0.00	12,000.00	11,487.00	12,998.41	1,276.28
001-1151-6343-1050-00000-1-105	HS Student Leadership Program	1,100.00	0.00	1,100.00	1,100.00	1,370.10	1,025.00
001-1151-6411-1050-00039-1-105	HS Paper	2,520.00	0.00	2,520.00	2,520.00	2,651.36	0.00
001-1151-6411-1050-00101-1-105	HS Art Supplies	4,000.00	0.00	4,000.00	5,000.00	5,029.78	4,880.66
001-1151-6411-1050-00101-1-111	PPY HS Art Supplies	0.00	0.00	0.00	0.00	926.50	0.00
001-1151-6411-1050-00102-1-105	HS Business Class Supplies	250.00	0.00	250.00	0.00	299.25	0.00
001-1151-6411-1050-00103-1-105	HS Spanish Supplies	950.00	0.00	950.00	200.00	186.51	249.40
001-1151-6411-1050-00104-1-105	HS/MS FACS Supplies	7,420.00	0.00	7,420.00	6,875.00	5,336.34	7,391.16
001-1151-6411-1050-00106-1-105	HS Language Arts Supplies	1,000.00	0.00	1,000.00	642.30	1,211.03	2,164.52
001-1151-6411-1050-00107-1-105	HS Math Supplies	500.00	0.00	500.00	550.00	755.96	538.76
001-1151-6411-1050-00109-1-105	HS/MS PE Supplies	400.00	0.00	400.00	400.00	40.97	1.43
001-1151-6411-1050-00111-1-105	HS Science Supplies	3,900.00	0.00	3,900.00	3,738.25	4,435.42	4,851.52
001-1151-6411-1050-00112-1-105	HS Social Studies Supplies	1,130.00	0.00	1,130.00	300.00	134.60	294.94
001-1151-6411-1050-00113-1-105	HS/MS Drama & Speech Supplies	9,600.00	0.00	9,600.00	9,654.00	8,940.05	12,863.25
001-1151-6411-1050-00115-1-105	HS/MS Health Ed. Supplies	200.00	0.00	200.00	200.00	0.00	143.00
001-1151-6411-1050-00116-1-105	HS/MS Journalism Supplies	0.00	0.00	0.00	0.00	0.00	300.00
001-1151-6411-1050-00117-1-105	HS Instrumental Music Supplies	2,500.00	0.00	2,500.00	3,000.00	3,166.84	3,987.74
001-1151-6411-1050-00118-1-105	HS Commencement Supplies	2,800.00	0.00	2,800.00	2,800.00	2,521.00	2,255.35
001-1151-6411-1050-00119-1-105	HS Yearbook Supplies	3,600.00	0.00	3,600.00	3,600.00	4,000.00	3,557.03
001-1151-6411-1050-00120-1-105	HS Newspaper/Journalism Supplies	900.00	0.00	900.00	900.00	999.99	1,621.01
001-1151-6411-1050-00121-1-105	HS Prom Supplies	600.00	0.00	600.00	600.00	600.00	600.00
001-1151-6411-1050-00123-1-105	HS/MS Industrial Art Supplies	4,800.00	0.00	4,800.00	4,800.00	4,958.71	4,762.74
001-1151-6411-1050-00123-1-111	PPY - HS/MS Industrial Art Suppli	0.00	0.00	0.00	256.77	595.59	0.00
001-1151-6411-1050-00201-1-105	HS French Supplies	330.00	0.00	330.00	300.00	397.31	447.00
001-1151-6411-1050-00202-1-105	HS German Supplies	265.00	0.00	265.00	300.00	185.00	250.00
001-1151-6411-1050-00607-1-105	HS Robotics Program Supplies	250.00	0.00	250.00	0.00	0.00	0.00
001-1151-6412-1050-00001-1-105	HS Direct Delivery	0.00	0.00	0.00	0.00	(111.50)	(164.71)
001-1151-6431-1050-00002-1-105	HS Textbooks Software	1,500.00	0.00	1,500.00	1,500.00	377.89	33.45
001-1151-6431-1050-00131-1-105	HS Textbooks	4,500.00	0.00	4,500.00	4,617.90	381.62	1,302.23
001-1191-6152-4060-00021-1-402	Support Staff Summer School Salaries	1,037.00	0.00	1,037.00	1,045.00	0.00	657.72
001-1191-6231-4060-00021-1-402	FICA	64.00	0.00	64.00	65.00	0.00	40.78
001-1191-6232-4060-00021-1-402	Medicare	15.00	0.00	15.00	15.00	0.00	9.54
001-1191-6391-1050-00021-1-105	Contracted Summer School - Virtual	600.00	0.00	600.00	600.00	25,515.19	0.00
001-1191-6411-4060-00021-1-111	PPY - Summer School Supplies MC	0.00	0.00	0.00	0.00	124.73	0.00
001-1191-6411-4060-00021-1-402	Summer School Supplies	1,000.00	0.00	1,000.00	1,000.00	749.16	1,055.52

BRENTWOOD SCHOOL DISTRICT
Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001-1191-6412-1050-00021-1-105	Supplies & Materials-Summer School HS	0.00	0.00	0.00	500.00	(147.00)	0.00
001-1191-6412-3000-00021-1-304	MS Summer School Supplies	1,000.00	0.00	1,000.00	500.00	458.50	128.03
001-1193-6319-1050-00000-1-000	Alt Ed - Instructional Liscense	2,500.00	0.00	2,500.00	2,500.00	1,668.40	2,148.57
001-1193-6319-1050-00580-1-101	CS Fiscal Agent Fees	0.00	0.00	0.00	0.00	0.00	5,454.49
001-1193-6332-1050-00580-1-101	CS Copy Machine Maintenance	0.00	0.00	0.00	0.00	0.00	248.72
001-1193-6334-1050-00580-1-101	CS Copy Machine Lease	0.00	0.00	0.00	0.00	0.00	7,983.36
001-1193-6361-1050-00580-1-101	Telephone	0.00	0.00	0.00	0.00	0.00	1,200.00
001-1193-6411-1050-00580-1-101	CS Supplies & Materials	0.00	0.00	0.00	0.00	0.00	223.00
001-1211-6411-4040-00016-1-404	Gifted Supplies	150.00	0.00	150.00	150.00	0.00	0.00
001-1211-6411-4060-00016-1-404	Gifted Supplies	500.00	0.00	500.00	500.00	569.71	993.87
001-1271-6151-1050-00079-1-000	HS - ESOL - Travel Allowance	360.00	0.00	360.00	360.00	0.00	0.00
001-1271-6151-4040-00079-1-000	MT - ESOL - Travel Allowance	420.00	0.00	420.00	420.00	0.00	0.00
001-1271-6231-1050-00079-1-000	OASDI	22.00	0.00	22.00	22.00	0.00	0.00
001-1271-6231-4040-00079-1-000	OASDI	26.00	0.00	26.00	26.00	0.00	0.00
001-1271-6232-1050-00079-1-000	Medicare	5.00	0.00	5.00	5.00	0.00	0.00
001-1271-6232-4040-00079-1-000	Medicare	6.00	0.00	6.00	6.00	0.00	0.00
001-1271-6261-1050-00079-1-000	Workers Compensation	3.44	0.00	3.44	0.00	0.00	0.00
001-1271-6261-4040-00079-1-000	Workers Compensation	4.01	0.00	4.01	0.00	0.00	0.00
001-1271-6411-1050-00079-1-000	ESOL Instructional Materials	1,000.00	0.00	1,000.00	1,000.00	977.64	0.00
001-1371-6411-1050-00000-1-000	HS PLTW - Participation Fees	2,200.00	0.00	2,200.00	3,700.00	3,200.00	2,400.00
001-1371-6411-3000-00000-1-000	MS PLTW - Participation Fees	950.00	0.00	950.00	950.00	950.00	0.00
001-1371-6412-1050-33207-3-105	HS PLTW Supplies	9,206.78	0.00	9,206.78	5,254.00	2,306.30	2,499.14
001-1371-6412-3000-33207-3-304	MS PLTW Supplies	6,415.51	0.00	6,415.51	5,001.00	3,163.63	4,385.00
001-1411-6131-4040-00000-1-000	MT - Supplemental Pay - After School	0.00	0.00	0.00	0.00	0.00	50.00
001-1411-6161-3000-00304-1-304	MS Camp Salaries Supp	2,000.00	0.00	2,000.00	0.00	0.00	0.00
001-1411-6221-3000-00304-1-304	Non-Teacher Retirement	137.00	0.00	137.00	0.00	0.00	0.00
001-1411-6221-4040-00000-1-000	Non-Teacher Retirement	0.00	0.00	0.00	0.00	0.00	3.44
001-1411-6231-3000-00304-1-304	Old Age Survivor/Disability (OASDI)	124.00	0.00	124.00	0.00	0.00	0.00
001-1411-6231-4040-00000-1-000	Old Age Survivor/Disability (OASDI)	0.00	0.00	0.00	0.00	0.00	3.10
001-1411-6232-3000-00304-1-304	Medicare	29.00	0.00	29.00	0.00	0.00	0.00
001-1411-6232-4040-00000-1-000	Medicare	0.00	0.00	0.00	0.00	0.00	0.72
001-1411-6411-1050-00019-1-000	Activity/Contra Expense Budget	250,000.00	0.00	250,000.00	250,000.00	0.00	0.00
001-1411-6411-1050-00020-1-000	Flex Cafeteria Plan	0.00	0.00	0.00	0.00	12,008.99	5,485.50
001-1411-6411-1050-00220-1-105	BHS - AP Testing Activity	0.00	0.00	0.00	0.00	640.00	528.00
001-1411-6411-1050-00501-1-105	Art Club Activity	0.00	0.00	0.00	0.00	243.75	211.75
001-1411-6411-1050-00504-1-105	Baseball Activity	0.00	0.00	0.00	0.00	774.94	349.84
001-1411-6411-1050-00505-1-105	Basketball Activity	0.00	0.00	0.00	0.00	1,851.07	596.80
001-1411-6411-1050-00507-1-105	Cheerleader Activity	0.00	0.00	0.00	0.00	2,682.84	2,022.89
001-1411-6411-1050-00510-1-105	Dramatics Activity Fund	0.00	0.00	0.00	0.00	8,152.02	4,997.31
001-1411-6411-1050-00511-1-872	Athletic Fines Activity	0.00	0.00	0.00	0.00	133.04	124.80
001-1411-6411-1050-00513-1-872	Athletic Activities Account	0.00	0.00	0.00	0.00	1,347.47	543.59
001-1411-6411-1050-00514-1-105	Football Activity	0.00	0.00	0.00	0.00	0.00	433.02
001-1411-6411-1050-00518-1-105	Feminist Coalition Club Activity Expense	0.00	0.00	0.00	0.00	96.00	0.00
001-1411-6411-1050-00519-1-105	Journalism Activity Fund	0.00	0.00	0.00	0.00	24.06	40.15
001-1411-6411-1050-00524-1-105	National Honor Society	0.00	0.00	0.00	0.00	981.14	460.00
001-1411-6411-1050-00527-1-105	Prom Activity Expense	0.00	0.00	0.00	0.00	7,895.14	2,466.03
001-1411-6411-1050-00531-1-105	Senior Student Council Fund	0.00	0.00	0.00	0.00	1,190.22	1,852.32
001-1411-6411-1050-00534-1-105	Spanish Club	0.00	0.00	0.00	0.00	75.56	42.91
001-1411-6411-1050-00537-1-105	Yearbook Activity Fund	0.00	0.00	0.00	0.00	764.24	62.99
001-1411-6411-1050-00538-1-105	German Club	0.00	0.00	0.00	0.00	0.00	83.89
001-1411-6411-1050-00542-1-105	Volleyball Fund	0.00	0.00	0.00	0.00	167.12	378.24
001-1411-6411-1050-00543-1-105	Wrestling Fund	0.00	0.00	0.00	0.00	959.54	2,492.80
001-1411-6411-1050-00545-1-105	HS Student Vending	0.00	0.00	0.00	0.00	489.09	700.00
001-1411-6411-1050-00567-1-105	Fellowship of Christian Athletes	0.00	0.00	0.00	0.00	115.88	95.94
001-1411-6411-1050-00570-1-105	Debate	0.00	0.00	0.00	0.00	0.00	288.96
001-1411-6411-1050-00582-1-105	Library Fines Contra Exp acct	0.00	0.00	0.00	0.00	79.86	0.00
001-1411-6411-1050-00586-1-105	Girls' Basketball Act	0.00	0.00	0.00	0.00	568.37	233.69
001-1411-6411-1050-00595-1-105	Brentwood Barista Club	0.00	0.00	0.00	0.00	701.33	0.00
001-1411-6411-1050-00596-1-105	Mental Awareness Activity Club	0.00	0.00	0.00	0.00	250.00	0.00
001-1411-6411-1050-00605-1-105	HS Staff Vending	0.00	0.00	0.00	0.00	700.00	0.00
001-1411-6411-1050-00607-1-105	Robotics Activity	0.00	0.00	0.00	0.00	39.96	0.00
001-1411-6411-3000-00012-1-304	MS PTO	0.00	0.00	0.00	0.00	4,413.55	1,475.73
001-1411-6411-3000-00104-1-304	MS FACS Collection Account Expense	0.00	0.00	0.00	0.00	75.00	0.00
001-1411-6411-3000-00304-1-304	MS Camp Activity	0.00	0.00	0.00	0.00	7,598.73	7,680.37
001-1411-6411-3000-00305-1-304	MS Families	0.00	0.00	0.00	0.00	2.35	0.00
001-1411-6411-3000-00308-1-304	8th Grade Team	0.00	0.00	0.00	0.00	1,619.36	0.00
001-1411-6411-3000-00309-1-304	MS First Friday's	0.00	0.00	0.00	0.00	0.81	0.00
001-1411-6411-3000-00311-1-304	MS NSOC Grant	0.00	0.00	0.00	0.00	93.72	0.00
001-1411-6411-3000-00312-1-304	MS PE Uniforms	0.00	0.00	0.00	0.00	375.00	0.00
001-1411-6411-3000-00313-1-304	MS Task Force	0.00	0.00	0.00	0.00	600.00	0.00
001-1411-6411-3000-00505-1-304	MS Boys Basketball Activity	0.00	0.00	0.00	0.00	114.64	0.00
001-1411-6411-3000-00522-1-304	Middle School Activity	0.00	0.00	0.00	0.00	71.92	2,841.11
001-1411-6411-3000-00535-1-304	MS Diversity Club	0.00	0.00	0.00	0.00	339.31	0.00
001-1411-6411-3000-00537-1-304	MS Yearbook	0.00	0.00	0.00	0.00	177.40	89.98
001-1411-6411-3000-00544-1-304	MS NJHS Fund	0.00	0.00	0.00	0.00	895.98	0.00
001-1411-6411-3000-00599-1-304	MS Donation Expense	0.00	0.00	0.00	0.00	8,789.11	0.00
001-1411-6411-4040-00012-1-403	MT PTO	0.00	0.00	0.00	0.00	18,682.18	19,036.02
001-1411-6411-4040-00029-1-404	MT Leadership Cadets Activty Expense	0.00	0.00	0.00	0.00	(498.67)	458.54

BRENTWOOD SCHOOL DISTRICT
Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001-1411-6411-4040-00067-1-000	MT After School Clubs	0.00	0.00	0.00	0.00	55.00	107.88
001-1411-6411-4040-00540-1-403	MT Sunshine Committee	0.00	0.00	0.00	0.00	(153.30)	0.00
001-1411-6411-4040-00550-1-403	LIBRARY CONTRA	0.00	0.00	0.00	0.00	0.00	98.41
001-1411-6411-4060-00000-1-402	MC Library Contra Account	0.00	0.00	0.00	0.00	101.93	0.00
001-1411-6411-4060-00012-1-402	MC PTO	0.00	0.00	0.00	0.00	17,694.89	11,444.59
001-1411-6411-4060-00067-1-000	MC After School Clubs	0.00	0.00	0.00	0.00	165.90	0.00
001-1411-6411-4060-00522-1-402	MC Student Activity	0.00	0.00	0.00	0.00	0.00	159.33
001-1411-6411-4060-00540-1-402	MC Sunshine Committee	0.00	0.00	0.00	0.00	5.00	152.57
001-1411-6411-7500-00012-1-750	ECC PTO	0.00	0.00	0.00	0.00	(202.10)	121.74
001-1411-6411-7500-00575-1-000	ECC Activity	0.00	0.00	0.00	0.00	16.85	0.00
001-1411-6412-3000-00568-1-304	Future Teachers Mentoring Grant	0.00	0.00	0.00	0.00	1,635.71	0.00
001-1421-6161-1050-00000-1-872	Extra Duties Athletic Salaries	63,987.00	0.00	63,987.00	21,887.00	19,840.58	22,571.03
001-1421-6161-1050-00005-1-872	Salaries - Tournaments	4,214.00	0.00	4,214.00	500.00	0.00	0.00
001-1421-6161-3000-00000-1-872	MS - Extra Duties Athletic	3,773.00	0.00	3,773.00	0.00	0.00	0.00
001-1421-6211-1050-00000-1-872	Teacher Retirement	0.00	0.00	0.00	0.00	110.93	146.84
001-1421-6221-1050-00000-1-872	Non-Teacher Retirement	1,438.00	0.00	1,438.00	0.00	312.23	278.35
001-1421-6221-1050-00005-1-872	Non-Teacher Retirement	34.00	0.00	34.00	0.00	0.00	0.00
001-1421-6221-3000-00000-1-872	Non-Teacher Retirement	65.00	0.00	65.00	0.00	0.00	0.00
001-1421-6231-1050-00000-1-872	FICA	3,967.00	0.00	3,967.00	1,357.00	1,191.46	1,336.71
001-1421-6231-1050-00005-1-872	FICA	261.00	0.00	261.00	31.00	0.00	0.00
001-1421-6231-3000-00000-1-872	Old Age Survivor/Disability (OASDI)	234.00	0.00	234.00	0.00	0.00	0.00
001-1421-6232-1050-00000-1-872	Medicare	928.00	0.00	928.00	317.00	287.75	327.39
001-1421-6232-1050-00005-1-872	Medicare	61.00	0.00	61.00	7.00	0.00	0.00
001-1421-6232-3000-00000-1-872	Medicare	55.00	0.00	55.00	0.00	0.00	0.00
001-1421-6319-1050-00000-1-872	Athletic Officials	27,000.00	0.00	27,000.00	23,793.64	23,553.00	26,889.37
001-1421-6332-1050-00000-1-111	PPY - Athletic Event Trainer	0.00	0.00	0.00	0.00	1,187.04	0.00
001-1421-6332-1050-00000-1-872	Athletic Event Trainer	35,000.00	0.00	35,000.00	36,600.00	26,699.31	26,342.80
001-1421-6333-1050-00000-1-872	Athletic Facility Fees	1,000.00	0.00	1,000.00	500.00	1,008.00	1,000.00
001-1421-6411-1050-00002-1-872	Band	2,400.00	0.00	2,400.00	2,400.00	2,125.49	2,399.94
001-1421-6411-1050-00003-1-872	Athletic Entry Fees	6,350.00	0.00	6,350.00	7,000.00	6,795.68	4,999.70
001-1421-6411-1050-00004-1-872	Athletic MSHSAA Expense	3,400.00	0.00	3,400.00	3,009.86	2,953.80	2,800.00
001-1421-6411-1050-00005-1-872	Athletic Tournaments	2,385.00	0.00	2,385.00	3,533.91	2,150.00	2,493.81
001-1421-6411-1050-00006-1-872	Athletic Equipment/Uniforms	12,700.00	0.00	12,700.00	10,000.00	13,200.30	9,979.47
001-1421-6411-1050-00008-1-111	PPY - Athletic Other	0.00	0.00	0.00	182.00	0.00	0.00
001-1421-6411-1050-00008-1-872	Athletic Other	6,950.00	0.00	6,950.00	6,372.29	5,272.91	12,755.26
001-1421-6411-1050-00009-1-872	Academic Letters & Pins	300.00	0.00	300.00	300.00	248.60	306.99
001-1421-6411-1050-00160-1-873	AB Baseball	900.00	0.00	900.00	655.80	875.00	900.00
001-1421-6411-1050-00160-1-874	AG Softball	375.00	0.00	375.00	1,130.25	0.00	0.00
001-1421-6411-1050-00161-1-873	AB Basketball	400.00	0.00	400.00	400.00	177.43	550.22
001-1421-6411-1050-00161-1-874	AG Basketball	375.00	0.00	375.00	375.00	374.06	375.00
001-1421-6411-1050-00162-1-873	AB Football	2,380.00	0.00	2,380.00	2,380.00	2,860.00	1,488.00
001-1421-6411-1050-00163-1-873	AB Track	200.00	0.00	200.00	200.00	9,608.97	2,008.00
001-1421-6411-1050-00163-1-874	AG Track	200.00	0.00	200.00	200.00	200.00	761.73
001-1421-6411-1050-00164-1-873	Color Guard	0.00	0.00	0.00	438.27	17.00	0.00
001-1421-6411-1050-00164-1-874	Debate	0.00	0.00	0.00	0.00	0.00	1,025.59
001-1421-6411-1050-00165-1-872	AG Wrestling	900.00	0.00	900.00	912.88	1,867.74	896.99
001-1421-6411-1050-00165-1-873	AB Wrestling	2,540.00	0.00	2,540.00	4,273.56	2,769.22	5,582.09
001-1421-6411-1050-00166-1-873	Tennis	375.00	0.00	375.00	375.00	262.00	380.99
001-1421-6411-1050-00167-1-874	Athletic Uniform Repair	258.00	0.00	258.00	258.00	258.00	0.00
001-1421-6411-1050-00168-1-873	AB Soccer	400.00	0.00	400.00	450.00	382.34	405.99
001-1421-6411-1050-00168-1-874	AG Soccer	375.00	0.00	375.00	325.00	212.64	375.00
001-1421-6411-1050-00169-1-874	AG Field Hockey	375.00	0.00	375.00	0.00	0.00	0.00
001-1421-6411-1050-00170-1-874	AG Volleyball	375.00	0.00	375.00	375.00	375.00	48.75
001-1421-6411-1050-00171-1-874	AG Cheerleaders	300.00	0.00	300.00	300.00	57.99	300.00
001-1421-6411-1050-00172-1-873	AB Cross Country	200.00	0.00	200.00	200.00	0.00	0.00
001-1421-6411-1050-00197-1-874	Athletic Equipment	2,800.00	0.00	2,800.00	3,834.15	2,799.95	1,899.87
001-1421-6411-1050-00198-1-874	Athletic Equipment Repair	3,300.00	0.00	3,300.00	5,041.55	2,233.17	2,116.41
001-1421-6411-1050-00199-1-874	Athletic Medical Supplies	1,800.00	0.00	1,800.00	1,800.00	1,489.98	630.22
001-1421-6411-1050-00314-1-872	All Sport Video Broadcasting	8,500.00	0.00	8,500.00	8,500.00	8,000.00	0.00
001-1421-6411-1050-00607-1-872	Robotics	7,600.00	0.00	7,600.00	7,600.00	2,582.24	4,387.48
001-1421-6411-1050-00610-1-872	Scholar Bowl	1,200.00	0.00	1,200.00	1,540.00	1,068.96	177.73
001-1421-6411-1050-00611-1-872	Scholar Bowl - Contingency	3,000.00	0.00	3,000.00	1,390.14	0.00	0.00
001-1421-6411-1050-00613-1-872	Swimming Cooperative	1,220.00	0.00	1,220.00	1,220.00	1,220.00	0.00
001-1421-6411-3000-00161-1-304	MS Basketball	3,700.00	0.00	3,700.00	2,670.00	3,841.63	0.00
001-1421-6411-3000-00165-1-304	MS Wrestling	1,000.00	0.00	1,000.00	497.04	0.00	0.00
001-1421-6411-3000-00168-1-304	MS Soccer	1,000.00	0.00	1,000.00	199.96	87.96	0.00
001-1421-6411-3000-00308-1-304	MS Boys Basketball	0.00	0.00	0.00	0.00	0.00	4,465.95
001-1491-6411-1050-00032-1-105	IHS Chromebook Contra	0.00	0.00	0.00	0.00	0.00	799.96
001-1491-6411-1050-00067-1-105	PLTW Supplies Contra	0.00	0.00	0.00	0.00	65.00	82.03
001-1491-6411-1050-00551-1-105	IHS Contra Expense	0.00	0.00	0.00	0.00	1,981.49	5,179.00
001-1491-6411-1050-00552-1-000	CO Contra Expense	0.00	0.00	0.00	0.00	4,271.79	601.22
001-1491-6411-1050-00562-1-000	Retiree/Cobra Insurance Expense	0.00	0.00	0.00	0.00	216,225.66	202,322.39
001-1491-6411-1050-00612-1-500	Slazinik Memorial Scholarship Fund	0.00	0.00	0.00	0.00	500.00	0.00
001-1491-6411-3000-00014-1-304	MS Waste Reduction Grant	0.00	0.00	0.00	0.00	120.00	700.00
001-1491-6411-3000-00032-1-304	MS Chromebook Contra Expense	0.00	0.00	0.00	0.00	0.00	1,619.92
001-1491-6411-3000-00550-1-304	MS Contra Expense	0.00	0.00	0.00	0.00	(752.13)	144.99
001-1491-6411-4040-00549-1-403	MT Contra Expense	0.00	0.00	0.00	0.00	998.58	96.80
001-1491-6411-4040-00556-1-404	Oasis Contra Expense	0.00	0.00	0.00	0.00	28.67	0.00

