

# Winnacunnet Cooperative School District Proposed FY25 Operating Budget

February 8, 2024





### **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 \$33,135,855? Should this article be defeated, the default budget shall be \$32,960,247 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: 5-0

The proposed FY 2024-25 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.

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## School Goals

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The Winnacunnet FY 2024-25 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.

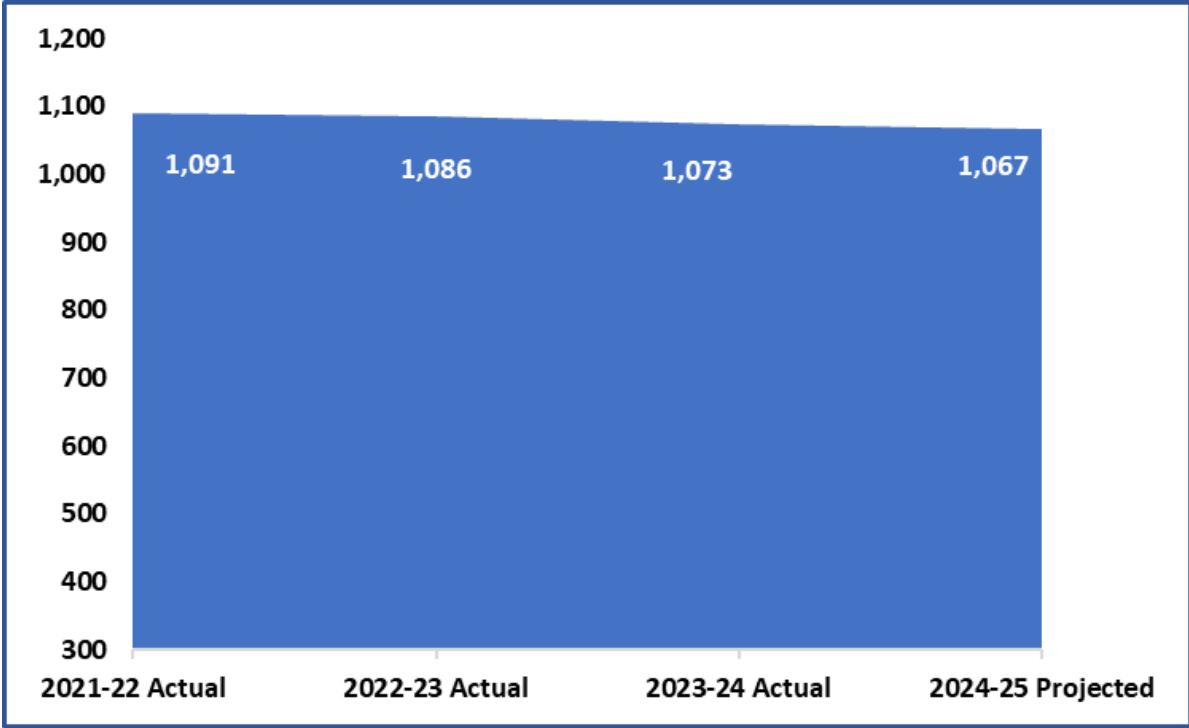
*The Winnacunnet High School community seeks to create a consistent and caring atmosphere where learning is relevant, meaningful, and connected to the community of learners. This environment will be engaging for all and foster a love of learning that is lifelong. The Winnacunnet High School community challenges all students to be critical thinkers, responsible decision makers, and creative problem solvers. By demonstrating courage, independence, knowledge, and skills, all students will become effective and contributing members of society.*

The FY 2024-25 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 a slight enrollment decrease at Winnacunnet Cooperative High School from 1,073 students in 2023-24 to 1,067 students in 2024-25.

