

FY27 Budget Hearing

February 19, 2026

Hollis Brookline Cooperative School District

Presented by:

Hollis Brookline Cooperative Budget Committee

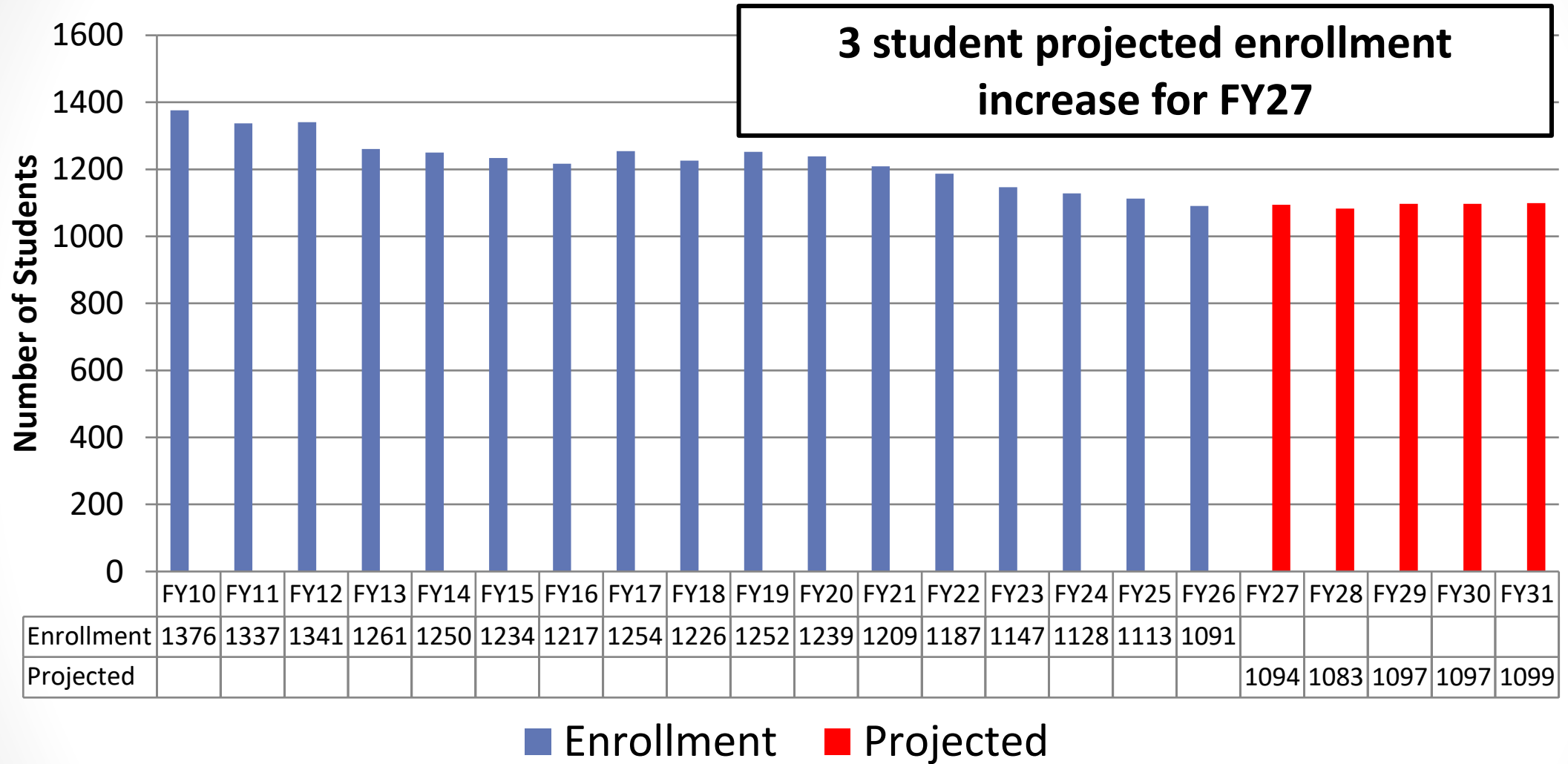
FY27 Warrant Summary

| Article | Content | Amount |
|---------|---------------------------------|----------------------------|
| 1 | SAU Budget | \$1,230,494 |
| 2 | Operating Budget | \$31,716,292 |
| 3 | HESSA Contract | \$131,512 |
| 4 | Facilities Maintenance Trust | \$300,000 |
| 5 | Contingency | \$125,000 |
| | Total as written | \$33,503,298 |
| | <i>% change from prior year</i> | <i>+4.2%</i> |
| 6 | Open Enrollment | No Stated Financial Impact |

