January 13, 2022

FY 2022-23

Winnacunnet Cooperative School District Proposed Operating Budget
Educating the whole student by providing a flexible, engaging, and supportive atmosphere where learning is relevant and lifelong.

The proposed FY 2022-23 operating budget reflects a commitment to providing an education that promotes creativity, innovation, critical thinking, problem-solving skills, and responsible decision making – through collaborative and independent work. We believe this will enable our students to become active, contributing citizens of our community and help prepare all students to achieve their full potential.
Budget Goals

The Winnacunnet 2022-23 proposed operating budget provides funding and resource allocation that enhances academic programs to support all students. Winnacunnet Cooperative High School continues to follow a personalized learning model that incorporates Winnacunnet’s core values, beliefs, and learning expectations – as delineated by the district’s stated goal:

➢ Working as a team, the Winnacunnet High School Faculty and staff will provide proficiency-based learning for all students that is equitable, personalized, and rigorous, resulting in 100% of Winnacunnet students graduating college and career ready by offering all students access to all courses, developing and implementing a competency-based assessment system, and providing multiple pathways that recognize students’ diverse interests and abilities, consistently using these new approaches school-wide.

The 2022-23 proposed budget provides the resources to support this goal, and the initiatives that have been implemented to provide a personalized learning environment for each student. Further, the budget reflects continued implementation of the School Board approved Competency Based Education Learning Plan, Technology Plan, and Facilities Plan.
We anticipate Winnacunnet’s enrollment will decrease slightly from 1,130 students in 2021-22 to 1,102 students in 2022-23.
The FY 2022-23 Winnacunnet Cooperative School District proposed operating budget is $29,361,058.

This reflects an increase of +2.05% or a +$590,390 increase from the 2021-22 budget.

The proposed budget is +0.52% or +$151,943 more than the default budget.
BUDGET DRIVERS
The 2022-23 proposed budget reflects a focus on social emotional well-being and learning initiated by ESSER funding, while maintaining current programming and services. Further, we took care to re-examine budget priorities and allocate resources based on Winnacunnet community values. The following summarizes the primary budget drivers and significant contractual obligations that affect the proposed 2022-23 operating budget:

Salaries - Certified Staff: +$365,360; Contractual cost of living adjustment (COLA) and step increases for certified teachers as part of the SEA collective bargaining agreement.

Transportation: +$78,136; Transportation services for special education and regular, daily routes.

Retirement/FICA: +$137,265; The New Hampshire Retirement System (NHRS) employer contribution of 21.02% for teachers and 14.06% for employees and the FICA contribution of 7.65%.

Special Education - Tuition: -$198,652; Elimination of out of district placement for students requiring special services.

Further, as part of our annual staffing analysis and continuation of our ESSER funded initiatives, we have made a number of staffing adjustments: elimination of 0.5 FTE Art teacher, elimination of food service worker, reduction of printer service technician to 0.5 FTE, addition of Bridge Academic Support position, restructure of In School Suspension position to a Behavior Intervention Counselor, and restructure of Technology Integrator to Computer Technician position.
COST OF LIVING ADJUSTMENT

Embedded in the Winnacunnet operating budget is a cost of living adjustment (COLA) for all non-union and union staff members. The COLA represents an annual salary increase for all staff members within the operating budget. The administration recommends an SAU-wide non-union COLA based upon documented inflation. Whereas, the union COLA’s are bargained and approved via warrant article in the respective collective bargaining agreements (CBA’S).

For non-union staff the COLA is benchmarked to the consumer price index (CPI) for the Portsmouth region. The CPI saw an increase of 4.3% from July 2020 to July 2021 for our specific geographic region. The budget process is such that we forecast a year in advance, and inflation data looks at 12 months in arrears. This consistent practice equalizes any inequality, by utilizing the same time-frame and index. As such, based upon the inflation benchmark at 4.3%, the administration recommends a COLA of 4.3% SAU-wide for the 2022-23 school year.

Further, the Seacoast Education Association (SEA) CBA for teachers calls for a 2.75% COLA, and the Seacoast Educational Personnel Association (SESPA) CBA for educational associates calls for a 1.00% COLA.