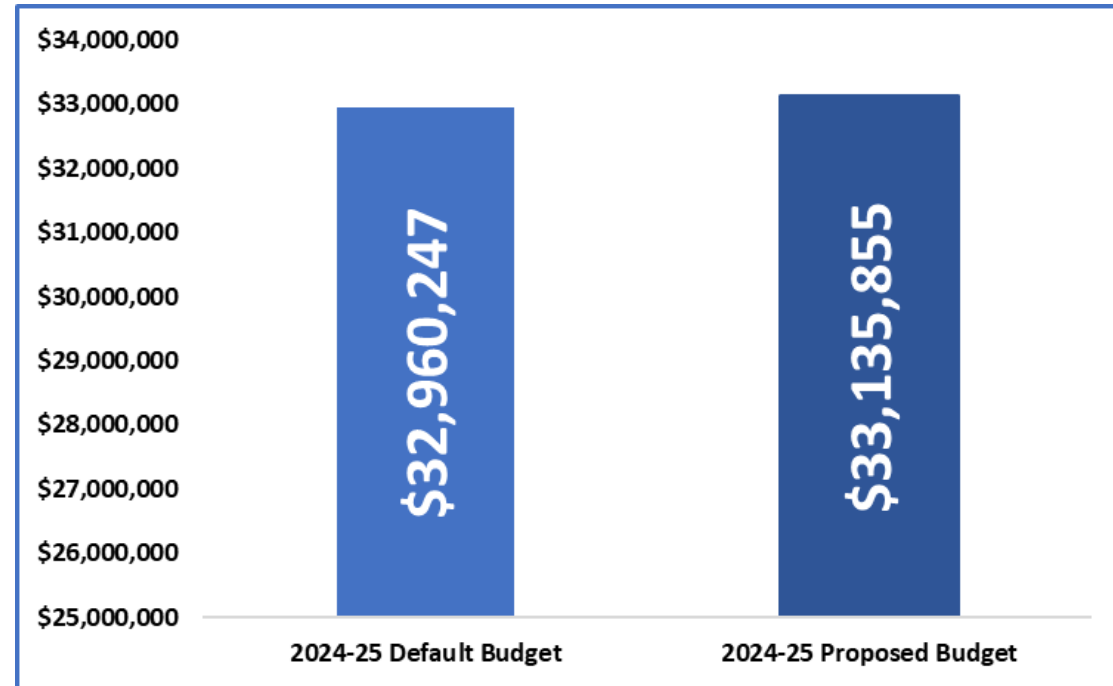




## Proposed Budget



The FY 2024-25 proposed Winnacunnet Cooperative School District operating budget is \$33,135,855. This reflects an increase of +6.88% over the FY 2023-24 budget. The proposed budget is +0.53% or \$175,608 higher than the default budget of \$32,960,247.





## Budget Drivers

The following are the significant budget drivers in the proposed 2024-25 Winnacunnet Cooperative School District operating budget –  
***Increases:***

- Cost escalation across multiple accounts due to price inflation; including supplies, books, equipment, food service, software, repair/maintenance, technology hardware, contracted services, furniture, etc.
- Increase in special education costs, particularly the tuition costs for out of district placements to service students with specialized needs per their individualized educational plan (IEP).
- Increased special education and general education transportation costs.
- Significant health insurance premium rate increase, offset slightly by underbudgeting for GMR vs. Actual rate differential (and, ability to utilize health care expendable trust).



## Budget Drivers

The following are the significant budget drivers in the proposed 2024-25 Winnacunnet Cooperative School District operating budget –  
***Increases:***

- Investment in Alternative to Suspension Program (ASP) - an alternative to suspension inclusive program with Seacoast Youth Services – implementing restorative practices and non-punitive ways to respond to student infractions to reduce future student suspension rates.
- Transfer of 504 Coordinator position from ESSER grant to operating budget.
- Vocational Program cost increase due to higher participation levels and tuition rate increase.
- ESOL contracted services increase due to rise in students requiring English as second language services.





## Budget Drivers

The following are the significant budget drivers in the proposed 2024-25 Winnacunnet Cooperative School District operating budget –  
**Decreases:**

- General reductions of departmental requests on all discretionary accounts.
  - Deferred investment for facilities proposals based on budgetary constraints
- Restructure of ELO Director and Curriculum Coordinator positions, resulting in a combined position:
  - Results in reduction of 1.0 FTE administrative position.
- Reduction of 1.0 FTE Business teacher position (announced retirement).
- Reduction of 1.0 FTE Spanish teacher position (currently unfilled).
- Reduction of 1.0 FTE Social Studies teacher position (announced retirement).
- Reduction of 1.0 FTE Night Custodian position (currently unfilled).



