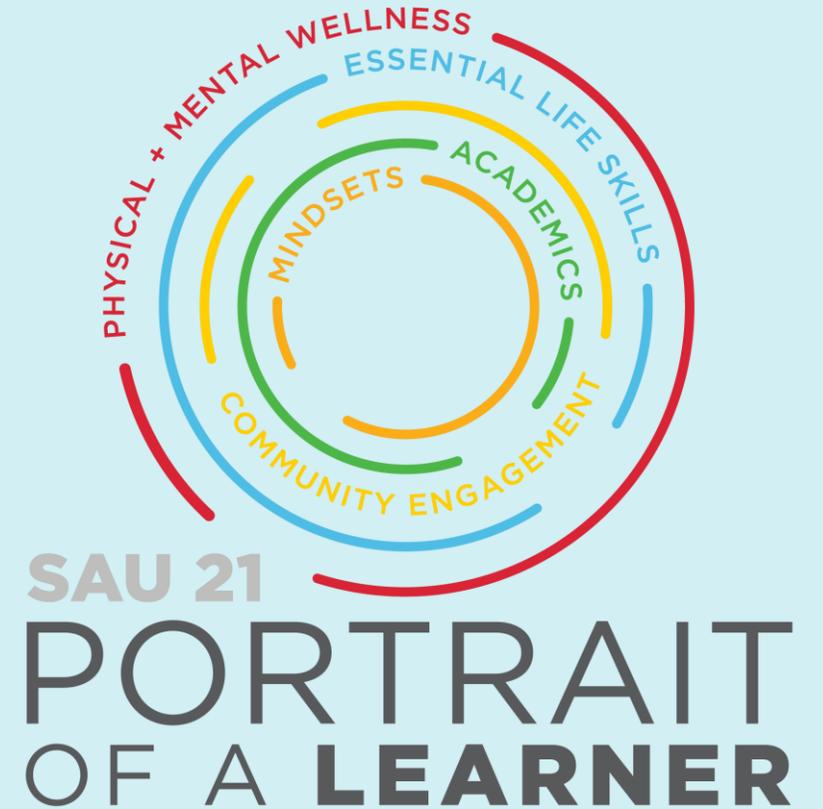
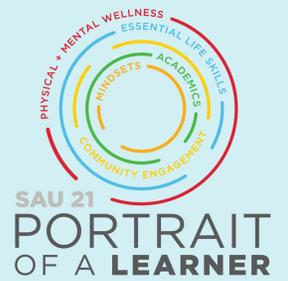


Winnacunnet Cooperative School District Proposed FY27 Operating Budget



Article 01 - Operating Budget



The average cost-per-pupil for the preceding year as calculated in accordance with RSA 189:75, I(a) is \$28,650.51. Winnacunnet ELA (English Language Arts) Proficiency: 64% (state proficiency: 55%); Winnacunnet Math Proficiency: 33% (state proficiency: 42%); Winnacunnet Science Proficiency: 41% (state proficiency: 38%). 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 \$32,803,073 Should this article be defeated, the default budget shall be \$32,469,395 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.)

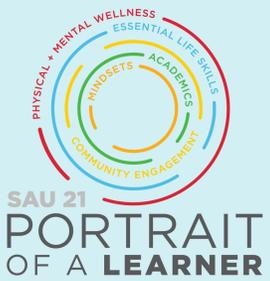
Note: Warrant Article #1 (operating budget) does not include appropriations in any other warrant articles.

Recommended by the School Board: 5-0

Recommended by the Budget Committee: 4-0



Vision

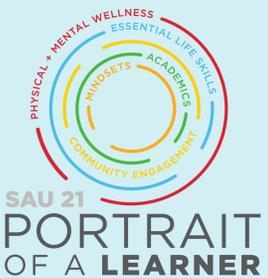


The proposed FY27 operating budget reflects a commitment to providing an education that promotes creativity, innovation, critical thinking, problem-solving skills, and responsible decision making – through collaborative and independent work.

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.



