

Hollis Brookline Cooperative School District
Expense & Revenue Report for Fiscal Year 2025-2026
as of 10/23/25

Expenses					
Function	Description	Budget	YTD Expense	Encumbered	Balance
1100	Regular Education	\$ 7,612,381	\$ 1,490,872	\$ 5,886,451	\$ 235,058
1200	Special Education	\$ 4,555,496	\$ 1,078,969	\$ 3,482,835	\$ (6,308)
1300	Vocational Program	\$ 85,000	\$ -	\$ 85,000	\$ -
1400	Co-curricular Program	\$ 1,017,440	\$ 275,837	\$ 734,169	\$ 7,434
2100	Student Support Services	\$ 2,125,296	\$ 353,946	\$ 1,678,188	\$ 93,162
2200	Instructional Staff Support	\$ 884,467	\$ 328,620	\$ 525,477	\$ 30,370
2300	School Board/SAU assessment	\$ 1,389,728	\$ 414,801	\$ 848,297	\$ 126,630
2400	School Administration	\$ 1,381,978	\$ 514,218	\$ 851,409	\$ 16,351
2600; 4xxx	Facilities	\$ 2,190,109	\$ 491,309	\$ 1,611,752	\$ 87,047
2700	Transportation	\$ 1,931,170	\$ 319,740	\$ 1,481,761	\$ 129,669
2900	Benefits	\$ 7,404,079	\$ 1,586,096	\$ 5,699,729	\$ 118,255
5100	Debt Service	\$ 625,665	\$ 421,081	\$ 179,248	\$ 25,336
5200	Transfers	\$ 960,000	\$ -	\$ 960,000	\$ -
TOTAL FY26 EXPENSES		\$ 32,162,809	\$ 7,275,488	\$ 24,024,317	\$ 863,004
Plus FY25 Expense Carryover		\$ 460,359	\$ 113,944	\$ 340,945	\$ 5,471
TOTAL EXPENSES		\$ 32,623,168	\$ 7,389,432	\$ 24,365,262	\$ 868,475

Revenue					
Description		Budget	YTD Revenue	Expected	In Excess of Budget
Assessment Overview:					
1111	Local Property Tax	\$ 24,363,127	\$ 7,970,000	\$ 16,393,127	\$ -
3110/3111	Adequacy and SWEPT Grant	\$ 5,417,979	\$ 687,622	\$ 4,730,357	\$ -
State Sources:					
3230	Special Education Aid	\$ 328,918	\$ -	\$ 328,918.00	\$ -
21.326(5)0.	Food Service	\$ 3,000		\$ 3,000	\$ -
3240	Vocational Aid	\$ 7,000		\$ 7,000.00	\$ -
3290; 3190	Other State Aid	\$ -	\$ 2,142		\$ 2,142
Federal Sources:					
fund 22	Grants	\$ 260,000		\$ 260,000	\$ -
21.4560.	Food Service	\$ 38,000	\$ 894	\$ 37,106	\$ -
4580	Medicaid	\$ 5,000	\$ 3,677	\$ 1,323	\$ -
Local Sources:					
1311	Tuition	\$ 30,000	\$ 52,432	\$ -	\$ 22,432
1610/15/30	Food Service Sales	\$ 425,000	\$ 79,463	\$ 345,537	\$ -
	Earnings on Investments	\$ 50,000		\$ 50,000	
1119	Impact Fees	\$ 16,000	\$ -	\$ 16,000	\$ -
	Other	\$ 20,000	\$ 2,475	\$ 17,525	\$ -
Other Revenue Adjustments					
FY25 Expense Carryover		460,359	113,944	\$ 340,945	\$ (5,471)
Contingency & Trusts		\$ 425,000		\$ 425,000	\$ -
Fund Balance/Audit Adjustments		\$ 1,150,228		\$ 1,150,228	\$ -
Less Retained Fund Balance		\$ (376,443)		\$ (376,443)	\$ -
TOTAL REVENUE		\$ 32,623,168	\$ 8,912,649	\$ 23,729,623	\$ 19,104
Total Expense Balance				\$	868,475
Plus Revenue Balance				\$	19,104
Less Txfr To Food Service Fund Balance				\$	-
Unreserved Fund Balance Before Funding Items Below				\$	887,578

Estimated Needs for FY27-PLACEHOLDERS		
Maintenance Trust	\$	300,000
Retained Fund Balance	\$	376,443
Contingency Fund	\$	125,000
Total Reductions	\$	801,443

Projected Fund Balance	\$	86,135
-------------------------------	-----------	---------------