
Ashland School District

Proposed 2025/2026 Budget

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ASHLAND SCHOOL DISTRICT 2025/2026 BUDGET OVERVIEW

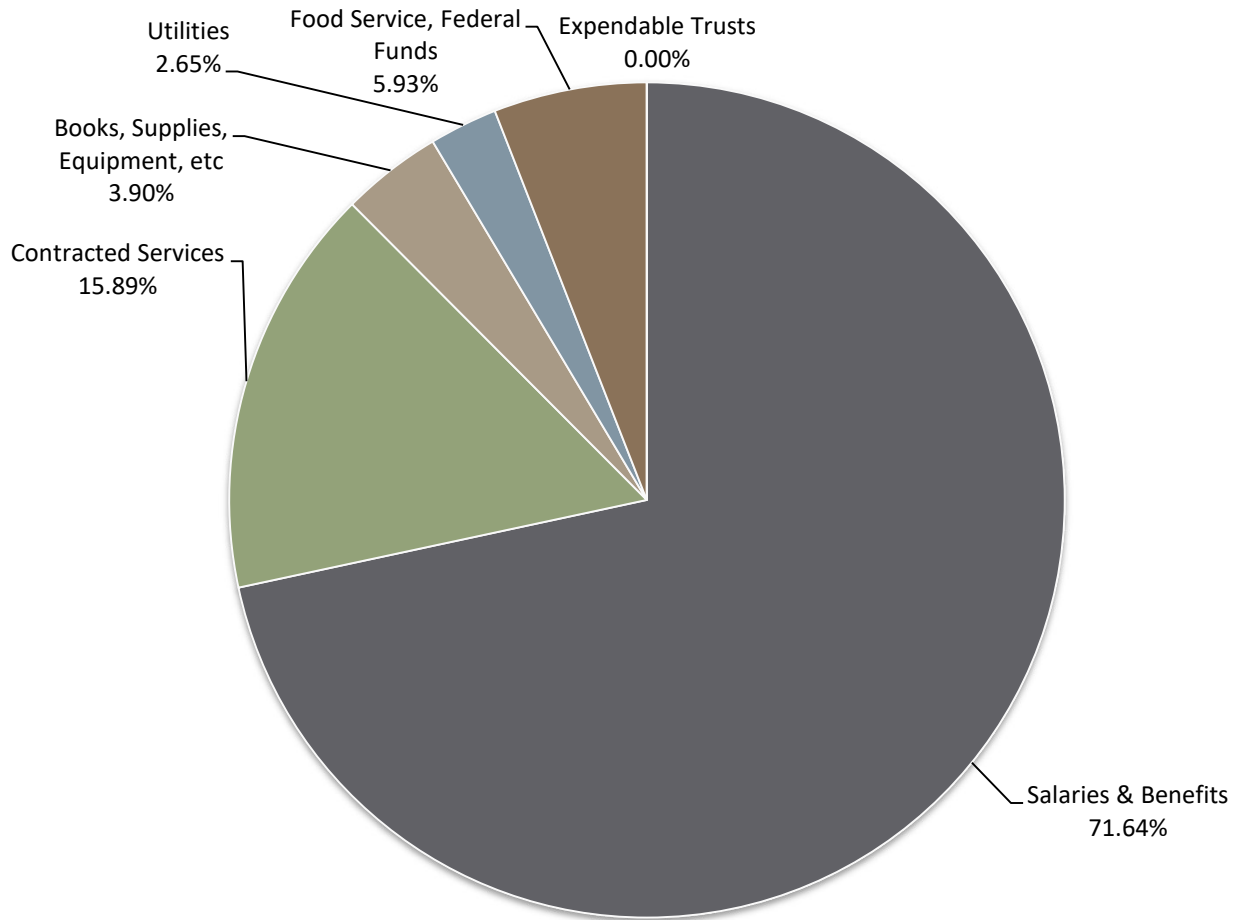
⇒ **Operating Budget**

The general fund operational budget presented \$4,721,778 has an increase of \$215,934 or 4.79% over the 2024/2025 voted budget of \$4,505,844.

- ✓ **Health/Dental Insurance** – Health insurance is increasing for AB20 by 16.1% and ABSOS by 19.3%. Dental insurance has increased by 5%. In previous years, a Guaranteed Maximum Rate (GMR) was provided for the budgeting process. HealthTrust is now providing the actual rate at this time. The actual rate increase for 2024/2025 was 15.7% for health insurance and dental was 4.7%. **Health and dental insurance increases and subscription changes represent close to a \$143,000 increase in the proposed budget.**
- ✓ **Regular Education** – **Other Professional Services** increase of \$4,500 is to support additional field experiences for learners. **Electronic Information Access** increase is due to shifting the cost of NWEA from Guidance to this section, which is in the amount of \$3,400; a decrease will be observed in Guidance. **Note:** close to \$112,000 of the increase in Regular Education is attributable to the increase in health insurance.
- ✓ **Special Education** – **Other Professional Services** have decreased by close to \$5,600 based on current needs. **Tuition Other LEAS in State** has increased by \$8,500 due to a legal obligation. **Tuition to Private Schools** has decreased by \$16,600.
- ✓ **Extended School Year** – **Other Professional Services**, in particular, speech services this past summer were provided through a contracted service, which we anticipate needing to do again, which has an increased cost of \$5,600.
- ✓ **Bilingual** – **Other Professional Services** have a substantial increase of about \$18,000; this is due to an increase in required service time, which is shifting from 0.2 FTE budgeted 24/25 to 0.333 FTE proposed for 25/26.
- ✓ **Speech Services/Physical/Occupational Therapy** – **Other Professional Services** have been level funded. However, contracted services for Occupational Therapy and Speech Services have increased by \$68,000 based on the cost for contracted services as well as requirements for current IEPs and 504 Plans. The district plans to use the funds encumbered in June 2024, \$150,000 for special education, for this increase. It is important to note, that this will create a future budgetary increase, although delayed.

