

**Brookline School District**  
**FY26**  
as of 3/12/2026

<b>Expenses</b>				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 3,352,765	\$ 1,857,717	\$ 1,301,706	\$ 193,342
Special Education	\$ 2,382,809	\$ 1,788,756	\$ 1,009,540	\$ (415,487)
Student Support Services	\$ 996,805	\$ 577,148	\$ 363,701	\$ 55,956
Instructional Staff Support	\$ 353,093	\$ 260,833	\$ 96,384	\$ (4,124)
School Board/SAU Assessment	\$ 570,507	\$ 405,588	\$ 140,895	\$ 24,024
School Administration	\$ 729,718	\$ 571,683	\$ 174,105	\$ (16,070)
Facilities	\$ 938,804	\$ 640,142	\$ 259,428	\$ 39,234
Transportation	\$ 728,784	\$ 416,410	\$ 300,593	\$ 11,781
Benefits	\$ 2,868,593	\$ 1,730,696	\$ 1,116,378	\$ 21,519
Spec Ed Reno-Design	\$ 2	\$ 447	\$ -	\$ (445)
Debt Service	\$ 218,945	\$ 211,365	\$ -	\$ 7,580
Transfers	\$ 655,000	\$ -	\$ 655,000	\$ -
<b>TOTAL</b>	<b>\$ 13,795,825</b>	<b>\$ 8,460,785</b>	<b>\$ 5,417,729</b>	<b>\$ (82,689)</b>
Plus FY25 Expense Carryover	\$ 10,267	\$ 9,696	\$ 571	\$ (0)
<b>TOTAL FY25 + FY26</b>	<b>\$ 13,806,092</b>	<b>\$ 8,470,481</b>	<b>\$ 5,418,300</b>	<b>\$ (82,689)</b>

<b>Revenue</b>				
Description	Budget	YTD Revenue	Expected	IN EXCESS OF BUDGET
Local Property Tax	\$ 10,174,585	\$ 6,700,000	\$ 3,474,585	\$ (0)
Adequacy & SWEPT Grant	\$ 2,834,440	\$ 1,521,934	\$ 1,312,506	\$ 0
<b>State</b>				
Special Education Aid	\$ 286,623	\$ 326,542		\$ 39,919
Other - State Aid	\$ 3,225		\$ 3,225	\$ -
State Funding	\$ -			\$ -
Food Service	\$ 2,500		\$ 2,500	\$ -
<b>Federal</b>				
Grants	\$ 190,000	\$ 2,388	\$ 187,612	\$ 0
Food Service	\$ 38,500	\$ 21,917	\$ 16,583	\$ 0
Medicaid	\$ 8,000	\$ 27,056		\$ 19,056
<b>Local</b>				
Tuition	\$24,000	\$ 23,146	\$ 854	\$ 0
Impact Fees		\$ 6,652		\$ 6,652
Earnings on Investment	\$ 20,000	\$ 12,039	\$ 7,961	\$ 0
Other	\$ 1,000	\$ 14,796		\$ 13,796
Food Service Sales	\$ 150,000	\$ 126,496	\$ 23,504	\$ (0)
FY25 Expense Carryover	\$ 10,267	\$ 9,696	\$ 571	\$ 0
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>\$ 8,792,663</b>	<b>\$ 5,092,853</b>	<b>\$ 79,424</b>

Total Expense Balance	\$ (82,689)
Total Revenue Balance	\$ 79,424
Unreserved Fund Balance	\$ (3,265)

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

**3/12/2026**

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 193,342	Unfilled positions and hiring savings
1200	Special Education	\$ (415,487)	Contracted Staffing
2100	Student Support Services	\$ 55,956	Unfilled Psych position
2200	Instructional Staff Support	\$ (4,124)	Several small expected overages
2300	School Board/SAU Assessment	\$ 24,024	Various small savings
2400	School Administration	\$ (16,070)	New Admin hired/increased salaries/IT services
2600	Facilities	\$ 39,234	Various small savings
2700	Transportation	\$ 11,781	small savings in transportation
2900	Benefits	\$ 21,519	Unfilled positions and choice changes
4300	ADA Projects/Temp. Storage	\$ (445)	
5100	Debt Service	\$ 7,580	Estimated higher Interest for new lease
5200	Transfers	\$ -	
		<b>\$ (82,689)</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