BRENTWOOD SCHOOL DISTRICT

Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001-1491-6411-4040-00601-1-403	Field Day Fundraiser	0.00	0.00	0.00	0.00	719.78	0.00
001-1491-6411-4060-00548-1-402	MC Contra Expense	0.00	0.00	0.00	0.00	372.13	794.83
001-1491-6411-7500-00056-1-750	ECC Convenience Fee Contra	0.00	0.00	0.00	0.00	2,194.02	2,955.33
001-1911-6311-1050-00000-1-000	Tuition to Other Districts Within the State	65,000.00	0.00	65,000.00	64,300.00	43,684.00	40,096.00
001-1941-6311-1050-00000-1-000	Phase II Pass-Thru	6,500.00	0.00	6,500.00	6,500.00	4,325.13	3,929.15
001-2111-6151-1050-00000-1-000	Attend & Soc Wrk Svc - Support Staff Salaries	22,825.00	0.00	22,825.00	20,841.00	20,131.74	19,451.82
001-2111-6151-3000-00000-1-000	Attend & Soc Wrk Svc - Support Staff Salaries	16,528.00	0.00	16,528.00	15,091.00	14,578.18	14,085.94
001-2111-6151-4040-00000-1-000	Attend & Soc Wrk Svc - Support Staff Salaries	19,677.00	0.00	19,677.00	17,966.00	17,354.96	16,768.88
001-2111-6151-4060-00000-1-000	Attend & Soc Wrk Svc - Support Staff Salaries	19,677.00	0.00	19,677.00	17,966.00	17,354.72	16,768.88
001-2111-6161-1050-42200-4-001	ARP III - Soc Wrk Svc Salary	0.00	0.00	0.00	0.00	0.00	1,000.00
001-2111-6221-1050-00000-1-000	Attend & Soc Wrk Svc - Non-Teacher Retirement	1,786.00	0.00	1,786.00	1,613.00	1,556.16	1,502.16
001-2111-6221-1050-42200-4-001	ARP III - Non Cert Ret	0.00	0.00	0.00	0.00	0.00	67.50
001-2111-6221-3000-00000-1-000	Attend & Soc Wrk Svc - Non-Teacher Retirement	1,293.00	0.00	1,293.00	1,168.00	1,127.04	1,087.68
001-2111-6221-4040-00000-1-000	Attend & Soc Wrk Svc - Non-Teacher Retirement	1,539.00	0.00	1,539.00	1,391.00	1,341.60	1,295.04
001-2111-6221-4060-00000-1-000	Attend & Soc Wrk Svc - Non-Teacher Retirement	1,539.00	0.00	1,539.00	1,391.00	1,341.60	1,294.80
001-2111-6231-1050-00000-1-000	Attend & Soc Wrk Svc - FICA	1,415.00	0.00	1,415.00	1,292.00	1,248.22	1,205.98
001-2111-6231-1050-42200-4-001	ARP III - Soc Wrk Svc OASDI	0.00	0.00	0.00	0.00	0.00	62.00
001-2111-6231-3000-00000-1-000	Attend & Soc Wrk Svc - FICA	1,025.00	0.00	1,025.00	936.00	903.86	873.38
001-2111-6231-4040-00000-1-000	Attend & Soc Wrk Svc - FICA	1,220.00	0.00	1,220.00	1,114.00	1,076.04	1,039.80
001-2111-6231-4060-00000-1-000	Attend & Soc Wrk Svc - FICA	1,220.00	0.00	1,220.00	1,114.00	1,075.78	1,039.54
001-2111-6232-1050-00000-1-000	Attend & Soc Wrk Svc - Medicare	331.00	0.00	331.00	302.00	291.96	282.12
001-2111-6232-1050-42200-4-001	ARP III - Soc Wrk Svc Medicare	0.00	0.00	0.00	0.00	0.00	14.50
001-2111-6232-3000-00000-1-000	Attend & Soc Wrk Svc - Medicare	240.00	0.00	240.00	219.00	211.30	204.34
001-2111-6232-4040-00000-1-000	Attend & Soc Wrk Svc - Medicare	285.00	0.00	285.00	261.00	251.62	243.22
001-2111-6232-4060-00000-1-000	Attend & Soc Wrk Svc - Medicare	285.00	0.00	285.00	261.00	251.62	242.98
001-2111-6241-1050-00000-1-000	Attend & Soc Wrk Svc - Insurance	3,235.00	0.00	3,235.00	2,711.00	2,710.80	2,601.12
001-2111-6241-3000-00000-1-000	Attend & Soc Wrk Svc - Insurance	2,343.00	0.00	2,343.00	1,963.00	1,962.96	1,883.76
001-2111-6241-4040-00000-1-000	Attend & Soc Wrk Svc - Insurance	2,789.00	0.00	2,789.00	2,337.00	2,336.88	2,242.56
001-2111-6241-4060-00000-1-000	Attend & Soc Wrk Svc - Insurance	2,789.00	0.00	2,789.00	2,337.00	2,337.12	2,241.60
001-2111-6261-1050-00000-1-000	Attend & Soc Wrk Svc - Workers Compensation	199.00	0.00	199.00	0.00	0.00	0.00
001-2111-6261-3000-00000-1-000	Attend & Soc Wrk Svc - Workers Compensation	144.10	0.00	144.10	0.00	0.00	0.00
001-2111-6261-4040-00000-1-000	Attend & Soc Wrk Svc - Workers Compensation	171.55	0.00	171.55	0.00	0.00	0.00
001-2111-6261-4060-00000-1-000	Attend & Soc Wrk Svc - Workers Compensation	171.55	0.00	171.55	0.00	0.00	0.00
001-2113-6411-3000-00000-1-304	Social Work Supplies	300.00	0.00	300.00	150.00	138.21	0.00
001-2122-6151-1050-00000-1-000	Guidance Support Staff Salaries	125,065.00	0.00	125,065.00	105,468.00	99,409.16	90,909.05
001-2122-6151-1050-42200-4-001	ARP III - Guidance Salary	0.00	0.00	0.00	0.00	0.00	1,000.00
001-2122-6221-1050-00000-1-000	Non-Teacher Retirement	10,095.00	0.00	10,095.00	8,396.00	7,953.57	7,400.57
001-2122-6221-1050-42200-4-001	ARP III - Non Cert Ret	0.00	0.00	0.00	0.00	0.00	67.50
001-2122-6231-1050-00000-1-000	FICA	7,754.00	0.00	7,754.00	6,539.00	6,100.44	5,558.32
001-2122-6231-1050-42200-4-001	ARP III - Guidance OASDI	0.00	0.00	0.00	0.00	0.00	62.00
001-2122-6232-1050-00000-1-000	Medicare	1,813.00	0.00	1,813.00	1,529.00	1,426.76	1,300.09
001-2122-6232-1050-42200-4-001	ARP III - Guidance Medicare	0.00	0.00	0.00	0.00	0.00	14.50
001-2122-6241-1050-00000-1-000	Insurance	22,224.00	0.00	22,224.00	17,066.00	16,709.25	17,150.99
001-2122-6261-1050-00000-1-000	Workers Compensation	1,007.06	0.00	1,007.06	568.09	492.35	460.14
001-2122-6411-1050-00001-1-105	HS Guidance Supplies	2,000.00	0.00	2,000.00	2,000.00	1,999.81	1,347.69
001-2122-6411-3000-00001-1-105	MS Guidance Supplies	1,000.00	0.00	1,000.00	697.99	77.44	0.00
001-2122-6411-3000-00002-1-105	MS Guidance Testing	0.00	0.00	0.00	353.04	0.00	0.00
001-2122-6411-4040-00001-1-403	MT Guidance Supplies	1,200.00	0.00	1,200.00	1,200.00	1,187.21	1,098.67
001-2122-6411-4040-00002-1-404	District Wide Testing	43,935.65	0.00	43,935.65	34,513.00	31,642.63	39,064.47
001-2122-6411-4060-00001-1-402	MC Guidance Supplies	1,200.00	0.00	1,200.00	1,200.00	1,173.95	460.30
001-2122-6412-1050-00000-1-105	HS Guidance Software	500.00	0.00	500.00	500.00	364.80	316.80
001-2134-6151-1050-00000-1-000	Nurse Support Staff Salary	42,359.00	0.00	42,359.00	41,498.00	40,732.14	39,341.28
001-2134-6151-3000-00000-1-000	Nurse Support Staff Salary	31,955.00	0.00	31,955.00	31,306.00	30,927.62	29,878.64
001-2134-6151-4040-00000-1-000	Nurse Support Staff Salary	71,294.00	0.00	71,294.00	68,419.00	65,625.84	63,514.56
001-2134-6151-4060-00000-1-000	Nurse Support Staff Salary	32,301.00	0.00	32,301.00	30,515.00	32,071.22	66,360.48
001-2134-6153-1050-00000-1-000	Nurse Substitute Salaries	2,000.00	0.00	2,000.00	0.00	0.00	0.00
001-2134-6161-1050-42200-4-001	ARP III - Nurse Salary	0.00	0.00	0.00	0.00	0.00	3,500.00
001-2134-6161-7500-00000-1-000	Nurse Part-Time - ECC	0.00	0.00	0.00	0.00	0.00	29,961.84
001-2134-6221-1050-00000-1-000	Non-Teacher Retirement	3,338.00	0.00	3,338.00	3,208.00	3,155.39	3,045.12
001-2134-6221-1050-42200-4-001	ARP III - Non Cert Ret	0.00	0.00	0.00	0.00	0.00	236.25
001-2134-6221-3000-00000-1-000	Non-Teacher Retirement	2,518.00	0.00	2,518.00	2,420.00	2,393.90	2,310.76
001-2134-6221-4040-00000-1-000	Non-Teacher Retirement	5,642.00	0.00	5,642.00	5,322.00	5,130.00	4,959.35
001-2134-6221-4060-00000-1-000	Non-Teacher Retirement	2,216.00	0.00	2,216.00	2,093.00	2,200.05	4,997.58
001-2134-6221-7500-00000-1-000	Non-Teacher Retirement	0.00	0.00	0.00	0.00	0.00	2,055.12
001-2134-6231-1050-00000-1-000	FICA	2,750.00	0.00	2,750.00	2,697.00	2,525.54	2,439.12
001-2134-6231-1050-42200-4-001	ARP III - Nurse OASDI	0.00	0.00	0.00	0.00	0.00	217.00
001-2134-6231-3000-00000-1-000	FICA	1,981.00	0.00	1,981.00	1,941.00	1,917.44	1,852.48
001-2134-6231-4040-00000-1-000	FICA	4,420.00	0.00	4,420.00	4,242.00	3,868.32	3,889.44
001-2134-6231-4060-00000-1-000	FICA	2,003.00	0.00	2,003.00	1,892.00	1,988.42	4,114.26
001-2134-6231-7500-00000-1-000	FICA	0.00	0.00	0.00	0.00	0.00	1,857.60
001-2134-6232-1050-00000-1-000	Medicare	643.00	0.00	643.00	631.00	590.68	570.48
001-2134-6232-1050-42200-4-001	ARP III - Nurse Medicare	0.00	0.00	0.00	0.00	0.00	50.75
001-2134-6232-3000-00000-1-000	Medicare	463.00	0.00	463.00	454.00	448.32	433.22
001-2134-6232-4040-00000-1-000	Medicare	1,034.00	0.00	1,034.00	992.00	904.75	909.60
001-2134-6232-4060-00000-1-000	Medicare	468.00	0.00	468.00	442.00	465.02	962.18
001-2134-6232-7500-00000-1-000	Medicare	0.00	0.00	0.00	0.00	0.00	434.40
001-2134-6241-1050-00000-1-000	Insurance	6,358.00	0.00	6,358.00	5,328.00	5,328.48	5,112.72
001-2134-6241-3000-00000-1-000	Insurance	4,797.00	0.00	4,797.00	4,020.00	4,019.28	3,856.32