FY27 Warrant Summary – By Petition

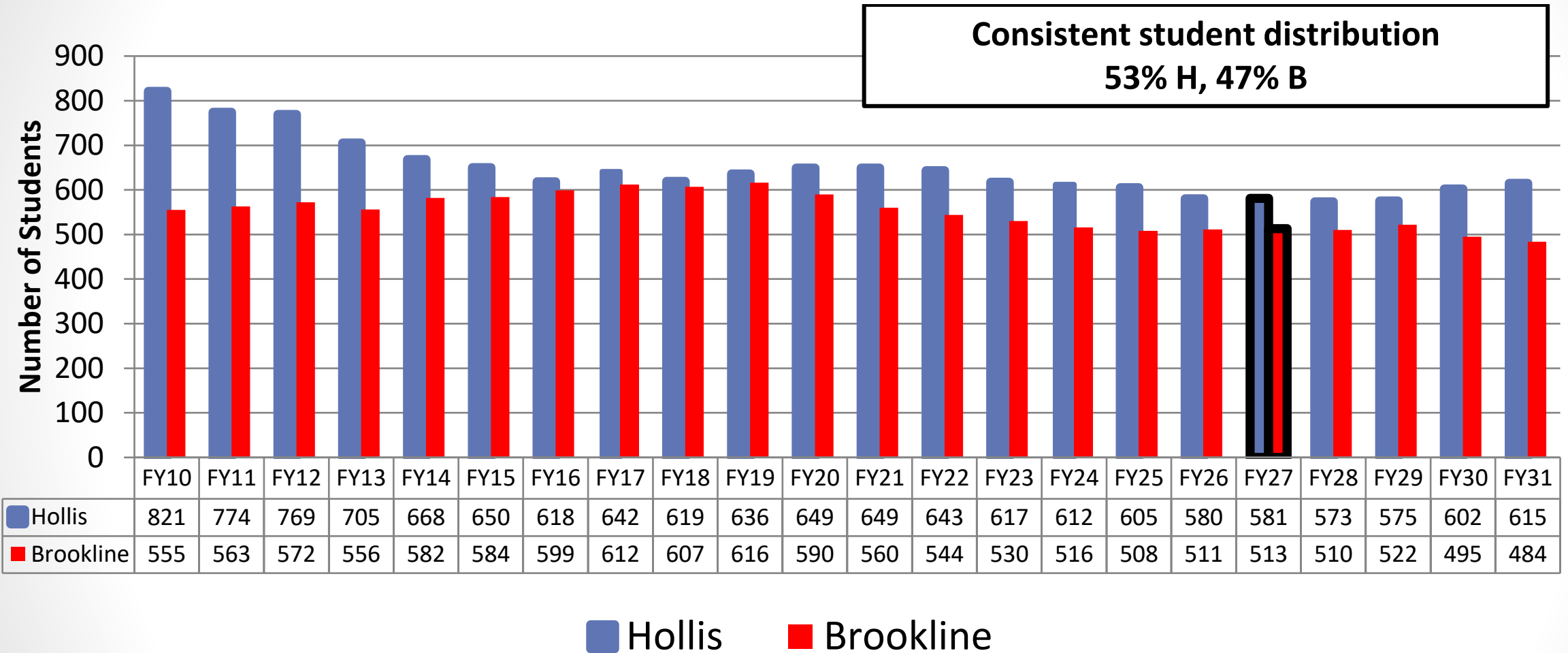
| Article | Content |
|---------|---|
| 7 | Assessment Scores and Rankings on Website |
| 8 | Adopt SB2 |
| 9 | Adopt Budget Cap |
| 10 | Tax Impact on Warrant |
| 11 | Adopt Tax Cap |

