

**Brookline School District**  
**FY26**  
as of 11/04/2025

<b>Expenses</b>				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 3,368,118	\$ 764,336	\$ 2,480,779	\$ 123,003
Special Education	\$ 2,366,675	\$ 759,542	\$ 2,271,840	\$ (664,706)
Student Support Services	\$ 997,913	\$ 207,571	\$ 743,356	\$ 46,985
Instructional Staff Support	\$ 353,074	\$ 163,133	\$ 205,200	\$ (15,258)
School Board/SAU Assessment	\$ 570,507	\$ 188,072	\$ 381,772	\$ 663
School Administration	\$ 729,718	\$ 266,122	\$ 428,205	\$ 35,391
Facilities	\$ 938,496	\$ 353,368	\$ 580,120	\$ 5,007
Transportation	\$ 728,784	\$ 111,259	\$ 605,744	\$ 11,781
Benefits	\$ 2,868,593	\$ 757,448	\$ 2,080,738	\$ 30,407
Spec Ed Reno-Design	\$ 2	\$ -	\$ -	\$ 2
Debt Service	\$ 218,945	\$ 211,365	\$ -	\$ 7,580
Transfers	\$ 655,000	\$ -	\$ 655,000	\$ -
<b>TOTAL</b>	<b>\$ 13,795,825</b>	<b>\$ 3,782,215</b>	<b>\$ 10,432,754</b>	<b>\$ (419,144)</b>
Plus FY25 Expense Carryover	\$ 10,267	\$ 9,696		\$ 571
<b>TOTAL FY25 + FY26</b>	<b>\$ 13,806,092</b>	<b>\$ 479,319</b>	<b>\$ 10,432,754</b>	<b>\$ (418,573)</b>

<b>Revenue</b>				
Description	Budget	YTD Revenue	Expected	IN EXCESS OF BUDGET
Local Property Tax	\$ 10,174,585	\$ 3,150,000	\$ 7,024,585	\$ (0)
Adequacy & SWEPT Grant	\$ 2,834,440	\$ 867,834	\$ 1,966,606	\$ 0
<b>State</b>				
Special Education Aid	\$ 286,623		\$ 286,623	\$ -
Other - State Aid	\$ 3,225		\$ 3,225	\$ -
State Funding	\$ -			\$ -
Food Service	\$ 2,500		\$ 2,500	\$ -
<b>Federal</b>				
Grants	\$ 190,000		\$ 190,000	\$ -
Food Service	\$ 38,500	\$ 5,186	\$ 33,314	\$ 0
Medicaid	\$ 8,000	\$ 12,508		\$ 4,508
<b>Local</b>				
Tuition	\$ 24,000	\$ 11,233	\$ 12,767	\$ (0)
Impact Fees				\$ -
Earnings on Investment	\$ 20,000	\$ 6,995	\$ 13,005	\$ (0)
Other	\$ 1,000		\$ 1,000	\$ -
Food Service Sales	\$ 150,000	\$ 29,588	\$ 120,412	\$ 0
<b>Other Revenue</b>				
FY25 Expense Carryover	\$ 10,267	\$ 9,696	\$ -	\$ (571)
Less: Facilities Maint. Fund				\$ -
Less: Special Education Fund	\$ -			\$ -
Fund Balance Adjustments	\$ 248,144		\$ 248,144	\$ -
Less Retained Fund Balance	\$ (185,192)		\$ (185,192)	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 13,806,092</b>	<b>\$ 4,093,040</b>	<b>\$ 9,716,989</b>	<b>\$ 3,937</b>

Total Expense Balance   \$ (418,573)  
Total Revenue Balance       \$ 3,937  
Unreserved Fund Balance   \$ (414,636)

<b>Anticipated Reductions to Unreserved Fund Balance</b>			
Negative Balance-Proposed Solution		Anticipated Needs for FY26	
	Current Balance	\$ (414,636)	Maintenance Trust
	Use of Spec Ed Expendable Trust		Retained Fund Balance
	Use of Retained Fund Balance	\$ 185,192	<b>Total Reductions</b>
	New Projected Fund Balance*	\$ (229,444)	<b>\$ -</b>
<b>Projected Fund Balance</b>			<b>\$ (414,636)</b>

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

**Explanation of budget balances on current expense report**

**11/4/2025**

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 123,003	Unfilled positions and hiring savings
1200	Special Education	\$ (664,706)	Contracted Services & Placement Changes
2100	Student Support Services	\$ 46,985	Unfilled Psych position
2200	Instructional Staff Support	\$ (15,258)	Several small expected overages
2300	School Board/SAU Assessment	\$ 663	Various small savings
2400	School Administration	\$ 35,391	Staffing changes
2600	Facilities	\$ 5,007	Various small savings
2700	Transportation	\$ 11,781	small savings in transportation
2900	Benefits	\$ 30,407	Unfilled positions and choice changes
4300	ADA Projects/Temp. Storage	\$ 2	
5100	Debt Service	\$ 7,580	Estimated higher Interest for new lease
5200	Transfers	\$ -	
		<b>\$ (419,144)</b>	

**General explanation of what is included in each account category**

Function	Description	Includes
1100	Regular Education	Teacher salaries and teaching materials
1200	Special Education	Teacher salaries, teaching materials, ESY, out-of-district tuition
2100	Student Support Services	Guidance, nurse, psychologist, OT, teaching/testing supplies, contracted services
2200	Instructional Staff Support	Professional development, librarian, library supplies, computer equipment
2300	School Board/Assessment	Assessment, school board expense, annual meeting expense, legal expense
2400	School Administration	Administrator & secretarial salaries, copiers, telephone, hardware/software support contracts, site licensing, consulting, network services, office supplies
2600	Facilities	Custodial/maintenance salaries, snow plowing, mowing, building repairs, heating oil, electric, janitorial supplies, property/liability insurance
2700	Transportation	Bus transportation, fuel
2900	Benefits	Health and dental insurance, taxes, NHRS, Life/LTD, workers comp & unemployment
4000	Site Improvement	Site improvements including architectural fees
5100	Bonds	Principal and interest payments on bonds
5200	Transfers	service expense