Priorities

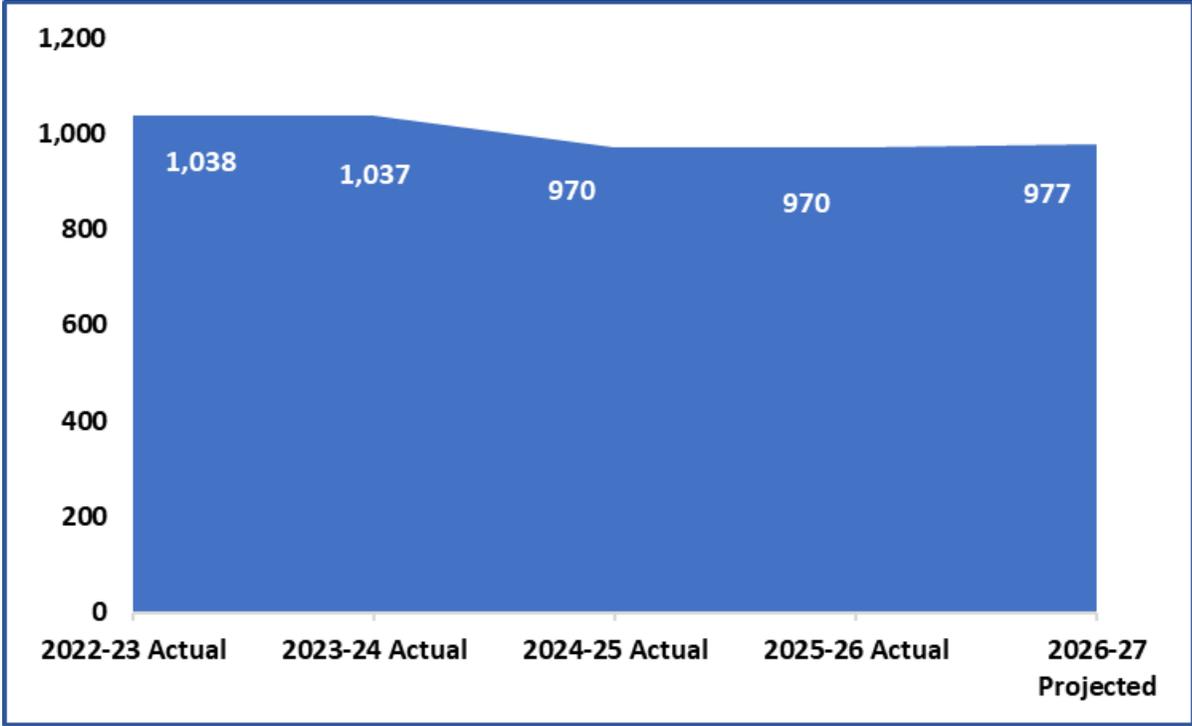


The Winnacunnet FY27 proposed operating budget provides funding and resource allocation that enhances academic programs to support all students. The budget was established to align with the SAU 21 Portrait of a Learner plan and Winnacunnet’s school improvement plan, both of which incorporates WHS core values, beliefs, and learning expectations.

The FY27 budget supports the following five core guiding priorities: academics, mindsets, essential life skills, physical and mental well-being, and community engagement.



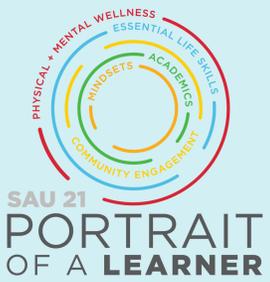
Enrollment



We anticipate maintaining steady enrollment with a projection of 977 students at the Winnacunnet Cooperative School District in 2026-27.