COOP Student Enrollment



Source: 10/2025 NESDEC

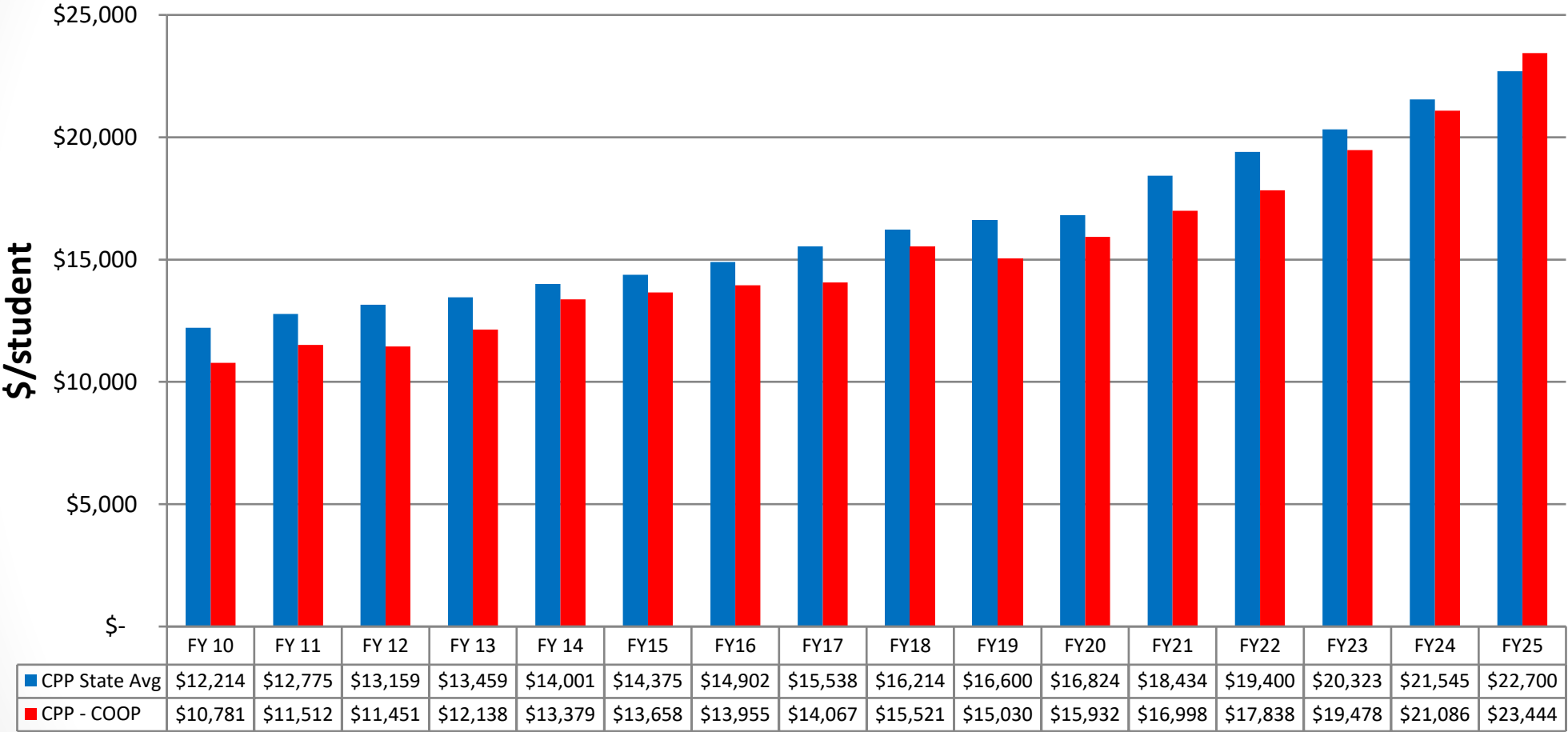
Enrollment Composition



SOURCE: 10/2025 NESDEC

Cost per Pupil

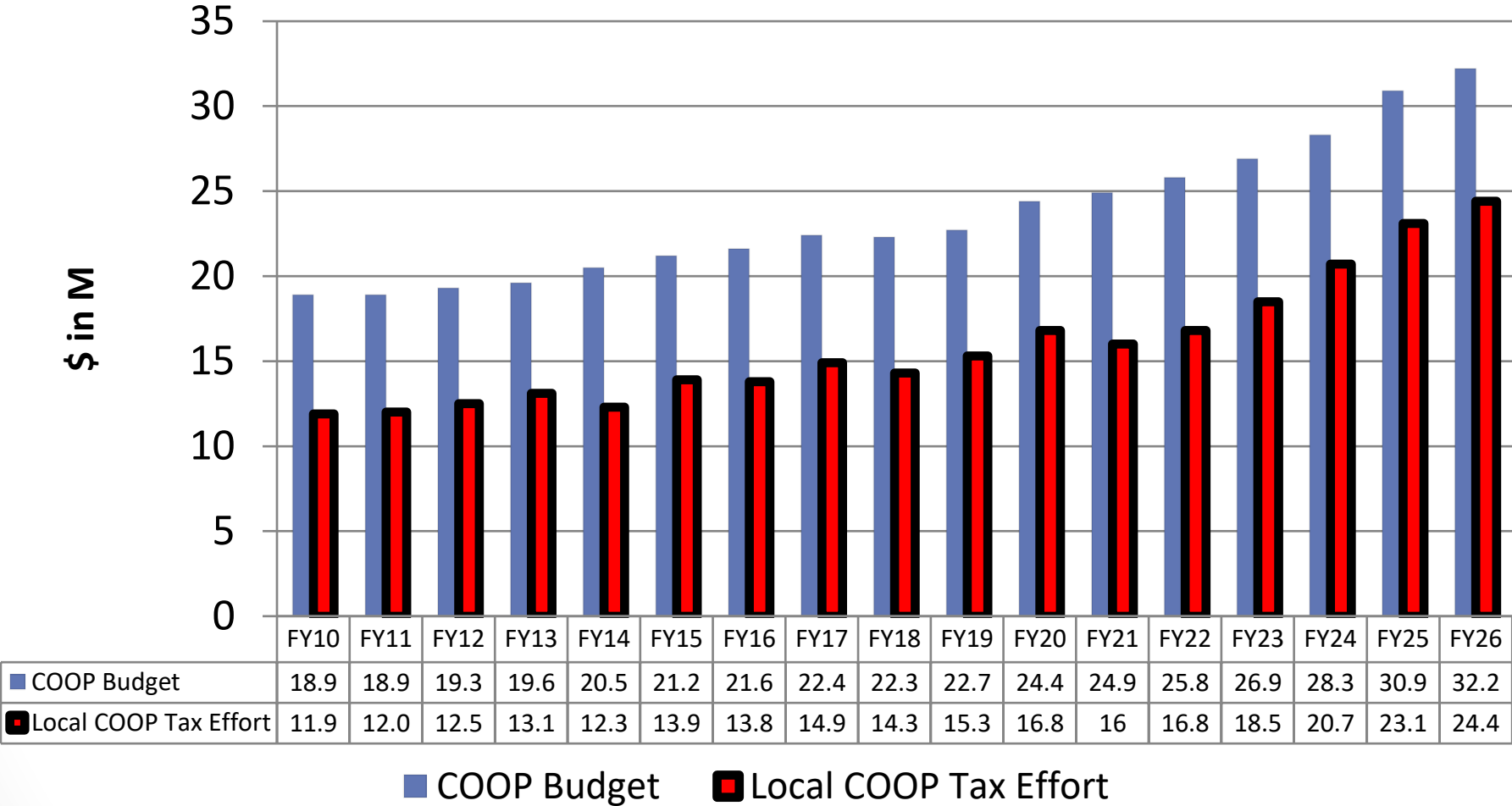
Historically, COOP CPP consistently underruns state average CPP



Based on reported actuals through FY25
 Source: NH DOE December 2025
 Not adjusted for inflation

Local COOP Tax Effort Trend

FY26 Tax Effort lower than estimated due to budget underruns resulting in higher unreserved fund balance



COOP Revenue & State Aid

| COOP REVENUE | FY26 | FY27 | \$ change |
|--------------------|-------------|--------------------|-------------|
| Total COOP Revenue | \$2,381,702 | \$2,107,918 | (\$273,784) |

Lower Unreserved Fund Balance

| STATE AID | FY26 Hollis | FY27 Hollis | \$ Change | FY26 Brookline | FY27 Brookline | \$ Change |
|------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|------------------|
| Adequacy Grant | \$1,452,199 | \$1,385,586 | (\$66,613) | \$1,985,912 | \$2,431,118 | \$445,206 |
| SWEPT | \$1,350,727 | \$1,329,583 | (\$21,144) | \$629,141 | \$603,014 | (\$26,127) |
| TOTAL STATE AID | \$2,802,926 | \$2,715,169 | (\$87,757) | \$2,615,053 | \$3,034,132 | \$419,079 |

**Hollis net decrease in aid
Brookline receives Fiscal Disparity Aid**

Summary of Financial Impacts

Increased state aid does not offset the full impact of an increased budget and lower COOP revenue which result in an increase in Tax Effort.

