

Brookline School District
FY25
as of 12/19/2024

Expenses				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 2,960,965	\$ 1,093,482	\$ 1,843,394	\$ 24,089
Special Education	\$ 2,323,436	\$ 997,010	\$ 1,940,550	\$ (614,124)
Student Support Services	\$ 719,272	\$ 348,442	\$ 479,319	\$ (108,488)
Instructional Staff Support	\$ 292,787	\$ 204,573	\$ 98,060	\$ (9,846)
School Board/SAU Assessment	\$ 533,657	\$ 259,867	\$ 270,924	\$ 2,865
School Administration	\$ 686,223	\$ 365,128	\$ 315,176	\$ 5,919
Facilities	\$ 776,996	\$ 343,538	\$ 410,828	\$ 22,630
Transportation	\$ 919,825	\$ 338,856	\$ 577,948	\$ 3,021
Benefits	\$ 2,840,843	\$ 989,081	\$ 1,621,788	\$ 229,975
Spec Ed Reno-Design	\$ 2	\$ -	\$ -	\$ 2
Debt Service	\$ 128,380	\$ 128,380	\$ -	\$ -
Transfers	\$ 511,000	\$ 156,000	\$ 355,000	\$ -
TOTAL	\$ 12,693,386	\$ 5,224,358	\$ 7,912,987	\$ (443,959)
Plus FY24 Expense Carryover	\$ 13,286	\$ 6,868	\$ 6,418	\$ (0)
TOTAL FY23 + FY24	\$ 12,706,672	\$ 479,319	\$ 7,919,405	\$ (443,959)

Revenue

	Budget	YTD Revenue	Expected	IN EXCESS OF BUDGET
Local Property Tax	\$ 8,423,405	\$ 5,200,000	\$ 3,223,405	\$ -
Adequacy Aid Grant/Tax	\$ 3,033,331	\$ 944,040	\$ 2,089,291	\$ 0
State				
Special Education Aid	\$ 320,000		\$ 320,000	\$ -
Other - State Aid	\$ -			\$ -
State Funding	\$ -			\$ -
Food Service	\$ 2,100		\$ 2,100	\$ -
Federal				
Grants	\$ 190,000	\$ 66,798	\$ 123,202	\$ 0
Food Service	\$ 38,500	\$ 12,734	\$ 25,766	\$ (0)
Medicaid	\$ 8,000	\$ 11,650		\$ 3,650
Local				
Tuition	\$24,000	\$ 16,750	\$ 19,970	\$ 12,720
Impact Fees	\$ 17,000		\$ 17,000	\$ -
Other	\$ 18,000	\$ 13,008	\$ 4,992	\$ (0)
Food Service Sales	\$ 124,400	\$ 64,622	\$ 59,778	\$ 0
FY24 Expense Carryover	\$ 13,286	\$ 6,868	\$ 6,418	\$ 0
Less: Facilities Maint. Fund	\$ 156,000		\$ 156,000	\$ -
Less: Special Education Fund	\$ -			\$ -
Fund Balance to Reduce Taxes	\$ 478,650		\$ 478,650	\$ -
Retained Fund Balance	\$ (140,000)		\$ (140,000)	\$ -
TOTAL REVENUE	\$ 12,706,672	\$ 6,336,470	\$ 6,386,572	\$ 16,371

Total Expense Balance	\$ (443,959)
Total Revenue Balance	\$ 16,371
Unreserved Fund Balance	\$ (427,588)

Anticipated Reductions to Unreserved Fund Balance

Negative Balance-Proposed Solution		Anticipated Needs for FY26	
	Current Balance	\$ (427,588)	Maintenance Trust
Use of Spec Ed Expendable Trust	\$ 280,000		Retained Fund Balance
Use of Retained Fund Balance	\$ 140,000		Total Reductions
New Projected Fund Balance*	\$ (7,588)		\$ -
Projected Fund Balance			\$ (427,588)

* A negative balance here at year-end would require a special meeting with taxpayers