BRENTWOOD SCHOOL DISTRICT

Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001-2134-6241-4040-00000-1-000	Insurance	11,065.00	0.00	11,065.00	9,269.00	9,268.80	8,891.76
001-2134-6241-4060-00000-1-000	Insurance	56.00	0.00	56.00	14.00	68.65	6,745.53
001-2134-6261-1050-00000-1-000	Workers Compensation	396.24	0.00	396.24	732.86	635.15	635.15
001-2134-6261-3000-00000-1-000	Workers Compensation	298.92	0.00	298.92	0.00	0.00	0.00
001-2134-6261-4040-00000-1-000	Workers Compensation	653.30	0.00	653.30	0.00	0.00	0.00
001-2134-6261-4060-00000-1-000	Workers Compensation	291.37	0.00	291.37	0.00	0.00	0.00
001-2134-6312-3000-00000-1-000	Nurse Contracted Substitutes	2,000.00	0.00	2,000.00	4,500.00	0.00	0.00
001-2134-6319-4060-00000-1-000	Contracted Nursing Services MC	0.00	0.00	0.00	0.00	12,990.04	0.00
001-2134-6411-1050-00001-1-105	HS/MS Nurse Supplies	3,000.00	0.00	3,000.00	3,000.00	2,023.39	3,510.12
001-2134-6411-1050-00193-3-001	Nurse HS Supplies - Grant	0.00	0.00	0.00	500.00	489.89	0.00
001-2134-6411-4040-00001-1-403	MT Nurse Elementary Supplies	1,400.00	0.00	1,400.00	1,400.00	1,379.67	0.00
001-2134-6411-4040-00001-1-404	Nurse Elementary Supplies	0.00	0.00	0.00	0.00	0.00	1,385.63
001-2134-6411-4060-00001-1-000	Nursing Supplies - MC	0.00	0.00	0.00	0.00	0.00	389.06
001-2134-6411-4060-00001-1-402	MC Nursing Supplies	1,900.00	0.00	1,900.00	1,400.00	1,322.24	0.00
001-2212-6312-1050-00000-1-871	Curriculum Development	6,021.75	0.00	6,021.75	3,975.00	2,200.00	1,093.75
001-2212-6312-1050-00000-1-872	Athletic Inservice Training	1,350.00	0.00	1,350.00	1,350.00	1,325.00	700.72
001-2212-6312-1050-00001-1-871	Dist PD Purchase Services	97,638.25	0.00	97,638.25	51,116.00	12,937.07	1,151.08
001-2212-6312-1050-46100-4-875	Title IV.A - Purchased Services	5,000.00	0.00	5,000.00	5,000.00	4,974.66	0.00
001-2212-6312-3000-00000-1-871	Curriculum Development	9,849.75	0.00	9,849.75	3,975.00	2,251.29	10,672.86
001-2212-6312-4040-00000-1-871	Curriculum Development	8,174.75	0.00	8,174.75	9,590.00	12,735.58	8,723.99
001-2212-6312-4060-00000-1-871	Curriculum Development	8,174.75	0.00	8,174.75	8,590.00	16,433.21	16,579.23
001-2212-6411-1050-00000-1-871	CI Materials - HS	0.00	0.00	0.00	2,000.00	0.00	0.00
001-2212-6411-1050-00001-1-871	Dist PD Supplies	0.00	0.00	0.00	3,000.00	0.00	0.00
001-2212-6411-1050-00934-1-871	Curriculum Change - HS	73,361.97	0.00	73,361.97	62,734.04	69,870.89	71,130.96
001-2212-6411-1050-46100-4-875	Title IV.A - Supplies	5,000.00	0.00	5,000.00	5,000.00	7,706.55	16,413.65
001-2212-6411-3000-00000-1-871	CI Materials - MS	0.00	0.00	0.00	1,718.00	307.67	0.00
001-2212-6411-3000-00934-1-871	Curriculum Change - MS	64,333.78	0.00	64,333.78	14,258.34	26,298.04	20,038.82
001-2212-6411-4040-00000-1-871	CI Materials - MT	825.00	0.00	825.00	0.00	0.00	0.00
001-2212-6411-4040-00934-1-871	Curriculum Change - MT	48,400.00	0.00	48,400.00	40,316.49	20,371.65	53,687.16
001-2212-6411-4040-34200-3-001	Evidence Based Reading Grant	0.00	0.00	0.00	0.00	2,201.50	0.00
001-2212-6411-4060-00000-1-871	CI Materials - MC	825.00	0.00	825.00	0.00	0.00	0.00
001-2212-6411-4060-00934-1-871	Curriculum Change - MC	48,400.00	0.00	48,400.00	31,311.47	20,828.64	62,237.03
001-2212-6411-4060-34200-3-001	Evidence Based Reading Grant	0.00	0.00	0.00	0.00	2,201.50	0.00
001-2212-6411-7500-00000-1-871	Prof. Library Materials	0.00	0.00	0.00	0.00	0.00	94.03
001-2212-6431-4060-00000-1-871	CI Textbooks - MCE	0.00	0.00	0.00	0.00	0.00	9,669.55
001-2213-6131-1050-00000-1-000	PD Supplemental Salaries - Stipend	0.00	0.00	0.00	0.00	400.00	40.00
001-2213-6211-1050-00000-1-000	Teacher Retirement	0.00	0.00	0.00	0.00	15.48	3.87
001-2213-6221-1050-00000-1-000	Non-Teacher Retirement	0.00	0.00	0.00	0.00	16.46	0.00
001-2213-6231-1050-00000-1-000	Old Age Survivor/Disability (OASDI)	0.00	0.00	0.00	0.00	24.80	2.48
001-2213-6232-1050-00000-1-000	Medicare	0.00	0.00	0.00	0.00	5.80	0.58
001-2213-6312-1050-00000-1-105	HS PD Purchase Services	3,200.00	0.00	3,200.00	3,200.00	1,253.77	582.30
001-2213-6312-1050-00000-1-111	PPY HS PD Purchase Services	0.00	0.00	0.00	165.00	0.00	0.00
001-2213-6312-1050-46500-4-875	Title II Purchases Services	10,000.00	0.00	10,000.00	12,000.00	11,602.67	21,862.00
001-2213-6312-3000-00000-1-001	District PD Purchase Serv LIM - MS	7,133.67	0.00	7,133.67	6,846.00	9,806.00	11,100.00
001-2213-6312-3000-00000-1-304	MS PD Purchase Services	1,700.00	0.00	1,700.00	1,700.00	2,502.89	98.01
001-2213-6312-4040-00000-1-001	District PD Purchase Serv LIM - MT	7,291.67	0.00	7,291.67	7,000.00	9,960.00	11,100.00
001-2213-6312-4040-00000-1-403	MT PD Purchase Services	2,500.00	0.00	2,500.00	2,500.00	2,230.00	787.56
001-2213-6312-4060-00000-1-001	District PD Purchase Serv LIM - MC	7,291.67	0.00	7,291.67	7,000.00	14,530.08	17,347.40
001-2213-6312-4060-00000-1-402	MC PD Purchases Services	2,400.00	0.00	2,400.00	2,400.00	2,025.00	1,873.95
001-2213-6319-1050-00000-1-000	Tuition Reimb. Graduate School	25,000.00	0.00	25,000.00	25,000.00	9,575.14	(2,503.00)
001-2213-6343-1050-00000-1-000	Admin Prof. Meetings	20,000.00	0.00	20,000.00	16,000.00	17,432.20	18,566.69
001-2213-6343-7500-32400-3-056	PAT Professional Development	2,600.00	0.00	2,600.00	2,600.00	2,568.06	2,503.00
001-2213-6371-1050-00000-1-000	Admin Prof Dues/Memberships	10,250.00	0.00	10,250.00	10,250.00	10,151.99	0.00
001-2214-6319-1050-00000-3-871	BHS Tuition Reimbursement	10,000.00	0.00	10,000.00	10,000.00	1,154.02	18,305.83
001-2214-6343-1050-00000-3-871	Staff Devel. Outstanding School Accts	0.00	0.00	0.00	0.00	0.00	2,625.32
001-2222-6152-4040-00000-1-000	Library Support Staff Salaries	0.00	0.00	0.00	0.00	0.00	13.30
001-2222-6152-4060-00000-1-000	Library Support Staff Salaries	0.00	0.00	0.00	0.00	0.00	13.30
001-2222-6231-4040-00000-1-000	FICA	0.00	0.00	0.00	0.00	0.00	0.82
001-2222-6231-4060-00000-1-000	FICA	0.00	0.00	0.00	0.00	0.00	0.82
001-2222-6232-4040-00000-1-000	Medicare	0.00	0.00	0.00	0.00	0.00	0.20
001-2222-6232-4060-00000-1-000	Medicare	0.00	0.00	0.00	0.00	0.00	0.18
001-2222-6261-1050-00000-1-000	Workers Compensation	0.00	0.00	0.00	259.04	224.50	224.50
001-2222-6411-1050-00000-1-105	HS/MS Library Supplies	1,403.63	0.00	1,403.63	1,478.88	1,737.96	1,543.68
001-2222-6411-4040-00000-1-403	MT Library Supplies	150.00	0.00	150.00	150.00	146.47	248.95
001-2222-6411-4060-00000-1-402	MC Library Supplies	50.00	0.00	50.00	50.00	50.00	0.00
001-2222-6412-4040-00000-1-403	MT Library Software	850.00	0.00	850.00	850.00	382.50	288.99
001-2222-6412-4060-00000-1-402	MC Library Software	975.00	0.00	975.00	0.00	382.50	245.00
001-2222-6441-1050-00000-1-105	HS/MS Library Books	8,500.00	0.00	8,500.00	9,117.53	8,764.11	9,300.59
001-2222-6441-4040-00000-1-403	MT Library Books	3,750.00	0.00	3,750.00	5,750.00	2,145.18	3,854.01
001-2222-6441-4060-00000-1-402	MC Library Books	3,725.00	0.00	3,725.00	4,850.00	3,478.83	2,795.19
001-2222-6451-1050-00000-1-105	HS/MS Newspaper/Magazines	1,200.00	0.00	1,200.00	912.47	90.00	239.40
001-2223-6451-1050-00000-1-105	HS/MS Library AV Materials	210.00	0.00	210.00	0.00	0.00	0.00
001-2223-6451-1050-00001-1-105	HS/MS Library Online Subscriptions	1,520.00	0.00	1,520.00	1,471.12	1,433.50	2,934.89
001-2223-6451-4040-00000-1-403	MT AV Materials	650.00	0.00	650.00	650.00	0.00	0.00
001-2223-6451-4060-00000-1-402	MC AV Materials	650.00	0.00	650.00	500.00	642.49	500.00
001-2311-6312-0000-00001-1-000	SB Inservice/Staff Devlpmnt	3,000.00	0.00	3,000.00	2,000.00	1,587.91	3,068.80
001-2311-6312-0000-00004-1-000	SB Consultants	8,000.00	0.00	8,000.00	4,800.00	17,839.00	3,339.00
001-2311-6315-0000-00000-1-000	Audit Expense	22,000.00	0.00	22,000.00	15,500.00	14,500.00	12,500.00

BRENTWOOD SCHOOL DISTRICT

Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001-2311-6317-0000-00000-1-000	Legal Services	30,000.00	0.00	30,000.00	21,800.00	16,061.00	55,936.24
001-2311-6317-0000-00000-1-111	PPY - Legal Services	0.00	0.00	0.00	0.00	19,910.00	0.00
001-2311-6318-0000-00000-1-000	School Board Election	8,500.00	0.00	8,500.00	4,000.00	5,067.57	0.00
001-2311-6319-0000-00000-1-000	SB Public Relations	20,000.00	0.00	20,000.00	21,100.00	58,179.80	22,956.58
001-2311-6319-0000-00000-1-111	PPY - SB Public Relations	0.00	0.00	0.00	10,000.00	2,500.00	0.00
001-2311-6319-0000-00003-1-000	SB NTB	7,000.00	0.00	7,000.00	0.00	4,753.58	0.00
001-2311-6343-0000-00000-1-000	SB Travel	3,000.00	0.00	3,000.00	2,000.00	741.74	2,121.70
001-2311-6343-0000-00000-1-111	PPY - SB Travel	0.00	0.00	0.00	0.00	647.94	0.00
001-2311-6352-0000-00000-1-000	SB Treasurer's Bond	100.00	0.00	100.00	100.00	100.00	90.00
001-2311-6362-0000-00000-1-000	SB Want Ads Legal Ads	2,500.00	0.00	2,500.00	1,102.00	660.20	277.36
001-2311-6371-0000-00000-1-000	SB Dues & Memberships	8,000.00	0.00	8,000.00	8,000.00	7,860.00	7,491.00
001-2311-6391-0000-00000-1-000	SB - Other Purchased Services	2,000.00	0.00	2,000.00	0.00	1,016.06	0.00
001-2311-6411-0000-00001-1-000	SB Books & Subscriptions	300.00	0.00	300.00	300.00	0.00	0.00
001-2321-6151-0000-00000-1-000	Central Office Support Staff Salaries	77,501.00	0.00	77,501.00	74,006.00	70,936.80	68,182.32
001-2321-6151-0000-00002-1-000	Central Office Travel Allowance	1,200.00	0.00	1,200.00	1,200.00	0.00	0.00
001-2321-6171-0000-00001-1-000	Central Office - Unused Sick/Comp Leave	1,720.00	0.00	1,720.00	1,720.00	2,147.09	3,236.17
001-2321-6221-0000-00000-1-000	Non-Teacher Retirement	6,074.00	0.00	6,074.00	5,710.00	5,496.51	5,286.60
001-2321-6231-0000-00000-1-000	FICA	4,805.00	0.00	4,805.00	4,588.00	4,398.12	4,227.36
001-2321-6231-0000-00001-1-000	FICA	107.00	0.00	107.00	107.00	133.12	200.64
001-2321-6231-0000-00002-1-000	FICA	74.00	0.00	74.00	74.00	0.00	0.00
001-2321-6232-0000-00000-1-000	Medicare	1,124.00	0.00	1,124.00	1,073.00	939.25	988.56
001-2321-6232-0000-00001-1-000	Medicare	25.00	0.00	25.00	25.00	31.13	46.92
001-2321-6232-0000-00002-1-000	Medicare	17.00	0.00	17.00	17.00	0.00	0.00
001-2321-6241-0000-00000-1-000	Insurance	11,155.00	0.00	11,155.00	9,339.00	9,292.02	8,987.68
001-2321-6261-0000-00000-1-000	Workers Compensation	734.53	0.00	734.53	1,293.03	1,120.64	1,120.64
001-2321-6312-0000-00000-1-000	Contracted Services	1,000.00	0.00	1,000.00	1,000.00	11,587.96	0.00
001-2321-6332-0000-00000-1-000	CO Copier Maintenance	4,900.00	0.00	4,900.00	4,916.00	4,676.69	4,911.41
001-2321-6334-0000-00000-1-000	CO Copier Rent	8,000.00	0.00	8,000.00	7,300.00	4,295.97	3,315.35
001-2321-6343-0000-00000-1-000	Interdistrict Travel	3,000.00	0.00	3,000.00	1,000.00	0.00	0.00
001-2321-6361-0000-00000-1-000	Central Office Postage & Rental	9,000.00	0.00	9,000.00	9,000.00	7,393.93	4,411.05
001-2321-6361-0000-00000-1-111	PPY - Central Office Postage & Re	0.00	0.00	0.00	0.00	3.30	0.00
001-2321-6371-0000-00000-1-000	Central Office Dues & Memberships	12,000.00	0.00	12,000.00	10,000.00	4,407.07	5,186.86
001-2321-6371-0000-00001-1-000	Central Office Coop Budget Fees	2,600.00	0.00	2,600.00	2,600.00	300.00	0.00
001-2321-6371-0000-00002-1-000	Central Office Other Fees	15,000.00	0.00	15,000.00	18,100.00	194,100.21	12,502.78
001-2321-6391-0000-00000-1-000	Central Office Public Relations	4,000.00	0.00	4,000.00	3,500.00	571.89	219.86
001-2321-6411-0000-00000-1-000	Central Office Supplies	5,000.00	0.00	5,000.00	5,000.00	4,918.25	5,472.19
001-2321-6412-0000-00934-1-111	PPY - Central Office Computer Sof	0.00	0.00	0.00	4,250.00	0.00	0.00
001-2321-6412-0000-00934-1-934	Central Office Computer Software	142,600.00	0.00	142,600.00	149,335.00	118,617.00	106,355.25
001-2322-6319-0000-00000-1-001	CO - Community Relations - Services	5,000.00	0.00	5,000.00	4,591.24	1,769.10	0.00
001-2322-6411-0000-00000-1-001	CO - Community Relations - Supplies	1,600.00	0.00	1,600.00	1,508.76	1,443.17	0.00
001-2329-6319-0000-00099-1-000	Deductible Reimbursement	2,000.00	0.00	2,000.00	2,000.00	1,500.00	0.00
001-2329-6398-1050-00580-1-101	CS - Distribution of Collab Reserves	0.00	0.00	0.00	0.00	0.00	440,069.23
001-2331-6151-0000-00000-1-934	Computer Technician Salary	163,474.00	0.00	163,474.00	157,155.00	151,455.60	147,236.29
001-2331-6151-0000-00001-1-934	Tech Travel Allowance	2,400.00	0.00	2,400.00	2,400.00	719.20	719.20
001-2331-6161-0000-42200-4-001	ARP III - Computer Tech Salary	0.00	0.00	0.00	0.00	0.00	2,000.00
001-2331-6171-0000-00000-1-934	Computer Tech - Unused Sick/Comp Leave	70.00	0.00	70.00	70.00	289.85	267.67
001-2331-6221-0000-00000-1-934	Non-Teacher Retirement	12,729.00	0.00	12,729.00	12,024.00	11,603.80	11,270.11
001-2331-6221-0000-42200-4-001	ARP III - Non Cert Ret	0.00	0.00	0.00	0.00	0.00	135.00
001-2331-6231-0000-00000-1-934	FICA	10,140.00	0.00	10,140.00	9,748.00	8,797.32	8,577.47
001-2331-6231-0000-00001-1-934	FICA	149.00	0.00	149.00	149.00	44.60	44.60
001-2331-6231-0000-42200-4-001	ARP III - Computer Tech OASDI	0.00	0.00	0.00	0.00	0.00	124.00
001-2331-6232-0000-00000-1-934	Medicare	2,371.00	0.00	2,371.00	2,280.00	2,057.39	2,006.00
001-2331-6232-0000-00001-1-934	Medicare	35.00	0.00	35.00	35.00	10.44	10.44
001-2331-6232-0000-42200-4-001	ARP III - Computer Tech Medicare	0.00	0.00	0.00	0.00	0.00	29.00
001-2331-6241-0000-00000-1-934	Insurance	22,310.00	0.00	22,310.00	18,696.00	18,632.40	17,973.20
001-2331-6261-0000-00000-1-934	Workers Compensation	1,524.18	0.00	1,524.18	517.36	448.38	448.38
001-2331-6312-0000-00934-1-000	Contracted Technology	135,000.00	0.00	135,000.00	127,200.00	138,907.29	130,466.09
001-2331-6319-0000-00000-1-934	Training	1,300.00	0.00	1,300.00	1,300.00	1,300.00	2,800.00
001-2331-6332-0000-00000-1-111	PPY - District Tech Repairs/Servi	0.00	0.00	0.00	0.00	324.00	0.00
001-2331-6332-0000-00000-1-934	District Tech Repairs/Service	50,000.00	0.00	50,000.00	48,179.68	45,000.00	61,820.71
001-2331-6332-0000-00001-1-934	District Network Repairs/Service	50,000.00	0.00	50,000.00	35,000.00	24,497.12	20,000.00
001-2331-6371-0000-00000-1-934	Tech Dues & Memberships	10,600.00	0.00	10,600.00	10,600.00	10,600.00	7,340.04
001-2331-6411-0000-00000-1-934	Tech Office Supplies	500.00	0.00	500.00	480.80	500.00	981.14
001-2331-6412-0000-00000-1-934	Co Phase Supplies	8,000.00	0.00	8,000.00	7,000.00	4,000.00	3,445.21
001-2331-6412-0000-00105-1-111	PPY - HS Phase Supplies	0.00	0.00	0.00	0.00	6,462.00	0.00
001-2331-6412-0000-00105-1-934	HS Phase Supplies	14,000.00	0.00	14,000.00	11,537.83	15,944.51	13,213.10
001-2331-6412-0000-00304-1-934	MS Phase Supplies	12,000.00	0.00	12,000.00	9,697.31	15,917.92	12,141.35
001-2331-6412-0000-00402-1-934	MC Phase Supplies	10,000.00	0.00	10,000.00	3,703.41	16,000.00	12,710.28
001-2331-6412-0000-00403-1-934	MT Phase Supplies	10,000.00	0.00	10,000.00	3,700.97	16,000.00	10,044.89
001-2411-6151-1050-00000-1-000	Building Support Staff Salaries	110,963.00	0.00	110,963.00	106,336.00	100,907.20	97,223.71
001-2411-6151-1050-00002-1-000	BHS - Support Staff Building Travel Allowance	600.00	0.00	600.00	600.00	426.00	426.00
001-2411-6151-3000-00000-1-000	Building Support Staff Salaries	116,014.00	0.00	116,014.00	113,051.00	110,169.28	105,288.79
001-2411-6151-4040-00000-1-000	Building Support Staff Salaries	36,842.00	0.00	36,842.00	34,805.00	16,206.19	51,395.68
001-2411-6151-4040-00002-1-000	MT - Support Staff Building Travel Allowance	600.00	0.00	600.00	600.00	0.00	0.00
001-2411-6151-4060-00000-1-000	Building Support Staff Salaries	106,170.00	0.00	106,170.00	101,893.00	97,194.24	85,174.60
001-2411-6161-1050-42200-4-001	ARP III - Building Support Salary	0.00	0.00	0.00	0.00	0.00	10,000.00
001-2411-6161-7500-00000-1-000	Bldg Support Staff Salaries Part-Time - ECC	0.00	0.00	0.00	0.00	6,899.11	30,046.21
001-2411-6171-1050-00001-1-000	BHS - Support Staff - Unused Sick/Comp Leave	120.00	0.00	120.00	120.00	82.56	214.71