| | FY26 | FY27 | % change |
|--|---------------------|---------------------|-------------|
| Total Budget | \$32,162,808 | \$33,503,298 | 4.2% |
| <i>less</i> COOP Revenue | (\$2,381,702) | (\$2,107,918) | (11.5%) |
| Amount to be Apportioned | \$29,781,106 | \$31,395,380 | 5.4% |
| <i>Less</i> Retained Tax (SWEPT) Reimbursement | (\$1,979,868) | (\$1,932,597) | (2.4%) |
| <i>Less</i> Adequacy Grant | (\$3,438,111) | (\$3,816,704) | 11.0% |
| Local Tax Effort* | \$24,363,127 | \$25,646,080 | 5.3% |

*Local Tax Effort represents amount to be raised by Local COOP tax rate by both Hollis and Brookline.

Apportionment

95% ADM/5% EV on operating costs, 100% EV on capital costs +\$1H

| FY27 Estimated Apportionment | FY26 ADM est | 2025 EV est | Net App % | Local Tax Effort % |
|------------------------------|--------------|-------------|-----------|--------------------|
| Hollis | 54% | 68.3% | 55.2% | 57% |
| Brookline | 46% | 31.7% | 44.8% | 43% |

ADM = Average Daily Membership, EV = Equalized Value

Estimated Tax Impacts by Town

| FY27 | TOTAL COOP | Hollis | Brookline |
|---------------------------------------|---------------------|---------------------|----------------------|
| Total appropriations | \$33,503,298 | | |
| COOP Revenue | (\$2,107,918) | | |
| Net to be Apportioned | \$31,395,380 | \$17,336,043 | \$14,059,338 |
| Less State Aid | (\$5,749,301) | (\$2,715,169) | (\$3,034,132) |
| Local Tax Effort | \$25,646,080 | \$14,620,874 | \$ 11,025,206 |
| FY27 EST COOP Local Tax Rate/k | | \$6.22 | \$9.39 |
| FY26 COOP Local TAX RATE/k | | \$5.94 | \$9.06 |
| % change in Local COOP Tax Rate | | 4.7% | 3.6% |
| COOP Tax Rate as % of Total Tax Bill | | 31% | 38% |
| % change in Total Tax Bill | | 1.5% | 1.4% |

Public Hearing

By Budget Committee for Original Warrant, Articles 1-5

By School Board for Petition Articles, Articles 6-11

Hearings in both towns: 2/19 Hollis, 2/20 Brookline

Public Hearing

- Introduce the articles with stated financial impact to be voted on at District Meeting
- Public Input may be provided per article
- After Public Hearing of all articles, the Budget Committee and School Board will deliberate and take positions on all warrant articles
- Amount of budget article may be amended by Budget Committee
- 10% Maximum Allowable Appropriation limits the maximum appropriation amount which may be recommended at the District Meeting

Public Input

- Input is restricted to Hollis and Brookline residents of voting age
- Exception may be made for administration or others as necessary for clarification
- Input will be requested per article
- Once recognized, please state your name and address for the record
- Any questions should be directed to the Chair
- Speaking time of 2 minutes and cannot be yielded
- May speak again to an article after all others have had an opportunity
- Please be brief if your point has been made by others

SAU Budget

Article 1. Shall the District vote to raise and appropriate the sum of **\$1,230,494** as the Hollis Brookline Cooperative School District's portion of the SAU budget of **\$2,560,328** for the forthcoming fiscal year? This year's adjusted budget of **\$2,540,642** with **\$1,221,033** 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 school board recommends this article (6-0-0). The budget committee recommends this article (5-0-0).**

| Estimated Tax Impact | HOLLIS | BROOKLINE |
|----------------------|--------|-----------|
| \$/K | \$.30 | \$.45 |
| \$/100K | \$30 | \$45 |

SAU Budget

| FY26 Budget | FY27 Proposed Budget | \$ change | % change | FY27 Adjusted Budget |
|-------------|----------------------|------------|----------|----------------------|
| \$2,438,355 | \$2,560,328 | +\$121,973 | 5.0% | \$2,540,642 |

| Major Drivers | \$ Increase over FY26 Budget | Details |
|----------------------------|------------------------------|---|
| Salaries | +\$67,693 | <ul style="list-style-type: none"> • 3.5% increases • Aligned to NE region CPI |
| Benefits | +\$44,550 | <ul style="list-style-type: none"> • Health Insurance rates + 15.1% • Dental Insurance rates + 4.4% |
| Operations/ Maintenance | +\$3,840 | <ul style="list-style-type: none"> • Inspections, Liability, Inspections |
| Other | +\$740 | <ul style="list-style-type: none"> • Equipment/Software |