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<thead>
<tr>
<th></th>
<th>2021-22</th>
<th>2022-23</th>
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<tbody>
<tr>
<td>Non-Union Employees</td>
<td>0.80%</td>
<td>4.30%</td>
</tr>
<tr>
<td>SEA Union</td>
<td>2.75%</td>
<td>2.75%</td>
</tr>
<tr>
<td>SESPA Union</td>
<td>1.00%</td>
<td>1.00%</td>
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The following budget detail summarizes each individual budget function with associated significant increase or decrease, and reasoning for the variance:

**REGULAR EDUCATION**
Budget: $7,600,963
Increase: +$289,623 (+3.96%)
The driver for the increase is due to the SEA salary cost of living adjustment and step increases and the addition of a Bridge Academic Support position that was part of the ESSER funding and is transitioning to the operating budget. The increases are slightly offset by an elimination of a 0.5 FTE Art teacher position, and a reduction in planned equipment purchases. Additionally, a restructure of the in school suspension program has transferred that cost to the guidance department for behavior intervention counseling.

**SPECIAL EDUCATION**
Budget: $3,434,551
Decrease: -$123,113 (-3.46%)
Special education costs are based on services legally mandated per students' individualized education plans (IEP). The decrease in special education is primarily due to the reduction in out of district placement tuitions, offset by SEA salary cost of living adjustments and step increases. Further, we have budgeted an additional 0.5 hours per week for our educational associates, to provide adequate time for required Medicaid and other paperwork.
VOCATIONAL PROGRAMS
Budget: $317,300
Decrease: -$16,810 (-5.03%)
The vocational programs budget reflects anticipated decline in student enrollment, offset by the annual tuition increase as determined by the Seacoast School of Technology’s (SST) governing board.

STUDENT ACTIVITIES
Budget: $909,473
Increase: +$27,305 (+3.10%)
The increase in student activities reflects slight increases in rentals, supplies, uniforms, dues and fees, and contracted services based on cost increases, in addition to salary cost of living adjustments.

SUMMER SCHOOL
Budget: $67,500
Increase: +$0 (+0.00%)
No increase to the Summer School account is budgeted. Please note that grant funding is supplementing summer school costs as we have expanded our summer programming.
EVENING SCHOOL
Budget: $127,876
Decrease: -$1,713 (-1.32%)
The decrease is based on anticipated grant funding the federal government provides for evening school programs. The actual cost of the program is otherwise neutral.

GUIDANCE
Budget: $941,754
Increase: +$80,036 (+9.29%)
The increase in guidance reflects the restructure of the in school suspension program and moving the behavior intervention counselor from grant funded into the operating budget. This position helps students who require additional support, executive functioning intervention, and behavior reminders. The position also works with and supports students who are removed from the classroom. Additional reductions include cost savings in testing and workshops, offset by increases due to staff salary cost of living, and adjustment, step increases, and right-sizing contract days for professional staff.
HEALTH SERVICES
Budget: $162,314  
Increase: +$17,910 (+12.40%)  
The increase reflects staffing change, salary cost of living adjustment and step increases.

SPEECH SERVICES
Budget: $1  
Increase: +$0.00 (+0.00%)  
The Speech Services account is kept open for potential future need.

OTHER SUPPORT SERVICES
Budget: $1  
Increase: +$0.00 (+0.00%)  
The Other Support Services account is kept open for potential future need.
IMPROVEMENT OF INSTRUCTION
Budget: $347,330
Decrease: -$66,688 (-16.11%)
The decrease in improvement of instruction reflects the restructure of the technology integration specialist to a computer technician position, due to the natural progression of 1:1 device implementation, with changes in curricular and technology needs. The tuition reimbursement account has also been reduced due to an anticipated decrease in course reimbursement.

EDUCATIONAL MEDIA
Budget: $179,889
Increase: +$351 (+0.20%)
Educational media is essentially level based on a reduction in salary due staff change, offset by increases in cost of living adjustment and step increases, repair and maintenance, books and information access fees.

INFORMATION TECHNOLOGY
Budget: $575,328
Increase: -$72,957 (-11.25%)
The Information Technology accounts align with the School Board approved Technology Plan. We are recognizing savings in salary, software and technology equipment accounts due a reduction in the printer services technician position from 1.0 FTE to 0.5 FTE and anticipated grant funding for student Chromebooks. The decrease is slightly offset by the restructure of the technology integration specialist to a computer technician position and cost of living adjustments.
SUPPORT SERVICES
Budget: $60,000
Increase: +$0 (+0.00%)
No increase to the Support Services account is budgeted.

BOARD OF EDUCATION
Budget: $73,351
Increase: +$6,200 (+9.23%)
The increase in board of education reflects an increase in budgeted legal costs, based on actual expenditure history.