BRENTWOOD SCHOOL DISTRICT
Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001-2411-6171-3000-00000-1-000	BMS - Support Staff - Unused Sick/Comp Leave	10.00	0.00	10.00	10.00	2,977.04	115.80
001-2411-6171-4040-00000-1-000	MTE - Support Staff - Unused Sick/Comp Leave	330.00	0.00	330.00	330.00	487.68	1,611.54
001-2411-6171-4060-00000-1-000	MGE - Support Staff - Unused Sick/Comp Leave	20.00	0.00	20.00	20.00	252.91	1,599.38
001-2411-6211-4040-00000-1-000	Teacher Retirement	0.00	0.00	0.00	0.00	9.07	1,399.29
001-2411-6211-7500-00000-1-000	Teacher Retirement	0.00	0.00	0.00	0.00	0.00	4.22
001-2411-6221-1050-00000-1-000	Non-Teacher Retirement	9,127.00	0.00	9,127.00	8,562.00	8,184.92	7,886.85
001-2411-6221-1050-42200-4-001	ARP III - Non Cert Ret	0.00	0.00	0.00	0.00	0.00	704.00
001-2411-6221-3000-00000-1-000	Non-Teacher Retirement	9,474.00	0.00	9,474.00	9,022.00	8,820.22	8,440.07
001-2411-6221-4040-00000-1-000	Non-Teacher Retirement	3,285.00	0.00	3,285.00	3,021.00	1,446.19	3,272.19
001-2411-6221-4060-00000-1-000	Non-Teacher Retirement	8,798.00	0.00	8,798.00	8,257.00	7,955.39	6,832.56
001-2411-6221-7500-00000-1-000	Non-Teacher Retirement	0.00	0.00	0.00	0.00	0.00	2,058.88
001-2411-6231-1050-00000-1-000	FICA	6,880.00	0.00	6,880.00	6,593.00	6,133.43	5,900.34
001-2411-6231-1050-00001-1-000	FICA	7.00	0.00	7.00	7.00	5.12	4.96
001-2411-6231-1050-00002-1-000	Old Age Survivor/Disability (OASDI)	37.00	0.00	37.00	37.00	26.42	0.00
001-2411-6231-1050-42200-4-001	ARP III - Building Support OASDI	0.00	0.00	0.00	0.00	0.00	620.00
001-2411-6231-3000-00000-1-000	FICA	7,193.00	0.00	7,193.00	7,010.00	6,967.72	6,490.19
001-2411-6231-4040-00000-1-000	FICA	2,305.00	0.00	2,305.00	2,178.00	938.43	3,286.51
001-2411-6231-4040-00002-1-000	Old Age Survivor/Disability (OASDI)	37.00	0.00	37.00	37.00	0.00	0.00
001-2411-6231-4060-00000-1-000	FICA	6,584.00	0.00	6,584.00	6,319.00	6,041.84	5,376.19
001-2411-6231-7500-00000-1-000	FICA	0.00	0.00	0.00	0.00	427.82	1,861.96
001-2411-6232-1050-00000-1-000	Medicare	1,609.00	0.00	1,609.00	1,542.00	1,434.31	1,379.87
001-2411-6232-1050-00001-1-000	Medicare	2.00	0.00	2.00	2.00	1.20	1.16
001-2411-6232-1050-00002-1-000	Medicare	9.00	0.00	9.00	9.00	6.18	6.18
001-2411-6232-1050-42200-4-001	ARP III - Building Support Medicare	0.00	0.00	0.00	0.00	0.00	145.00
001-2411-6232-3000-00000-1-000	Medicare	1,682.00	0.00	1,682.00	1,639.00	1,629.61	1,517.92
001-2411-6232-4040-00000-1-000	Medicare	539.00	0.00	539.00	509.00	219.48	768.57
001-2411-6232-4040-00002-1-000	Medicare	9.00	0.00	9.00	9.00	0.00	0.00
001-2411-6232-4060-00000-1-000	Medicare	1,540.00	0.00	1,540.00	1,478.00	1,412.95	1,257.42
001-2411-6232-7500-00000-1-000	Medicare	0.00	0.00	0.00	0.00	100.06	435.86
001-2411-6241-1050-00000-1-000	Insurance	22,137.00	0.00	22,137.00	18,523.00	18,603.60	17,938.64
001-2411-6241-3000-00000-1-000	Insurance	22,224.00	0.00	22,224.00	18,609.00	18,614.40	17,952.50
001-2411-6241-4040-00000-1-000	Insurance	11,069.00	0.00	11,069.00	9,261.00	5,037.57	11,015.04
001-2411-6241-4060-00000-1-000	Insurance	22,224.00	0.00	22,224.00	18,609.00	18,966.92	14,581.20
001-2411-6261-1050-00000-1-000	Workers Compensation	1,022.22	0.00	1,022.22	2,198.59	1,905.46	1,905.46
001-2411-6261-3000-00000-1-000	Workers Compensation	1,079.56	0.00	1,079.56	0.00	0.00	0.00
001-2411-6261-4040-00000-1-000	Workers Compensation	341.22	0.00	341.22	0.00	0.00	0.00
001-2411-6261-4060-00000-1-000	Workers Compensation	973.11	0.00	973.11	0.00	0.00	0.00
001-2411-6391-1050-00000-1-105	HS Public Relations	250.00	0.00	250.00	250.00	385.29	754.41
001-2411-6391-3000-00000-1-000	Public Relations	1,000.00	0.00	1,000.00	1,805.00	0.00	0.00
001-2411-6411-1050-00000-1-105	HS Office Supplies	12,100.00	0.00	12,100.00	14,136.48	13,562.83	14,213.55
001-2411-6411-1050-00000-1-111	PPY - HS Office Supplies	0.00	0.00	0.00	176.70	0.00	0.00
001-2411-6411-3000-00000-1-304	MS Office Supplies	7,009.20	0.00	7,009.20	7,451.74	15,243.61	19,883.68
001-2411-6411-4040-00000-1-403	MT Office Supplies	721.86	0.00	721.86	676.89	502.40	1,885.74
001-2411-6411-4060-00000-1-402	MC Office Supplies	1,000.00	0.00	1,000.00	991.00	1,348.14	1,960.53
001-2411-6412-1050-00934-1-105	HS Tech Office Supplies	0.00	0.00	0.00	0.00	0.00	75.07
001-2411-6412-3000-00934-1-304	MS Tech Office Supplies	225.00	0.00	225.00	118.98	492.88	69.00
001-2411-6412-4040-00934-1-403	MT Tech Office Supplies	0.00	0.00	0.00	200.00	116.95	0.00
001-2411-6412-4060-00934-1-402	MC Tech Office Supplies	0.00	0.00	0.00	0.00	0.00	856.06
001-2411-6491-1050-00105-1-105	HS Staff Inservice Meals	3,000.00	0.00	3,000.00	3,000.00	2,943.42	3,000.00
001-2411-6491-3000-00304-1-304	MS Staff Inservice Meals	2,200.00	0.00	2,200.00	5,697.88	2,458.34	988.77
001-2411-6491-4040-00403-1-403	MT Staff Inservice Meals	965.00	0.00	965.00	765.00	856.33	1,000.00
001-2411-6491-4060-00402-1-402	MC Staff Inservice Meals	1,500.00	0.00	1,500.00	1,200.00	1,070.00	2,933.41
001-2521-6151-0000-00000-1-000	Fiscal Services Salaries Regular	160,420.00	0.00	160,420.00	152,290.00	141,621.92	134,907.92
001-2521-6161-0000-42200-4-001	ARP III - Fisc Serv Salary	0.00	0.00	0.00	0.00	0.00	1,000.00
001-2521-6221-0000-00000-1-000	Fiscal Services Non-Teacher Retirement	11,727.00	0.00	11,727.00	11,081.00	10,301.48	9,821.56
001-2521-6221-0000-42200-4-001	ARP III - Non Cert Ret	0.00	0.00	0.00	0.00	0.00	67.50
001-2521-6231-0000-00000-1-000	Fiscal Services OASDI	9,946.00	0.00	9,946.00	9,442.00	8,689.58	8,286.14
001-2521-6231-0000-42200-4-001	ARP III - Fisc Serv OASDI	0.00	0.00	0.00	0.00	0.00	62.00
001-2521-6232-0000-00000-1-000	Fiscal Services Medicare	2,326.00	0.00	2,326.00	2,208.00	2,032.30	1,938.00
001-2521-6232-0000-42200-4-001	ARP III - Fisc Serv Medicare	0.00	0.00	0.00	0.00	0.00	14.50
001-2521-6241-0000-00000-1-000	Fiscal Services Employee Insurance	11,155.00	0.00	11,155.00	9,348.00	9,284.64	9,004.16
001-2521-6261-0000-00000-1-000	Fiscal Services Workers Comp Insurance	1,454.14	0.00	1,454.14	0.00	0.00	0.00
001-2523-6151-0000-00000-1-000	Rcvng & Disb Funds Salaries Regular	55,266.00	0.00	55,266.00	51,646.00	48,291.96	45,278.13
001-2523-6221-0000-00000-1-000	Rcvng & Disb Funds Non-Teacher Retirement	4,549.00	0.00	4,549.00	4,176.00	3,940.48	3,712.68
001-2523-6231-0000-00000-1-000	Rcvng & Disb Funds OASDI	3,426.00	0.00	3,426.00	3,202.00	2,945.25	2,758.97
001-2523-6232-0000-00000-1-000	Rcvng & Disb Funds Medicare	801.00	0.00	801.00	749.00	688.70	645.19
001-2523-6241-0000-00000-1-000	Rcvng & Disb Funds Employee Insurance	11,069.00	0.00	11,069.00	9,261.00	9,282.25	8,973.30
001-2523-6261-0000-00000-1-000	Rcvng & Disb Funds Workers Comp Insurance	493.14	0.00	493.14	0.00	0.00	0.00
001-2524-6151-0000-00000-1-000	Payroll Services Salaries Regular	61,048.00	0.00	61,048.00	54,954.00	52,103.71	48,245.81
001-2524-6221-0000-00000-1-000	Payroll Services Non-Teacher Retirement	4,945.00	0.00	4,945.00	4,403.00	4,178.94	3,913.83
001-2524-6231-0000-00000-1-000	Payroll Services OASDI	3,785.00	0.00	3,785.00	3,407.00	3,230.49	2,991.33
001-2524-6232-0000-00000-1-000	Payroll Services Medicare	885.00	0.00	885.00	797.00	755.58	699.46
001-2524-6241-0000-00000-1-000	Payroll Services Employee Insurance	11,069.00	0.00	11,069.00	9,261.00	9,287.46	8,977.62
001-2524-6261-0000-00000-1-000	Payroll Services Workers Comp Insurance	524.73	0.00	524.73	0.00	0.00	0.00
001-2541-6151-0000-00000-1-000	O&M of Plant Services Salaries Regular	109,400.00	0.00	109,400.00	103,700.00	100,738.00	95,989.92
001-2541-6161-0000-42200-4-001	ARP III - O&M of Plant Salary	0.00	0.00	0.00	0.00	0.00	4,000.00
001-2541-6221-0000-00000-1-000	O&M of Plant Services Non-Teacher Retirement	8,227.00	0.00	8,227.00	7,723.00	7,445.63	7,101.24
001-2541-6221-0000-42200-4-001	ARP III - Non Cert Ret	0.00	0.00	0.00	0.00	0.00	270.00

BRENTWOOD SCHOOL DISTRICT

Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001-2541-6231-0000-00000-1-000	O&M of Plant Services OASDI	6,783.00	0.00	6,783.00	6,429.00	6,002.14	5,733.98
001-2541-6231-0000-42200-4-001	ARP III - O&M of Plant OASDI	0.00	0.00	0.00	0.00	0.00	248.00
001-2541-6232-0000-00000-1-000	O&M of Plant Services Medicare	1,586.00	0.00	1,586.00	1,504.00	1,403.78	1,341.02
001-2541-6232-0000-42200-4-001	ARP III - O&M of Plant Medicare	0.00	0.00	0.00	0.00	0.00	58.00
001-2541-6241-0000-00000-1-000	O&M of Plant Services Employee Insurance	11,557.00	0.00	11,557.00	9,348.00	9,284.64	8,991.17
001-2541-6261-0000-00000-1-000	O&M of Plant Services Workers Comp Insurance	990.18	0.00	990.18	0.00	0.00	0.00
001-2542-6151-0000-00000-1-936	Custodial Salaries	793,047.00	0.00	793,047.00	735,862.00	651,331.50	668,868.90
001-2542-6151-0000-00001-1-936	Maintenance Salaries	187,824.00	0.00	187,824.00	223,891.00	169,603.41	158,078.15
001-2542-6151-0000-00002-1-936	Sub-Overtime Salaries	8,500.00	0.00	8,500.00	2,500.00	3,040.12	1,437.50
001-2542-6153-0000-00002-1-936	Classified Substitute Salaries	33,407.00	0.00	33,407.00	39,407.00	0.00	0.00
001-2542-6161-0000-00000-1-936	Summer & Part Time Salaries	0.00	0.00	0.00	0.00	300.46	0.00
001-2542-6161-0000-00001-1-936	Custodial - Sub Salaries	150.00	0.00	150.00	4,500.00	0.00	0.00
001-2542-6161-0000-00002-1-936	Facilities - Sub Salaries	14,400.00	0.00	14,400.00	0.00	0.00	0.00
001-2542-6161-0000-42200-4-001	ARP III - Custodial Salary	0.00	0.00	0.00	0.00	0.00	11,000.00
001-2542-6171-0000-00000-1-936	Custodial - Unused Sick/Comp Leave	190.00	0.00	190.00	190.00	739.35	5,607.20
001-2542-6171-0000-00001-1-936	Maintenance - Unused Sick/Comp Leave	2,105.00	0.00	2,105.00	2,105.00	434.60	921.28
001-2542-6221-0000-00000-1-936	Non-Teacher Retirement	64,333.00	0.00	64,333.00	60,562.00	53,375.98	54,799.84
001-2542-6221-0000-00001-1-936	Non-Teacher Retirement	15,158.00	0.00	15,158.00	17,869.00	13,427.43	12,599.23
001-2542-6221-0000-00002-1-936	Non-Teacher Retirement	172.00	0.00	172.00	172.00	208.61	98.67
001-2542-6221-0000-42200-4-001	ARP III - Non Cert Ret	0.00	0.00	0.00	0.00	0.00	742.50
001-2542-6231-0000-00000-1-936	FICA	49,181.00	0.00	49,181.00	45,635.00	39,987.88	41,581.72
001-2542-6231-0000-00001-1-936	FICA	11,785.00	0.00	11,785.00	14,291.00	10,235.65	9,527.83
001-2542-6231-0000-00002-1-936	FICA	3,491.00	0.00	3,491.00	2,887.00	188.58	89.24
001-2542-6231-0000-42200-4-001	ARP III - Custodial OASDI	0.00	0.00	0.00	0.00	0.00	682.00
001-2542-6232-0000-00000-1-936	Medicare	11,502.00	0.00	11,502.00	10,673.00	9,352.03	9,724.16
001-2542-6232-0000-00001-1-936	Medicare	2,756.00	0.00	2,756.00	3,342.00	2,393.95	2,228.34
001-2542-6232-0000-00002-1-936	Medicare	816.00	0.00	816.00	675.00	44.17	20.93
001-2542-6232-0000-42200-4-001	ARP III - Custodial Medicare	0.00	0.00	0.00	0.00	0.00	159.50
001-2542-6241-0000-00000-1-936	Insurance	176,356.00	0.00	176,356.00	147,369.00	139,450.71	144,504.40
001-2542-6241-0000-00001-1-936	Insurance	33,781.00	0.00	33,781.00	37,042.00	27,881.30	28,093.71
001-2542-6261-0000-00000-1-936	Workers Compensation	7,028.18	0.00	7,028.18	29,281.90	25,377.89	19,044.76
001-2542-6261-0000-00001-1-936	Workers Compensation	2,645.44	0.00	2,645.44	6,013.21	5,211.50	4,870.56
001-2542-6271-0000-00000-1-936	Unemployment Compensation	0.00	0.00	0.00	0.00	1,174.04	4,593.24
001-2542-6319-0000-00000-1-936	Facilities Professional Development	1,000.00	0.00	1,000.00	1,000.00	186.18	0.00
001-2542-6331-0000-00000-1-936	Facilities Cleaning Services	22,000.00	0.00	22,000.00	13,659.41	21,817.63	8,296.86
001-2542-6332-0000-00000-1-936	Maintenance Contract	0.00	0.00	0.00	13,468.56	984.67	1,000.00
001-2542-6332-0000-00002-1-936	Maintenance Service Contract	30,225.00	0.00	30,225.00	31,425.00	10,509.99	11,566.92
001-2542-6332-0000-00003-1-111	PPY - Other Maintenance Contracts	0.00	0.00	0.00	1,552.10	0.00	0.00
001-2542-6332-0000-00003-1-936	Maintenance Contracts Other	0.00	0.00	0.00	0.00	16,394.01	16,682.89
001-2542-6332-0000-00005-1-936	Maintenance Contracted Grounds Service	41,400.00	0.00	41,400.00	61,852.00	39,725.00	39,149.00
001-2542-6332-0000-00006-1-936	District Contracted Repairs	0.00	0.00	0.00	0.00	1,830.40	2,000.00
001-2542-6332-0000-00007-1-936	Maintenance Contracted Repairs	13,000.00	0.00	13,000.00	31,079.73	10,949.36	11,000.00
001-2542-6332-0000-00011-1-936	WAN Maintenance	110,000.00	0.00	110,000.00	100,000.00	95,938.71	41,386.34
001-2542-6332-0000-03001-3-000	GTLO - Maint Contract Other	0.00	0.00	0.00	15,413.42	0.00	0.00
001-2542-6333-0000-00000-1-001	Building Rental - ECC/Central Office	0.00	0.00	0.00	0.00	112,041.96	304,506.07
001-2542-6335-0000-00000-1-936	Water - Budget Control Account	44,000.00	0.00	44,000.00	44,000.00	277.72	4,769.81
001-2542-6335-0000-00001-1-936	Sewer Expense	31,000.00	0.00	31,000.00	31,000.00	22,099.25	20,657.60
001-2542-6335-0000-00105-1-936	HS/MS Water	0.00	0.00	0.00	0.00	19,120.56	13,007.35
001-2542-6335-0000-00402-1-936	MC Water Expense	0.00	0.00	0.00	0.00	16,160.95	6,263.14
001-2542-6335-0000-00403-1-936	MT Water	0.00	0.00	0.00	0.00	4,280.21	3,968.93
001-2542-6336-0000-00000-1-936	Trash Hauling	24,000.00	0.00	24,000.00	24,000.00	22,760.64	14,099.94
001-2542-6336-0000-00001-1-936	Maintenance Hazard Waste Expense	1,000.00	0.00	1,000.00	0.00	0.00	0.00
001-2542-6339-0000-00001-1-936	Maintenance Extermination Expense	1,000.00	0.00	1,000.00	0.00	980.00	980.00
001-2542-6351-0000-00000-1-936	Property Insurance	245,004.16	0.00	245,004.16	231,136.00	182,200.05	148,755.40
001-2542-6361-0000-00000-1-936	Telephone	40,000.00	0.00	40,000.00	37,631.28	20,029.02	30,911.50
001-2542-6391-0000-00002-1-936	Maintenance Auto Repairs	3,500.00	0.00	3,500.00	3,500.00	3,066.49	3,500.00
001-2542-6391-0000-00003-1-936	Maintenance Other Vehicle Expense	1,750.00	0.00	1,750.00	1,750.00	1,732.26	1,750.00
001-2542-6411-0000-00001-1-936	Maintenance Grounds	2,000.00	0.00	2,000.00	8,573.00	1,827.95	1,999.65
001-2542-6411-0000-00002-1-936	Maintenance Building	54,000.00	0.00	54,000.00	55,180.00	53,863.93	54,000.00
001-2542-6411-0000-00006-1-936	Maintenance Supplies - Radios	1,800.00	0.00	1,800.00	1,800.00	0.00	2,172.41
001-2542-6411-0000-00007-1-936	Custodial ECC Supplies	5,000.00	0.00	5,000.00	6,751.78	5,728.16	7,400.00
001-2542-6411-0000-00008-1-936	Maintenance Equipment	20,000.00	0.00	20,000.00	2,680.00	33,777.83	20,000.00
001-2542-6411-0000-00009-1-936	Maintenance ADA/504 Compliance	500.00	0.00	500.00	0.00	0.00	500.00
001-2542-6411-0000-00010-1-936	Facilities Uniforms	2,700.00	0.00	2,700.00	3,200.00	2,500.00	2,500.00
001-2542-6411-0000-00105-1-111	PPY - HS/MS Custodial Supplies	0.00	0.00	0.00	0.00	270.02	0.00
001-2542-6411-0000-00105-1-936	Custodial HS/MS Supplies	27,120.00	0.00	27,120.00	27,080.10	16,433.48	24,299.41
001-2542-6411-0000-00402-1-936	Custodial MG Supplies	13,000.00	0.00	13,000.00	10,922.91	12,670.60	13,000.00
001-2542-6411-0000-00403-1-936	Custodial MT Supplies	13,000.00	0.00	13,000.00	9,829.71	11,861.81	13,000.00
001-2542-6411-0000-00936-1-936	Maintenance Supplies	58,700.00	0.00	58,700.00	68,095.78	55,217.53	77,500.64
001-2542-6481-0000-00000-1-936	Electric Utility - Budget Control	430,000.00	0.00	430,000.00	419,657.00	6,289.14	33,579.93
001-2542-6481-0000-00105-1-936	HS/MS Electric	0.00	0.00	0.00	0.00	165,367.46	152,234.88
001-2542-6481-0000-00402-1-936	MC Electric	0.00	0.00	0.00	0.00	123,289.40	89,377.57
001-2542-6481-0000-00403-1-936	MT Electric	0.00	0.00	0.00	0.00	16,691.67	39,681.73
001-2542-6482-0000-00000-1-936	Natural Gas - Budget Control Account	60,000.00	0.00	60,000.00	58,000.00	1,039.02	11,560.10
001-2542-6482-0000-00105-1-936	HS/MS Heat	0.00	0.00	0.00	0.00	54,588.68	43,852.73
001-2542-6482-0000-00402-1-936	MC Heat Expense	0.00	0.00	0.00	0.00	10,228.05	12,989.06
001-2542-6482-0000-00403-1-936	MT Heat Expense	0.00	0.00	0.00	0.00	9,436.77	10,704.28
001-2542-6486-0000-00001-1-936	Maintenance Vehicle Fuel Expense	4,000.00	0.00	4,000.00	4,000.00	3,942.04	3,365.59

