

February 10, 2022

FY 2022-23

Winnacunnet Cooperative  
School District Proposed  
Operating Budget



# **WARRANT ARTICLE #1**

## **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 \$29,361,058? Should this article be defeated, the default budget shall be \$29,209,115 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: 6-0



THE WINNACUNNET COMMUNITY

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:

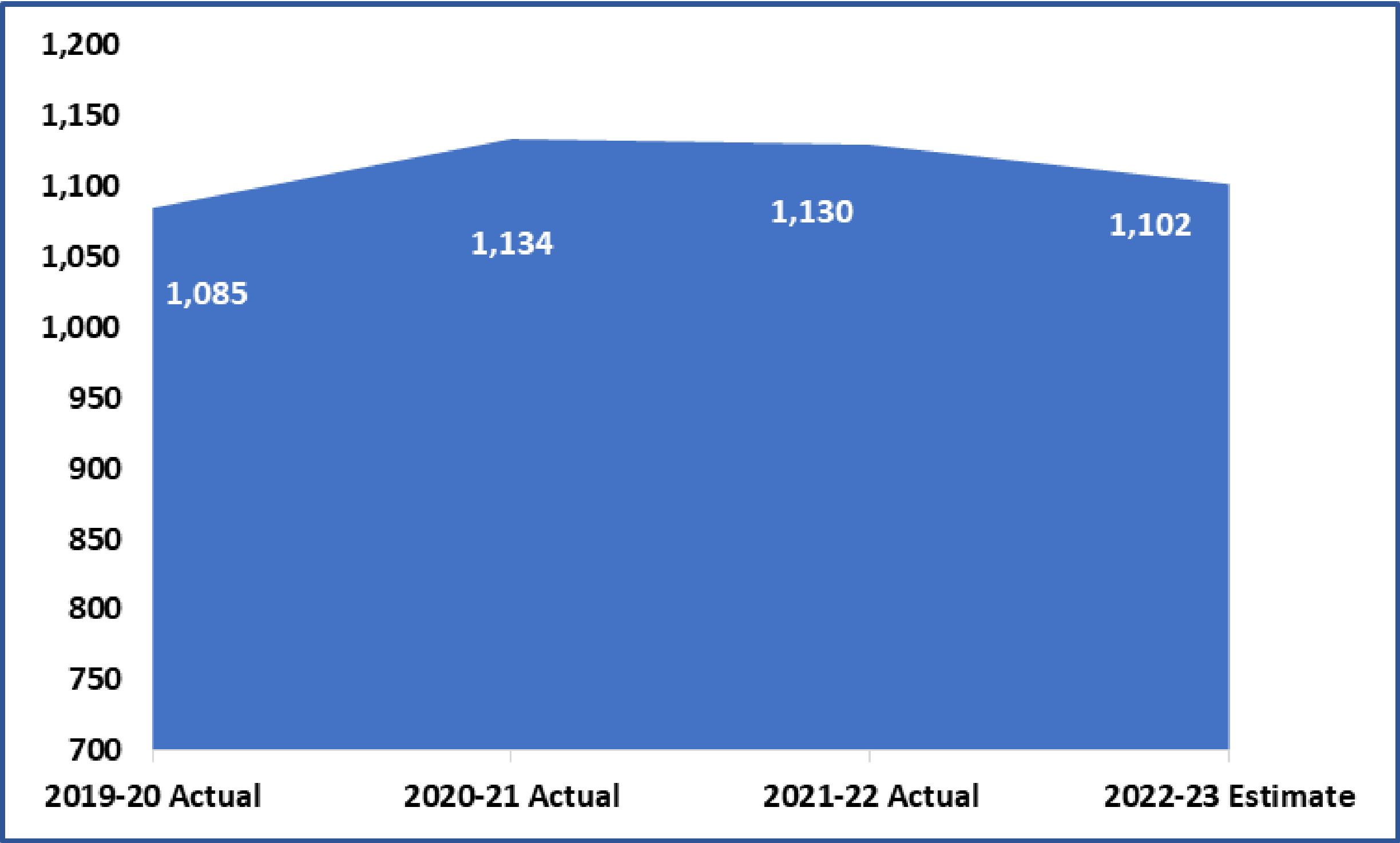
➤ *Working as a team, the Winnacunnet High School Faculty and staff will provide proficiency-based learning for all students that is equitable, personalized, and rigorous, resulting in 100% of Winnacunnet students graduating college and career ready by offering all students access to all courses, developing 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.

# ENROLLMENT



We anticipate Winnacunnet’s enrollment will decrease slightly from 1,130 students in 2021-22 to 1,102 students in 2022-23.





