

Hollis Brookline Cooperative School District
Expense & Revenue Report for Fiscal Year 2025-2026
as of 4/1/2026

Expenses				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 7,612,381	\$ 4,599,024	\$ 2,689,642	\$ 323,714
Special Education	\$ 4,554,996	\$ 2,631,469	\$ 1,675,552	\$ 247,975
Vocational Program	\$ 85,000	\$ 63,182	\$ 56,846	\$ (35,028)
Co-curricular Program	\$ 1,000,465	\$ 688,124	\$ 235,432	\$ 76,909
Student Support Services	\$ 2,125,296	\$ 1,206,430	\$ 845,660	\$ 73,206
Instructional Staff Support	\$ 897,417	\$ 615,895	\$ 227,007	\$ 54,516
School Board/SAU assessment	\$ 1,389,728	\$ 973,480	\$ 313,438	\$ 102,810
School Administration	\$ 1,386,003	\$ 1,023,670	\$ 296,135	\$ 66,198
Facilities	\$ 2,190,109	\$ 1,316,079	\$ 737,384	\$ 136,645
Transportation	\$ 1,931,670	\$ 1,167,918	\$ 621,266	\$ 142,486
Benefits	\$ 7,404,079	\$ 4,563,276	\$ 2,589,617	\$ 251,187
Debt Service	\$ 625,665	\$ 600,329	\$ -	\$ 25,336
Transfers	\$ 960,000	\$ -	\$ 960,000	\$ -
TOTAL FY26 EXPENSES	\$ 32,162,809	\$ 19,448,876	\$ 11,247,980	\$ 1,465,953
Plus FY25 Expense Carryover	\$ 460,359	\$ 125,971	\$ 307,969	\$ 26,419
TOTAL EXPENSES	\$ 32,623,168	\$ 19,574,847	\$ 11,555,949	\$ 1,492,372

Revenue				
Description	Budget	YTD Revenue	Expected	In Excess of Budget
Assessment Overview:				
Local Property Tax	\$ 24,363,127	\$ 18,130,000	\$ 6,233,127	\$ -
Adequacy and SWEPT Grant	\$ 5,417,979	\$ 3,438,111	\$ 1,979,868	\$ -
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	\$ 38,744	\$ 221,256	\$ -
Food Service	\$ 38,000	\$ 41,625	\$ 20,000	\$ 23,625
Medicaid	\$ 5,000	\$ 35,889	\$ -	\$ 30,889
Local Sources:				
Tuition	\$ 30,000	\$ 52,432	\$ -	\$ 22,432
Food Service Sales	\$ 425,000	\$ 363,416	\$ 160,000	\$ 98,416
Earnings on Investments	\$ 50,000	\$ 44,095	\$ 30,000	\$ 24,095
Impact Fees	\$ 16,000	\$ 9,396		\$ (6,604)
Other	\$ 20,000	\$ 8,857		\$ (11,143)
Other Revenue Adjustments				
FY25 Expense Carryover	460,359	125,971	\$ 307,969	\$ (26,419)
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	\$ 22,645,991	\$ 10,154,005	\$ 176,828

Total Expense Balance	\$ 1,492,372
Plus Revenue Balance	\$ 176,828
Less Txfr To Food Service Fund Balance	\$ (122,041)
Unreserved Fund Balance Before Funding Items Below	\$ 1,547,159

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	\$ 745,716
-------------------------------	-------------------

Explanation of budget balances on current expense report

Description	Current Balance	Notes
Regular Education	\$ 323,714	Hiring savings & Vacancies; fewer lane changes than budgeted
Special Education	\$ 247,975	Savings in out of District tuition and contracted services
Vocational Program	\$ (35,028)	Increased enrollment
Co-curricular Program	\$ 76,909	Savings in coaching and extra curricular stipends
Student Support Services	\$ 73,206	Savings in special education contracted services
Instructional Staff Support	\$ 54,516	Fewer hours & Hiring changes IT dept; fewer professional development reimbursements
School Board/SAU assessment	\$ 102,810	\$125K contingency not being used
School Administration	\$ 66,198	Savings in vendor contracts/hosting services
Facilities	\$ 136,645	Savings in Oil costs and Maintenance upgrades
Transportation	\$ 142,486	Savings in Voc Ed and Special Ed transportation
Benefits	\$ 251,187	Savings in employer paid benefits (taxes and retirement) due to vacancies and hiring savings
Debt Service	\$ 25,336	Bond interest adjustment, termination of van lease
Transfers	\$ -	
	\$ 1,465,953	

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.