## Budget Drivers

### ***Non-Discretionary Cost Items Impact to the Budget:***

- The overall proposed operating budget reflects a 6.88% increase.
- However, the proposed budget is only a 0.56% increase over the default budget.
  - Note: the following increase are not included in the default budget, which illustrates the fiscal responsibility of this budget:
    - Non-union salary increases
    - Non-union health insurance increase
    - General education transportation increase
    - Contractual increases
    - Eliminated positions
    - Transfer of 504 Coordinator position from grant
    - New Alternative to Suspension Program
- Special Education, Transportation, and Health Insurance increases totaled \$1,688,121.
  - If those three (3) costs were removed, the overall budget increase would be 1.44%.



**Cost of Living Adjustment**

**COST OF LIVING ADJUSTMENT**

Embedded in the Winnacunnet 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 2.8% from July 2022 to July 2023 for our specific geographic region. 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 2.8% SAU-wide for the 2024-25 school year.

Social Security 2024 Cost of Living Adjustment	3.20%
United States CPI-U (July 2022 - July 2023)	3.20%
SAU 21 Teacher FY25 Cost of Living Adjustment (SEA CBA)	3.00%
Portsmouth CPI-U (July 2022 - July 2023)	2.80%
SAU 21 Non-Union Staff FY25 Cost of Living Adjustment	2.80%



## Budget in Detail

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### GENERAL EDUCATION

**Budget: \$8,014,229**

**Increase: +\$78,686 (+0.99%)**

The increase in General Education reflects an increase in ESOL contract services based on a larger population of students requiring services. Additional increases reflect the teacher cost of living adjustment and steps per the recently passed collective bargaining agreement. The increases were significantly offset by reductions of 3.0 FTE teacher salaries.

### SPECIAL EDUCATION

**Budget: \$4,640,133**

**Increase: +\$790,450 (+20.53%)**

Special education costs are based on services legally mandated per students' individualized education plans (IEP). The increase is primarily due to additional out of district placements tuition costs. Other expenditures include a 1.0 FTE Case Manager, 1.0 FTE Registered Behavior Technician (RBT) and 1.0 FTE Educational Associate, additional required contracted Professional Services, and the shifting of costs from the IDEA grant to the operating budget to remain in compliance.



## Budget in Detail

### VOCATIONAL PROGRAMS

**Budget: \$312,312**

**Increase: +\$43,536 (+16.20%)**

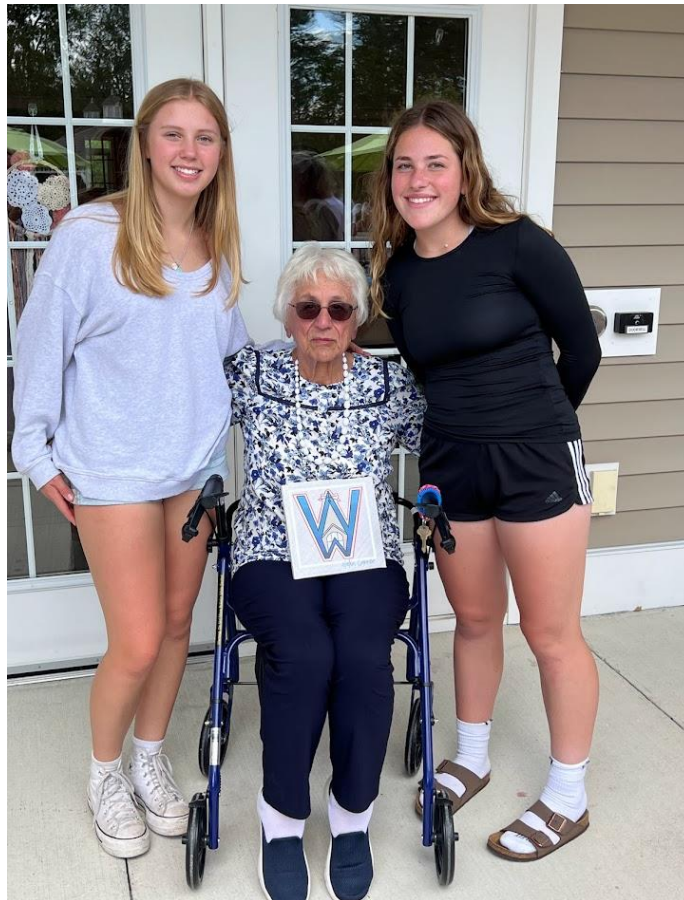
The vocational programs budget reflects an increase in student enrollment and the annual tuition increase as determined by the Seacoast School of Technology's (SST) governing board.

