

Winnacunnet Cooperative School District Proposed FY26 Operating Budget

February 6, 2025



SAU 21
**PORTRAIT
OF A LEARNER**



Article 01 Operating Budget

Shall the School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$32,236,730? Should this article be defeated, the default budget shall be \$32,117,244 which is the same as last year, with certain adjustments required by previous action of the School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) NOTE: Warrant Article #1 (operating budget) does not include appropriations in any other warrant articles.

Recommended by the School Board: 4-0

Recommended by the Budget Committee: 6-0



Vision

The proposed FY 2025-26 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.

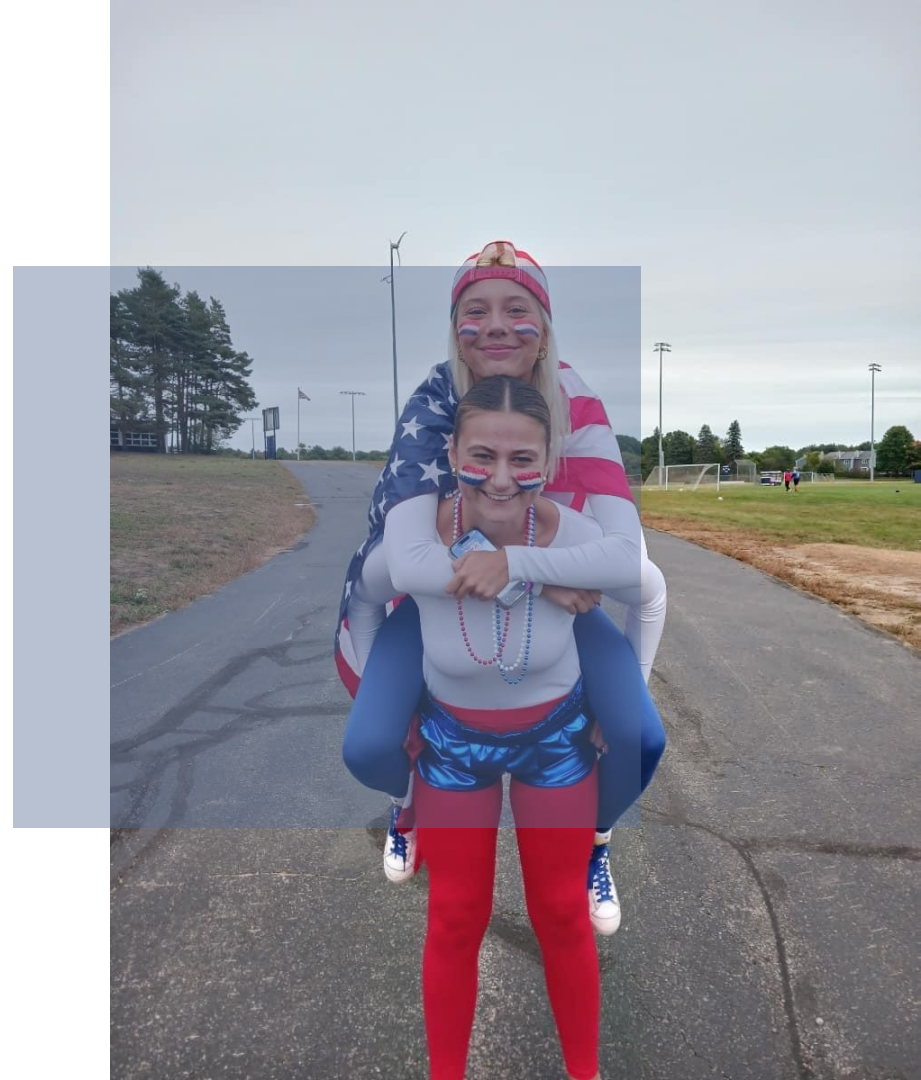
Goals

The Winnacunnet FY26 proposed operating budget provides funding and resource allocation that enhances academic programs to support all students. The budget was established to align with the SAU 21 Portrait of a Learner plan and Winnacunnet's school improvement plan, both of which incorporates WHS core values, beliefs, and learning expectations. The FY26 budget supports the following key goals:

Competency Based Learning and Curriculum Development (CBL/CD)

Goal #1: Maintain an effective and engaging learning environment for our students by strengthening our competency-based curriculum, implementing new and improved teaching methods, and incorporating continuous teacher reflection and analysis of student outcomes.