Cost of Living Adjustment



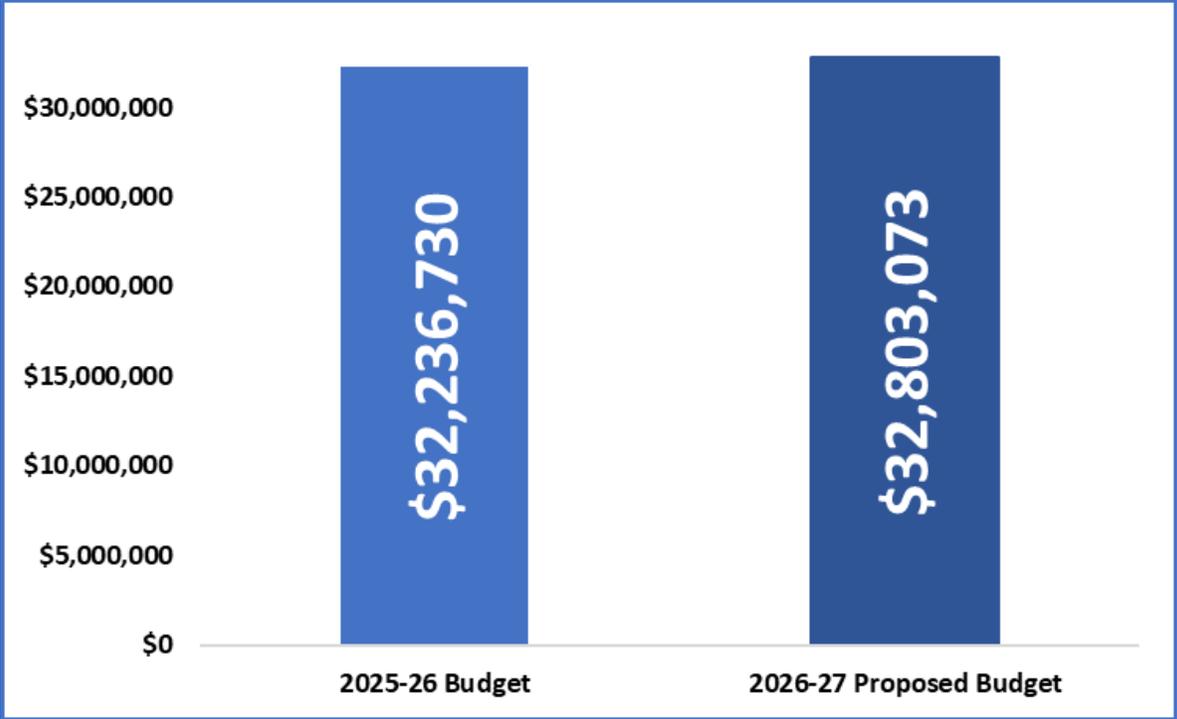
Embedded in the Winnacunnet Cooperative School District operating budget is a cost-of-living adjustment (COLA) for all non-union staff. The administration recommends an SAU-wide COLA based on documented inflation, benchmarked to the Consumer Price Index (CPI) for the Portsmouth region, which rose 3.2% from July 2024 to July 2025. Using this consistent, region-specific index ensures equity across districts. Therefore, the administration recommends a 3.2% SAU-wide COLA for the 2026-27 school year.



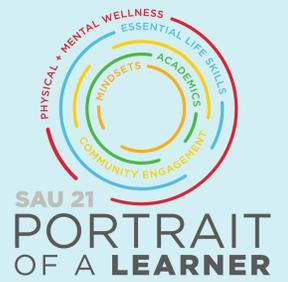
Proposed FY27 Budget



- **Proposed Operating Budget: \$32,803,073**
- **Year-over-Year Change: +\$566,343 (+1.76%)**
from FY 2025–26 budget of \$32,236,730
- **Comparison to Default Budget:**
Proposed budget is **\$333,679 higher** than the
default budget of \$32,469,394



Budget Drivers

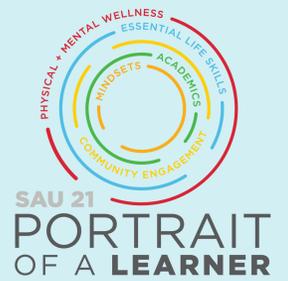


The following budget drivers resulted in reductions to the Winnacunnet Cooperative High School operating budget:

- **Personnel Reduction** – Proposed reduction of 3.0 FTE teacher positions (retirements).
- **Special Education Tuition** – Decrease in out-of-district placement costs due to changing student needs, mandated per students’ individualized education programs (IEP).
- **Special Education Transportation** – Decrease in specialized transportation due to changing student needs, mandated per students’ individualized education programs (IEP).
- **Contracted Services** – Reduction in ESOL services based on decrease in student needs.
- **General reductions** – Prioritized departmental requests on all discretionary accounts to reduce costs.