BRENTWOOD SCHOOL DISTRICT
Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001-2543-6339-0000-00000-1-936	Athletic Field Upkeep	25,000.00	0.00	25,000.00	25,000.00	23,637.10	24,850.36
001-2546-6319-0000-00000-1-000	SRO Services	95,000.00	0.00	95,000.00	85,000.00	67,381.20	115,357.01
001-2546-6319-1050-00000-1-872	After School Security	1,800.00	0.00	1,800.00	1,200.00	1,734.69	1,540.00
001-2546-6332-0000-00000-1-000	Security - Contracted Monitoring	10,000.00	0.00	10,000.00	10,000.00	962.82	0.00
001-2546-6411-0000-00000-1-000	School Security Supplies	2,700.00	0.00	2,700.00	2,700.00	0.00	0.00
001-2551-6342-1050-00000-1-105	HS Student Trips	4,900.20	0.00	4,900.20	7,128.70	5,536.75	4,079.32
001-2551-6342-1050-00000-1-111	PPY - HS Student Trips	0.00	0.00	0.00	0.00	1,045.20	0.00
001-2551-6342-1050-00001-1-872	Athletic Transportation	72,120.00	0.00	72,120.00	90,120.00	82,599.19	61,529.01
001-2551-6342-3000-00000-1-304	MS Student Trips	15,000.00	0.00	15,000.00	11,685.27	7,676.31	11,100.75
001-2551-6342-4040-00000-1-111	PPY - MT Student Trips	0.00	0.00	0.00	0.00	1,045.84	0.00
001-2551-6342-4040-00000-1-403	MT Student Trips	4,095.00	0.00	4,095.00	4,000.00	2,823.96	1,746.00
001-2551-6342-4060-00000-1-111	PPY - MC Student Trips	0.00	0.00	0.00	0.00	2,333.40	0.00
001-2551-6342-4060-00000-1-402	MC Student Trips	4,900.00	0.00	4,900.00	4,481.00	5,479.43	1,057.75
001-2555-6341-0000-00000-1-000	Homeless transportation	45,000.00	0.00	45,000.00	50,000.00	49,905.35	41,467.03
001-2558-6341-0000-45100-4-875	Title I - Homeless Transportation	400.00	0.00	400.00	400.00	400.00	400.00
001-2562-6391-0000-00000-4-000	Contracted Food Service Fee	420,000.00	0.00	420,000.00	462,800.00	405,532.55	387,232.26
001-2562-6391-0000-00000-4-111	PPY - Contracted Food Service Fee	0.00	0.00	0.00	0.00	31,137.44	0.00
001-2562-6471-0000-00000-1-000	Food	2,000.00	0.00	2,000.00	2,000.00	1,962.74	0.00
001-2562-6471-1050-00203-1-000	HS Food Service - After School Nutrition	4,000.00	0.00	4,000.00	3,000.00	5,215.01	5,176.84
001-2562-6471-7500-00056-1-000	ECC Food Service Supplies	55,000.00	0.00	55,000.00	58,000.00	59,222.24	28,000.00
001-2631-6151-0000-00000-1-000	Information Services Salaries	102,208.00	0.00	102,208.00	97,341.00	93,510.00	90,360.00
001-2631-6221-0000-00000-1-000	Information Services Non-Teacher Retirement	7,769.00	0.00	7,769.00	7,311.00	7,019.24	6,783.84
001-2631-6231-0000-00000-1-000	Information Services OASDI	6,337.00	0.00	6,337.00	6,035.00	5,762.96	5,225.58
001-2631-6232-0000-00000-1-000	Information Services Medicare	1,482.00	0.00	1,482.00	1,411.00	1,347.88	1,222.13
001-2631-6241-0000-00000-1-000	Information Services Employee Insurance	11,155.00	0.00	11,155.00	9,348.00	9,284.64	9,004.16
001-2631-6261-0000-00000-1-000	Information Services Workers Comp Insurance	929.46	0.00	929.46	76.19	66.03	66.03
001-2643-6312-0000-00000-1-000	HR-Staff Services Technology	30,000.00	0.00	30,000.00	0.00	0.00	0.00
001-2643-6314-0000-00000-1-000	HR - Staff Services	0.00	0.00	0.00	5,000.00	1,907.34	1,470.29
001-2643-6314-0000-00000-1-111	PPY - HR - Staff Services	0.00	0.00	0.00	0.00	65.00	0.00
001-2643-6411-0000-00000-1-000	HR - Supplies	3,000.00	0.00	3,000.00	28,000.00	875.26	519.12
001-2645-6314-0000-42301-4-000	Teacher Retention - Staff Services	0.00	0.00	0.00	0.00	0.00	14,120.00
001-2911-6171-0000-00000-1-000	Support Staff Unused Sick Leave Reimb	5,400.00	0.00	5,400.00	5,400.00	0.00	0.00
001-2911-6231-0000-00000-1-000	FICA	335.00	0.00	335.00	335.00	0.00	0.00
001-2911-6232-0000-00000-1-000	Medicare	78.00	0.00	78.00	78.00	0.00	0.00
001-2911-6363-0000-00000-1-000	District Publications	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00
001-2911-6363-0000-00002-1-000	Miscellaneous Printing	1,300.00	0.00	1,300.00	1,300.00	0.00	0.00
001-2911-6391-0000-00000-1-000	Employee Background Checks	5,500.00	0.00	5,500.00	5,500.00	3,565.76	7,704.41
001-3511-6151-7500-32400-1-056	PAT Salaries - Regular	70,936.00	0.00	70,936.00	68,201.00	67,786.51	56,756.02
001-3511-6161-7500-32400-1-056	PAT Parttime Salaries	600.00	0.00	600.00	600.00	0.00	0.00
001-3511-6161-7500-42200-4-001	ARP III - PAT Salary	0.00	0.00	0.00	0.00	0.00	500.00
001-3511-6221-7500-32400-1-056	Non-Teacher Retirement PAT	4,907.00	0.00	4,907.00	2,836.00	3,550.20	3,872.81
001-3511-6221-7500-42200-4-001	ARP III - Non Cert Ret	0.00	0.00	0.00	0.00	0.00	33.75
001-3511-6231-7500-32400-1-056	PAT FICA	4,435.00	0.00	4,435.00	4,266.00	4,202.59	3,518.80
001-3511-6231-7500-42200-4-001	ARP III - PAT OASDI	0.00	0.00	0.00	0.00	0.00	31.00
001-3511-6232-7500-32400-1-056	Medicare PAT	1,037.00	0.00	1,037.00	998.00	982.96	823.02
001-3511-6232-7500-42200-4-001	ARP III - PAT Medicare	0.00	0.00	0.00	0.00	0.00	7.25
001-3511-6261-7500-32400-1-056	PAT Workers Compensation	656.95	0.00	656.95	64.58	55.97	55.97
001-3511-6319-7500-32400-1-056	PAT Speakers	250.00	0.00	250.00	250.00	0.00	0.00
001-3511-6343-7500-32400-1-056	PAT Interdistrict Travel	500.00	0.00	500.00	500.00	0.00	0.00
001-3511-6411-7500-32400-1-056	PAT Instructional Supplies	1,350.00	0.00	1,350.00	1,350.00	3,869.07	1,286.83
001-3511-6412-7500-32400-1-056	PAT Software	2,100.00	0.00	2,100.00	2,100.00	550.00	1,546.33
001-3512-6131-7500-00056-1-021	ECC - Support Staff Extra Pay	0.00	0.00	0.00	0.00	3,954.00	0.00
001-3512-6151-7500-00056-1-003	Early Childhood Director	83,498.00	0.00	83,498.00	0.00	0.00	0.00
001-3512-6152-7500-00056-1-750	Early Childhood Salaries	54,129.00	0.00	54,129.00	51,707.00	77,666.39	72,427.98
001-3512-6161-7500-00056-1-004	Receptionist	65,021.00	0.00	65,021.00	45,355.00	42,240.00	40,497.60
001-3512-6161-7500-00056-1-005	Nurse	32,301.00	0.00	32,301.00	30,515.00	19,883.00	0.00
001-3512-6161-7500-00056-1-021	ECC Summer Aide Sal	793.00	0.00	793.00	768.00	550.08	1,195.04
001-3512-6161-7500-00056-1-099	Preschool Support Staff Substitutes	0.00	0.00	0.00	0.00	860.00	3,737.50
001-3512-6161-7500-00056-1-750	Preschool Classroom Aide	89,205.00	0.00	89,205.00	94,575.00	71,640.87	48,613.44
001-3512-6171-7500-00056-1-750	Preschool Aide - Unused Sick/Comp Leave	35.00	0.00	35.00	35.00	0.00	49.82
001-3512-6211-7500-00056-1-003	Teacher Retirement	13,308.00	0.00	13,308.00	0.00	0.00	0.00
001-3512-6211-7500-00056-1-021	Teacher Retirement	0.00	0.00	0.00	0.00	246.51	0.00
001-3512-6221-7500-00056-1-004	Non-Teacher Retirement	5,218.00	0.00	5,218.00	3,721.00	3,506.08	3,363.20
001-3512-6221-7500-00056-1-005	Non-Teacher Retirement	2,216.00	0.00	2,216.00	2,093.00	1,363.95	0.00
001-3512-6221-7500-00056-1-021	Non-Teacher Retirement	54.00	0.00	54.00	53.00	147.76	40.99
001-3512-6221-7500-00056-1-750	Non-Teacher Retirement	12,589.00	0.00	12,589.00	11,572.00	12,602.31	10,225.74
001-3512-6231-7500-00056-1-004	OASDI	4,031.00	0.00	4,031.00	2,812.00	2,105.64	2,016.22
001-3512-6231-7500-00056-1-005	OASDI	2,003.00	0.00	2,003.00	1,892.00	1,232.79	0.00
001-3512-6231-7500-00056-1-021	OASDI	49.00	0.00	49.00	48.00	186.25	74.10
001-3512-6231-7500-00056-1-099	OASDI	0.00	0.00	0.00	0.00	53.32	231.75
001-3512-6231-7500-00056-1-750	Social Security	8,889.00	0.00	8,889.00	9,072.00	9,256.96	7,507.77
001-3512-6232-7500-00056-1-003	Medicare	1,211.00	0.00	1,211.00	0.00	0.00	0.00
001-3512-6232-7500-00056-1-004	Medicare	943.00	0.00	943.00	658.00	492.44	471.49
001-3512-6232-7500-00056-1-005	Medicare	468.00	0.00	468.00	442.00	288.40	0.00
001-3512-6232-7500-00056-1-021	Medicare	12.00	0.00	12.00	11.00	65.31	17.32
001-3512-6232-7500-00056-1-099	Medicare	0.00	0.00	0.00	0.00	12.48	54.23
001-3512-6232-7500-00056-1-750	Medicare	2,079.00	0.00	2,079.00	2,122.00	2,165.01	1,755.85
001-3512-6241-7500-00056-1-003	Insurance	8,366.00	0.00	8,366.00	0.00	0.00	0.00

BRENTWOOD SCHOOL DISTRICT
Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
001-3512-6241-7500-00056-1-004	Employee Insurance	11,471.00	0.00	11,471.00	9,261.00	9,305.34	8,948.54
001-3512-6241-7500-00056-1-005	Employee Insurance	56.00	0.00	56.00	14.00	39.35	0.00
001-3512-6241-7500-00056-1-750	Insurance	44,274.00	0.00	44,274.00	37,045.00	37,938.16	28,254.50
001-3512-6261-7500-00056-1-750	Workers Compensation	2,128.88	0.00	2,128.88	1,729.84	1,499.21	1,499.21
001-3512-6312-7500-00000-1-750	ECC Professional Development	1,100.00	0.00	1,100.00	1,100.00	1,083.85	255.09
001-3512-6332-7500-00934-1-750	ECC Copier Maintenance	3,500.00	0.00	3,500.00	3,000.00	2,853.96	2,997.20
001-3512-6334-7500-00056-1-750	ECC Copier Rent	6,000.00	0.00	6,000.00	5,060.00	3,318.29	2,957.71
001-3512-6411-7500-00000-1-750	ECC Office Supplies	1,000.00	0.00	1,000.00	984.00	766.69	551.86
001-3512-6411-7500-00001-1-750	ECC Nursing Supplies	500.00	0.00	500.00	500.00	446.18	420.93
001-3512-6411-7500-00002-1-111	PPY - ECC Instructional Supplies	0.00	0.00	0.00	0.00	69.72	0.00
001-3512-6411-7500-00002-1-750	ECC Instructional Supplies	5,000.00	0.00	5,000.00	5,481.00	5,534.52	3,833.96
001-3512-6411-7500-00021-1-750	ECC Summer Camp Supplies	300.00	0.00	300.00	300.00	198.21	0.00
001-3512-6411-7500-00039-1-750	ECC Paper	430.00	0.00	430.00	860.00	2,113.11	0.00
001-3512-6411-7500-00901-1-750	ECC Wellness Grant Supplies	0.00	0.00	0.00	0.00	0.00	798.36
001-3512-6411-7500-00902-1-750	ECC Technical Business Asst - Supplies	0.00	0.00	0.00	0.00	0.00	5,000.00
001-3512-6411-7500-01281-1-750	ECC Instructional Supplies - ECSE	802.00	0.00	802.00	0.00	0.00	0.00
001-3512-6411-7500-42100-4-750	ECC CRRSA PK StartUp Supplies	0.00	0.00	0.00	0.00	0.00	12,887.80
001-3512-6412-7500-00056-1-750	ECC Software	1,068.00	0.00	1,068.00	975.00	948.00	948.00
001-3512-6491-7500-00056-1-750	ECC Staff Inservice Meals	200.00	0.00	200.00	200.00	138.54	184.66
001-3711-6391-0000-46100-4-875	Title IV.A - Non-Public Purchased Services	2,400.00	0.00	2,400.00	2,400.00	0.00	0.00
001-3711-6391-0000-46500-4-875	Title II.A - Non Public Purchased Services	0.00	0.00	0.00	0.00	0.00	837.00
FUND 001 TOTAL	General Fund	8,159,927.50	0.00	8,159,927.50	7,692,171.60	7,353,086.76	7,577,157.37
002-1111-6111-4040-00000-1-403	MT Salaries	1,158,611.00	0.00	1,158,611.00	1,080,607.00	996,679.31	932,008.70
002-1111-6111-4040-00000-1-404	Elementary Special Salaries	48,328.00	0.00	48,328.00	40,259.00	35,057.16	37,161.60
002-1111-6111-4040-00199-1-403	Supplementary Contract Salaries	2,049.00	0.00	2,049.00	0.00	0.00	0.00
002-1111-6111-4040-42200-4-001	ARP III-Salaries-MT	0.00	0.00	0.00	0.00	52,643.34	105,627.06
002-1111-6111-4060-00000-1-402	MC Salaries	1,411,088.00	0.00	1,411,088.00	1,335,818.00	1,158,332.54	1,098,055.10
002-1111-6111-4060-00000-1-404	Elementary Special Salaries	48,328.00	0.00	48,328.00	40,259.00	35,056.92	37,161.36
002-1111-6111-4060-00199-1-402	Supplementary Contract Salaries	10,192.00	0.00	10,192.00	0.00	0.00	0.00
002-1111-6111-4060-42200-4-001	ARP III-Salaries-MC	0.00	0.00	0.00	0.00	48,946.60	80,581.10
002-1111-6121-4040-00000-1-099	MT - Substitute Teachers	41,068.00	0.00	41,068.00	27,700.00	30,864.04	36,063.54
002-1111-6121-4060-00000-1-099	MC - Substitute Teachers	41,068.00	0.00	41,068.00	27,700.00	38,919.25	39,168.38
002-1111-6131-4040-00000-1-000	MT - Extra Duties	1,450.00	0.00	1,450.00	6,700.00	4,923.00	600.00
002-1111-6131-4040-00022-1-403	MT - After School Tutoring	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00
002-1111-6131-4040-00547-1-403	MT Mentoring Salaries	0.00	0.00	0.00	0.00	6,933.00	0.00
002-1111-6131-4060-00000-1-000	MC - Extra Duties	1,450.00	0.00	1,450.00	1,700.00	123.00	1,300.00
002-1111-6131-4060-00022-1-402	MC - After School Tutoring	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00
002-1111-6131-4060-00547-1-402	MG - Salaries - Mentoring	1,393.00	0.00	1,393.00	0.00	2,787.00	0.00
002-1111-6141-4040-00000-1-404	MT - Sick Leave Reimbursement	1,000.00	0.00	1,000.00	1,000.00	0.00	2,417.50
002-1111-6141-4060-00000-1-402	MC - Sick Leave Reimbursement	1,000.00	0.00	1,000.00	1,000.00	250.00	995.00
002-1111-6141-4060-00000-1-404	MC - Sick Leave Reimbursement	0.00	0.00	0.00	0.00	0.00	4,684.50
002-1111-6211-4040-00000-1-000	Teacher Retirement	210.00	0.00	210.00	972.00	713.84	0.00
002-1111-6211-4040-00000-1-099	Teacher Retirement	0.00	0.00	0.00	1,227.00	1,299.24	0.00
002-1111-6211-4040-00000-1-403	Teacher Retirement	192,806.00	0.00	192,806.00	179,913.00	165,340.24	151,910.15
002-1111-6211-4040-00000-1-404	Teacher Retirement	7,808.00	0.00	7,808.00	5,837.00	5,641.12	6,030.48
002-1111-6211-4040-00022-1-403	Teacher Retirement	218.00	0.00	218.00	218.00	0.00	0.00
002-1111-6211-4040-00199-1-403	Teacher Retirement	297.00	0.00	297.00	0.00	0.00	0.00
002-1111-6211-4040-00547-1-403	Teacher Retirement	0.00	0.00	0.00	0.00	1,005.30	0.00
002-1111-6211-4040-42200-4-001	ARP III-Cert Retirement-MT	0.00	0.00	0.00	0.00	9,256.50	17,241.84
002-1111-6211-4060-00000-1-000	Teacher Retirement	210.00	0.00	210.00	247.00	17.84	145.00
002-1111-6211-4060-00000-1-099	Teacher Retirement	0.00	0.00	0.00	1,227.00	1,299.03	0.00
002-1111-6211-4060-00000-1-402	Teacher Retirement	235,762.00	0.00	235,762.00	220,375.98	191,350.55	180,331.32
002-1111-6211-4060-00000-1-404	Teacher Retirement	7,808.00	0.00	7,808.00	5,837.00	5,641.11	6,030.24
002-1111-6211-4060-00022-1-402	Teacher Retirement	218.00	0.00	218.00	218.00	0.00	0.00
002-1111-6211-4060-00199-1-402	Teacher Retirement	1,478.00	0.00	1,478.00	0.00	0.00	0.00
002-1111-6211-4060-00547-1-402	Teacher Retirement	202.00	0.00	202.00	0.00	404.12	0.00
002-1111-6211-4060-42200-4-001	ARP III-Cert Retirement-MC	0.00	0.00	0.00	0.00	8,184.40	13,400.81
002-1111-6221-4040-00000-1-099	Non-Teacher Retirement	566.00	0.00	566.00	1,098.00	1,166.19	900.62
002-1111-6221-4060-00000-1-099	Non-Teacher Retirement	2,955.00	0.00	2,955.00	1,098.00	1,165.28	892.45
002-1111-6231-4040-00000-1-000	Old Age Survivor/Disability (OASDI)	0.00	0.00	0.00	0.00	0.00	37.20
002-1111-6231-4040-00000-1-099	OASDI	2,546.00	0.00	2,546.00	1,322.00	1,512.07	2,236.04
002-1111-6231-4040-00000-1-404	Old Age Survivor/Disability (OASDI)	62.00	0.00	62.00	62.00	0.00	149.88
002-1111-6231-4060-00000-1-000	Old Age Survivor/Disability (OASDI)	0.00	0.00	0.00	0.00	0.00	18.60
002-1111-6231-4060-00000-1-099	OASDI	2,546.00	0.00	2,546.00	1,322.00	2,011.72	2,428.54
002-1111-6231-4060-00000-1-402	FICA	62.00	0.00	62.00	62.00	15.50	61.69
002-1111-6231-4060-00000-1-404	Old Age Survivor/Disability (OASDI)	0.00	0.00	0.00	0.00	0.00	290.44
002-1111-6232-4040-00000-1-000	Medicare	21.00	0.00	21.00	97.00	71.38	8.72
002-1111-6232-4040-00000-1-099	Medicare	595.00	0.00	595.00	402.00	447.55	523.02
002-1111-6232-4040-00000-1-403	Medicare	16,800.00	0.00	16,800.00	16,618.81	13,911.27	13,150.86
002-1111-6232-4040-00000-1-404	Medicare	715.00	0.00	715.00	598.00	508.32	573.85
002-1111-6232-4040-00022-1-403	Medicare	22.00	0.00	22.00	22.00	0.00	0.00
002-1111-6232-4040-00199-1-403	Medicare	30.00	0.00	30.00	0.00	0.00	0.00
002-1111-6232-4040-00547-1-403	Medicare	0.00	0.00	0.00	0.00	100.55	0.00
002-1111-6232-4040-42200-4-001	ARP III-Medicare-MT	0.00	0.00	0.00	0.00	693.28	1,531.44
002-1111-6232-4060-00000-1-000	Medicare	21.00	0.00	21.00	25.00	1.78	18.86
002-1111-6232-4060-00000-1-099	Medicare	595.00	0.00	595.00	402.00	564.82	568.08
002-1111-6232-4060-00000-1-402	Medicare	20,475.00	0.00	20,475.00	18,434.00	16,219.33	15,612.98
002-1111-6232-4060-00000-1-404	Medicare	701.00	0.00	701.00	584.00	508.28	606.73

