

Brookline School District
FY23
as of 06/30/2023

Expenses				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 2,640,074	\$ 2,461,518		\$ 178,556
Special Education	\$ 2,038,891	\$ 2,131,949		\$ (93,058)
Student Support Services	\$ 738,021	\$ 591,266		\$ 146,754
Instructional Staff Support	\$ 251,174	\$ 167,492		\$ 83,682
School Board/SAU Assessment	\$ 448,943	\$ 476,528		\$ (27,585)
School Administration	\$ 540,247	\$ 547,691		\$ (7,444)
Food Service Bad Debt	\$ -	\$ 2,411		\$ (2,411)
Facilities	\$ 670,797	\$ 684,133		\$ (13,336)
Transportation	\$ 695,592	\$ 776,116		\$ (80,524)
Benefits	\$ 2,480,618	\$ 2,442,379		\$ 38,239
Architect Design	\$ -	\$ 108,017		\$ (108,017)
Debt Service	\$ 73,200	\$ 73,200		\$ -
Transfers	\$ 455,000	\$ 650,726		\$ (195,726)
TOTAL	\$ 11,032,556	\$ 11,113,426	\$ -	\$ (80,870)
Plus FY22 Expense Carryover	\$ 84,895	\$ 15,938		\$ 68,957
TOTAL FY22 + FY23	\$ 11,117,451	\$ 11,129,364	\$ -	\$ (11,913)

Revenue

Description	Budget	YTD Revenue	Expected	In Excess of Budget
Local Property Tax	\$ 6,902,446	\$ 6,902,446		\$ -
Adequacy Aid Grant/Tax	\$ 2,914,483	\$ 2,914,483		\$ -
State				
Special Education Aid	\$ 185,000	\$ 172,572	\$ -	\$ (12,428)
Other - State Aid	\$ -	\$ 1,893	\$ -	\$ 1,893
State Funding	\$ -	\$ 54,779	\$ -	\$ 54,779
Food Service	\$ 2,100	\$ 16,097	\$ -	\$ 13,997
Federal				
Grants	\$ 190,000	\$ 295,899	\$ -	\$ 105,899
Food Service	\$ 38,500	\$ 72,946	\$ -	\$ 34,446
Medicaid	\$ 20,000	\$ 5,498	\$ -	\$ (14,502)
Local				
Tuition	\$19,000	\$ 38,417	\$ -	\$ 19,417
Impact Fees	\$ 20,000	\$ 18,373	\$ -	\$ (1,627)
Other	\$ 61,519	\$ 23,678	\$ -	\$ (37,841)
Food Service Sales	\$ 124,400	\$ 165,784	\$ -	\$ 41,384
FY22 Expense Carryover	\$ 84,895	\$ 15,938	\$ -	\$ (68,957)
Less: Facilities Maint. Fund	\$ 75,000	\$ 75,000	\$ -	\$ -
Less: Special Education Fund	\$ 25,000	\$ 25,000	\$ -	\$ -
Fund Balance/Audit Adjustments	\$ 595,269	\$ 686,111	\$ -	\$ 90,842
Retained Fund Balance	\$ (140,161)	\$ (140,161)	\$ -	\$ -
TOTAL REVENUE	\$ 11,117,451	\$ 11,344,753	\$ -	\$ 227,302

	Actual	Original (MS26)
Unreserved Fund Balance	\$ 215,388	\$ 395,000
Less: Facilities Maintenance	\$ 55,000	\$ 55,000
Less: Special Education Fund	\$ -	\$ -
Retained Fund Balance	\$ 140,000	\$ 140,000
Fund Balance to Reduce Taxes	\$ 20,388	\$ 200,000