Budget Drivers

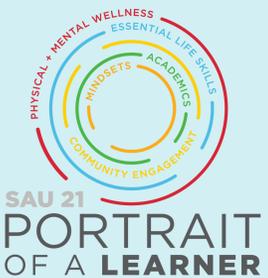


The following budget drivers resulted in increases to the Winnacunnet Cooperative High School operating budget:

- **Salary Adjustments** – Contractual obligations for SEA and SESPAs union members as well as non-union staff, including cost-of-living adjustments (COLA) and step increases.
- **Health Insurance** – Increase in expenditures as a result of reverting to prior funding level, and employee plan election changes.
- **Cost Escalation** – Inflationary increases across multiple operational accounts, including instructional supplies and materials, textbooks, software, contracted services, utilities, and facilities operations.
- **Vocational Program** – Cost increase due to higher participation levels and tuition rate increase.
- **Student Activities** – Investment supplies, registration, competition entry fees for new robotics program.



Revenue



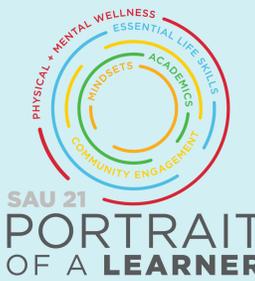
Recent changes to New Hampshire law expanded eligibility for Education Freedom Accounts (EFAs), resulting in state adequacy funding being provided for additional eligible students, many of whom were already educated outside the public school system.

The table below shows the estimated increase in state adequacy funding associated with Winnacunnet students who now qualify for EFAs following the expansion.

	Pre law change: March 2025	Post law change: December 2025
# of Winnacunnet Students receiving an EFA	15	48
Base Adequacy Aid (not including differentials)	\$4,266	\$4,351
Total adequacy funds going to Winnacunnet EFAs	\$63,990	\$208,848



Budget in Detail



GENERAL EDUCATION

Budget: \$8,043,664

Decrease: -\$203,015 (-2.46%)

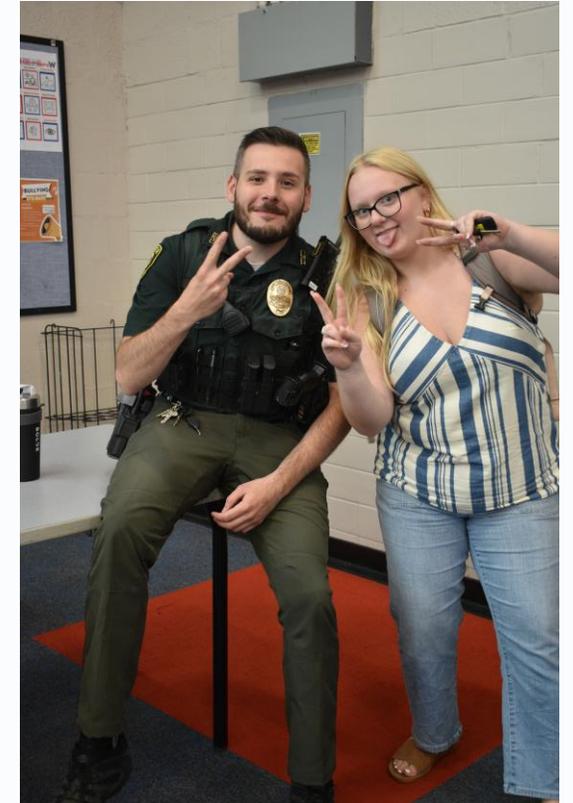
The decrease in General Education reflects the reduction of 3.0 teacher positions that will not be filled due to retirement. Additionally, decreases to ESOL contracted services based on student need and a reduction in equipment contribute to the overall decrease. The decreases were offset by salary cost of living adjustment and step increases per the teacher and educational associate CBAs as well as an increase in supplies and books.