Goal #2: Maintain a comprehensive and data-driven multi-tiered system of support that addresses the academic, social, and emotional needs of all learners.



Goals

Climate and Culture (CC)

Goal #1: Cultivate a thriving school community that fosters the mental and physical well-being of staff and students, celebrates their achievements, and strengthens engagement with families and the broader community.

Goal #2: Foster a culturally rich, equitable, and just school environment where all students, regardless of background, identity, or abilities, feel valued, respected, empowered, and supported in achieving their full potential.

Goal #3: Increase student awareness of global environmental issues and empower them to propose solutions that promote sustainability in the school community and beyond

Goal #4: Increase student access to high-quality SEL programming, ensuring all students develop the social and emotional skills necessary for academic success, positive relationships, and overall well-being.



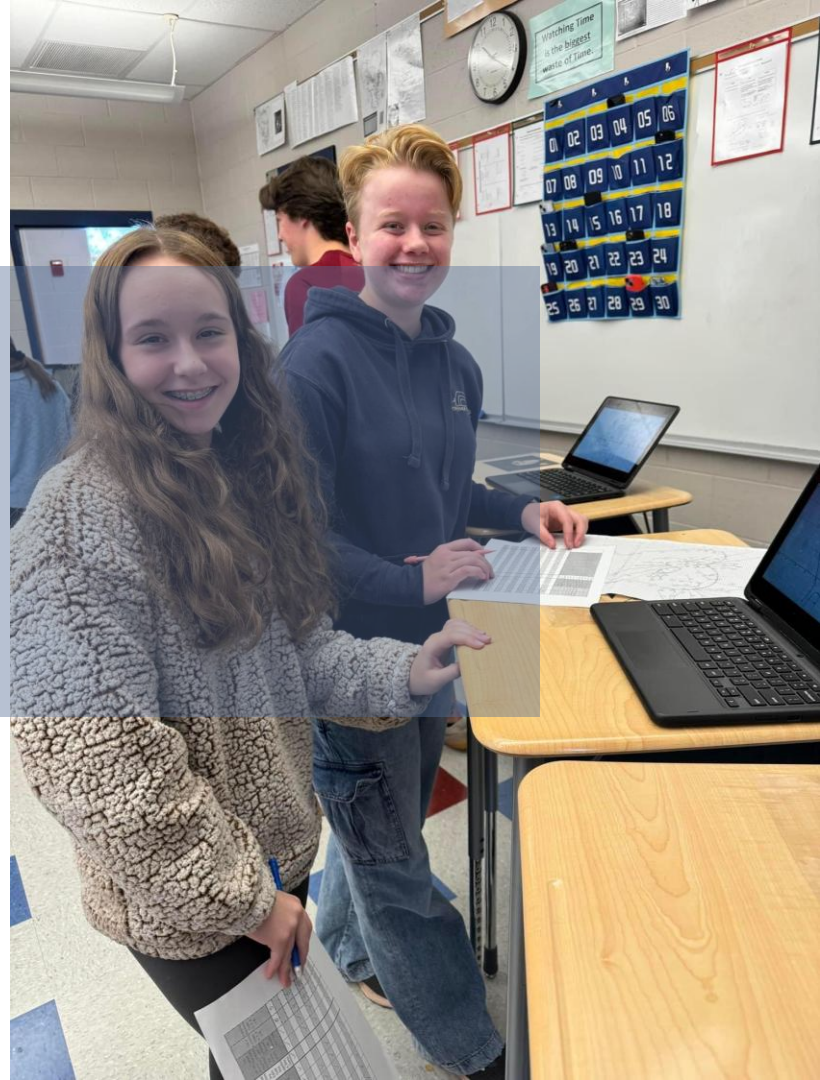
Goals

Shared Leadership and Collaboration (SLC)

Goal #1: Empower students to be active participants in their learning by incorporating their voices in decision-making related to their academic success and overall school experience.

