

SAU #41
Hollis - Brookline

SAU #41

School Administrative Unit

Serving the towns of
Brookline and Hollis, NH

Budget for the
2026-2027 School Year



SAU Governing Board Meeting and Public Hearing
December 11, 2025

SAU #41 FY27 Budget Subcommittee

❖ SAU:

- ❖ Gina Bergskaug, Superintendent
- ❖ Dorothy Flaherty, Assistant Superintendent
- ❖ Lance Flamino, Business Administrator
- ❖ Linda Sherwood, Director of Business Operations

❖ SAU Governing Board:

- ❖ Robert Mann, Treasurer

❖ BROOKLINE:

- ❖ Lynn Powers, Brookline School Board
- ❖ Kate Elkins, Brookline Finance Committee

❖ HOLLIS:

- ❖ Carryl Roy, Hollis School Board
- ❖ Mike Leavitt, Hollis Budget Committee

❖ COOP:

- ❖ Beth Williams, Coop School Board
- ❖ Darlene Mann, Coop Budget Committee

Agenda

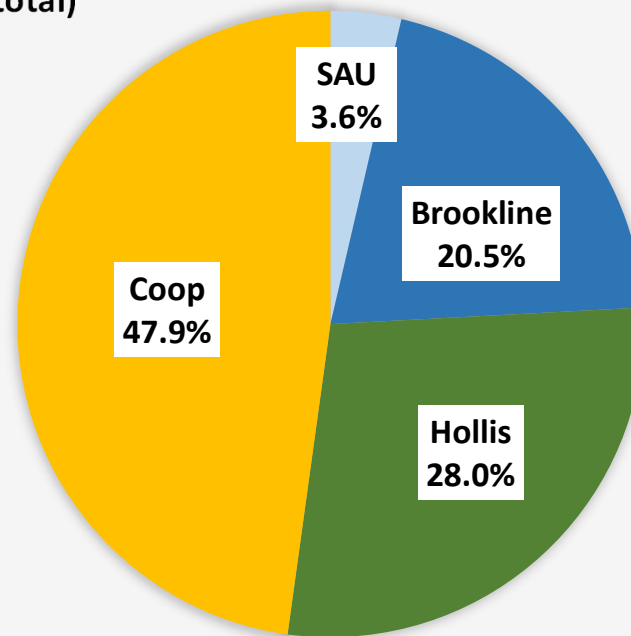
- SAU Budget as % to Total
- Budget Comparisons
- Budget Drivers
- Budget Components
- Budget Distribution by Category
- Unassigned Fund Balance
- Revenue
- Budget Apportionment
- Warrant Article
- Questions & Answers

SAU #41 Budget: SAU as % to Total

SAU #41 Current Year Operating Budgets -- \$67.3 MILLION COMBINED

- **SAU** **\$ 2,447,505 (3.6% of total)**
- Brookline \$13,795,825
- Hollis \$18,870,392
- COOP \$32,162,809

Fiscal Year	SAU % to Total Budget
2026	3.6%
2025	3.8%
2024	3.8%
2023	3.7%
2022	3.5%



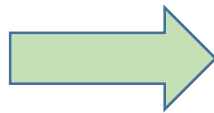
FY27 Budget: Comparisons

*Comparison to
FY26 Budget*



FY 26 Adopted Budget	FY 27 Proposed Budget	Increase
\$ 2,447,505	\$ 2,564,328	\$ 116,823
		+ 4.8%

*Comparison to
Adjusted Budget



FY 27 Adjusted Budget	FY 27 Proposed Budget	Increase
\$ 2,544,642	\$ 2,564,328	\$ 19,686
		+ 0.8%

** The FY27 SAU Adjusted Budget is the FY26 approved budget plus any increases due to debt service, contracts or other obligations previously incurred or mandated, minus any one time expenditures.*

FY27 Budget: Drivers

Salaries and Benefits account for 94% of the total budget.