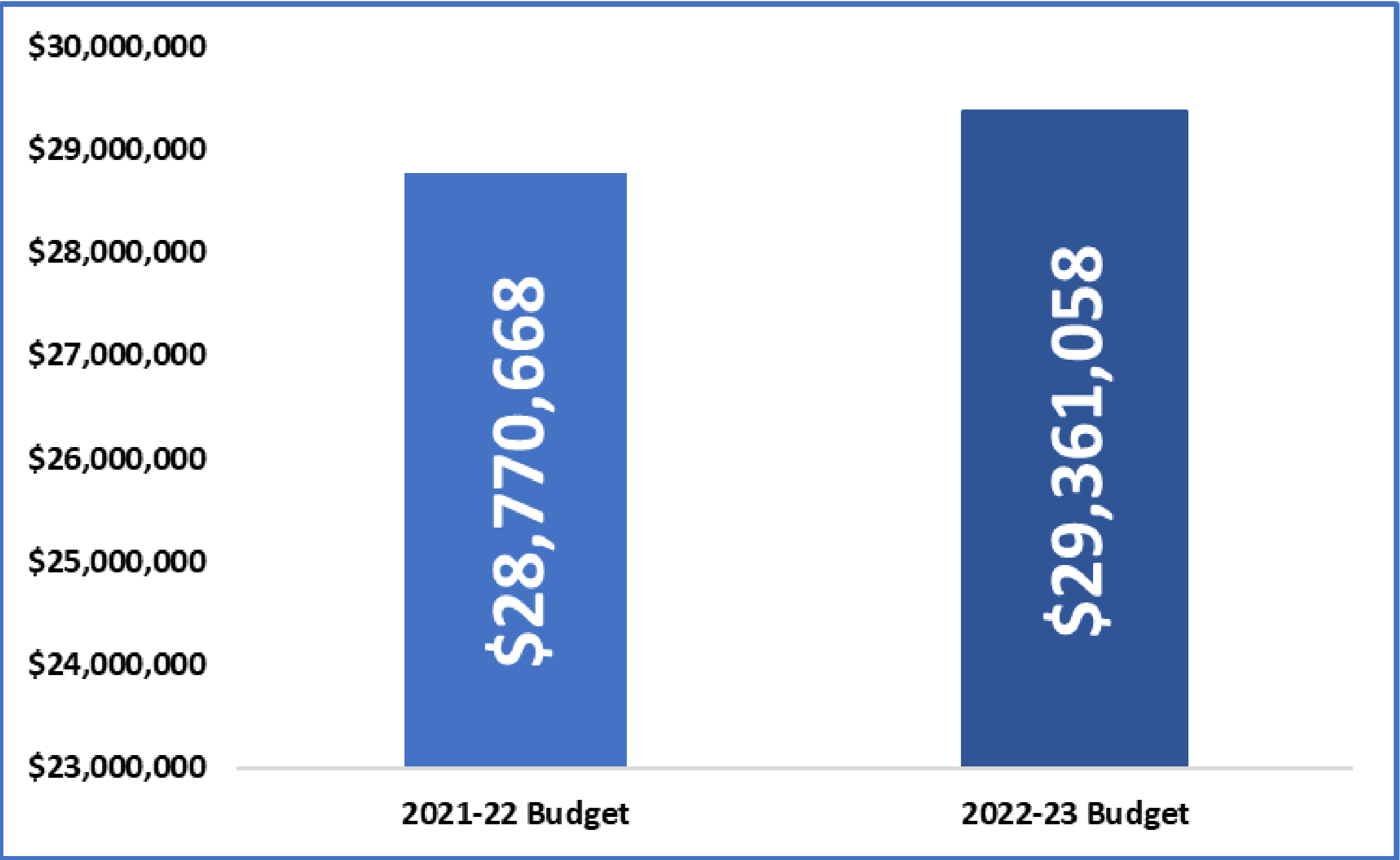
# BUDGET SUMMARY



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 SUMMARY



## 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.

# BUDGET SUMMARY



## 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 Support Personnel Association (SESPA) CBA for educational associates calls for a 1.00% COLA.

Cost of Living Adjustment (COLA)		
	<u>2021-22</u>	<u>2022-23</u>
Non-Union Employees	0.80%	4.30%
SEA Union	2.75%	2.75%
SESPA Union	1.00%	1.00%



# BUDGET IN DETAIL



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.

# BUDGET IN DETAIL



## 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: \$914,173**

**Increase: +\$32,005 (+3.63%)**

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.