### STUDENT ACTIVITIES

**Budget: \$987,235**

**Increase: +\$29,252 (+3.05%)**

The increase in student activities reflects the extracurricular stipends annual cost of living adjustment and an increase in participation that results in higher dues and fees, officials, and equipment costs. The increase was offset by reductions in rentals, athletic supplies, and non-athletic supplies.



## Budget in Detail

### SUMMER SCHOOL

**Budget: \$80,750**

**Increase: +\$1,500 (+1.89%)**

The increase reflects higher supplies costs based on cost inflation and higher student participation.

### EVENING SCHOOL

**Budget: \$150,657**

**Increase: +\$11,691 (+8.41%)**

The increase is based on an anticipated reduction in grant funding for evening school programs.

### GUIDANCE

**Budget: \$1,193,107**

**Increase: +\$214,063 (+21.86%)**

The increase is primarily due to the implementation of the Alternative to Suspension Program (ASP) - an inclusive program with Seacoast Youth Services to provide restorative practices and non-punitive ways to respond to student infractions to reduce future student suspension rates. In addition, the 504 Coordinator position was transferred from the ESSER grant to the operating budget.



## Budget in Detail

### HEALTH SERVICES

**Budget: \$178,333**

**Increase: +\$4,319 (+2.48%)**

The increase in Health reflects the staff cost of living adjustment and steps, offset by a reduction in supplies.

### SPEECH SERVICES

**Budget: \$71,023**

**Decrease: -\$519 (-0.73%)**

The Speech Services reduction is based on the new hire being slightly lower in cost than originally budgeted.

### 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: \$361,917**

**Decrease: -\$82,818 (-18.62%)**

The decrease reflects the restructure of ELO Director and Curriculum Coordinator positions into a single combined role. This results in the reduction of 1.0 FTE administrative position.

### **EDUCATIONAL MEDIA**

**Budget: \$203,598**

**Increase: +\$7,903 (+4.04%)**

Educational media is increasing based on the staff cost of living adjustment and step increases, in addition to information access fees cost escalation, offset by reductions in books/print media and repair/maintenance accounts.

### **INFORMATION TECHNOLOGY**

**Budget: \$773,086**

**Increase: +\$26,772 (+3.59%)**

The Information Technology accounts align with the School Board approved Technology Plan. The primary reason for the modest increase is staff cost of living adjustments and the higher than anticipated wireless upgrade project cost.





## Budget in Detail



### **SUPPORT SERVICES**

**Budget: \$70,000**

**Increase: +\$0.00 (+0.00%)**

The Support Services account represents the school's portion of the School Resource Officer's (SRO) salary.

### **BOARD OF EDUCATION**

**Budget: \$82,504**

**Increase: +\$3,205 (+4.04%)**

The increase in board of education reflects an increase in audit services and annual meeting costs, in addition to a cost of living adjustment for district officers.



## Budget in Detail

### SAU SERVICES

**Budget: \$1,030,461**

**Increase: +\$12,757 (+1.25%)**

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.

### SCHOOL ADMINISTRATION

**Budget: \$1,074,829**

**Increase: +\$20,677 (+1.96%)**

The primary driver for the increase is due to the salary cost of living adjustment and step increases and increased costs for graduation, offset by reductions in rental/lease equipment and dues and fees.



