

**Brookline School District  
FY21  
as of 03/10/2021**

<b>Expenses</b>				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 2,730,838	\$ 1,390,741	\$ 1,304,635	\$ 35,462
Special Education	\$ 1,353,207	\$ 708,246	\$ 642,501	\$ 2,460
Student Support Services	\$ 655,391	\$ 391,232	\$ 274,037	\$ (9,879)
Instructional Staff Support	\$ 228,806	\$ 87,710	\$ 91,333	\$ 49,763
School Board/SAU Assessment	\$ 392,885	\$ 264,092	\$ 97,038	\$ 31,754
School Administration	\$ 518,447	\$ 337,184	\$ 148,464	\$ 32,799
Facilities	\$ 691,383	\$ 435,855	\$ 262,168	\$ (6,641)
Transportation	\$ 573,304	\$ 304,686	\$ 208,944	\$ 59,675
Benefits	\$ 2,463,458	\$ 1,281,309	\$ 1,074,409	\$ 107,740
Debt Service	\$ 38,500	\$ 38,500	\$ -	\$ -
Transfers	\$ 465,000	\$ 100,000	\$ 365,000	\$ -
<b>TOTAL</b>	<b>\$ 10,111,220</b>	<b>\$ 5,339,555</b>	<b>\$ 4,468,530</b>	<b>\$ 303,135</b>
Plus FY20 Expense Carryover	\$ 121,419	\$ 34,774	\$ 32,458	\$ 54,187
<b>TOTAL FY20 + FY21</b>	<b>\$ 10,232,639</b>	<b>\$ 5,374,329</b>	<b>\$ 4,500,988</b>	<b>\$ 357,322</b>

<b>Revenue</b>				
Description	Budget	YTD Revenue	Expected	Balance
Local Property Tax	\$ 5,898,356	\$ 5,450,000	\$ 448,356	\$ -
Local Impact Fees	\$ 13,000		\$ 13,000	\$ -
Adequacy Aid Grant/Tax	\$ 3,210,223	\$ 1,833,359	\$ 1,376,864	\$ -
<b>State</b>				
Special Education Aid	\$ 56,910	\$ 68,818	\$ -	\$ (11,908)
Building Aid	\$ -		\$ -	\$ -
Food Service	\$ 2,100	\$ 2,300	\$ -	\$ (200)
<b>Federal</b>				
Grants	\$ 195,000	\$ 178,042	\$ 16,958	\$ -
Food Service	\$ 40,500	\$ 112,335	\$ 10,000	\$ (81,835)
Medicaid	\$ -	\$ 16,099	\$ -	\$ (16,099)
<b>Local</b>				
Tuition	\$ 13,000	\$ 11,520	\$ 1,480	\$ -
Other	\$ 5,000	\$ 60,059		\$ (55,059)
Food Service Sales	\$ 127,400	\$ 1,280	\$ 500	\$ 125,620
FY20 Expense Carryover	\$ 121,419		\$ 121,419	\$ -
Less: Contingency Fund FY21	\$ 40,000		\$ 40,000	\$ -
Less: Facilities Maint. Fund FY21	\$ 75,000		\$ 75,000	\$ -
Less: Special Education Fund FY21	\$ 25,000		\$ 25,000	\$ -
Fund Balance to Reduce Taxes FY21	\$ 409,731		\$ 409,731	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 10,232,639</b>	<b>\$ 7,733,813</b>	<b>\$ 2,538,308</b>	<b>\$ (39,482)</b>

Total Expense Balance	\$ 357,322
Total Revenue Balance	\$ (39,482)
<b>Unreserved Fund Balance</b>	<b>\$ 396,804</b>

**Anticipated Reductions to Unreserved Fund Balance**

Estimated Needs for FY21	
Maint. Trust	\$ 75,000
Spec Ed Trust	\$ 25,000
Contingency	\$ 40,000
Retained Fund Balance	\$ -
<b>Total Reductions</b>	<b>\$ 140,000</b>

<b>Projected Fund Balance</b>	<b>\$ 256,804</b>
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**Explanation of budget balances on current expense report**

**3/10/2021**

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 35,462	New hire salary savings
1200	Special Education	\$ 2,460	Lower salary expense offset by anticipated contracted services
2100	Student Support Services	\$ (9,879)	Increase in BCBA costs
2200	Instructional Staff Support	\$ 49,763	New hire salary savings
2300	School Board/SAU Assessment	\$ 31,754	Contingency fund unused; increase in annual meeting expense
2400	School Administration	\$ 32,799	New hire salary savings
2600	Facilities	\$ (6,641)	Covid-19 expense Dec-Jun
2700	Transportation	\$ 59,675	Bus route correction
2900	Benefits	\$ 107,740	Health insurance choices and lower salary associated benefits
5100	Debt Service	\$ -	
5200	Transfers	\$ -	
		<b>\$ 303,135</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	Accounting line that reflects voted warrant articles covered by fund balance + grant and food service expense