

Brookline School District
FY21
as of 05/10/2021

Expenses				
Description	Budget	YTD Expense	Encumbered	Balance
Regular Education	\$ 2,730,922	\$ 1,895,527	\$ 737,503	\$ 97,892
Special Education	\$ 1,351,207	\$ 925,831	\$ 417,207	\$ 8,169
Student Support Services	\$ 657,391	\$ 505,097	\$ 181,190	\$ (28,897)
Instructional Staff Support	\$ 228,723	\$ 113,145	\$ 66,943	\$ 48,634
School Board/SAU Assessment	\$ 392,885	\$ 322,034	\$ 38,382	\$ 32,469
School Administration	\$ 518,447	\$ 409,078	\$ 76,955	\$ 32,415
Facilities	\$ 691,583	\$ 543,188	\$ 166,185	\$ (17,791)
Transportation	\$ 573,304	\$ 400,486	\$ 112,893	\$ 59,925
Benefits	\$ 2,463,458	\$ 1,709,272	\$ 656,223	\$ 97,963
Debt Service	\$ 38,500	\$ 38,500	\$ -	\$ -
Transfers	\$ 465,000	\$ 448,042	\$ 16,958	\$ -
TOTAL	\$ 10,111,420	\$ 7,310,200	\$ 2,470,439	\$ 330,780
Plus FY20 Expense Carryover	\$ 121,419	\$ 44,056	\$ 23,176	\$ 54,187
TOTAL FY20 + FY21	\$ 10,232,839	\$ 7,354,256	\$ 2,493,615	\$ 384,967

Revenue				
Description	Budget	YTD Revenue	Expected	In Excess of Budget
Local Property Tax	\$ 5,898,356	\$ 5,898,356		\$ (0)
Local Impact Fees	\$ 13,000	\$ 36,519		\$ 23,519
Adequacy Aid Grant/Tax	\$ 3,210,223	\$ 2,884,295	\$ 325,928	\$ -
State				
Special Education Aid	\$ 56,910	\$ 68,818	\$ -	\$ 11,908
Building Aid	\$ -		\$ -	\$ -
Food Service	\$ 2,100	\$ 2,300	\$ -	\$ 200
Federal				
Grants	\$ 195,000	\$ 178,042	\$ 16,958	\$ -
Food Service	\$ 40,500	\$ 166,131	\$ -	\$ 125,631
Medicaid	\$ -	\$ 19,430	\$ -	\$ 19,430
Local				
Tuition	\$ 13,000	\$ 12,240	\$ 2,160	\$ 1,400
Other	\$ 5,000	\$ 60,059		\$ 55,059
Food Service Sales	\$ 127,400	\$ 1,569	\$ -	\$ (125,831)
FY20 Expense Carryover	\$ 121,419		\$ 67,232	\$ (54,187)
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	\$ -
TOTAL REVENUE	\$ 10,232,639	\$ 9,327,758	\$ 962,009	\$ 57,128

Total Expense Balance	\$	384,967
Total Revenue Balance	\$	57,128
Unreserved Fund Balance	\$	442,095

Anticipated Reductions to Unreserved Fund Balance

Estimated Needs for FY22	
Maint. Trust	\$ 75,000
Spec Ed Trust	\$ 25,000
Contingency	\$ 40,000
Retained Fund Balance	\$ 129,519 Maximum
Total Reductions	\$ 269,519

Projected Fund Balance	\$	172,576
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Explanation of budget balances on current expense report

5/10/2021

Function	Description	Current Balance	Notes
1100	Regular Education	\$ 97,892	New hire salary savings
1200	Special Education	\$ 8,169	Lower salary expense offset by anticipated contracted services
2100	Student Support Services	\$ (28,897)	Increase in BCBA costs
2200	Instructional Staff Support	\$ 48,634	New hire salary savings
2300	School Board/SAU Assessment	\$ 32,469	Contingency fund unused; increase in annual meeting expense
2400	School Administration	\$ 32,415	New hire salary savings
2600	Facilities	\$ (17,791)	Covid-19 expense Dec-Jun
2700	Transportation	\$ 59,925	Bus route correction
2900	Benefits	\$ 97,963	Health insurance choices and lower salary associated benefits
5100	Debt Service	\$ -	
5200	Transfers	\$ -	
		\$ 330,780	

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