SPECIAL EDUCATION

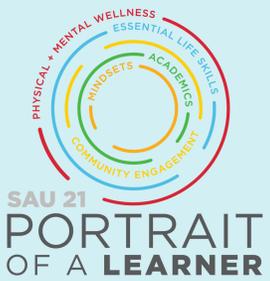
Budget: \$4,867,586

Increase: +\$113,869 (+2.40%)

The Special Education budget includes increases to special education-specific professional services, legal, supplies, evaluations, and salaries. A slight reduction in tuition for out of district placements helps offset the increase. Additionally, a cost-neutral staffing adjustment of a teacher position shifting to a Board Certified Behavior Analyst (BCBA) position is included in the budget. Special education costs are based on services mandated per students' individualized education programs (IEP).



Budget in Detail



VOCATIONAL PROGRAMS

Budget: \$442,535

Increase: +\$34,011 (+8.33%)

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: \$1,054,246

Increase: +\$53,294 (+5.32%)

The increase in Student Activities is primarily due to the investment in a new robotics program. Incremental increases are forecast for officials, rentals, repair and maintenance of athletic and non-athletic equipment, uniforms, supplies, equipment, salary, and dues/fees accounts.



Budget in Detail



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OF A LEARNER

SUMMER PROGRAM

Budget: \$100,000

Increase: +\$4,750 (+4.99%)

The increase in the Summer Program budget is due to the cost of supplies, based on cost inflation and higher student participation.

EVENING SCHOOL

Budget: \$165,691

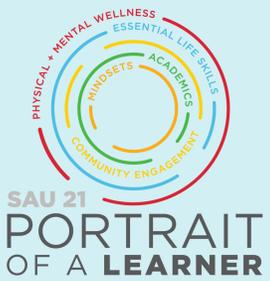
Increase: +\$6,040 (+3.78%)

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



WINNACUNNET
HIGH SCHOOL

Budget in Detail



GUIDANCE

Budget: \$1,281,951

Increase: +\$52,398 (+4.26%)

The increase in Guidance includes salary adjustments, an increase in Advanced Placement (AP) exam participation, and the cost to conduct the NH Department of Education Youth Risk Behavior and Tobacco Use Survey (every other year).

HEALTH SERVICES

Budget: \$204,799

Increase: +\$5,517 (+3.04%)

The increase in Health Services reflects the salary cost of living adjustment and an increase in supplies for AED batteries and pads as well as five sets of electrodes.



Budget in Detail

SPEECH SERVICES

Budget: \$80,320

Increase: +\$4,790 (+6.34%)

The increase in Speech Services is based on the salary cost of living adjustment and steps.

OTHER SUPPORT SERVICES

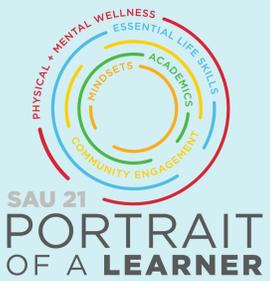
Budget: \$1

Increase: +\$0 (+0.00%)

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



Budget in Detail



IMPROVEMENT OF INSTRUCTION

Budget: \$407,766

Increase: +\$15,765 (+4.02%)

The increase in Improvement of Instruction reflects summer AP curriculum work and salary cost of living adjustment and steps, offset by a slight decrease in anticipated workshops and seminars.

EDUCATIONAL MEDIA

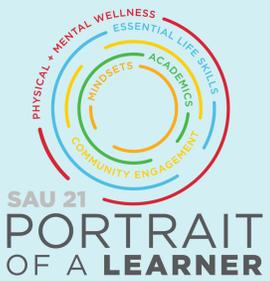
Budget: \$223,157

Decrease: -\$132 (-0.06%)

The decrease in Educational Media is due to a reduction in our information access fees subscriptions, offset by salary adjustments.