## Budget in Detail

### **BUILDINGS**

**Budget: \$1,881,876**

**Decrease: -\$36,316 (-1.89%)**

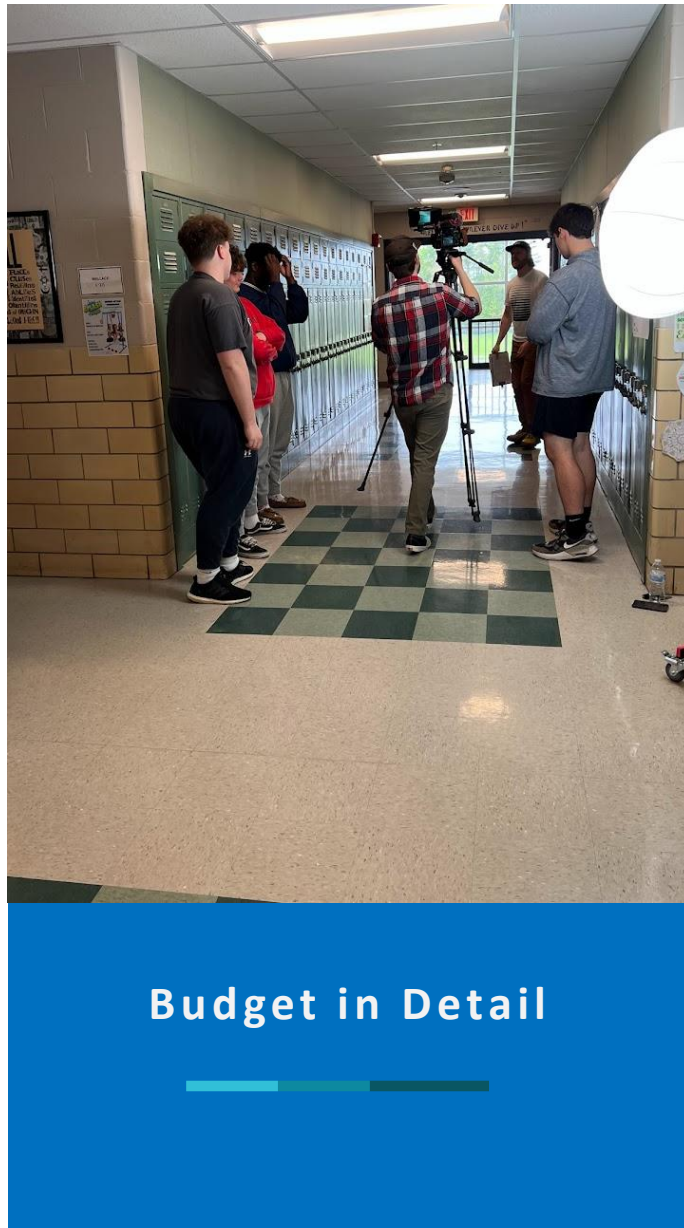
The Buildings, Grounds, and Vehicles accounts align with the School Board approved Facilities Plan. The decrease is based on the reduction of a 1.0 FTE night custodian, and reductions in numerous accounts, including consultants, fire extinguishers, supplies, heating fuel, furniture, equipment, and overtime. The decreases were offset by slight increases due to staff cost of living adjustment and electricity, repair/maintenance, renovations, insurance, and water.

### **GROUNDNS**

**Budget: \$258,106**

**Decrease: -\$15,424 (-5.64%)**

The Grounds account was reduced based on reductions to grounds repair, parking lot maintenance, and equipment, slightly offset by an increase in snow removal.



## VEHICLES

**Budget: \$42,936**

**Increase: +\$10,536 (+32.52%)**

The Vehicles account reflects an increase to purchase a skid steer to replace the tractor that has reached end of life. This is necessary for transporting pallets, snow removal, applying seed, moving loam, and aerating the fields.

## TRANSPORTATION

**Budget: \$1,649,916**

**Increase: +\$307,950 (+22.95%)**

The increase in transportation is due to significant increases in special education transportation costs, and a new 5-year contract with First Student to supply general education, field trip, and other transportation services.



## Budget in Detail

### **DEBT SERVICE**

**Budget: \$1,978,187**

**Increase: +\$6,748 (+0.34%)**

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.

### **EMPLOYEE BENEFITS**

**Budget: \$7,458,360**

**Increase: +\$680,646 (+10.04%)**

The increase in employee benefits is due to a significant increase in health insurance premiums (23.7% GMR), and associated benefits costs based on staff salary increases. These costs were offset by underbudgeting health insurance with the ability to utilize the health care expendable trust and a reduction in overall staff counts.