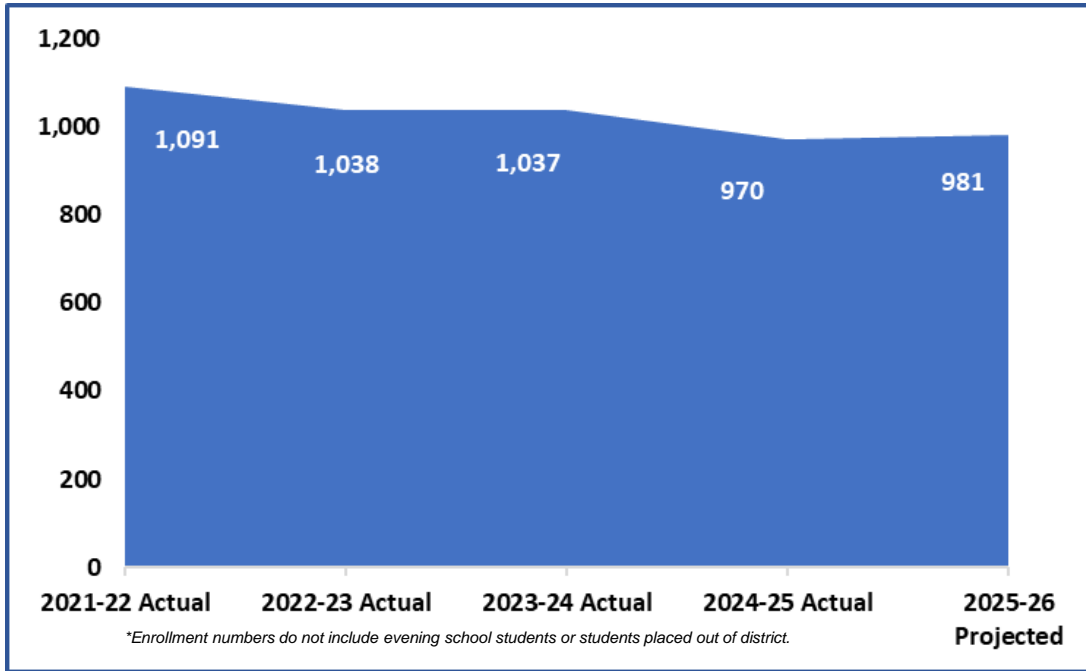
Goal #2: Foster a collaborative and transparent school community by effectively communicating a shared vision, empowering staff through inclusive decision-making, and implementing a system of continuous improvement based on ongoing feedback.

Goal #3: Improve student learning by empowering teachers through professional development that focuses on self-reflection and improving teaching practices.





WINNACUNNET
HIGH SCHOOL



ENROLLMENT

We anticipate relatively level enrollment with a projection of 981 students at the Winnacunnet Cooperative High School in 2025-26.

Cost of Living Adjustment



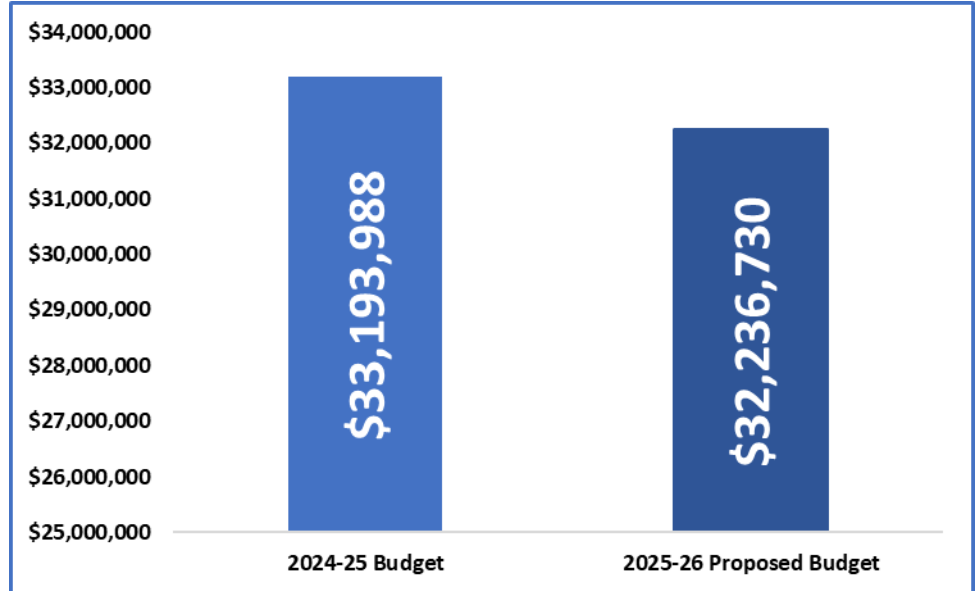
COST OF LIVING ADJUSTMENT

Embedded in the Winnacunnet Cooperative High School operating budget is a cost of living adjustment (COLA) for all non-union staff members. This COLA represents an annual salary increase for all non-union staff members within the respective district operating budgets. The administration recommends an SAU-wide COLA based upon documented inflation.