Operating Budget

Article 2. To see if the school district will vote to raise and appropriate a sum of **\$31,716,292** for the support of schools, for the payment of salaries for the school district officials and agents and for the payment of statutory obligations of the district. This appropriation does not include appropriations voted in other warrant articles. Majority vote required. **The school board recommends this article (6-0-0). The budget committee recommends this article (5-0-0).**

| Estimated Tax Impact | HOLLIS | BROOKLINE |
|----------------------|--------|-----------|
| \$/K | \$5.99 | \$9.04 |
| \$/100K | \$599 | \$904 |

Summary of Operating Budget Changes

| | FY26 Budget | FY27 Budget | \$ Change | % Change |
|-----------|---------------|--------------|-------------|----------|
| Op Budget | \$30,566,531* | \$31,716,292 | \$1,149,761 | 3.8% |

Proposed Operating Budget is ~\$377K below BC Guidance of \$32,093,820

- Guidance Budget increased by 2%
- Special Education costs, Salaries increased by collective bargaining, Debt Service excluded from guidance budget

* FY26 Operating Budget reflects Operating Budget plus previously approved Professional & Support Staff articles

Major Changes – INCREASES/DECREASES

| Category | FY27 Budget | \$ change | % change | Purpose |
|--------------|--------------|-------------|----------|---|
| Bonds | \$1,155,263 | \$529,598 | 84.7% | Full year principal and interest expenses |
| Benefits | \$4,049,049 | \$510,926 | 14.4% | GMR increase 15.1%, Dental +4.4% |
| Salaries | \$11,058,571 | \$227,274 | 2.1% | Contracted increases |
| Athletics | \$726,066 | \$30,153 | 4.3% | Field maintenance, facility rental |
| Facilities | \$391,000 | \$89,500 | 29.7% | Flooring, ductwork cleaning, ceiling tiles, floor machines, exterior cleaning |
| New Items | \$192,973 | (\$191,582) | (49.8%) | Academic/Classroom equipment, laptops, lighting, security cameras |
| Student Svcs | \$6,124,618 | (\$318,220) | (4.5%) | Program changes |

Support Staff Contract

Article 3. To see if the school district will vote to approve the cost items for the second year of a three-year collective bargaining agreement reached between the Hollis Brookline Cooperative School Board and the Hollis Education Support Staff Association for the 2025-26, 2026-27 and 2027-28 school years, which calls for the following increases in support staff salaries and benefits at the current staffing levels:

| Fiscal Year | Estimated Increase |
|-------------|--------------------|
| 2026-27 | \$131,512 |

and further to raise and appropriate a sum of **\$131,512** for the second fiscal year (2026-27 school year), such sum representing the additional costs attributable to the increase in support staff salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Majority vote required. **The school board recommends this article (6-0-0). The budget committee recommends this article (4-0-1).**

| Estimated Tax Impact | HOLLIS | BROOKLINE |
|----------------------|--------|-----------|
| \$/K | \$.03 | \$.05 |
| \$/100K | \$3 | \$5 |

Support Staff Contract

Contract Elements:

- Salary Increase of 2.75% + step on step
- Salary Increase of 3.4% off step
- Insurance Cap changes:
 - Single increases \$83 from \$1,040 to \$1,123
 - 2 Person increases \$140 from \$1,758 to \$1,898
 - Family Increases \$157 from \$1,968 to \$2,125
- Not Sanbornized

Facilities Maintenance Expendable Trust

Article 4. To see if the school district will vote to raise and appropriate up to the sum of **\$300,000** to be added to the previously established School Building and Facilities Maintenance Expendable Trust Fund. The sum to come from the Hollis Brookline Cooperative School District's June 30, 2026 unassigned fund balance, available on July 1, 2026. Majority vote required. **The school board recommends this appropriation (6-0-0). The budget committee recommends this appropriation (5-0-0).**

| Estimated Foregone Tax Impact | HOLLIS | BROOKLINE |
|-------------------------------|---------|-----------|
| \$/K | (\$.07) | (\$.11) |
| \$/ \$100K | (\$7) | (\$11) |

Fund Utilization

| FY27 | in \$K |
|--------------------------|-------------|
| Beginning Balance | \$160,069 |
| FY27 Proposed Funding | \$300,000 |
| HBMS – Ductwork cleaning | (\$20,000) |
| HBMS Roof – Phase 3 of 5 | (\$150,000) |
| HBHS Track Resurfacing | (\$130,000) |
| Ending Balance | \$160,069 |

Additional \$391K in facilities maintenance items included in Operating Budget.

