

Brookline School District
FY25
as of 03/06/2025

Expenses				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 2,960,965	\$ 1,649,888	\$ 1,275,950	\$ 35,126
Special Education	\$ 2,322,612	\$ 1,370,655	\$ 1,452,817	\$ (500,860)
Student Support Services	\$ 719,272	\$ 479,263	\$ 346,523	\$ (106,514)
Instructional Staff Support	\$ 292,787	\$ 188,287	\$ 92,346	\$ 12,154
School Board/SAU Assessment	\$ 533,657	\$ 344,256	\$ 175,854	\$ 13,547
School Administration	\$ 686,223	\$ 481,462	\$ 201,015	\$ 3,746
Facilities	\$ 776,996	\$ 514,664	\$ 254,629	\$ 7,703
Transportation	\$ 920,649	\$ 510,330	\$ 404,897	\$ 5,422
Benefits	\$ 2,840,843	\$ 1,455,762	\$ 1,121,120	\$ 263,961
Spec Ed Reno-Design	\$ 2	\$ -	\$ -	\$ 2
Debt Service	\$ 128,380	\$ 128,380	\$ -	\$ -
Transfers	\$ 511,000	\$ 156,000	\$ 477,458	\$ (122,458)
TOTAL	\$ 12,693,386	\$ 7,278,947	\$ 5,802,609	\$ (388,170)
Plus FY24 Expense Carryover	\$ 13,286	\$ 9,110	\$ 4,176	\$ (0)
TOTAL FY23 + FY24	\$ 12,706,672	\$ 479,319	\$ 5,806,785	\$ (388,170)

Revenue

	Budget	YTD Revenue	Expected	IN EXCESS OF BUDGET
Local Property Tax	\$ 8,423,405	\$ 6,500,000	\$ 1,923,405	\$ -
Adequacy Aid Grant/Tax	\$ 3,033,331	\$ 1,652,070	\$ 1,381,261	\$ 0
State				
Special Education Aid	\$ 320,000	\$ 162,746	\$ 157,254	\$ 0
Other - State Aid	\$ -			\$ -
State Funding	\$ -			\$ -
Food Service	\$ 2,100		\$ 2,100	\$ -
Federal				
Grants	\$ 190,000	\$ 312,458		\$ 122,458
Food Service	\$ 38,500	\$ 22,874	\$ 15,626	\$ (0)
Medicaid	\$ 8,000	\$ 16,936		\$ 8,936
Local				
Tuition	\$24,000	\$ 22,680	\$ 1,320	\$ -
Impact Fees	\$ 17,000	\$ 16,127		\$ (873)
Other	\$ 18,000	\$ 20,983		\$ 2,983
Food Service Sales	\$ 124,400	\$ 99,165	\$ 25,235	\$ (0)
FY24 Expense Carryover	\$ 13,286	\$ 9,110	\$ 4,176	\$ 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	\$ 8,835,148	\$ 4,005,027	\$ 133,504

Total Expense Balance	\$ (388,170)
Total Revenue Balance	\$ 133,504
Unreserved Fund Balance	\$ (254,666)

Anticipated Reductions to Unreserved Fund Balance

Negative Balance-Proposed Solution		Anticipated Needs for FY26	
	Current Balance	\$ (324,666)	Maintenance Trust
	Use of Spec Ed Expendable Trust	\$ 184,666	Retained Fund Balance
	Use of Retained Fund Balance	\$ 140,000	Total Reductions
	New Projected Fund Balance*	\$ (0)	\$ 70,000
Projected Fund Balance			\$ (324,666)

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