

Hollis Brookline Cooperative School District
Expense & Revenue Report for Fiscal Year 2025-2026
as of 1/12/2026

Expenses				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 7,612,381	\$ 3,195,114	\$ 4,119,745	\$ 297,522
Special Education	\$ 4,554,996	\$ 1,856,703	\$ 2,457,865	\$ 240,428
Vocational Program	\$ 85,000	\$ -	\$ 120,028	\$ (35,028)
Co-curricular Program	\$ 1,017,440	\$ 529,967	\$ 414,785	\$ 72,688
Student Support Services	\$ 2,125,296	\$ 826,334	\$ 1,193,102	\$ 105,860
Instructional Staff Support	\$ 884,467	\$ 493,245	\$ 338,804	\$ 52,417
School Board/SAU assessment	\$ 1,389,728	\$ 722,483	\$ 509,926	\$ 157,319
School Administration	\$ 1,381,978	\$ 805,272	\$ 546,727	\$ 29,979
Facilities	\$ 2,190,109	\$ 874,982	\$ 1,233,687	\$ 81,440
Transportation	\$ 1,931,670	\$ 778,013	\$ 1,016,371	\$ 137,286
Benefits	\$ 7,404,079	\$ 3,160,619	\$ 4,024,774	\$ 218,687
Debt Service	\$ 625,665	\$ 600,329	\$ -	\$ 25,336
Transfers	\$ 960,000	\$ -	\$ 960,000	\$ -
TOTAL FY26 EXPENSES	\$ 32,162,809	\$ 13,843,061	\$ 16,935,814	\$ 1,383,934
Plus FY25 Expense Carryover	\$ 460,359	\$ 125,771	\$ 329,118	\$ 5,470
TOTAL EXPENSES	\$ 32,623,168	\$ 13,968,832	\$ 17,264,932	\$ 1,389,404

Revenue				
Description	Budget	YTD Revenue	Expected	In Excess of Budget
Assessment Overview:				
Local Property Tax	\$ 24,363,127	\$ 12,350,000	\$ 12,013,127	\$ -
Adequacy and SWEPT Grant	\$ 5,417,979	\$ 2,406,678	\$ 3,011,301	\$ -
State Sources:				
Special Education Aid	\$ 328,918	\$ 344,655	\$ -	\$ 15,737
Food Service	\$ 3,000	\$ -	\$ 3,000	\$ -
Vocational Aid	\$ 7,000	\$ 10,658	\$ -	\$ 3,658
Other State Aid	\$ -	\$ 2,142		\$ 2,142
Federal Sources:				
Grants	\$ 260,000	\$ -	\$ 260,000	\$ -
Food Service	\$ 38,000	\$ 23,637	\$ 30,000	\$ 15,637
Medicaid	\$ 5,000	\$ 24,707	\$ -	\$ 19,707
Local Sources:				
Tuition	\$ 30,000	\$ 52,432	\$ -	\$ 22,432
Food Service Sales	\$ 425,000	\$ 258,835	\$ 200,000	\$ 33,835
Earnings on Investments	\$ 50,000	\$ 22,430	\$ 54,000	\$ 26,430
Impact Fees	\$ 16,000	\$ -	\$ 16,000	\$ -
Other	\$ 20,000	\$ 6,682	\$ 13,318	\$ -
Other Revenue Adjustments				
FY25 Expense Carryover	460,359	125,771	\$ 329,118	\$ (5,470)
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	\$ 15,628,627	\$ 17,128,649	\$ 134,108

Total Expense Balance	\$ 1,389,404
Plus Revenue Balance	\$ 134,108
Less Txfr To Food Service Fund Balance	\$ (49,472)
Unreserved Fund Balance Before Funding Items Below	\$ 1,474,040

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	\$ 672,597
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Explanation of budget balances on current expense report

Description	Current Balance	Notes
Regular Education	\$ 297,522	Hiring savings & Vacancies
Special Education	\$ 240,428	Out of District tuition savings
Vocational Program	\$ (35,028)	Larger enrollment numbers
Co-curricular Program	\$ 72,688	Hiring savings in athletics
Student Support Services	\$ 105,860	Savings in special education contracted services
Instructional Staff Support	\$ 52,417	Temporary summer helpfewer hours & Hiring changes IT dept; fewer professional development reimbursements
School Board/SAU assessment	\$ 157,319	\$125K contingency not being used
School Administration	\$ 29,979	
Facilities	\$ 81,440	Savings in Oil costs
Transportation	\$ 137,286	Savings in Voc Ed and Special Ed transportation
Benefits	\$ 218,687	Savings in employer paid benefits (taxes and retirement) due to vacancies and hiring savings
Debt Service	\$ 25,336	
Transfers	\$ -	
	\$ 1,383,934	

General explanation of what is included in each account category

Description	Includes
Regular Education	Teacher salaries and teaching materials
Special Education	Teacher salaries, teaching materials, ESY, out-of-district tuition
Vocational Program	Vocational ed. Tuition
Co-curricular Program	Athletic program and other co-curricular activities
Student Support Services	Guidance, nurse, psychologist, OT, teaching/testing supplies, contracted services
Instructional Staff Support	Professional development, librarian, library supplies, computer equipment
School Board/SAU assessment	Assessment, school board expense, annual meeting expense, legal expense
School Administration	Administrator & secretarial salaries, copiers, telephone, hardware/software support
	contracts, site licensing, consulting, network services, office supplies
Food Service Bad Debt	Uncollectable student breakfast and lunch money
Facilities	Custodial/maintenance salaries, snow plowing, mowing, building repairs,
	heating oil, electric, janitorial supplies, property/liability insurance
Transportation	Bus and transportation, fuel
Benefits	Health and dental insurance, taxes, NHRS, Life/LTD, workers comp & unemployment
Debt Service	Principal and interest payments on bonds
Transfers	Accounting line to make total expenses match total revenue, and match the budget.