Budget in Detail



INFORMATION TECHNOLOGY

Budget: \$830,247

Increase: +\$27,225 (+3.39%)

The Information Technology accounts align with the school board-approved school technology plan. The increase is based on salary, software, and information access fee increases, offset by a forecast for a reduction in repair/maintenance and equipment costs.

SUPPORT SERVICES

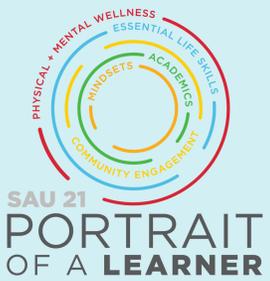
Budget: \$70,000

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: \$89,264

Increase: +\$5,977 (+7.18%)

The increase in the Board of Education account is primarily due to an increase in the legal account, in addition to slight increases in salaries, audit, postage, and other accounts. We expect a decrease in annual meeting and advertising costs.

SAU SERVICES

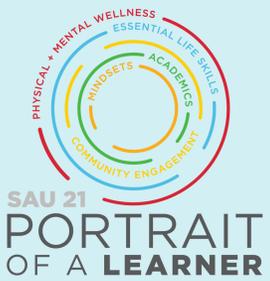
Budget: \$1,130,660

Increase: +\$82,523 (+7.87%)

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: \$1,006,813

Increase: +\$30,030 (+3.07%)

The increase in the School Administration account reflects salary and postage increases, offset by anticipated reductions in graduation expenses and dues and fees.

BUILDINGS

Budget: \$2,024,062

Increase: +\$70,734 (+3.62%)

The Buildings budget aligns with the five-year facilities plan and continues to be affected by price inflation for facilities-related expenditures with increases to insurance, consultants, supplies, repair/maintenance, electricity, salaries, and furniture. We expect to recognize savings in our water, supplies, heating fuels, and training accounts.



Budget in Detail

GROUNDS

Budget: \$277,000

Increase: +\$13,500 (+5.12%)

The increase in grounds reflects an investment to replace our primary ride-on lawn mower which has reached the end of its useful life.

VEHICLES

Budget: \$61,400

Decrease: -\$901 (-1.45%)

The vehicles budget is essentially level-funded with continuation of lease payments and expected vehicle expense to remain static.



Budget in Detail



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TRANSPORTATION

Budget: \$1,969,917

Decrease: -\$43,994 (-2.18%)

The decrease in transportation is primarily due to special education transportation, based on reduction in student need for out of district transportation. The remainder of the budget reflects year 3 of the 5-year contract with First Student to supply general education, athletic, field trip, and other transportation services.

DEBT SERVICE

Budget: \$0

Increase: +\$0 (+0.00%)

There are currently no bond payments.



Budget in Detail



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EMPLOYEE BENEFITS

Budget: \$7,830,028

Increase: +\$299,942 (+3.98%)

The increase in employee benefits reflects health insurance plan elections due to staff changes and reverting to normal levels. Additional costs benefits reflect variable increases based on salary adjustments.



WINNACUNNET
HIGH SCHOOL

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

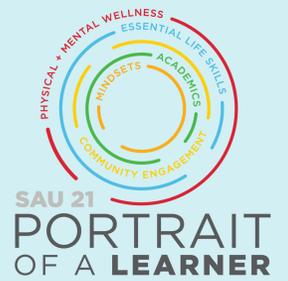
Budget: \$656,646

Decrease: -\$5,980 (-0.90%)

The decrease in the Food Service fund is primarily due to staffing changes, offset by an increase in and food and supplies costs due to cost inflation.



Default Budget



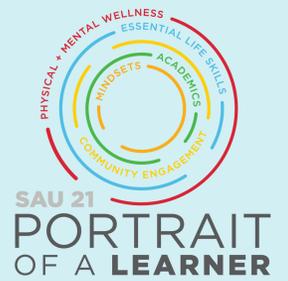
Default Budget: \$32,469,394

(-\$333,679 less than the proposed operating budget of \$32,803,073)

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.