We utilize the consumer price index (CPI) for the Portsmouth region. The CPI saw an increase of 3.5% from July 2023 to July 2024 for our specific geographic region. The budget process is such that we forecast a year in advance, and inflation data is 12 months in arrears. So, although the COLA will never match CPI on an annual basis, this consistent practice equalizes any inequality, by utilizing the same time-frame and index. As such, based upon current data showing previous year inflation, the administration recommends a cost of living adjustment of 3.5% SAU-wide for the 2025-26 school year.

Proposed FY26 Budget

The FY 2025-26 proposed Winnacunnet Cooperative School District operating budget is \$32,236,730. This reflects a decrease of -2.88% or a -\$957,258 decrease from the FY 2024-25 budget. The proposed budget is +\$119,386 higher than the default budget of \$32,117,244.



Budget Drivers



BUDGET DRIVERS

The following significant budget drivers resulted in reductions to the Winnacunnet Cooperative High School operating budget:

- **Bond Expiration** – The principal and interest payment for the 20-year bond has been fully paid for the school building project.
- **Personnel Reduction** – Proposed reduction of a 1.0 FTE teacher position (anticipated retirement).
- **Personnel Reduction** – Proposed reduction of a 1.0 FTE associate principal position (currently unfilled).
- **General reductions** – Prioritized departmental requests on all discretionary accounts to reduce costs.

Budget Drivers



BUDGET DRIVERS

The following significant budget drivers resulted in increases to the Winnacunnet Cooperative High School operating budget:

- **Salary Adjustments** – The SEA and SESPAs unions and non-union staff salary cost of living adjustment (COLA) and steps.
- **Health Insurance** – Increase reflects a 4.8% guaranteed maximum rate (GMR) for health insurance premium rate increase.
- **Cost Escalation** – Increases across multiple accounts due to price inflation; including supplies, books, food service, software, contracted services, buildings and grounds, etc.
- **Vocational Program** – cost increase due to higher participation levels and tuition rate increase.
- **Special Education** – Increase for transportation costs for out of district placements to service students with specialized needs per their individualized educational program (IEP).

Budget Drivers



Overall Impact: Operating Budget and Warrant Articles

The following outlines the total cost impact of the FY25 operating budget and warrant articles vs. the proposed FY26 operating budget and roof replacement warrant article:

	FY25	FY26	Change
Operating Budget:	\$33,193,988	\$32,236,730	-\$957,258
Warrant Articles:	\$1,375,000	\$2,587,361	\$1,212,361
Total Cost:	\$34,568,988	\$34,824,091	\$255,103
Total Increase:			\$255,103
Percent Increase:			0.74%

The replacement of the roof for the main building and gymnasium was planned to coincide with the building bond expiration which will offset the cost, in order to minimize tax payer impact. The total impact is a 0.74% increase in FY26, and an anticipated reduction/neutral costs for FY27.

Budget in Detail

GENERAL EDUCATION

Budget: \$8,246,679

Increase: +\$232,450 (+2.90%)

The increase in General Education includes the salary cost of living adjustment and step increases per the teacher and educational associate CBAs, increases to ESOL contracted services to reflect student need, and a funding adjustments for substitute teachers and ROTC to reflect actual expenditure history. The increases were offset by the reduction of a 1.0 FTE teacher position, due to retirement, and decreases in books/print media, equipment, and repair/maintenance accounts.

SPECIAL EDUCATION

Budget: \$4,753,717

Increase: +\$69,607 (+1.49%)

The increase in Special Education is due to teacher and educational associate salary cost of living adjustments and step increases. Special education costs are based on services mandated per students' individualized education programs (IEP).



Budget in Detail

VOCATIONAL PROGRAMS

Budget: \$408,524

Increase: +\$96,212 (+30.81%)

The vocational programs budget reflects an increase in student enrollment and the annual tuition increase as determined by the Seacoast School of Technology's (SST) governing board.