## Budget in Detail

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### **INTERFUND TRANSFER**

**Budget: \$3,000**

**Increase: +\$3,000 (+299,900%)**

The increase reflects the anticipated cost for unpaid student meal balances.

### **FOOD SERVICE**

**Budget: \$639,299**

**Increase: +\$14,675 (+2.35%)**

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. The increases were offset by slight reductions in substitutes, workshops/seminars, and other expenses.



## Default Budget

**Default Budget: \$32,960,247**

**(-\$175,608 less than the proposed operating budget of \$33,135,855)**

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: Seacoast Educational Support Personnel Association Collective Bargaining Agreement**

To see if the School District will vote to approve the cost items included in the collective bargaining agreement reached between the Winnacunnet School Board and the Seacoast Educational Support Personnel Association for the following increases and reductions in salaries and benefits at the current staffing levels:

Year	Estimated Salary Increase	Estimated Benefits Increase	TOTAL Estimated Costs
2024-25	\$43,977	\$14,156	\$58,133
2025-26	\$47,976	\$13,187	\$61,163
2026-27	\$24,429	\$34,531	\$58,960
2027-28	\$23,988	\$56,960	\$52,910

and further to raise and appropriate the sum of \$58,133 for the 2024-25 school year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the current collective bargaining agreement. (Majority vote required.)

Recommended by the School Board: 5-0; Recommended by the Budget Committee: 5-0

NOTE: In order for this article to be adopted, it must be approved by the voters of the school districts of Hampton Falls, North Hampton, Seabrook, South Hampton and the voters of the Winnacunnet Cooperative School District (which includes Hampton voters).





## Warrant Articles

### **Seacoast Education Support Personnel Association (SESPA) Collective Bargaining Agreement (CBA) Warrant Article**

*Year 1: \$58,133; Year 2: \$61,163; Year 3: \$58,960; Year 4: \$52,910*

SESPA employees, our amazing educational associates, help our teachers to assist with our students learning growth on a daily basis – providing paraprofessional support to maximize and ensure our students receive requisite educational opportunities and experiences – both in general education and special education.

Passage of the CBA is critical for the Winnacunnet High School and the SAU's retention of our best educational associates and our ability to hire new high-quality ones. It is incredibly important that we are able to compete with area school districts, or we are at risk of losing our educational associates. We currently provide uncompetitive compensation and benefits to these extremely important employees. When contracts fail, EA's do not receive pay increases or steps. And, this further perpetuates a significant compensation differential with surrounding SAU's.

The proposed CBA warrant article will need approval from each member district, including the North Hampton, Hampton Falls, Seabrook, South Hampton, and Winnacunnet ballots. Should it fail on any ONE of these ballots, it will fail for all our districts. This will result in our tremendous EA's receiving no salary step or cost of living adjustment.



### **Article 03: HVAC Upgrades**

To see if the School District will vote to raise and appropriate the sum of \$400,000 for HVAC 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, 2027, whichever is earlier. (Majority vote required)

Recommended by the School Board: 5-0; Recommended by the Budget Committee: 5-0



## Warrant Articles

### **HVAC Upgrades: \$400,000 (Raise & Appropriate)**

The School Board proposes issuance of a warrant article to raise and appropriate \$400,000 to fund the planned HVAC upgrades project per the HVAC replacement plan and five-year capital improvement plan (CIP).

The proposed HVAC 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: Roof Replacement**

To see if the School District will vote to raise and appropriate the sum of \$975,000 for Year 1 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, 2029 whichever is earlier. (Majority vote required.)

Recommended by the School Board: 5-0; Recommended by the Budget Committee: 5-0



## Warrant Articles

### **Roof Replacement: \$975,000 (Raise & Appropriate)**

The School Board proposes issuance of a warrant article to raise and appropriate \$975,000 to fund the planned first phase of the roof replacement project per the roofing plan and five-year capital improvement plan (CIP).

A total main school building and gymnasium roof replacement is scheduled for 2024-2026 at an estimated cost of \$3,500,000 including all translucent panels and skylights. This will be phased into a multi-year project (3 years) starting in the summer of 2024.

Funding will be over two years with the bulk of the funding raised in 2025-26 to coincide with the building bond expiration which will offset the cost, in order to minimize tax payer impact.

# Thank You!

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