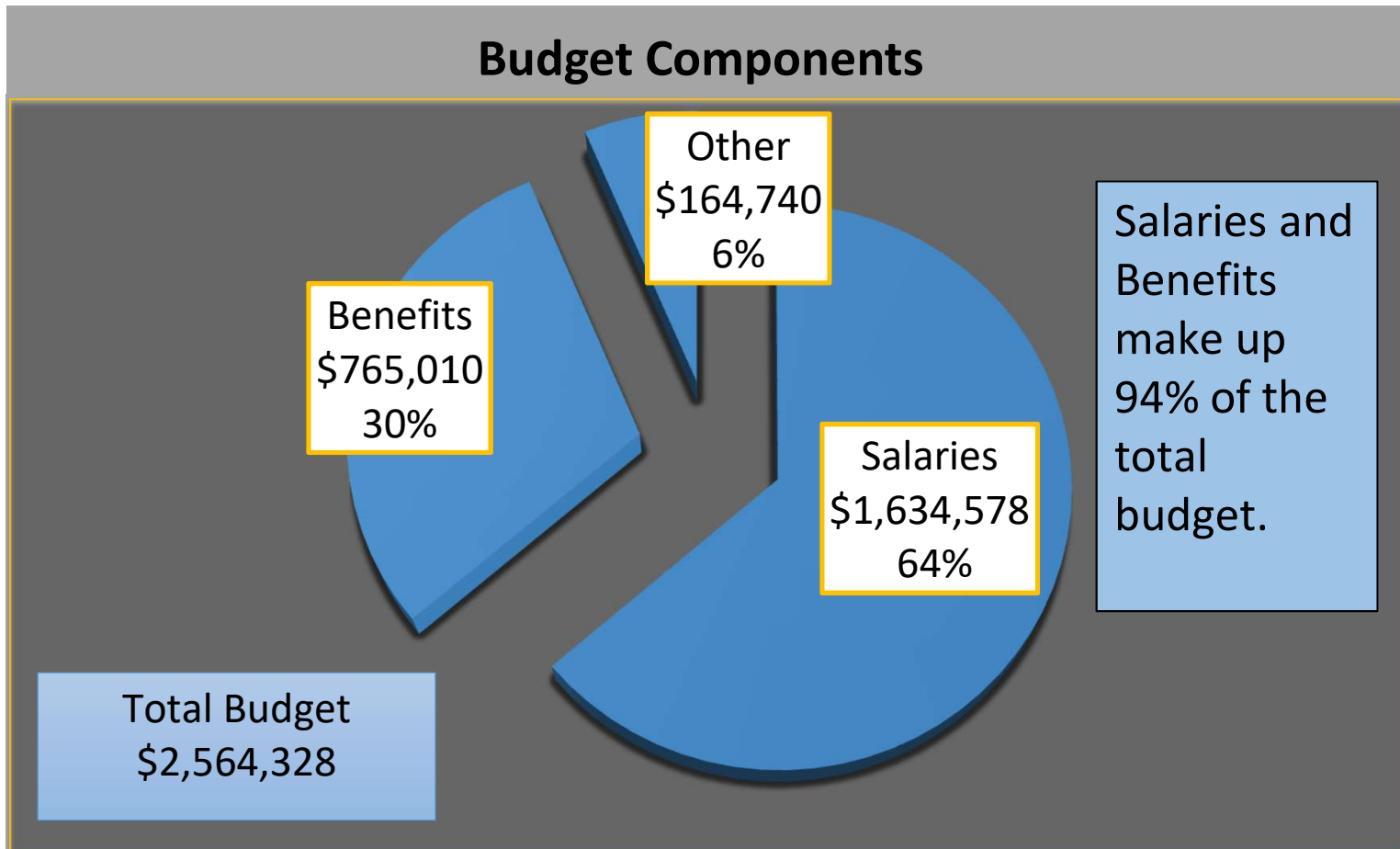
Salaries

- Budget 3.5% increases, based on Consumer Price Index, Northeast region

Benefits

- Health Insurance rates + 15.1%
- Dental Insurance rates + 4.4%

FY27 Budget: Components



FY27 Budget: Distribution by Category

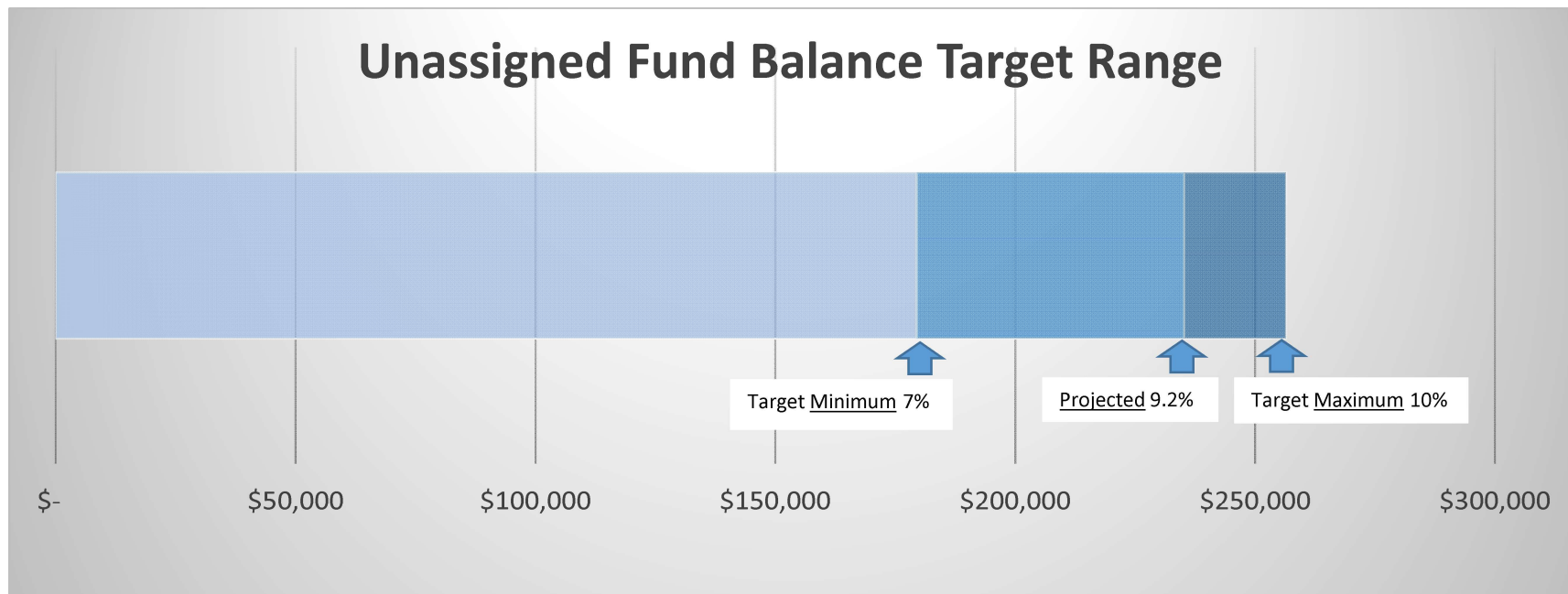
Category	FY26 Budget	FY27 Proposed	\$ Change
Wages	1,566,885	1,634,578	67,693
Benefits	720,460	765,010	44,550
Operations & Maintenance	63,080	66,920	3,840
Contracted Services	33,350	32,850	-500
Professional Development and Travel	25,470	25,430	-40
Expendable Supplies	21,850	22,200	350
Equipment & Software	16,410	17,340	930
Total	\$ 2,447,505	\$2,564,328	\$ 116,823

FY27 Budget: Unassigned Fund Balance

When revenue exceeds expenses at year end, the balance goes into the UNASSIGNED FUND BALANCE.

Beginning Fund Balance, 7/1/2025	\$302,287
<u>Projected FB Use in FY26</u>	<u>(\$67,095)</u>
Ending Fund Balance, 6/30/2026	\$235,192
<u>Projected FB Use in FY27</u>	<u>0</u>
Projected Fund Balance, 6/30/2027	\$235,192 (9.2% of the total budget)

Historical Target UFB
Range is 7 to 10%
of total budget



FY27 Budget: Revenue

REVENUE

Grants/Indirect Costs \$ 4,000

SAU receives a portion of federal grant revenue to cover some of the expenses necessary for grant management.

FY27 Budget: Apportionment