BRENTWOOD SCHOOL DISTRICT
Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
002-1111-6232-4060-00022-1-402	Medicare	22.00	0.00	22.00	22.00	0.00	0.00
002-1111-6232-4060-00199-1-402	Medicare	148.00	0.00	148.00	0.00	0.00	0.00
002-1111-6232-4060-00547-1-402	Medicare	20.00	0.00	20.00	0.00	40.42	0.00
002-1111-6232-4060-42200-4-001	ARP III-Medicare-MC	0.00	0.00	0.00	0.00	634.40	1,059.37
002-1111-6241-4040-00000-1-099	Employee Insurance	2,306.00	0.00	2,306.00	6,287.00	7,338.87	2,789.62
002-1111-6241-4040-00000-1-403	Insurance	172,318.00	0.00	172,318.00	171,416.00	148,221.33	117,321.79
002-1111-6241-4040-00000-1-404	Insurance	5,577.00	0.00	5,577.00	0.00	3,895.20	4,484.64
002-1111-6241-4040-42200-4-001	ARP III-Insurance-MT	0.00	0.00	0.00	0.00	8,432.72	13,282.56
002-1111-6241-4060-00000-1-099	Employee Insurance	11,602.00	0.00	11,602.00	6,287.00	7,339.22	2,788.48
002-1111-6241-4060-00000-1-402	Insurance	217,086.00	0.00	217,086.00	176,252.00	163,802.94	147,606.76
002-1111-6241-4060-00000-1-404	Employee Insurance	5,577.00	0.00	5,577.00	0.00	3,894.60	4,484.40
002-1111-6241-4060-42200-4-001	ARP III-Insurance-MC	0.00	0.00	0.00	0.00	7,497.40	11,838.28
002-1111-6261-4040-00000-1-403	Workers Compensation	11,142.46	0.00	11,142.46	8,999.91	7,800.00	3,779.48
002-1111-6261-4040-00000-1-404	Workers Compensation	0.00	0.00	0.00	642.86	557.15	520.70
002-1111-6261-4060-00000-1-402	Workers Compensation	13,531.59	0.00	13,531.59	11,302.82	9,795.87	5,603.62
002-1131-6111-3000-00000-1-304	MS Teachers Salaries	1,034,021.00	0.00	1,034,021.00	1,035,771.00	1,007,240.37	970,994.75
002-1131-6111-3000-00199-1-304	Supplementary Contract Salaries	6,337.00	0.00	6,337.00	0.00	0.00	0.00
002-1131-6111-3000-42200-4-001	ARP III-Certified Salaries	0.00	0.00	0.00	0.00	17,248.46	0.00
002-1131-6121-3000-00000-1-099	MS - Substitute Teachers	35,368.00	0.00	35,368.00	22,000.00	22,604.04	21,031.04
002-1131-6121-3000-00001-1-099	MS - Substitutes - ISS	2,850.00	0.00	2,850.00	2,850.00	0.00	0.00
002-1131-6131-3000-00000-1-000	MS - Extra Duties	1,393.00	0.00	1,393.00	3,000.00	75.00	2,633.00
002-1131-6131-3000-00000-1-304	Coaching & Misc. Extra Duty Salaries	7,270.00	0.00	7,270.00	4,924.00	1,359.00	0.00
002-1131-6131-3000-00022-1-304	MS - After School Tutoring	1,500.00	0.00	1,500.00	1,500.00	2,512.50	2,887.50
002-1131-6131-3000-00547-1-304	MS - Salaries - Mentoring	8,868.00	0.00	8,868.00	8,385.00	5,539.00	1,802.00
002-1131-6141-3000-00000-1-304	MS - Sick Leave Reimbursement	1,500.00	0.00	1,500.00	1,500.00	0.00	15,602.00
002-1131-6211-3000-00000-1-000	Teacher Retirement	202.00	0.00	202.00	435.00	10.88	177.39
002-1131-6211-3000-00000-1-099	Teacher Retirement	0.00	0.00	0.00	1,227.00	1,426.14	204.84
002-1131-6211-3000-00000-1-304	Teacher Retirement	172,973.00	0.00	172,973.00	172,226.00	164,630.18	157,197.80
002-1131-6211-3000-00022-1-304	Teacher Retirement	218.00	0.00	218.00	218.00	364.47	418.88
002-1131-6211-3000-00199-1-304	Teacher Retirement	919.00	0.00	919.00	0.00	0.00	0.00
002-1131-6211-3000-00547-1-304	Teacher Retirement	1,286.00	0.00	1,286.00	1,216.00	803.17	196.43
002-1131-6211-3000-42200-4-001	Teacher Retirement	0.00	0.00	0.00	0.00	2,835.74	0.00
002-1131-6221-3000-00000-1-099	Non-Teacher Retirement	2,955.00	0.00	2,955.00	1,098.00	1,166.19	892.73
002-1131-6231-3000-00000-1-000	Old Age Survivor/Disability (OASDI)	0.00	0.00	0.00	0.00	0.00	95.67
002-1131-6231-3000-00000-1-099	OASDI	2,193.00	0.00	2,193.00	969.00	945.70	1,216.41
002-1131-6231-3000-00000-1-304	FICA	93.00	0.00	93.00	93.00	82.38	1,769.15
002-1131-6231-3000-00001-1-099	OASDI	177.00	0.00	177.00	177.00	0.00	0.00
002-1131-6231-3000-00547-1-304	Old Age Survivor/Disability (OASDI)	0.00	0.00	0.00	0.00	0.00	83.27
002-1131-6232-3000-00000-1-000	Medicare	20.00	0.00	20.00	44.00	1.08	38.19
002-1131-6232-3000-00000-1-099	Medicare	513.00	0.00	513.00	319.00	327.68	304.98
002-1131-6232-3000-00000-1-304	Medicare	15,120.00	0.00	15,120.00	15,112.00	14,119.83	13,804.46
002-1131-6232-3000-00001-1-099	Medicare	41.00	0.00	41.00	41.00	0.00	0.00
002-1131-6232-3000-00022-1-304	Medicare	22.00	0.00	22.00	22.00	36.44	41.87
002-1131-6232-3000-00199-1-304	Medicare	92.00	0.00	92.00	0.00	0.00	0.00
002-1131-6232-3000-00547-1-304	Medicare	129.00	0.00	129.00	122.00	80.33	26.13
002-1131-6232-3000-42200-4-001	Medicare	0.00	0.00	0.00	0.00	247.22	0.00
002-1131-6241-3000-00000-1-099	Employee Insurance	11,602.00	0.00	11,602.00	6,287.00	7,338.87	2,789.62
002-1131-6241-3000-00000-1-304	Insurance	153,572.00	0.00	153,572.00	148,368.00	133,613.35	119,146.97
002-1131-6241-3000-42200-4-001	ARP III-Insurance	0.00	0.00	0.00	0.00	2,308.44	0.00
002-1131-6261-3000-00000-1-304	Workers Compensation	11,028.32	0.00	11,028.32	11,246.15	9,746.76	5,557.72
002-1151-6111-1050-00000-1-105	HS Teachers Salaries	1,778,615.00	0.00	1,778,615.00	1,746,035.00	1,681,706.64	1,639,503.48
002-1151-6111-1050-00199-1-105	Supplementary Contract Salaries	11,030.00	0.00	11,030.00	52,187.00	47,696.16	46,048.63
002-1151-6111-1050-42200-4-001	ARP III-Salaries-HS	0.00	0.00	0.00	0.00	11,499.04	0.00
002-1151-6121-1050-00000-1-099	HS - Substitute Teachers	61,048.00	0.00	61,048.00	73,300.00	23,554.95	38,332.58
002-1151-6121-1050-00001-1-099	HS - Substitutes - ISS	1,900.00	0.00	1,900.00	1,900.00	0.00	0.00
002-1151-6131-1050-00000-1-105	Coaching & Misc. Extra Duty Salaries	32,732.00	0.00	32,732.00	150,267.00	113,019.61	111,319.59
002-1151-6131-1050-00022-1-105	HS - After School Tutoring	1,500.00	0.00	1,500.00	1,500.00	2,053.75	2,382.50
002-1151-6131-1050-00547-1-105	HS Mentoring Salaries	4,643.00	0.00	4,643.00	7,259.00	3,216.00	0.00
002-1151-6131-1050-42200-4-000	ARP ESSER III Supplementary Cert Salaries	0.00	0.00	0.00	0.00	0.00	94,500.00
002-1151-6131-1050-42302-4-871	Grow Your Own - Supplemental Pay	0.00	0.00	0.00	0.00	0.00	480.00
002-1151-6151-1050-00000-1-105	HS - Sick Leave Reimbursement	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00
002-1151-6152-1050-00000-1-105	HS Instructional Aide Salaries	0.00	0.00	0.00	0.00	0.00	16,773.36
002-1151-6211-1050-00000-1-099	Teacher Retirement	0.00	0.00	0.00	1,227.00	1,459.73	367.52
002-1151-6211-1050-00000-1-105	Teacher Retirement	299,908.00	0.00	299,908.00	307,480.00	289,942.97	285,132.12
002-1151-6211-1050-00022-1-105	Teacher Retirement	218.00	0.00	218.00	218.00	297.92	345.58
002-1151-6211-1050-00199-1-105	Teacher Retirement	1,599.00	0.00	1,599.00	7,567.00	6,915.78	6,677.05
002-1151-6211-1050-00547-1-105	Teacher Retirement	673.00	0.00	673.00	1,053.00	269.27	0.00
002-1151-6211-1050-42200-4-000	ARP ESSER III Teacher Retirement	0.00	0.00	0.00	0.00	0.00	13,509.30
002-1151-6211-1050-42200-4-001	ARP III-Cert Retirement-HS	0.00	0.00	0.00	0.00	1,890.56	0.00
002-1151-6211-1050-42302-4-871	Grow your Own - Teacher Retirement	0.00	0.00	0.00	0.00	0.00	69.60
002-1151-6221-1050-00000-1-099	Non-Teacher Retirement	566.00	0.00	566.00	1,098.00	1,169.59	979.49
002-1151-6221-1050-00547-1-105	Non-Teacher Retirement	0.00	0.00	0.00	0.00	93.23	0.00
002-1151-6231-1050-00000-1-099	OASDI	3,785.00	0.00	3,785.00	4,150.00	990.37	2,219.54
002-1151-6231-1050-00000-1-105	FICA	124.00	0.00	124.00	464.00	340.00	1,387.78
002-1151-6231-1050-00001-1-099	OASDI	118.00	0.00	118.00	118.00	0.00	0.00
002-1151-6231-1050-00547-1-105	Old Age Survivor/Disability (OASDI)	0.00	0.00	0.00	0.00	84.26	0.00
002-1151-6231-1050-42200-4-000	ARP ESSER III OASDI	0.00	0.00	0.00	0.00	0.00	248.00
002-1151-6232-1050-00000-1-099	Medicare	885.00	0.00	885.00	1,063.00	341.44	555.81

BRENTWOOD SCHOOL DISTRICT

Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
002-1151-6232-1050-00000-1-105	Medicare	26,294.00	0.00	26,294.00	27,525.00	25,632.77	25,049.19
002-1151-6232-1050-00001-1-099	Medicare	28.00	0.00	28.00	28.00	0.00	0.00
002-1151-6232-1050-00022-1-105	Medicare	22.00	0.00	22.00	22.00	29.74	34.45
002-1151-6232-1050-00199-1-105	Medicare	160.00	0.00	160.00	757.00	691.68	668.21
002-1151-6232-1050-00547-1-105	Medicare	67.00	0.00	67.00	105.00	46.64	0.00
002-1151-6232-1050-42200-4-000	ARP ESSER III Medicare	0.00	0.00	0.00	0.00	0.00	1,370.25
002-1151-6232-1050-42200-4-001	ARP III-Medicare-HS	0.00	0.00	0.00	0.00	164.88	0.00
002-1151-6232-1050-42302-4-871	Grown Your Own - Medicare	0.00	0.00	0.00	0.00	0.00	6.96
002-1151-6241-1050-00000-1-099	Employee Insurance	2,306.00	0.00	2,306.00	6,287.00	7,338.87	2,789.62
002-1151-6241-1050-00000-1-105	Insurance	260,253.00	0.00	260,253.00	232,369.00	213,409.91	215,677.10
002-1151-6241-1050-42200-4-001	ARP III-Insurance-HS	0.00	0.00	0.00	0.00	1,538.96	0.00
002-1151-6261-1050-00000-1-105	Workers Compensation	19,857.78	0.00	19,857.78	11,795.79	10,223.12	6,331.15
002-1191-6131-1050-00021-1-105	HS Summer School Salary	1,710.00	0.00	1,710.00	1,710.00	1,575.00	1,410.00
002-1191-6131-3000-00021-1-304	MS - Summer School Salaries	4,620.00	0.00	4,620.00	4,650.00	3,180.00	3,180.00
002-1191-6131-4060-00021-1-402	MC - Summer School Salaries	21,046.00	0.00	21,046.00	19,741.00	17,985.90	21,562.50
002-1191-6211-1050-00021-1-105	Teacher Retirement	248.00	0.00	248.00	248.00	228.38	204.45
002-1191-6211-3000-00021-1-304	Teacher Retirement	670.00	0.00	670.00	674.00	461.10	461.10
002-1191-6211-4060-00021-1-402	Teacher Retirement	3,052.00	0.00	3,052.00	2,862.00	1,559.61	2,631.80
002-1191-6231-4060-00021-1-402	Social Security	0.00	0.00	0.00	0.00	448.26	211.58
002-1191-6232-1050-00021-1-105	Medicare	25.00	0.00	25.00	25.00	22.84	20.45
002-1191-6232-3000-00021-1-304	Medicare	67.00	0.00	67.00	67.00	46.12	46.12
002-1191-6232-4060-00021-1-402	Medicare	305.00	0.00	305.00	286.00	260.85	312.69
002-1211-6111-4040-00016-1-404	Gifted Salaries	26,174.00	0.00	26,174.00	36,153.00	34,093.32	33,177.12
002-1211-6111-4060-00016-1-404	Gifted Salaries	26,174.00	0.00	26,174.00	36,153.00	34,093.32	33,176.88
002-1211-6211-4040-00016-1-404	Teacher Retirement	4,596.00	0.00	4,596.00	5,969.00	5,612.98	5,452.80
002-1211-6211-4060-00016-1-404	Teacher Retirement	4,596.00	0.00	4,596.00	5,969.00	5,612.97	5,452.56
002-1211-6232-4040-00016-1-404	Medicare	380.00	0.00	380.00	524.00	494.37	481.20
002-1211-6232-4060-00016-1-404	Medicare	380.00	0.00	380.00	524.00	494.35	480.96
002-1211-6241-4040-00016-1-404	Insurance	5,577.00	0.00	5,577.00	5,073.00	4,674.24	4,484.64
002-1211-6241-4060-00016-1-404	Employee Insurance	5,577.00	0.00	5,577.00	5,073.00	4,673.52	4,484.40
002-1211-6261-4040-00016-1-404	Workers Compensation	345.21	0.00	345.21	259.04	224.50	224.50
002-1211-6261-4060-00016-1-404	Workers Compensation	345.21	0.00	345.21	0.00	0.00	0.00
002-1251-6111-4040-00000-1-404	Salaries - EL Reading	80,105.00	0.00	80,105.00	78,105.00	76,945.43	73,140.10
002-1251-6111-4040-45100-4-403	Title I Salaries - MT	18,000.00	0.00	18,000.00	20,000.00	21,159.57	23,813.90
002-1251-6111-4060-00000-1-404	Salaries - EL Reading	82,770.00	0.00	82,770.00	77,813.00	68,731.48	70,272.90
002-1251-6111-4060-45100-4-402	Title I Salaries - MC	18,000.00	0.00	18,000.00	20,000.00	27,599.43	20,361.10
002-1251-6211-4040-00000-1-404	Teacher Retirement - EL Reading	15,827.00	0.00	15,827.00	15,680.00	15,564.23	15,342.24
002-1251-6211-4060-00000-1-404	Teacher Retirement - EL Reading	16,213.00	0.00	16,213.00	15,638.00	15,306.87	14,425.91
002-1251-6232-4040-00000-1-404	Medicare - EL Reading	1,423.00	0.00	1,423.00	1,423.00	1,422.48	1,405.92
002-1251-6232-4060-00000-1-404	Medicare - EL Reading	1,461.00	0.00	1,461.00	1,418.00	1,389.56	1,312.56
002-1251-6241-4040-00000-1-404	Insurance	11,155.00	0.00	11,155.00	10,146.00	9,347.76	8,969.04
002-1251-6241-4060-00000-1-404	Employee Insurance	11,155.00	0.00	11,155.00	10,146.00	9,347.76	8,969.04
002-1251-6261-4040-00000-1-404	Workers Compensation	936.75	0.00	936.75	603.71	523.22	523.22
002-1251-6261-4060-00000-1-404	Workers Compensation	933.97	0.00	933.97	0.00	0.00	0.00
002-1271-6111-1050-00079-1-000	ESOL Salaries	35,010.00	0.00	35,010.00	5,996.00	5,849.52	5,527.68
002-1271-6111-3000-00079-1-000	ESOL Salaries	35,010.00	0.00	35,010.00	9,595.00	9,360.48	8,845.67
002-1271-6111-4040-00079-1-000	ESOL Salaries	35,010.00	0.00	35,010.00	0.00	0.00	32,207.88
002-1271-6111-4060-00079-1-000	ESOL Salaries	35,010.00	0.00	35,010.00	17,981.00	17,541.84	16,577.03
002-1271-6211-1050-00079-1-000	Teacher Retirement	5,877.00	0.00	5,877.00	999.00	967.68	916.08
002-1271-6211-3000-00079-1-000	Teacher Retirement	5,877.00	0.00	5,877.00	1,599.00	1,548.72	1,466.16
002-1271-6211-4040-00079-1-000	Teacher Retirement	5,877.00	0.00	5,877.00	0.00	0.00	4,670.12
002-1271-6211-4060-00079-1-000	Teacher Retirement	5,877.00	0.00	5,877.00	2,997.00	2,902.08	2,747.52
002-1271-6232-1050-00079-1-000	Medicare	508.00	0.00	508.00	87.00	84.72	80.16
002-1271-6232-3000-00079-1-000	Medicare	508.00	0.00	508.00	139.00	135.84	128.16
002-1271-6232-4040-00079-1-000	Medicare	508.00	0.00	508.00	0.00	0.00	467.11
002-1271-6232-4060-00079-1-000	Medicare	508.00	0.00	508.00	261.00	254.40	240.48
002-1271-6241-1050-00079-1-000	Insurance	5,577.00	0.00	5,577.00	906.00	834.48	800.88
002-1271-6241-3000-00079-1-000	Insurance	5,577.00	0.00	5,577.00	1,450.00	1,335.84	1,281.60
002-1271-6241-4040-00079-1-000	Insurance	5,577.00	0.00	5,577.00	0.00	0.00	0.00
002-1271-6241-4060-00079-1-000	Insurance	5,577.00	0.00	5,577.00	2,717.00	2,503.44	2,401.92
002-1271-6261-1050-00079-1-000	Workers Compensation	57.25	0.00	57.25	259.04	224.50	224.50
002-1271-6261-3000-00079-1-000	Workers Compensation	91.62	0.00	91.62	0.00	0.00	0.00
002-1271-6261-4060-00079-1-000	Workers Compensation	171.69	0.00	171.69	0.00	0.00	0.00
002-1371-6111-1050-00000-1-105	PLTW HS Teacher Salaries	9,884.00	0.00	9,884.00	9,025.00	10,899.38	34,091.50
002-1371-6111-3000-00000-1-304	PLTW MS Teacher Salaries	72,485.00	0.00	72,485.00	66,182.00	60,964.54	34,091.50
002-1371-6211-1050-00000-1-105	Teacher Retirement	1,625.00	0.00	1,625.00	1,483.00	1,783.58	5,585.28
002-1371-6211-3000-00000-1-304	Teacher Retirement	11,919.00	0.00	11,919.00	10,877.00	9,975.70	5,585.27
002-1371-6232-1050-00000-1-105	Medicare	143.00	0.00	143.00	131.00	158.04	494.40
002-1371-6232-3000-00000-1-304	Medicare	1,051.00	0.00	1,051.00	960.00	884.04	494.16
002-1371-6241-1050-00000-1-105	Employee Insurance	1,339.00	0.00	1,339.00	1,218.00	1,417.58	4,484.64
002-1371-6241-3000-00000-1-304	Employee Insurance	9,816.00	0.00	9,816.00	8,928.00	7,930.18	4,484.40
002-1411-6131-1050-00000-1-000	HS - Supplemental Pay - After School Clubs	900.00	0.00	900.00	900.00	1,525.00	1,175.00
002-1411-6131-3000-00000-1-000	MS - Supplemental Pay - After School Clubs	1,500.00	0.00	1,500.00	1,500.00	945.00	1,345.00
002-1411-6131-3000-00304-1-304	MS Camp Salary Cert Supp Pay	5,400.00	0.00	5,400.00	0.00	0.00	0.00
002-1411-6131-4040-00000-1-000	MT - Supplemental Pay - After School Clubs	1,800.00	0.00	1,800.00	1,800.00	470.00	750.00
002-1411-6131-4060-00000-1-000	MC - Supplemental Pay - After School Clubs	1,800.00	0.00	1,800.00	1,800.00	2,000.00	2,055.00
002-1411-6211-1050-00000-1-000	Teacher Retirement	131.00	0.00	131.00	131.00	221.20	170.40
002-1411-6211-3000-00000-1-000	Teacher Retirement	218.00	0.00	218.00	218.00	137.13	195.23