STUDENT ACTIVITIES

Budget: \$1,000,952

Increase: +\$13,717 (+1.39%)

The increase in Student Activities is primarily due to collective bargaining agreement increases for salary cost of living adjustments, and incremental increases for officials, repair and maintenance of athletic and non-athletic equipment, supplies, equipment, and dues/fees. Savings are recognized in contracted services, rentals, and uniforms.



Budget in Detail

SUMMER PROGRAM

Budget: \$95,250

Increase: +\$14,500 (+17.96%)

The increase in Summer Program is due to salary cost of living adjustment and steps, and supplies costs based on cost inflation and higher student participation.

EVENING SCHOOL

Budget: \$159,651

Increase: +\$8,994 (+5.97%)

The increase in Evening School reflects the salary cost of living adjustment and steps.



Budget in Detail

GUIDANCE

Budget: \$1,229,553

Increase: +\$36,446 (+3.05%)

The increase in Guidance includes contractual salary increases, offset by reductions in tutors, testing, and workshops.

HEALTH SERVICES

Budget: \$181,602

Increase: +\$3,269 (+1.83%)

The increase in Health Services reflects the salary cost of living adjustment, offset by a decrease in supplies..



Budget in Detail

SPEECH SERVICES

Budget: \$75,530

Increase: +\$4,507 (+6.35%)

The increase in Speech Services is due to the salary cost of living adjustment and steps.

OTHER SUPPORT SERVICES

Budget: \$1

Increase: +\$0 (+0.00%)

The Other Support Services account is kept open for potential future need.



Budget in Detail

IMPROVEMENT OF INSTRUCTION

Budget: \$392,001

Increase: +\$30,084 (+8.31%)

The increase in Improvement of Instruction is primarily due to increased participation in extended learning opportunities (ELO) and salary cost of living adjustment and steps, offset by a slight decrease in summer technology integration work.

EDUCATIONAL MEDIA

Budget: \$223,289

Increase: +\$19,691 (+9.67%)

The increase in Educational Media reflects the salary cost of living adjustment and steps as well incremental cost escalation for information access fees.



Budget in Detail

INFORMATION TECHNOLOGY

Budget: \$803,022

Increase: +\$29,936 (+3.87%)

The Information Technology accounts align with the school board-approved school technology plan. The increase is based on salary cost of living adjustment and steps, as well as slight increases due to equipment replacement cycles, supplies, and software.

SUPPORT SERVICES

Budget: \$70,000

Increase: +\$0 (+0.00%)

The Support Services account reflects the truant officer salary and the cost share of the School Resource Officer.



Budget in Detail

BOARD OF EDUCATION

Budget: \$83,287

Increase: +\$783 (+0.95%)

The increase in the Board of Education account reflects a slight increase in audit costs.

SAU SERVICES

Budget: \$1,048,137

Increase: +\$17,676 (+1.72%)

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 and autonomy.



Budget in Detail

SCHOOL ADMINISTRATION

Budget: \$976,783

Decrease: -\$98,046 (-9.12%)

