

**Brookline School District**

**FY21**

**as of 6/30/2021**

<b>Expenses</b>				
<b>Description</b>	<b>Budget</b>	<b>YTD Expense</b>	<b>Encumbered</b>	<b>Balance</b>
Regular Education	\$ 2,730,922	\$ 2,609,509		\$ 121,413
Special Education	\$ 1,344,794	\$ 1,239,401		\$ 105,393
Student Support Services	\$ 663,804	\$ 656,297		\$ 7,507
Instructional Staff Support	\$ 228,723	\$ 149,219		\$ 79,503
School Board/SAU Assessment	\$ 392,885	\$ 355,356		\$ 37,529
School Administration	\$ 518,447	\$ 474,924		\$ 43,523
Facilities	\$ 691,383	\$ 653,234		\$ 38,149
Transportation	\$ 573,304	\$ 499,047		\$ 74,257
Benefits	\$ 2,463,458	\$ 2,308,681		\$ 154,777
Debt Service	\$ 38,500	\$ 38,500		\$ -
Transfers	\$ 465,000	\$ 617,772		\$ (152,772)
<b>TOTAL</b>	<b>\$ 10,111,220</b>	<b>\$ 9,601,942</b>	<b>\$ -</b>	<b>\$ 509,278</b>
Plus FY20 Expense Carryover	\$ 121,419	\$ 44,566		\$ 76,853
<b>TOTAL FY20 + FY21</b>	<b>\$ 10,232,639</b>	<b>\$ 9,646,507</b>	<b>\$ -</b>	<b>\$ 586,132</b>

<b>Revenue</b>				
<b>Description</b>	<b>Budget</b>	<b>YTD Revenue</b>	<b>Expected</b>	<b>In Excess of Budget</b>
Local Property Tax	\$ 5,898,356	\$ 5,898,356		\$ (0)
Local Impact Fees	\$ 13,000	\$ 36,519		\$ 23,519
Adequacy Aid Grant/Tax	\$ 3,210,223	\$ 3,210,223		\$ -
<b>State</b>				
Special Education Aid	\$ 56,910	\$ 68,818		\$ 11,908
Building Aid	\$ -			\$ -
Food Service	\$ 2,100	\$ 2,300		\$ 200
<b>Federal</b>				
Grants	\$ 195,000	\$ 271,468		\$ 76,468
Food Service	\$ 40,500	\$ 239,401		\$ 198,901
Medicaid	\$ -	\$ 25,785		\$ 25,785
<b>Local</b>				
Tuition	\$ 13,000	\$ 14,400		\$ 1,400
Other	\$ 5,000	\$ 62,034		\$ 57,034
Food Service Sales	\$ 127,400	\$ 4,603		\$ (122,797)
FY20 Expense Carryover	\$ 121,419	\$ 44,566		\$ (76,853)
Less: Contingency Fund FY21	\$ 40,000	\$ 40,000		\$ -
Less: Facilities Maint. Fund FY21	\$ 75,000	\$ 75,000		\$ -
Less: Special Education Fund FY21	\$ 25,000	\$ 25,000		\$ -
Fund Balance/Audit Adjustments	\$ 409,731	\$ 390,118		\$ (19,613)
<b>TOTAL REVENUE</b>	<b>\$ 10,232,639</b>	<b>\$ 10,408,590</b>	<b>\$ -</b>	<b>\$ 175,951</b>

	<b>Actual</b>	<b>Original (MS26)</b>
Unreserved Fund Balance	\$ 762,082	\$ 340,000
Less: Contingency Fund FY21	\$ 40,000	\$ 40,000
Less: Facilities Maintenance FY21	\$ 75,000	\$ 75,000
Less: Special Education Fund FY21	\$ 25,000	\$ 25,000
Less: Special Education Fund FY21	\$ 129,500	\$ -
Fund Balance to Reduce Taxes	<b>\$ 517,582</b>	<b>\$ 200,000</b>

**Explanation of budget balances on current expense report**

**6/10/2021**

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 121,413	New hire salary and Covid-19 related savings
1200	Special Education	\$ 105,393	Lower salary expense offset by anticipated contracted services
2100	Student Support Services	\$ 7,507	Increase in BCBA costs
2200	Instructional Staff Support	\$ 79,503	New hire salary savings
2300	School Board/SAU Assessment	\$ 37,529	Contingency fund unused; increase in annual meeting expense
2400	School Administration	\$ 43,523	New hire salary savings
2600	Facilities	\$ 38,149	Savings primarily in heating oil and other various savings
2700	Transportation	\$ 74,257	Bus route correction and lower spec ed costs
2900	Benefits	\$ 154,777	Health insurance choices and lower salary associated benefits
5100	Debt Service	\$ -	
5200	Transfers	\$ (152,772)	Grant and food service transfers higher than expected
		<b>\$ 509,278</b>	

**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