BRENTWOOD SCHOOL DISTRICT
Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
002-1411-6211-3000-00304-1-304	Teacher Retirement	783.00	0.00	783.00	0.00	0.00	0.00
002-1411-6211-4040-00000-1-000	Teacher Retirement	261.00	0.00	261.00	261.00	68.16	108.80
002-1411-6211-4060-00000-1-000	Teacher Retirement	261.00	0.00	261.00	261.00	290.09	298.04
002-1411-6232-1050-00000-1-000	Medicare	13.00	0.00	13.00	13.00	22.09	17.06
002-1411-6232-3000-00000-1-000	Medicare	22.00	0.00	22.00	22.00	13.69	19.44
002-1411-6232-3000-00304-1-304	Medicare	78.00	0.00	78.00	0.00	0.00	0.00
002-1411-6232-4040-00000-1-000	Medicare	26.00	0.00	26.00	26.00	6.81	10.89
002-1411-6232-4060-00000-1-000	Medicare	26.00	0.00	26.00	26.00	29.05	29.84
002-1421-6131-1050-00000-1-872	HS - Extra Duties - Athletic	120,937.00	0.00	120,937.00	2,850.00	1,113.75	3,241.24
002-1421-6131-1050-00005-1-872	HS - Athletics - Tournament Salaries	150.00	0.00	150.00	150.00	0.00	20.24
002-1421-6131-3000-00000-1-872	HS - Extra Duty Athletics	1,537.00	0.00	1,537.00	0.00	0.00	0.00
002-1421-6211-1050-00000-1-872	Teacher Retirement	16,741.00	0.00	16,741.00	413.00	161.51	137.36
002-1421-6211-1050-00005-1-872	Teacher Retirement	22.00	0.00	22.00	22.00	0.00	2.94
002-1421-6211-3000-00000-1-872	Teacher Retirement	223.00	0.00	223.00	0.00	0.00	0.00
002-1421-6231-1050-00000-1-872	Social Security	340.00	0.00	340.00	0.00	0.00	142.20
002-1421-6232-1050-00000-1-872	Medicare	1,754.00	0.00	1,754.00	41.00	16.15	46.97
002-1421-6232-1050-00005-1-872	Medicare	2.00	0.00	2.00	2.00	0.00	0.30
002-1421-6232-3000-00000-1-872	Medicare	22.00	0.00	22.00	0.00	0.00	0.00
002-1421-6261-1050-00000-1-872	Workers Compensation Insurance	28.65	0.00	28.65	0.00	0.00	0.00
002-2122-6111-1050-00000-1-000	Guidance Certified Salaries	95,978.00	0.00	95,978.00	88,015.00	86,135.85	81,896.44
002-2122-6111-3000-00000-1-000	Guidance Regular Salaries	101,855.00	0.00	101,855.00	94,472.00	90,272.64	85,780.28
002-2122-6111-4040-00000-1-000	Guidance Certified Salaries	64,691.00	0.00	64,691.00	62,166.00	63,541.56	61,203.68
002-2122-6111-4060-00000-1-000	Guidance Certified Salaries	99,255.00	0.00	99,255.00	94,178.00	92,060.52	68,138.88
002-2122-6141-4060-00000-1-000	MC - Guidance - Sick Leave Reimbursement	0.00	0.00	0.00	0.00	0.00	4,857.00
002-2122-6211-1050-00000-1-000	Teacher Retirement	15,518.00	0.00	15,518.00	14,217.00	13,778.14	13,110.45
002-2122-6211-3000-00000-1-000	Teacher Retirement	16,370.00	0.00	16,370.00	15,153.00	14,429.18	13,724.77
002-2122-6211-4040-00000-1-000	Teacher Retirement	10,981.00	0.00	10,981.00	10,469.00	10,560.08	10,158.46
002-2122-6211-4060-00000-1-000	Teacher Retirement	15,993.00	0.00	15,993.00	15,110.00	14,794.74	10,897.85
002-2122-6231-3000-00000-1-000	Social Security	0.00	0.00	0.00	0.00	(2.33)	0.00
002-2122-6231-4060-00000-1-000	Social Security	0.00	0.00	0.00	0.00	0.00	301.13
002-2122-6232-1050-00000-1-000	Medicare	1,392.00	0.00	1,392.00	1,276.00	1,142.16	1,094.64
002-2122-6232-3000-00000-1-000	Medicare	1,477.00	0.00	1,477.00	1,370.00	1,307.28	1,242.22
002-2122-6232-4040-00000-1-000	Medicare	938.00	0.00	938.00	901.00	921.24	887.52
002-2122-6232-4060-00000-1-000	Medicare	1,439.00	0.00	1,439.00	1,366.00	1,334.88	1,057.60
002-2122-6241-1050-00000-1-000	Insurance	11,557.00	0.00	11,557.00	10,146.00	9,347.76	8,969.04
002-2122-6241-3000-00000-1-000	Insurance	11,155.00	0.00	11,155.00	10,146.00	9,316.20	8,986.60
002-2122-6241-4040-00000-1-000	Insurance	11,155.00	0.00	11,155.00	10,060.00	9,346.97	8,964.72
002-2122-6241-4060-00000-1-000	Insurance	11,155.00	0.00	11,155.00	10,146.00	10,095.18	7,111.91
002-2122-6261-1050-00000-1-000	Workers Compensation	840.41	0.00	840.41	2,867.98	2,485.61	2,323.00
002-2122-6261-3000-00000-1-000	Workers Compensation	902.06	0.00	902.06	0.00	0.00	0.00
002-2122-6261-4040-00000-1-000	Workers Compensation	593.59	0.00	593.59	0.00	0.00	0.00
002-2122-6261-4060-00000-1-000	Workers Compensation	899.26	0.00	899.26	0.00	0.00	0.00
002-2211-6112-1050-00000-1-000	HS - Impr of Instr - Certified Administrators	7,790.00	0.00	7,790.00	6,490.00	6,369.33	5,990.40
002-2211-6211-1050-00000-1-000	Impr of Instr - Teacher Retirement	1,130.00	0.00	1,130.00	941.00	923.52	868.56
002-2211-6232-1050-00000-1-000	Impr of Instr - Medicare	113.00	0.00	113.00	94.00	92.40	86.88
002-2211-6261-1050-00000-1-000	Impr of Instr - Workers Compensation Ins	61.97	0.00	61.97	0.00	0.00	0.00
002-2212-6121-1050-00000-1-099	HS - PD Substitutes	1,900.00	0.00	1,900.00	1,900.00	0.00	0.00
002-2212-6121-3000-00000-1-099	MS - PD Substitutes	1,900.00	0.00	1,900.00	1,900.00	0.00	0.00
002-2212-6121-4040-00000-1-099	MT - PD Substitutes	1,900.00	0.00	1,900.00	1,900.00	0.00	0.00
002-2212-6121-4060-00000-1-099	MC - PD Substitutes	1,900.00	0.00	1,900.00	1,900.00	0.00	0.00
002-2212-6131-1050-00000-1-000	HS - Curriculum Writing	16,378.00	0.00	16,378.00	5,805.00	6,993.00	3,235.00
002-2212-6131-3000-00000-1-000	MS - Curriculum Writing	1,800.00	0.00	1,800.00	5,469.00	3,862.37	2,062.37
002-2212-6131-4040-00000-1-000	MT - Curriculum Writing	3,289.00	0.00	3,289.00	5,469.00	8,387.92	4,497.51
002-2212-6131-4060-00000-1-000	MC - Curriculum Writing	2,265.00	0.00	2,265.00	5,469.00	3,715.92	2,289.50
002-2212-6131-7500-00000-1-000	BECC - Curriculum Writing	3,993.00	0.00	3,993.00	5,797.00	3,906.00	2,096.50
002-2212-6211-1050-00000-1-000	Teacher Retirement	2,375.00	0.00	2,375.00	842.00	1,013.98	469.07
002-2212-6211-3000-00000-1-000	Teacher Retirement	261.00	0.00	261.00	793.00	560.08	298.99
002-2212-6211-4040-00000-1-000	Teacher Retirement	477.00	0.00	477.00	793.00	1,216.24	607.87
002-2212-6211-4060-00000-1-000	Teacher Retirement	328.00	0.00	328.00	793.00	538.80	331.91
002-2212-6211-7500-00000-1-000	Teacher Retirement	579.00	0.00	579.00	841.00	566.40	304.06
002-2212-6221-4040-00000-1-000	Non-Teacher Retirement	0.00	0.00	0.00	0.00	0.00	20.85
002-2212-6231-1050-00000-1-099	OASDI	118.00	0.00	118.00	118.00	0.00	0.00
002-2212-6231-3000-00000-1-099	OASDI	118.00	0.00	118.00	118.00	0.00	0.00
002-2212-6231-4040-00000-1-099	Social Security	0.00	0.00	0.00	0.00	0.00	18.85
002-2212-6231-4060-00000-1-099	OASDI	118.00	0.00	118.00	118.00	0.00	0.00
002-2212-6231-4060-00000-1-099	OASDI	118.00	0.00	118.00	118.00	0.00	0.00
002-2212-6232-1050-00000-1-000	Medicare	237.00	0.00	237.00	84.00	101.51	46.82
002-2212-6232-1050-00000-1-099	Medicare	28.00	0.00	28.00	28.00	0.00	0.00
002-2212-6232-3000-00000-1-000	Medicare	26.00	0.00	26.00	79.00	55.99	29.81
002-2212-6232-3000-00000-1-099	Medicare	28.00	0.00	28.00	28.00	0.00	0.00
002-2212-6232-4040-00000-1-000	Medicare	48.00	0.00	48.00	79.00	121.50	65.03
002-2212-6232-4040-00000-1-099	Medicare	28.00	0.00	28.00	28.00	0.00	0.00
002-2212-6232-4060-00000-1-000	Medicare	33.00	0.00	33.00	79.00	53.76	32.97
002-2212-6232-4060-00000-1-099	Medicare	28.00	0.00	28.00	28.00	0.00	0.00
002-2212-6232-7500-00000-1-000	Medicare	58.00	0.00	58.00	84.00	56.64	30.24
002-2213-6131-1050-00000-1-000	PD Supplemental Salaries - Stipend	5,357.00	0.00	5,357.00	1,500.00	1,402.63	13,766.00
002-2213-6131-3000-00000-1-000	MS Professional Development Salaries	3,761.00	0.00	3,761.00	0.00	0.00	0.00
002-2213-6131-4040-00000-1-403	MT - PD - Supporting Salaries	3,906.00	0.00	3,906.00	0.00	128.00	0.00

BRENTWOOD SCHOOL DISTRICT

Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
002-2213-6131-4060-00000-1-000	MC Professional Development Salaries	3,761.00	0.00	3,761.00	0.00	0.00	0.00
002-2213-6211-1050-00000-1-000	Teacher Retirement	777.00	0.00	777.00	218.00	173.61	1,996.14
002-2213-6211-3000-00000-1-000	Teacher Retirement	545.00	0.00	545.00	0.00	0.00	0.00
002-2213-6211-4040-00000-1-403	Teacher Retirement	566.00	0.00	566.00	0.00	18.56	0.00
002-2213-6211-4060-00000-1-000	Teacher Retirement	545.00	0.00	545.00	0.00	0.00	0.00
002-2213-6221-1050-00000-1-000	Non-Teacher Retirement	0.00	0.00	0.00	0.00	4.39	0.00
002-2213-6231-1050-00000-1-000	Old Age Survivor/Disability (OASDI)	0.00	0.00	0.00	0.00	11.41	0.00
002-2213-6232-1050-00000-1-000	Medicare	78.00	0.00	78.00	22.00	20.35	199.62
002-2213-6232-3000-00000-1-000	Medicare	55.00	0.00	55.00	0.00	0.00	0.00
002-2213-6232-4040-00000-1-403	Medicare	57.00	0.00	57.00	0.00	1.86	0.00
002-2213-6232-4060-00000-1-000	Medicare	55.00	0.00	55.00	0.00	0.00	0.00
002-2222-6111-1050-00000-1-000	Library Salaries	41,320.00	0.00	41,320.00	37,434.00	36,950.76	39,856.56
002-2222-6111-3000-00000-1-000	Library Salaries	40,734.00	0.00	40,734.00	36,902.00	35,622.68	30,067.20
002-2222-6111-4040-00000-1-000	Library Salaries	45,286.00	0.00	45,286.00	41,027.00	39,050.12	37,663.54
002-2222-6111-4060-00000-1-000	Library Salaries	45,286.00	0.00	45,286.00	41,027.00	39,050.12	37,663.30
002-2222-6152-4040-00000-1-000	MT Library Aide Salaries	0.00	0.00	0.00	0.00	0.00	15,384.17
002-2222-6152-4060-00000-1-000	MC Library Aide Salaries	0.00	0.00	0.00	0.00	0.00	15,383.91
002-2222-6211-1050-00000-1-000	Teacher Retirement	6,792.00	0.00	6,792.00	6,155.00	6,009.61	6,483.36
002-2222-6211-3000-00000-1-000	Teacher Retirement	6,707.00	0.00	6,707.00	6,078.00	5,802.04	4,890.96
002-2222-6211-4040-00000-1-000	Teacher Retirement	7,367.00	0.00	7,367.00	6,676.00	6,331.96	7,999.45
002-2222-6211-4060-00000-1-000	Teacher Retirement	7,367.00	0.00	7,367.00	6,676.00	6,331.45	7,998.90
002-2222-6231-4040-00000-1-000	OASDI	0.00	0.00	0.00	0.00	0.00	953.78
002-2222-6231-4060-00000-1-000	OASDI	0.00	0.00	0.00	0.00	0.00	953.74
002-2222-6232-1050-00000-1-000	Medicare	599.00	0.00	599.00	543.00	474.24	510.96
002-2222-6232-3000-00000-1-000	Medicare	591.00	0.00	591.00	535.00	456.01	385.44
002-2222-6232-4040-00000-1-000	Medicare	657.00	0.00	657.00	595.00	566.40	769.31
002-2222-6232-4060-00000-1-000	Medicare	657.00	0.00	657.00	595.00	566.16	769.01
002-2222-6241-1050-00000-1-000	Insurance	5,779.00	0.00	5,779.00	5,073.00	4,728.78	5,112.72
002-2222-6241-3000-00000-1-000	Insurance	5,779.00	0.00	5,779.00	5,073.00	4,618.98	3,856.32
002-2222-6241-4040-00000-1-000	Insurance	5,577.00	0.00	5,577.00	5,073.00	4,674.24	8,391.30
002-2222-6241-4060-00000-1-000	Insurance	5,577.00	0.00	5,577.00	5,073.00	4,673.55	8,391.05
002-2222-6261-1050-00000-1-000	Workers Compensation	357.44	0.00	357.44	2,243.27	1,944.19	1,817.00
002-2222-6261-3000-00000-1-000	Workers Compensation	352.36	0.00	352.36	0.00	0.00	0.00
002-2222-6261-4040-00000-1-000	Workers Compensation	391.75	0.00	391.75	0.00	0.00	0.00
002-2222-6261-4060-00000-1-000	Workers Compensation	391.75	0.00	391.75	0.00	0.00	0.00
002-2321-6112-0000-00000-1-000	CO - Certified Administrators	364,820.00	0.00	364,820.00	339,000.00	376,867.00	371,197.97
002-2321-6112-0000-00002-1-000	CO - Cert Travel Allowance	1,604.00	0.00	1,604.00	1,604.00	7,200.00	7,200.00
002-2321-6141-0000-00000-1-000	CO - Certified Staff Unused Leave Reimburse	12,725.00	0.00	12,725.00	4,500.00	51,341.73	0.00
002-2321-6211-0000-00000-1-000	Teacher Retirement	55,952.00	0.00	55,952.00	51,337.00	56,880.99	56,200.92
002-2321-6231-0000-00000-1-000	Social Security	853.00	0.00	853.00	279.00	3,246.80	0.00
002-2321-6231-0000-00002-1-000	Old Age Survivor/Disability (OASDI)	99.00	0.00	99.00	99.00	0.00	0.00
002-2321-6232-0000-00000-1-000	Medicare	5,474.00	0.00	5,474.00	4,981.00	6,023.13	5,258.46
002-2321-6232-0000-00002-1-000	Medicare	23.00	0.00	23.00	23.00	104.40	104.40
002-2321-6241-0000-00000-1-000	Insurance	22,310.00	0.00	22,310.00	15,084.00	17,011.32	18,008.32
002-2321-6261-0000-00000-1-000	Workers Compensation	3,295.22	0.00	3,295.22	1,301.02	1,127.56	1,127.56
002-2331-6261-0000-00000-1-934	Workers Compensation	0.00	0.00	0.00	283.39	245.61	229.54
002-2411-6112-1050-00000-1-000	HS - Building Certified Administrators	287,059.00	0.00	287,059.00	314,246.00	302,356.96	292,569.92
002-2411-6112-3000-00000-1-000	MS - Building Certified Administrators	251,048.00	0.00	251,048.00	141,468.00	133,786.00	157,191.00
002-2411-6112-4040-00000-1-000	MT - Building Certified Administrators	145,158.00	0.00	145,158.00	137,779.00	130,753.92	126,333.00
002-2411-6112-4060-00000-1-000	MC - Building Certified Administrators	121,753.00	0.00	121,753.00	115,488.00	120,786.00	143,994.00
002-2411-6151-4040-00000-1-000	Building Support Staff Salaries - Cert MT	59,717.00	0.00	59,717.00	55,598.00	60,745.71	36,691.20
002-2411-6211-1050-00000-1-000	Teacher Retirement	44,542.00	0.00	44,542.00	48,340.00	46,282.95	44,726.52
002-2411-6211-3000-00000-1-000	Teacher Retirement	39,384.00	0.00	39,384.00	21,897.00	20,721.75	23,860.86
002-2411-6211-4040-00000-1-000	Teacher Retirement	29,346.00	0.00	29,346.00	27,708.00	27,001.52	23,748.52
002-2411-6211-4060-00000-1-000	Teacher Retirement	19,110.00	0.00	19,110.00	18,130.00	18,725.22	21,902.20
002-2411-6231-1050-00000-1-000	Social Security	122.00	0.00	122.00	58.00	93.38	0.00
002-2411-6231-3000-00000-1-000	Social Security	94.00	0.00	94.00	30.00	48.74	0.00
002-2411-6231-4040-00000-1-000	Social Security	3,765.00	0.00	3,765.00	3,477.00	3,766.24	2,274.84
002-2411-6231-4060-00000-1-000	Social Security	62.00	0.00	62.00	30.00	48.74	0.00
002-2411-6232-1050-00000-1-000	Medicare	4,162.00	0.00	4,162.00	4,557.00	4,160.73	4,037.82
002-2411-6232-3000-00000-1-000	Medicare	3,640.00	0.00	3,640.00	2,051.00	1,939.86	2,237.17
002-2411-6232-4040-00000-1-000	Medicare	2,971.00	0.00	2,971.00	2,804.00	2,658.93	2,249.56
002-2411-6232-4060-00000-1-000	Medicare	1,765.00	0.00	1,765.00	1,675.00	1,749.80	1,974.56
002-2411-6241-1050-00000-1-000	Insurance	22,310.00	0.00	22,310.00	20,292.00	18,569.28	18,008.32
002-2411-6241-3000-00000-1-000	Insurance	22,310.00	0.00	22,310.00	10,146.00	10,024.56	8,256.74
002-2411-6241-4040-00000-1-000	Insurance	22,626.00	0.00	22,626.00	20,206.00	18,572.63	15,718.52
002-2411-6241-4060-00000-1-000	Insurance	11,155.00	0.00	11,155.00	10,146.00	9,253.08	8,256.74
002-2411-6261-1050-00000-1-000	Workers Compensation	3,000.57	0.00	3,000.57	2,195.12	1,902.46	1,778.00
002-2411-6261-3000-00000-1-000	Workers Compensation	1,350.80	0.00	1,350.80	0.00	0.00	0.00
002-2411-6261-4040-00000-1-000	Workers Compensation	1,846.46	0.00	1,846.46	0.00	0.00	0.00
002-2411-6261-4060-00000-1-000	Workers Compensation	1,102.74	0.00	1,102.74	0.00	0.00	0.00
002-2641-6111-0000-00000-1-000	Staff Services Salaries - Certificated	157,070.00	0.00	157,070.00	149,100.00	115,988.91	0.00
002-2641-6211-0000-00000-1-000	Teacher Retirement	24,302.00	0.00	24,302.00	23,074.00	17,822.20	0.00
002-2641-6231-0000-00000-1-000	Old Age Survivor/Disability (OASDI)	32.00	0.00	32.00	0.00	46.88	0.00
002-2641-6232-0000-00000-1-000	Medicare	2,278.00	0.00	2,278.00	2,162.00	1,594.65	0.00
002-2641-6241-0000-00000-1-000	Employee Insurance	11,155.00	0.00	11,155.00	10,146.00	7,773.35	0.00
002-2641-6261-0000-00000-1-000	Staff Services Workers Comp Insurance	1,423.68	0.00	1,423.68	0.00	0.00	0.00
002-2643-6111-0000-00000-1-000	Human Resouces - Cert Salaries	0.00	0.00	0.00	0.00	28,288.00	142,786.00