Article 02 - Library Furniture and Redesign



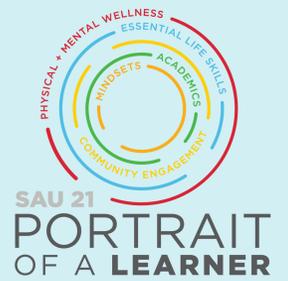
To see if the School District will vote to raise and appropriate the sum of \$192,698 for the purchase of new furniture and the redesign of the Hawley Library at Winnacunnet High School? This will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until the project is complete or June 30, 2029, whichever is earlier. (Majority vote required.)

Recommended by the School Board: 5-0:

Recommended by the Budget Committee: 4-0



Article 02 - Library Furniture and Redesign



Library Furniture and Redesign Warrant Article: \$192,698 (via raise and appropriation)

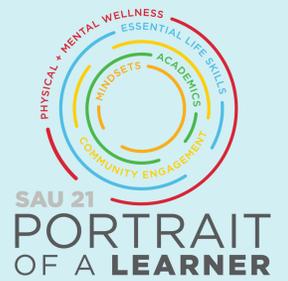
The Board proposes the issuance of a warrant article to raise and appropriate \$192,698 to fund the purchase of new furniture and the redesign of the library.

This project is part of the district's established five-year Capital Improvement Plan (CIP). The current library furniture and layout are outdated, with many pieces of furniture and equipment reaching the end of their useful life and no longer meeting the functional needs of the space.

A Library Redesign Committee was convened in FY2025–26 to evaluate the existing space, identify improvement opportunities, and recommend a plan to enhance functionality, flexibility, and learning support within the library.



Article 03 - HVAC Upgrades



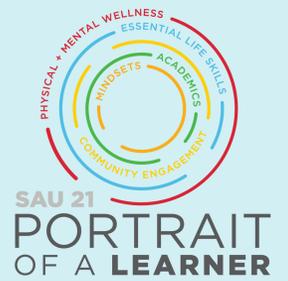
To see if the School District will vote to raise and appropriate the sum of \$497,581 for HVAC and controls upgrades at Winnacunnet High School? This project is part of the facility plan adopted by the school board. This will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until the project is complete or June 30, 2029, whichever is earlier. (Majority vote required.)

Recommended by the School Board: 5-0.

Recommended by the Budget Committee: 4-0



Article 03 - HVAC Upgrades



HVAC Replacement Warrant Article: \$497,581 (via raise and appropriation)

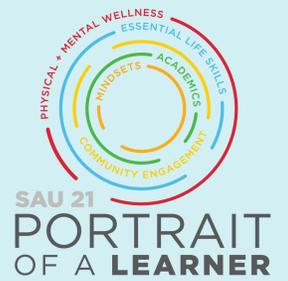
The School Board proposes issuance of a warrant article to raise and appropriate \$497,581 to fund the planned HVAC and controls upgrades project per the HVAC replacement plan and five-year capital improvement plan (CIP).

The proposed HVAC and controls upgrades project reflects the scheduled upgrades per the plan. The project is part of the ongoing HVAC replacement cycle that includes ongoing HVAC replacement, upgrades, controls integration, and duct cleaning as the systems reach end of life.

The HVAC replacement cycle helps minimize large one-time expenditures for multiple system replacements and levels the spending over multiple years.



Article 04 - Replace Auditorium Seating



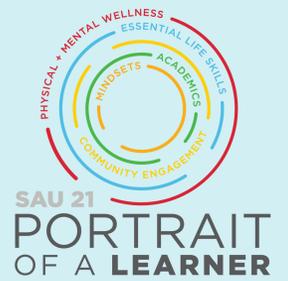
To see if the School District will vote to raise and appropriate the sum of \$226,000 to replace seating in the Auditorium at Winnacunnet High School? This project is part of the facility plan adopted by the school board. This will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until the project is complete or June 30, 2029, whichever is earlier. (Majority vote required.)

