

Hollis Brookline Cooperative School District

Expense & Revenue Report for Fiscal Year 2024-2025

as of 6/10/25

Function	Expenses				
	Description	Budget	YTD Expense	Encumbered	Balance
1100	Regular Education	\$ 7,279,966	\$ 5,908,357	\$ 1,263,225	\$ 108,383
1200	Special Education	\$ 4,567,115	\$ 3,808,327	\$ 396,959	\$ 361,830
1300	Vocational Program	\$ 73,000	\$ 38,678	\$ 42,242	\$ (7,920)
1400	Co-curricular Program	\$ 871,901	\$ 783,167	\$ 60,815	\$ 27,919
2100	Student Support Services	\$ 1,905,484	\$ 1,461,665	\$ 309,890	\$ 133,928
2200	Instructional Staff Support	\$ 873,932	\$ 758,738	\$ 102,776	\$ 12,418
2300	School Board/SAU assessment	\$ 1,398,128	\$ 1,255,887	\$ 4,844	\$ 137,398
2400	School Administration	\$ 1,252,708	\$ 1,169,418	\$ 69,928	\$ 13,363
2600; 4xxx	Facilities	\$ 2,298,344	\$ 1,911,740	\$ 272,734	\$ 113,870
2700	Transportation	\$ 1,497,247	\$ 1,247,401	\$ 154,692	\$ 95,154
2900	Benefits	\$ 6,885,258	\$ 5,564,674	\$ 1,183,984	\$ 136,601
5100	Debt Service	\$ 1,035,762	\$ 1,018,862	\$ 16,900	\$ (0)
5200	Transfers	\$ 960,000	\$ 300,000	\$ 869,399	\$ (209,399)
TOTAL FY24 EXPENSES		\$ 30,898,845	\$ 25,226,914	\$ 4,748,388	\$ 923,543
Plus FY24 Expense Carryover		\$ 428,456	\$ 319,397	\$ 61,095	\$ 47,964
TOTAL EXPENSES		\$ 31,327,301	\$ 25,546,311	\$ 4,809,483	\$ 971,507

Revenue					
	Description	Budget	YTD Revenue	Expected	In Excess of Budget
1111	Local Property Tax	\$ 23,130,135	\$ 21,970,000	\$ 1,160,135	\$ -
3110/3111	Adequacy Aid Grant/Tax	\$ 5,372,044	\$ 3,403,832	\$ 1,968,212	\$ (0)
1119	Impact Fees	\$ 25,000	\$ 20,896		\$ (4,104)
	State:				
3230	Special Education Aid	\$ 300,000	\$ 377,151		\$ 77,151
3210	Building Aid	\$ 241,362	\$ 241,362		\$ -
21.326(5)0.	Food Service	\$ 3,000	\$ 5,457		\$ 2,457
3240	Vocational Aid	\$ 7,000	\$ 11,406		\$ 4,406
3290; 3190	Other State Aid	\$ -	\$ 5,173		\$ 5,173
	Federal:				
fund 22	Grants	\$ 260,000	\$ 469,399		\$ 209,399
21.4560.	Food Service	\$ 38,000	\$ 64,357	\$ 5,000	\$ 31,357
4580	Medicaid	\$ 5,000	\$ 2,626	\$ 500	\$ (1,874)
	Local:				
1311	Tuition	\$ 30,000	\$ 59,581		\$ 29,581
1610/15/30	Food Service Sales	\$ 359,000	\$ 475,263	\$ 80,000	\$ 196,263
	Other	\$ 45,000	\$ 67,404	\$ 10,000	\$ 32,404
	FY24 Expense Carryover	428,456		\$ 428,456	\$ -
	Contingency & Trusts	\$ 425,000		\$ 425,000	\$ -
	Fund Balance/Audit Adjustments	\$ 1,118,304		\$ 1,118,304	\$ -
	Less Retained Fund Balance	\$ (460,000)		\$ (460,000)	\$ -
	TOTAL REVENUE	\$ 31,327,301	\$ 27,173,907	\$ 4,735,607	\$ 582,213

Total Expense Balance	\$ 971,507
Add Revenue Balance	\$ 582,213
Txfr To Food Service Fund Balance	\$ (230,077)
Unreserved Fund Balance Before Funding Items Below	\$ 1,323,643

Estimated Needs for FY26-PLACEHOLDERS	
Maintenance Trust	\$ (300,000)
Retained Fund Balance	\$ (340,000)
Contingency Fund	\$ (125,000)
Total Reductions	\$ (765,000)

Projected Fund Balance	\$ 558,643
Prepaid expenses on hold	\$ (344,316)
Return to the Taxpayers*	\$ 214,327

*Balance includes ADA renovations and lab tables but not the HBMS roof.....we may still be able to include once encumbrances start closing