BRENTWOOD SCHOOL DISTRICT

Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
002-2643-6141-0000-00000-1-000	Human Resources - Unused Leave	0.00	0.00	0.00	0.00	332.00	0.00
002-2643-6211-0000-00000-1-000	Teacher Retirement	0.00	0.00	0.00	0.00	4,307.63	21,847.43
002-2643-6231-0000-00000-1-000	Old Age Survivor/Disability (OASDI)	0.00	0.00	0.00	0.00	20.58	0.00
002-2643-6232-0000-00000-1-000	Medicare	0.00	0.00	0.00	0.00	395.75	1,954.70
002-2643-6241-0000-00000-1-000	Employee Insurance	0.00	0.00	0.00	0.00	1,494.84	9,002.68
002-3511-6111-7500-32400-1-003	PAT Director - Certificated	258.00	0.00	258.00	27,833.00	26,597.25	25,334.88
002-3511-6151-7500-32400-3-056	PAT Salaries	95,227.00	0.00	95,227.00	87,634.00	85,963.92	81,701.00
002-3511-6211-7500-32400-1-003	Teacher Retirement	0.00	0.00	0.00	4,399.00	4,175.88	3,982.84
002-3511-6211-7500-32400-3-056	Teacher Retirement	10,276.00	0.00	10,276.00	9,444.00	9,176.64	8,727.83
002-3511-6231-7500-32400-1-003	Old Age Survivor/Disability (OASDI)	16.00	0.00	16.00	0.00	5.52	0.00
002-3511-6231-7500-32400-3-056	Old Age Survivor/Disability (OASDI)	5,904.00	0.00	5,904.00	5,433.00	5,329.80	5,065.55
002-3511-6232-7500-32400-1-003	Medicare	4.00	0.00	4.00	404.00	385.44	367.20
002-3511-6232-7500-32400-3-056	Medicare	1,381.00	0.00	1,381.00	1,271.00	1,246.60	1,184.68
002-3511-6241-7500-32400-1-003	Employee Insurance	0.00	0.00	0.00	2,537.00	2,321.08	2,250.88
002-3511-6241-7500-32400-3-056	Employee Insurance	11,155.00	0.00	11,155.00	10,146.00	9,347.76	8,969.04
002-3511-6261-7500-32400-1-056	PAT Workers Compensation	1,102.53	0.00	1,102.53	283.39	245.61	229.54
002-3512-6111-7500-00056-1-003	Early Childhood Director - Certificated	258.00	0.00	258.00	83,498.00	79,791.75	76,005.12
002-3512-6111-7500-00056-1-750	Early Childhood Salaries	332,168.00	0.00	332,168.00	312,184.00	301,831.80	219,552.96
002-3512-6121-7500-00000-1-000	ECC Certificated - Part-Time Salaries	40,809.00	0.00	40,809.00	17,360.00	21,112.12	16,023.72
002-3512-6121-7500-00056-1-099	BECC Sub Teacher Early Childhood Salaries	4,750.00	0.00	4,750.00	4,750.00	12,185.00	8,510.00
002-3512-6131-7500-00000-1-000	ECC Cert - Extra Duty	600.00	0.00	600.00	0.00	0.00	0.00
002-3512-6131-7500-00017-1-750	ECC Professional Development Sal	1,904.00	0.00	1,904.00	0.00	228.64	0.00
002-3512-6131-7500-00056-1-021	ECC Summer Teacher Sal	2,428.00	0.00	2,428.00	1,470.00	1,977.24	1,651.57
002-3512-6131-7500-00547-1-750	ECC Mentoring Salaries	0.00	0.00	0.00	0.00	2,787.00	0.00
002-3512-6141-7500-00056-1-750	ECC - Unused Leave	0.00	0.00	0.00	0.00	0.00	11.20
002-3512-6152-7500-00056-1-750	ECC Instructional Aide Salaries	37,572.00	0.00	37,572.00	36,565.92	0.00	0.00
002-3512-6211-7500-00000-1-000	Teacher Retirement	6,004.00	0.00	6,004.00	87.00	0.00	2,323.50
002-3512-6211-7500-00017-1-750	Teacher Retirement	276.00	0.00	276.00	0.00	33.15	0.00
002-3512-6211-7500-00056-1-003	Teacher Retirement	0.00	0.00	0.00	13,198.00	12,528.06	11,948.40
002-3512-6211-7500-00056-1-021	Teacher Retirement	352.00	0.00	352.00	213.00	130.38	28.50
002-3512-6211-7500-00056-1-099	Teacher Retirement	0.00	0.00	0.00	0.00	0.00	100.06
002-3512-6211-7500-00056-1-750	Teacher Retirement	60,872.00	0.00	60,872.00	55,584.00	50,516.81	36,922.29
002-3512-6211-7500-00547-1-750	Teacher Retirement	0.00	0.00	0.00	0.00	404.12	0.00
002-3512-6221-7500-00056-1-021	Non-Teacher Retirement	0.00	0.00	0.00	0.00	73.95	0.00
002-3512-6221-7500-00056-1-099	Non-Teacher Retirement	0.00	0.00	0.00	0.00	(3.40)	3.94
002-3512-6221-7500-00056-1-750	Non-Teacher Retirement	0.00	0.00	0.00	0.00	0.00	0.77
002-3512-6231-7500-00000-1-000	Old Age Survivor/Disability (OASDI)	0.00	0.00	0.00	1,085.00	1,308.94	0.00
002-3512-6231-7500-00056-1-003	Old Age Survivor/Disability (OASDI)	16.00	0.00	16.00	0.00	16.80	0.00
002-3512-6231-7500-00056-1-021	OASDI	0.00	0.00	0.00	0.00	66.84	90.21
002-3512-6231-7500-00056-1-099	OASDI	295.00	0.00	295.00	295.00	755.47	484.94
002-3512-6231-7500-00056-1-750	Social Security	2,329.00	0.00	2,329.00	0.00	0.00	0.69
002-3512-6232-7500-00000-1-000	Medicare	600.00	0.00	600.00	252.00	306.14	232.30
002-3512-6232-7500-00017-1-750	Medicare	28.00	0.00	28.00	0.00	3.32	0.00
002-3512-6232-7500-00056-1-003	Medicare	4.00	0.00	4.00	1,211.00	1,157.28	1,102.32
002-3512-6232-7500-00056-1-021	Medicare	35.00	0.00	35.00	21.00	28.68	23.95
002-3512-6232-7500-00056-1-099	Medicare	69.00	0.00	69.00	69.00	176.76	123.38
002-3512-6232-7500-00056-1-750	Medicare	5,361.00	0.00	5,361.00	5,057.00	4,119.53	2,957.42
002-3512-6232-7500-00547-1-750	Medicare	0.00	0.00	0.00	0.00	40.42	0.00
002-3512-6241-7500-00056-1-003	Employee Insurance	0.00	0.00	0.00	7,610.00	6,963.56	6,753.28
002-3512-6241-7500-00056-1-750	Insurance	67,073.00	0.00	67,073.00	59,818.36	47,458.18	35,835.60
002-3512-6261-7500-00056-1-750	Workers Compensation	4,407.82	0.00	4,407.82	266.31	230.80	215.70
FUND 002 TOTAL	Teachers' Fund	11,729,942.91	0.00	11,729,942.91	11,023,290.87	10,551,854.33	10,266,202.62
003-5111-6611-0000-00000-1-000	DS Principal	1,810,000.00	0.00	1,810,000.00	1,700,000.00	1,595,000.00	1,288,332.50
003-5211-6621-0000-00000-1-000	DS Interest	1,615,600.00	0.00	1,615,600.00	1,674,650.00	1,729,650.00	1,980,817.50
003-5311-6631-0000-00000-1-000	DS Fees	2,000.00	0.00	2,000.00	2,000.00	1,272.00	1,272.00
FUND 003 TOTAL	Debt Service Fund	3,427,600.00	0.00	3,427,600.00	3,376,650.00	3,325,922.00	3,270,422.00
004-1111-6542-4060-00000-1-402	MC Instructional Equipment	0.00	0.00	0.00	0.00	0.00	59.56
004-1111-6542-4060-00934-1-402	MC Tech Instructional Equipment	0.00	0.00	0.00	0.00	0.00	651.81
004-1371-6542-1050-00067-1-105	PLTW Equipment HS	0.00	0.00	0.00	0.00	0.00	7,746.53
004-1371-6542-3000-00067-1-300	PLTW Equipment MS	0.00	0.00	0.00	0.00	0.00	6,718.00
004-1491-6542-1050-00067-1-105	PLTW Equipment Contra	0.00	0.00	0.00	0.00	0.00	767.56
004-2321-6541-0000-00000-1-000	Central Office Furniture & Equipment	5,000.00	0.00	5,000.00	9,000.00	0.00	0.00
004-2321-6541-0000-00000-1-111	PPY - Central Office Furniture &	0.00	0.00	0.00	4,573.17	0.00	0.00
004-2321-6541-0000-00000-1-934	Central Office Phase Equipment	14,000.00	0.00	14,000.00	45,263.50	2,951.08	0.00
004-2331-6541-0000-00000-1-111	PPY - Tech Equipment	0.00	0.00	0.00	0.00	48,145.00	0.00
004-2331-6541-0000-00000-1-934	Tech Equipment	142,000.00	0.00	142,000.00	155,590.19	101,977.56	503,061.50
004-2331-6541-0000-00105-1-934	HS Phase Equipment	67,000.00	0.00	67,000.00	127,593.72	30,000.00	9,763.64
004-2331-6541-0000-00304-1-934	MS Phase Equipment	60,000.00	0.00	60,000.00	106,010.93	36,000.00	6,269.45
004-2331-6541-0000-00402-1-934	MC Phase Equipment	80,000.00	0.00	80,000.00	58,953.60	62,086.95	242,952.78
004-2331-6541-0000-00403-1-934	MT Phase Equipment	30,000.00	0.00	30,000.00	300,488.08	171,673.90	29,193.85
004-2411-6541-4060-00000-1-111	PPY - MC Office Furniture & Equip	0.00	0.00	0.00	0.00	6,756.71	0.00
004-2411-6541-4060-00000-1-402	MC Office Furniture & Equipment	0.00	0.00	0.00	13,000.00	7,855.11	517.43
004-2542-6551-0000-00000-1-111	PPY - Vehicles - Except Buses	0.00	0.00	0.00	0.00	60,775.84	0.00
004-2542-6551-0000-00000-1-936	Vehicles - Except Buses	15,000.00	0.00	15,000.00	15,000.00	45,600.00	342.89
004-2549-6531-0000-00105-1-111	PPY - HS/MS Alterations & Additio	0.00	0.00	0.00	0.00	12,607.00	0.00
004-2549-6531-0000-00105-1-937	HS/MS Alterations & Additions	0.00	0.00	0.00	0.00	355,052.35	0.00
004-2549-6531-4040-38400-3-000	School Safety Grant - MT Construction	0.00	0.00	0.00	0.00	100,000.00	0.00
004-2562-6541-0000-00000-1-000	Food Service Equipment	20,000.00	0.00	20,000.00	35,000.00	15,972.56	68,813.72

BRENTWOOD SCHOOL DISTRICT
Expenditure Budget Detail

Account Code	Account Description	2025-2026 Proposed Budget	Budget Adjustment for Approval	2025-2026 Requested Budget	2024-2025 Budget	2023-2024 Actual	2022-2023 Actual
004-2562-6541-0000-00000-1-111	PPY - Food Service Equipment	0.00	0.00	0.00	0.00	6,104.00	0.00
004-3512-6541-7500-00000-1-000	ECC Furniture and Equipment	7,000.00	0.00	7,000.00	0.00	0.00	0.00
004-4031-6521-0000-00000-1-000	Buildings - Professional Fees	86,000.00	0.00	86,000.00	0.00	0.00	0.00
004-4031-6521-0000-00105-1-111	PPY - HS Building - Professional Fee	0.00	0.00	0.00	12,480.00	0.00	0.00
004-4031-6521-0000-00105-1-937	HS Building - Professional Fees	0.00	0.00	0.00	24,841.59	11,520.00	0.00
004-4031-6521-0000-00402-1-937	MC Buildings - Professional Fees	0.00	0.00	0.00	27,061.09	0.00	0.00
004-4031-6521-0000-00403-1-111	PPY - MT Buildings - Professional Fee	0.00	0.00	0.00	8,925.00	0.00	0.00
004-4031-6521-0000-00403-1-937	MT Buildings - Professional Fees	0.00	0.00	0.00	54,000.00	23,884.43	0.00
004-4051-6521-0000-00000-1-000	Buildings - Construction	1,515,000.00	0.00	1,515,000.00	0.00	34,323.17	0.00
004-4051-6521-1050-00000-1-000	HS/MS Building/Construction	275,000.00	0.00	275,000.00	724,000.00	15,815.29	43,122.76
004-4051-6521-1050-00000-1-111	PPY - HS/MS Building/Construction	0.00	0.00	0.00	579,329.00	1,682.00	0.00
004-4051-6521-1050-00092-1-000	HS/MS Construction - Insurance Claim	0.00	0.00	0.00	208,938.91	0.00	0.00
004-4051-6521-1050-12019-1-000	HS/MS Build/Constr - 19 Const Completion	0.00	0.00	0.00	0.00	0.00	20,000.00
004-4051-6521-4040-00000-1-000	MT Building/Construction	110,000.00	0.00	110,000.00	2,413,940.78	189,706.47	0.00
004-4051-6521-4040-00000-1-111	PPY - MT Building/Construction	0.00	0.00	0.00	69,544.55	0.00	0.00
004-4051-6521-4040-00092-1-000	MT Construction - Insurance Claim	0.00	0.00	0.00	20,772.00	0.00	0.00
004-4051-6521-4060-00000-1-000	MC Building/Construction	0.00	0.00	0.00	1,658,112.33	18,842.67	0.00
004-4051-6521-4060-00000-1-111	PPY - MC Building/Construction	0.00	0.00	0.00	219,446.81	0.00	0.00
FUND 004 TOTAL	Capital Projects Fund	2,426,000.00	0.00	2,426,000.00	6,891,865.25	1,359,332.09	939,981.48
041-4051-6521-0000-00000-1-000	Buildings - Construction	0.00	0.00	0.00	0.00	0.60	0.00
FUND 041 TOTAL	2018 GO Bond Fund	0.00	0.00	0.00	0.00	0.60	0.00
042-4031-6521-4040-00000-1-000	MT - Buildings Professional Fees	0.00	0.00	0.00	39,212.43	357,152.54	641,174.07
042-4031-6521-4060-00000-1-000	MC - Buildings Professional Fees	0.00	0.00	0.00	17,453.37	72,779.74	271,195.23
042-4051-6521-4040-00000-1-000	MT - Buildings - Construction	0.00	0.00	0.00	2,714,817.52	9,845,533.26	84,568.05
042-4051-6521-4060-00000-1-000	MC - Buildings - Construction	0.00	0.00	0.00	0.00	453,425.50	6,713,136.90
FUND 042 TOTAL	2020 GO Bond Fund	0.00	0.00	0.00	2,771,483.32	10,728,891.04	7,710,074.25
GRAND TOTAL		25,743,470.41	0.00	25,743,470.41	31,755,461.04	33,319,086.82	29,763,837.72

BRENTWOOD SCHOOL DISTRICT
DEBT SERVICE FUND PAYMENT SCHEDULES

DEBT SERVICE FUND				Series 2016 G.O. Refunding Bonds			Series 2018 G.O. Bonds			Series 2019 G.O. Bonds			Series 2020 G.O. Bonds		
All Outstanding G.O. Debt Service															
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025-26	1,810,000.00	1,615,600.00	3,425,600.00	510,000.00	63,600.00	573,600.00	-	377,000.00	377,000.00	400,000.00	190,000.00	590,000.00	900,000.00	985,000.00	1,885,000.00
2026-27	1,925,000.00	1,552,300.00	3,477,300.00	525,000.00	48,300.00	573,300.00	-	377,000.00	377,000.00	425,000.00	178,000.00	603,000.00	975,000.00	949,000.00	1,924,000.00
2027-28	2,050,000.00	1,480,550.00	3,530,550.00	540,000.00	32,550.00	572,550.00	-	377,000.00	377,000.00	450,000.00	161,000.00	611,000.00	1,060,000.00	910,000.00	1,970,000.00
2028-29	2,185,000.00	1,403,950.00	3,588,950.00	545,000.00	16,350.00	561,350.00	-	377,000.00	377,000.00	475,000.00	143,000.00	618,000.00	1,165,000.00	867,600.00	2,032,600.00
2029-30	2,325,000.00	1,322,000.00	3,647,000.00	-	-	-	750,000.00	377,000.00	1,127,000.00	300,000.00	124,000.00	424,000.00	1,275,000.00	821,000.00	2,096,000.00
2030-31	2,470,000.00	1,229,000.00	3,699,000.00	-	-	-	925,000.00	347,000.00	1,272,000.00	180,000.00	112,000.00	292,000.00	1,365,000.00	770,000.00	2,135,000.00
2031-32	2,620,000.00	1,133,800.00	3,753,800.00	-	-	-	975,000.00	310,000.00	1,285,000.00	170,000.00	108,400.00	278,400.00	1,475,000.00	715,400.00	2,190,400.00
2032-33	2,785,000.00	1,032,400.00	3,817,400.00	-	-	-	1,025,000.00	271,000.00	1,296,000.00	165,000.00	105,000.00	270,000.00	1,595,000.00	656,400.00	2,251,400.00
2033-34	2,955,000.00	921,000.00	3,876,000.00	-	-	-	1,050,000.00	230,000.00	1,280,000.00	185,000.00	98,400.00	283,400.00	1,720,000.00	592,600.00	2,312,600.00
2034-35	3,130,000.00	802,800.00	3,932,800.00	-	-	-	1,100,000.00	188,000.00	1,288,000.00	185,000.00	91,000.00	276,000.00	1,845,000.00	523,800.00	2,368,800.00
2035-36	3,320,000.00	677,600.00	3,997,600.00	-	-	-	1,150,000.00	144,000.00	1,294,000.00	190,000.00	83,600.00	273,600.00	1,980,000.00	450,000.00	2,430,000.00
2036-37	3,515,000.00	544,800.00	4,059,800.00	-	-	-	1,200,000.00	98,000.00	1,298,000.00	200,000.00	76,000.00	276,000.00	2,115,000.00	370,800.00	2,485,800.00
2037-38	3,715,000.00	404,200.00	4,119,200.00	-	-	-	1,250,000.00	50,000.00	1,300,000.00	200,000.00	68,000.00	268,000.00	2,265,000.00	286,200.00	2,551,200.00
2038-39	3,915,000.00	255,600.00	4,170,600.00	-	-	-	-	-	-	1,500,000.00	60,000.00	1,560,000.00	2,415,000.00	195,600.00	2,610,600.00
2039-40	4,105,000.00	123,150.00	4,228,150.00	-	-	-	-	-	-	-	-	-	4,105,000.00	123,150.00	4,228,150.00
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42,825,000.00	14,498,750.00	57,323,750.00		2,120,000.00	160,800.00	2,280,800.00	9,425,000.00	3,523,000.00	12,948,000.00	5,025,000.00	1,598,400.00	6,623,400.00	26,255,000.00	9,216,550.00	35,471,550.00