Distribution of Funds to be Raised by Districts

	2025-2026	2026-2027	2026-2027 Adjusted Budget
Expenses	\$ 2,447,505	\$ 2,564,328	\$ 2,544,642
Revenue	<u>\$ - 9,150</u>	<u>\$ - 4,000</u>	<u>\$ - 4,000</u>
Total Appropriation	\$2,438,355	\$2,560,328	\$2,540,642

School District	2025-2026 District Share	2026-2027 District Share	2026-2027 District %
Brookline	\$ 493,606	\$502,336	20 %
Hollis	\$ 773,470	\$827,498	32 %
COOP	<u>\$1,171,279</u>	<u>\$1,230,494</u>	<u>48 %</u>
Total Appropriation	\$2,438,355	\$2,560,328	100 %

Distribution is determined by a calculation using equalized valuation as provided by the state and the average daily membership of students.

FY27 Warrant Article

Shall the voters of the _____ School District adopt a School Administrative Unit budget of \$2,560,328 for the forthcoming fiscal year in which \$XXXX is assigned to the school budget of this school district? This year's adjusted budget of \$2,540,642, with \$ XXXX assigned to the school budget of this school district, will be adopted if the article does not receive a majority vote of all the school district voters voting in this school administrative unit. The budget committee **does/does not** recommend this appropriation. The school board **does/does not** recommend this appropriation.

Questions & Answers



*Thank you
for your support !*