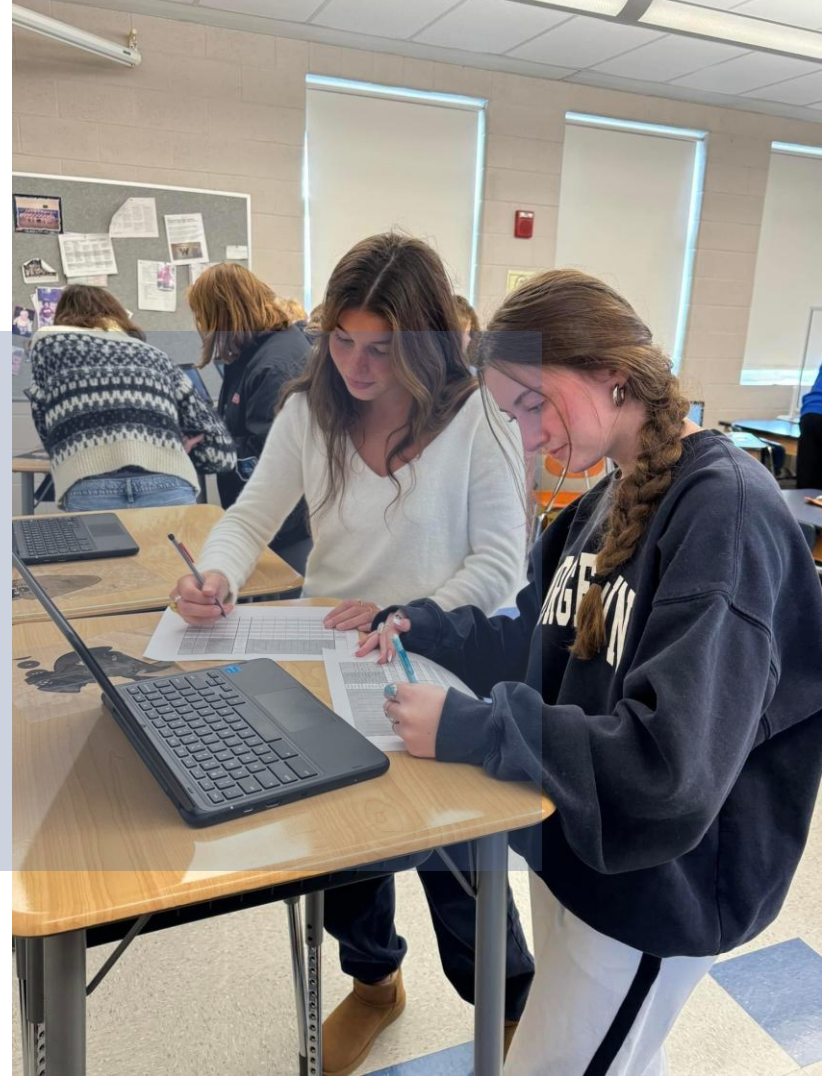
The decrease in the School Administration account is primarily due to the reduction of a 1.0 FTE associate principal position (currently an unfilled position). The decrease is offset by increases to workshops/seminars, rental/lease equipment, and dues and fees.

BUILDINGS

Budget: \$1,953,328

Increase: +\$71,452 (+3.80%)

The increase in the Buildings account is due to salary cost of living adjustment and steps, and continued price inflation for facilities with increases to trash removal, insurance, supplies, repair/maintenance, electricity, heating fuels, furniture, and training.



Budget in Detail

GROUNDS

Budget: \$263,500

Increase: +\$5,394 (+2.09%)

The increase in grounds reflects cost inflation in snow removal, lawn mowing, and equipment, offset by a reduction in grounds maintenance and repairs.

VEHICLES

Budget: \$62,301

Increase: +\$19,365 (+45.10%)

The increase reflects the purchase of a new school van to replace one that has reached end of life.



Budget in Detail

TRANSPORTATION

Budget: \$2,013,911

Increase: +\$363,995 (+22.06%)

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 budget reflects year 2 of the 5-year contract with First Student to supply general education, athletic, field trip, and other transportation services.

DEBT SERVICE

Budget: \$0

Decrease: -\$1,978,187 (-100.00%)

The significant reduction in debt service is due to the expiration of the 20-year bond issue that is paid in full.