SAU SERVICES
Budget: $943,792
Increase: +$58,202 (+6.57%)
The increase in SAU services reflects the SAU central office budget allocation. The SAU 21 model provides an aligned, high functioning structure that utilizes economy of scale, operational efficiencies, and shared personnel – to provide cost, performance, and efficiency benefits to each individual district; while embracing individual school district identity.
SCHOOL ADMINISTRATION
Budget: $974,473
Increase: +$63,822 (+7.01%)
The primary driver for the increase is due to the administrative salary cost of living adjustment and step increases, graduation expenses, and telephone costs. A decrease in postage slightly offsets the increase.

BUILDINGS
Budget: $1,832,172
Increase: +$98,929 (+5.71%)
The Buildings, Grounds, and Vehicles accounts align with the School Board approved Facilities Plan. The increase is based on staff salary cost of living adjustment, step increases, additional repair and maintenance costs, resuming our renovations plan (after deferring a year due to economic conditions), an increase in furniture costs, and a significant anticipated heating fuel cost.

Our natural gas contract expires June of 2022, and we will be bidding out new energy contracts this spring. We anticipate an increase in natural gas of 25-30%.
BUDGET IN DETAIL

GROUNDS
Budget: $273,500
Increase: +$17,899 (+7.00%)
The increase in grounds reflects a need for additional grounds repair, the purchase of a maintenance cart (to replace one that has reached end of life), and asphalt repair of sidewalks.

VEHICLES
Budget: $32,424
Increase: +$690 (+2.17%)
The slight increase reflects the vehicle expenses and lease.

SECURITY SERVICES
Budget: $2
Increase: +$0.00 (+0.00%)
No increase to the Security Services account is budgeted.
TRANSPORTATION
Budget: $1,276,846
Increase: +$78,136 (+6.52%)
The increase in transportation is primarily due to special education transportation, based on student need for in-district and out of district transportation. The remainder of the increase reflects year 4 of the 5-year contract with First Student to supply regular education, athletic, field trip, and other transportation services.

DEBT SERVICE
Budget: $1,967,313
Decrease: -$1,375 (-0.07%)
The debt service account provides the principal and interest payments on the bond issue for the building project. The last payment is scheduled for August 2024.

Due to refinancing, we will receive a total of $522,657 in refunds over the 20 year term.
EMPLENEY BENEFITS
Budget: $6,653,702
Increase: +$110,869 (+1.69%)
The increase in employee benefits primarily reflects retirement employer contribution and FICA costs. This is offset by the reduction of the health insurance account to account for potential GMR/actual variance or plan election changes with the ability to utilize the health care expendable trust if the operating budget cannot support the actual cost.

INTERFUND TRANSFER
Budget: $1
Increase: +$0.00 (+0.00%)
We do not anticipate a need for a transfer from the general fund to cover a school nutrition deficit.

FOOD SERVICE
Budget: $602,195
Increase: +$16,067 (+2.74%)
The increase is due to the rising cost of food and supplies, as well as staff salary cost of living adjustment and step increases. The increase was offset by the elimination of one part-time position.
DEFAULT BUDGET
$29,209,115 (-$151,943 less than the proposed operating budget of $29,361,058)
The amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget and by salaries and benefits of positions that have been eliminated in the proposed budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, and eliminated positions shall not include vacant positions under recruitment or positions redefined in the proposed operating budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision. In calculating the default budget amount, the governing body shall follow the statutory formula which may result in a higher or lower amount than the proposed operating budget.
WARRANT ARTICLES
The following proposed warrant articles reflect the five (5) year capital improvement plan (CIP). Additionally, a non-monetary warrant article to retain a percentage of fund balance to safeguard the school district is included:

➢ Auditorium Lighting Upgrade: $80,000
➢ Roof Replacement: $295,000
➢ Soccer Field Lighting (conversion to LED): $135,000
➢ Fund Balance Retention: Non-Monetary

Note: *In consideration of prior year economic conditions, the scheduled roof replacement was deferred to this year.*
The expendable trusts are currently at or near target balances. It is proposed to include a warrant article to fund the Health Care expendable trust in the amount of $50,000, utilizing unreserved fund balance. This will bring our expendable trusts to target levels.

**Health Care Expendable Trust: $50,000 via unreserved fund balance**

The following outlines the current balances for the Winnacunnet Cooperative School District’s four established expendable trusts:

<table>
<thead>
<tr>
<th>Expendable Trust</th>
<th>Balance:</th>
<th>Target:</th>
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<tbody>
<tr>
<td>Special Education</td>
<td>$431,124</td>
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<tr>
<td>Building Maintenance</td>
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<td>Health Care</td>
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<tr>
<td>Technology</td>
<td>$5,678</td>
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Thank you to the school board, budget committee, teachers, parents, students, staff, and community for the outstanding support of the Winnacunnet Cooperative High School!