

Brookline School District
FY26
as of 1/10/2026

Expenses				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 3,368,099	\$ 1,399,011	\$ 1,802,152	\$ 166,937
Special Education	\$ 2,366,675	\$ 1,307,133	\$ 1,586,227	\$ (526,685)
Student Support Services	\$ 997,913	\$ 444,228	\$ 487,131	\$ 66,554
Instructional Staff Support	\$ 353,093	\$ 232,319	\$ 152,433	\$ (31,660)
School Board/SAU Assessment	\$ 570,507	\$ 315,996	\$ 243,033	\$ 11,478
School Administration	\$ 729,718	\$ 454,515	\$ 268,019	\$ 7,184
Facilities	\$ 938,496	\$ 496,924	\$ 405,766	\$ 35,806
Transportation	\$ 728,784	\$ 293,950	\$ 423,053	\$ 11,781
Benefits	\$ 2,868,593	\$ 1,311,503	\$ 1,529,005	\$ 28,085
Spec Ed Reno-Design	\$ 2	\$ 447	\$ -	\$ (445)
Debt Service	\$ 218,945	\$ 211,365	\$ -	\$ 7,580
Transfers	\$ 655,000	\$ -	\$ 655,000	\$ -
TOTAL	\$ 13,795,825	\$ 6,467,390	\$ 7,551,819	\$ (223,384)
Plus FY25 Expense Carryover	\$ 10,267	\$ 9,576		\$ 691
TOTAL FY25 + FY26	\$ 13,806,092	\$ 479,319	\$ 7,551,819	\$ (222,694)

Revenue				
Description	Budget	YTD Revenue	Expected	IN EXCESS OF BUDGET
Local Property Tax	\$ 10,174,585	\$ 5,400,000	\$ 4,774,585	\$ (0)
Adequacy & SWEPT Grant	\$ 2,834,440	\$ 1,518,709	\$ 1,315,731	\$ 0
State				
Special Education Aid	\$ 286,623	\$ 326,542		\$ 39,919
Other - State Aid	\$ 3,225		\$ 3,225	\$ -
State Funding	\$ -			\$ -
Food Service	\$ 2,500		\$ 2,500	\$ -
Federal				
Grants	\$ 190,000		\$ 190,000	\$ -
Food Service	\$ 38,500	\$ 13,638	\$ 24,862	\$ 0
Medicaid	\$ 8,000	\$ 21,694		\$ 13,694
Local				
Tuition	\$24,000	\$ 17,421	\$ 6,579	\$ -
Impact Fees				\$ -
Earnings on Investment	\$ 20,000			\$ (20,000)
Other	\$ 1,000	\$ 7,391		\$ 6,391
Food Service Sales	\$ 150,000	\$ 87,845		\$ (62,155)
FY25 Expense Carryover	\$ 10,267	\$ 9,576	\$ -	\$ (691)
Less: Facilities Maint. Fund				\$ -
Less: Special Education Fund	\$ -			\$ -
Fund Balance Adjustments	\$ 248,144		\$ 248,144	\$ -
Less Retained Fund Balance	\$ (185,192)		\$ (185,192)	\$ -
TOTAL REVENUE	\$ 13,806,092	\$ 7,402,816	\$ 6,380,434	\$ (22,843)

Total Expense Balance \$ (222,694)
Total Revenue Balance \$ (22,843)
Unreserved Fund Balance \$ (245,536)

Anticipated Reductions to Unreserved Fund Balance				
Negative Balance-Proposed Solution			Anticipated Needs for FY26	
	Current Balance	\$ (245,536)	Maintenance Trust	
	Use of Spec Ed Expendable Trust		Retained Fund Balance	
	Use of Retained Fund Balance	\$ 185,192	Total Reductions	\$ -
	New Projected Fund Balance*	\$ (60,344)		
Projected Fund Balance			\$ (245,536)	

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

Explanation of budget balances on current expense report

1/10/2026

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 123,003	Unfilled positions and hiring savings
1200	Special Education	\$ (664,706)	Contracted Staffing
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	
2600	Facilities	\$ 5,007	Various small savings
2700	Transportation	\$ 11,781	small savings in transportation
2900	Benefits	\$ 42,407	Unfilled positions and choice changes
4300	ADA Projects/Temp. Storage	\$ 2	
5100	Debt Service	\$ 7,580	Estimated higher Interest for new lease
5200	Transfers	\$ -	
		\$ (407,144)	

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