Contingency

Article 5. To see if the school district will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate up to **\$125,000** to go into the fund. This sum to come from the unassigned fund balance available on July 1, 2026, and no amount to be raised from taxation. Any appropriation left at the end of the year will lapse to the general fund. Majority vote required. **The school board recommends this appropriation (6-0-0). The budget committee recommends this appropriation (5-0-0).**

| Estimated Foregone Tax Impact | HOLLIS | BROOKLINE |
|----------------------------------|----------|-----------|
| \$/K | (\$0.03) | (\$0.05) |
| \$/100K | (\$3) | (\$5) |

Petition Warrant Article (amended)

Article 6. Petition Warrant Article. Shall the Hollis-Brookline Cooperative School vote to adopt an open enrollment school program, designating the Hollis-Brookline Cooperative High School (HBHS) as an open enrollment school pursuant to NH RSA 194-D, for the purpose of enabling the district to admit non-resident students to HBHS, with one hundred percent (100%) of its eligible resident pupils permitted to attend HBHS and zero percent (0%) of its resident pupils in grades 7-12 permitted to attend open enrollment schools located outside of the District, and further, to limit the number of non-resident pupils who may attend HBHS under the provisions of RSA 194-D to no more than **54** students total, with no more than **21** non-resident students being admitted to each grade (9-12), with zero (0) non-resident students permitted to attend Hollis Brookline Cooperative Middle School. **The school board recommends this article 6-0-0. The budget committee recommends this article 4-1-0.**

Petition Warrant Article

Article 7. Petition Warrant Article. To see if the Cooperative School District will vote to require the Hollis Brookline School Board to prominently display current and previous year state assessment scores and state rankings on the school district website header, visible on every page, with said information to be updated within thirty (30) days of the official release of scores by the New Hampshire Department of Education. **The school board does not recommend this article 6-0-0.**

Petition Warrant Article

Article 8. Petition Warrant Article. Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the Hollis Brookline Cooperative School District on the second Tuesday of March? **The school board does not recommend this article 6-0-0. The budget committee does not recommend this article 5-0-0.**

Petition Warrant Article

Article 9. Petition Warrant Article. Shall we adopt the provisions of RSA 32:5-e, and implement a budget cap whereby the school board (or budget committee) shall not submit a recommended budget that is higher than 27,500 dollars per pupil cost times the average daily membership in residence of the school district as of October 1 of the year immediately preceding the proposed budget year plus an annual increase for inflation using CPI-U for the Boston-Cambridge-Newton MA-NH area published by the U.S. Bureau of Labor Statistics as of October 1. Requires a 3/5ths majority of the school district. **The school board does not recommend this article 6-0-0. The budget committee does not recommend this article 5-0-0.**

Petition Warrant Article

Article 10. Shall we adopt the provisions of RSA 32:5 V-b, requiring that the annual budget and all special warrant articles having a tax impact, as determined by the school board, shall contain a notation stating the estimated tax impact of the article? The determination of the estimated tax impact shall be subject to approval by the governing body. **The school board does not recommend the article 6-0-0. The budget committee does not recommend this article 4-1-0.**

Petition Warrant Article

Article 11. Petition Warrant Article. Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes (this year's base), that is higher than the prior fiscal year's actual amount of local taxes raised (last year's base), adjusted for inflation using the inflation index CPI-U for the Boston-Cambridge-Newton MA-NH area published by the U.S. Bureau of Labor Statistics and the change in attendance, in accordance with RSA 32:5-b, 1-b? **The school board does not recommend the article 6-0-0. The budget committee does not recommend this article 5-0-0.**

Other School District Business

Article 12. To transact any other business which may legally come before said meeting.

By Petition – On Ballot

Petition Warrant Article. Each of the undersigned voters request the municipal officers submit to the voters, at the next municipal election, the question of establishment of a charter commission to draft a municipal charter. **The school board does not recommend the article 6-0-0. The budget committee does not recommend this article 5-0-0.**

Budget Committee Recommendations