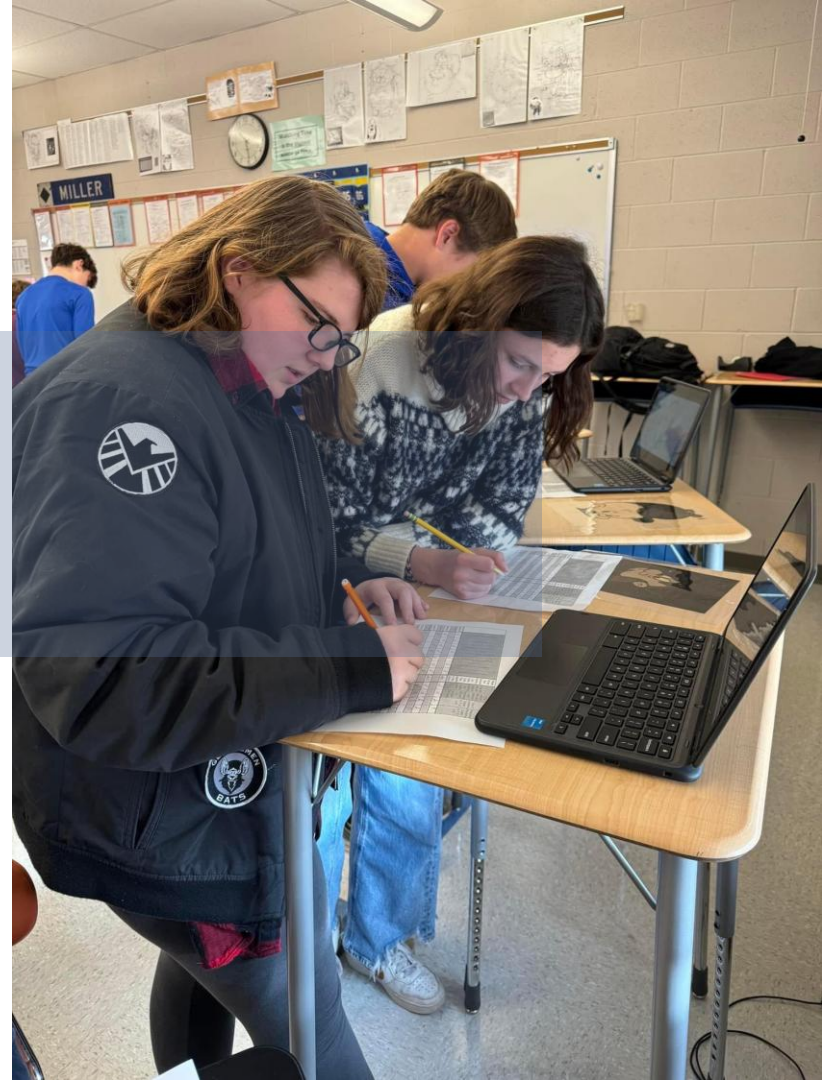
Budget in Detail

EMPLOYEE BENEFITS

Budget: \$7,530,086

Increase: +\$57,570 (+0.77%)

The increase in employee benefits reflects a 4.8% guaranteed maximum rate (GMR) health insurance premium increase, reduced by underbudgeting the health insurance account. Additional costs for FICA based on salary increases and two new positions were offset by a reduction in the employee contribution rate by the New Hampshire Retirement System (NHRS).



Budget in Detail

INTERFUND TRANSFER

Budget: \$3,000

Increase: +\$0 (+0.00%)

The Interfund Transfer reflects a transfer from the General Fund to the Food Service Fund to cover any food service budget deficit.

FOOD SERVICE

Budget: \$662,626

Increase: +\$23,327 (+3.65%)

The increase in the Food Service fund reflects price inflation, an increase in food and supplies costs, and staff salary cost of living adjustment and steps.





Default Budget: \$32,117,244

(-\$119,386 less than the proposed operating budget of \$32,236,730)

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.

DEFAULT BUDGET





Article 02 Roof Replacement

To see if the School District will vote to raise and appropriate the sum of \$2,587,361 for phases two and three of a multi year project to replace and repair the roofs at Winnacunnet High School? This project is part of the facility plan adopted by the school board. This will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until the project is complete or June 30, 2030 whichever is earlier. (Majority vote required.)

Recommended by the School Board: 4-0

Recommended by the Budget Committee: 6-0

Warrant Article

Roof Replacement Warrant Article: \$2,587,361 (via raise and appropriation)

The School Board proposes issuance of a warrant article to raise and appropriate \$2,587,361 to complete the final two phases of the roof replacement project per the roofing plan and five-year capital improvement plan (CIP).

The total main school building and gymnasium roof replacement began in the summer of 2024 and will continue through the summer of 2027.

This final phase of funding was planned to coincide with the building bond expiration which will offset the cost, in order to minimize tax payer impact.





Article 03 Adopt Zero Based Budgeting

Shall all Departments of the Winnacunnet School District be required to adopt and implement “Zero-Based” budgeting when preparing and submitting budgets to the District Treasurer and School Board for consideration for March 2026 proposals for 2027? All Winnacunnet School District Departments are to start at \$0.00, justify every expense in each department, and then review each department budget with the Winnacunnet School Board for inclusion in the annual Winnacunnet School District ballot at 2026 Town Election. CITIZEN’S PETITION by 25 or more registered voters of the Town of Hampton. (Majority vote required.)



THANK YOU

Thank you to the school board, budget committee, teachers, parents, students, staff, and community for the outstanding support of the Winnacunnet Cooperative High School!