# BUDGET IN DETAIL



## 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.



# BUDGET IN DETAIL



## 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.

# BUDGET IN DETAIL



## 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.

# BUDGET IN DETAIL



## 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: \$946,099**

**Increase: +\$60,509 (+6.83%)**

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.



# BUDGET IN DETAIL



## 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.

# BUDGET IN DETAIL



## 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.



# BUDGET IN DETAIL



## EMPLOYEE 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



## 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 ARTICLE #2**

### **Auditorium Lighting**



To see if the School District will vote to raise and appropriate the sum of \$80,000 to replace lighting 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, 2025, whichever is earlier. (Majority vote required.)

Recommended by the School Board: 5-0

Recommended by the Budget Committee: 6-0





## WARRANT ARTICLE #2

### Auditorium Lighting

**AMOUNT:** \$80,000

**FUNDING SOURCE:** Raise and Appropriate

The School Board proposes issuance of a warrant article to raise and appropriate \$80,000 for the auditorium lighting project

The auditorium lighting replacement project represents a full replacement and upgrade of the auditorium lighting system, over a phased two-year plan. The current system has become obsolete and requires replacement. The new proposed sound system is designed to provide the proper lighting for both in school and outside organizations.

## **WARRANT ARTICLE #3**

### **Roof Replacement**



To see if the School District will vote to raise and appropriate the sum of \$295,000 to replace the roof on the Technology Education Building 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, 2025, whichever is earlier. (Majority vote required.)

Recommended by the School Board: 5-0

Recommended by the Budget Committee: 6-0



## WARRANT ARTICLE #3

### Roof Replacement

**AMOUNT:** \$295,000

**FUNDING SOURCE:** Raise and Appropriate

The School Board proposes issuance of a warrant article to raise and appropriate \$295,000 to fund the replacement of the Tech Ed building roof.

The Winnacunnet School District has worked with a roofing consultant to determine condition of our roofs campus-wide, and plan for replacement based upon need; to best avoid roof failure, water penetration, and unnecessary repairs or damage.



## **WARRANT ARTICLE #4**

### **Athletic Field Lighting**

To see if the School District will vote to raise and appropriate the sum of \$135,000 to replace and repair athletic field lighting 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, 2025, whichever is earlier. (Majority vote required.)

Recommended by the School Board: 5-0

Recommended by the Budget Committee: 6-0





## WARRANT ARTICLE #4

### Athletic Field Lighting

**AMOUNT:** \$135,000

**FUNDING SOURCE:** Raise and Appropriate

The School Board proposes issuance of a warrant article to raise and appropriate \$135,000 to fund the replacement of athletic field lighting.

The athletic field lightbulbs are starting to burn out, with no replacements currently manufactured. The intent is to replace the current lighting with LED lighting to continue to provide athletic lighting, provide a long-term solution, and lower electricity costs.



## **WARRANT ARTICLE #5**

### **Health Care Expendable Trust**

To see if the School District will vote to raise and appropriate \$50,000 to be added to the existing Health Care Expendable Trust Fund, with up to \$50,000 to be funded from the June 30, 2022 unassigned fund balance available for transfer on July 1, 2022. No additional amount to be raised from taxation. (Majority vote required.)

Recommended by the School Board: 5-0

Recommended by the Budget Committee: 6-0



## WARRANT ARTICLE #5

### Health Care Expendable Trust

**AMOUNT:** \$50,000

**FUNDING SOURCE:** Unreserved Fund Balance

The School Board proposes funding the Health Insurance expendable trust with \$50,000, utilizing unreserved fund balance, for the March 2022 ballot.

The Health Care Expendable Trust was established for the purpose of funding and safeguarding the school district against increasing health insurance premium costs, or unanticipated health insurance related expenditures. 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.

<b><i>Expendable Trust:</i></b>	<b><i>Balance:</i></b>	<b><i>Target:</i></b>
<i>Health Care:</i>	<i>\$252,302</i>	<i>\$300,000</i>

# **WARRANT ARTICLE #6**

## **Fund Balance Retention**



To see if the School District will vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. (Majority vote required)





## WARRANT ARTICLE #6

### Fund Balance Retention

**AMOUNT:** Non-Monetary

**FUNDING SOURCE:** N/A

The School Board proposes the adoption of a non-monetary fund balance retention warrant article to safeguard the school district from unusual circumstances that may result in potential over-expenditure of appropriations or to help stabilize the tax rate over time by smoothing out peaks and valleys of appropriations and fluctuations in revenue.

The fund balance retention warrant article will allow the school district to retain up to 5% of the annual operating budget as a contingency in the event of emergency or over-expenditure and/or to assist in return of fund balance for tax rate setting purposes.



THE WINNACUNNET COMMUNITY

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