Recommended by the School Board: 5-0

Recommended by the Budget Committee: 4-0



Article 04 - Replace Auditorium Seating



Auditorium Seating Warrant Article: \$226,000 (via raise and appropriation)

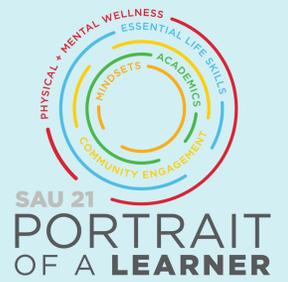
The board proposes the issuance of a warrant article to raise and appropriate \$226,000 to fund the replacement of the auditorium seating.

The auditorium seating replacement project is part of the established auditorium improvement plan and the five-year capital improvement plan (CIP). The seats will reach the end of the useful life cycle, with matching replacement seats and seat parts are no longer available for repairs.

**Note: we have joined a national procurement bid that will allow us to replace all the seats at a lower cost than the original plan to replace half and use the extras in good condition as spare replacements.*



Article 05 - Special Education Expendable Trust



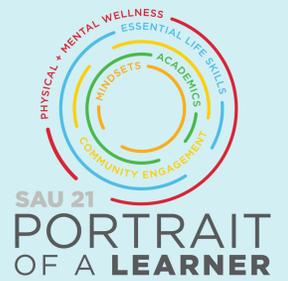
To see if the School District will vote to raise and appropriate \$50,000 to be added to the existing Special Education Expendable Trust Fund, with up to \$50,000 to be funded from the June 30, 2026 unassigned fund balance available for transfer on July 1, 2026. No additional amount to be raised from taxation. (Majority vote required.)

Recommended by the School Board: 5-0

Recommended by the Budget Committee: 4-0



Article 05 - Special Education Expendable Trust



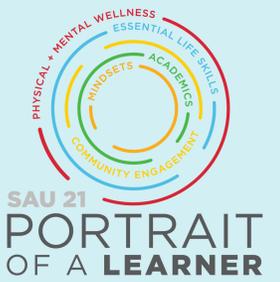
Special Education Expendable Trust Fund: \$50,000 (via unreserved fund balance)

The School Board proposes funding the Special Education expendable trust with \$50,000, utilizing unreserved fund balance, for the March 2026 ballot.

The Special Education Expendable Trust was established for the purpose of funding unanticipated special education costs. As such, it is beneficial to replenish the Special Education Expendable Trust to safeguard and mitigate future unexpected costs.

Important Note: Funding for the Special Education Expendable Trust comes from any potential available year-end fund balance – not raised via additional taxation.

Article 06 - School Health Insurance Fund Expendable Trust



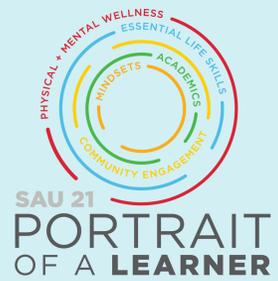
To see if the School District will vote to raise and appropriate \$25,000 to be added to the existing School Health Insurance Fund Expendable Trust Fund, with up to \$25,000 to be funded from the June 30, 2026 unassigned fund balance available for transfer on July 1, 2026. No additional amount to be raised from taxation. (Majority vote required.)

Recommended by the School Board: 5-0

Recommended by the Budget Committee: 4-0



Warrant Articles



Health Care Expendable Trust Fund: \$25,000 (via unreserved fund balance)

The School Board proposes funding the Health Insurance expendable trust with \$25,000, utilizing unreserved fund balance, for the March 2026 ballot.

The Health Care Expendable Trust was established for the purpose of funding and safeguarding the school district against increasing health insurance premium costs. The Health Care Expendable Trust also allows for mitigation of large potential budget increases due to rising health insurance rates.

Important Note: Funding for the Health Care Expendable Trust comes from any potential available year-end fund balance – not raised via additional taxation.



Thank you



SAU 21
PORTRAIT
OF A LEARNER

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



WINNACUNNET
HIGH SCHOOL