

Brookline School District
FY22
as of 06/30/2022

Expenses				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 2,751,929	\$ 2,532,962		\$ 218,967
Special Education	\$ 1,661,818	\$ 1,771,073		\$ (109,255)
Student Support Services	\$ 626,895	\$ 541,341		\$ 85,554
Instructional Staff Support	\$ 238,049	\$ 165,248		\$ 72,802
School Board/SAU Assessment	\$ 435,421	\$ 402,397		\$ 33,024
School Administration	\$ 499,174	\$ 486,042		\$ 13,132
Food Service Bad Debt	\$ -	\$ 308		\$ (308)
Facilities	\$ 654,866	\$ 602,210		\$ 52,656
Transportation	\$ 610,199	\$ 614,733		\$ (4,535)
Benefits	\$ 2,556,562	\$ 2,431,541		\$ 125,022
Architect Design	\$ -	\$ 6,850		\$ (6,850)
Debt Service	\$ 37,100	\$ 37,100		\$ -
Transfers	\$ 455,000	\$ 844,253		\$ (389,253)
TOTAL	\$ 10,527,012	\$ 10,436,056	\$ -	\$ 90,956
Plus FY21 Expense Carryover	\$ 70,788	\$ 14,401		\$ 56,387
TOTAL FY21 + FY22	\$ 10,597,801	\$ 10,450,458	\$ -	\$ 147,343

Revenue				
Description	Budget	YTD Revenue	Expected	In Excess of Budget
Local Property Tax	\$ 6,388,822	\$ 6,388,822		\$ 0
Adequacy Aid Grant/Tax	\$ 2,797,900	\$ 2,797,900		\$ (0)
State				
Special Education Aid	\$ 122,547	\$ 151,105	\$ -	\$ 28,558
Full-Day Kindergarten Aid (Retro)	\$ 131,662	\$ 131,662	\$ -	\$ -
Food Service	\$ 2,100	\$ 7,364	\$ -	\$ 5,264
Federal				
Grants	\$ 190,000	\$ 320,093		\$ 130,093
Food Service	\$ 38,500	\$ 411,581		\$ 373,081
Medicaid	\$ 21,500	\$ 28,523		\$ 7,023
Local				
Tuition	\$ 13,000	\$ 21,304		\$ 8,304
Impact Fees	\$ 33,000	\$ 20,980	\$ -	\$ (12,020)
Other	\$ 6,000	\$ 87,719	\$ -	\$ 81,719
Food Service Sales	\$ 124,400	\$ 5,215		\$ (119,185)
FY21 Expense Carryover	\$ 70,788	\$ 14,401	\$ -	\$ (56,387)
Less: Contingency Fund	\$ 40,000	\$ 40,000	\$ -	\$ -
Less: Facilities Maint. Fund	\$ 75,000	\$ 75,000		\$ -
Less: Special Education Fund	\$ 25,000	\$ 25,000		\$ -
Fund Balance/Audit Adjustments	\$ 647,082	\$ 827,897		\$ 180,815
Retained Fund Balance	\$ (129,500)	\$ (129,500)	\$ -	\$ -
TOTAL REVENUE	\$ 10,597,801	\$ 11,225,066	\$ -	\$ 627,265

	Actual	Original (MS26)
Unreserved Fund Balance	\$ 774,608	\$ 469,500
Less: Contingency	\$ 40,000	\$ 40,000
Less: Facilities Maintenance	\$ 75,000	\$ 75,000
Less: Special Education Fund	\$ 75,000	\$ 25,000
Retained Fund Balance	\$ 129,500	\$ 129,500
Fund Balance to Reduce Taxes	\$ 455,108	\$ 200,000

Explanation of budget balances on current expense report

6/30/2022

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 218,967	Hiring savings and unfilled positions
1200	Special Education	\$ (109,255)	Unexpected special ed costs
2100	Student Support Services	\$ 85,554	Primarily hiring savings
2200	Instructional Staff Support	\$ 72,802	FTE reduction savings
2300	School Board/SAU Assessment	\$ 33,024	Legal services higher than expected - Contingency is \$40K
2400	School Administration	\$ 13,132	Various small savings
2500	Food Service Bad Debt	\$ (308)	
2600	Facilities	\$ 52,656	Unfilled positions
2700	Transportation	\$ (4,535)	Unexpected Spec Ed Costs
2900	Benefits	\$ 125,022	Savings with hiring, unfilled positions and plan choices
4300	Architect design	\$ (6,850)	RMMS Bathroom Design
5100	Debt Service	\$ -	
5200	Transfers	\$ (389,253)	
		\$ 90,956	

General explanation of what is included in each account category

Function	Description	Includes
1100	Regular Education	Teacher salaries and teaching materials
1200	Special Education	Teacher salaries, teaching materials, ESY, out-of-district tuition
2100	Student Support Services	Guidance, nurse, psychologist, OT, teaching/testing supplies, contracted services
2200	Instructional Staff Support	Professional development, librarian, library supplies, computer equipment
2300	School Board/Assessment	Assessment, school board expense, annual meeting expense, legal expense
2400	School Administration	Administrator & secretarial salaries, copiers, telephone, hardware/software support contracts, site licensing, consulting, network services, office supplies
2600	Facilities	Custodial/maintenance salaries, snow plowing, mowing, building repairs, heating oil, electric, janitorial supplies, property/liability insurance
2700	Transportation	Bus transportation, fuel
2900	Benefits	Health and dental insurance, taxes, NHRS, Life/LTD, workers comp & unemployment
4000	Site Improvement	Site improvements including architectural fees
5100	Bonds	Principal and interest payments on bonds
5200	Transfers	Accounting line that reflects voted warrant articles covered by fund balance + grant and food service expense