- ✓ **Technology – Other Professional Services** have increased by \$3,500 for Google Licensing which corresponds to the proposed new lease for Chromebooks. **Electronic Information Access** has increased due to the increased cost to maintain existing access.
- ✓ **Curriculum & Development – Books** represent a significant decrease (\$31,750), which is due to the full implementation of the literacy program that has been achieved through the current budget.
- ✓ **Office of the Principal** – Salary lines reflect the distribution of 24/25 salary increases; recall, during the budget process, non-bargaining staff salary/wage increases are pooled together and distributed later.
- ✓ **Operation of Plant – Supplies** have increased by \$1,500 due to the cost of goods increasing. **Electricity** has increased by close to \$15,000. **Replacement Equipment** has increased by \$15,000 due to the cost of filters for the new HVAC system. **Snow Plowing Services** represent a 5% increase over current contract.
- ✓ **Building & Equipment – Other Professional Services** have increased by \$21,600 of which \$10,000 has been budgeted to hire a professional service to complete a review and documentation of building systems in order to provide for long-range planning; the remaining increase of \$11,600 is for electrical and plumbing services.
- ✓ **Regular Student/Special Education/Athletic/Co-Curricular Transportation** – Increases in these areas are based on the cost of the contracted service, which is primarily due to increased wages for the contracted service provider.
- ✓ **Costs to Distribute** – Salary/wage increases for non-bargaining staff have been budgeted at 4%, which is down from last year's increase of 5% for a decrease close to \$9,200.

**PIE CHART OF THE GENERAL OPERATING BUDGET
ASHLAND SCHOOL DISTRICT
PROPOSED BUDGET 2025-2026
PERCENTAGE OF EXPENSES TO TOTAL BUDGET**



| | 2024/2025 | 2025/2026 | \$ Change | % Change |
|---------------------------------|---------------------|---------------------|-------------------|-----------------|
| Salaries & Benefits | \$ 3,213,749 | \$ 3,382,636 | \$ 168,887 | 5.26% |
| Contracted Services | \$ 702,411 | \$ 750,131 | \$ 47,720 | 6.79% |
| Books, Supplies, Equipment, etc | \$ 198,290 | \$ 184,011 | \$ (14,279) | (7.20)% |
| Utilities | \$ 111,394 | \$ 125,000 | \$ 13,606 | 12.21% |
| Food Service, Federal Funds | \$ 280,000 | \$ 280,000 | \$ - | 0.00% |
| Expendable Trusts | \$ - | \$ - | \$ - | 0.00% |
| Debt Services | \$ - | \$ - | \$ - | 0.00% |
| | <u>\$ 4,505,844</u> | <u>\$ 4,721,778</u> | <u>\$ 215,934</u> | <u>4.79%</u> |

For more detail, please see category chart.

ASHLAND SCHOOL DISTRICT PROPOSED BUDGET 2025/2026 CATEGORY COMPARISONS

| Salaries & Benefits | 2024/2025 | 2025/2026 | Increase/(Decrease) | |
|--|---------------------|---------------------|----------------------------|--------------|
| Salaries | \$ 2,055,055 | \$ 2,084,663 | \$ 29,608 | |
| Health & Dental Insurance | \$ 623,613 | \$ 766,396 | \$ 142,783 | |
| Life, Retirement, FICA, Workers Comp, Unemployment | \$ 535,081 | \$ 531,577 | \$ (3,504) | |
| Sub-Total | \$ 3,213,749 | \$ 3,382,636 | \$ 168,887 | 5.26% |

| Contracted Services | 2024/2025 | 2025/2026 | Increase/(Decrease) | |
|---|-------------------|-------------------|----------------------------|--------------|
| Contracted Services | \$ 496,621 | \$ 536,405 | \$ 39,784 | |
| Repairs & Maintenance | \$ 12,750 | \$ 13,060 | \$ 310 | |
| Travel/Professional Development/Conferences | \$ 36,000 | \$ 36,251 | \$ 251 | |
| Other Purchased Services | \$ 60,052 | \$ 62,625 | \$ 2,573 | |
| Tuition | \$ 21,600 | \$ 13,500 | \$ (8,100) | |
| Transportation | \$ 75,388 | \$ 88,290 | \$ 12,902 | |
| Sub-Total | \$ 702,411 | \$ 750,131 | \$ 47,720 | 6.79% |

| Books, Supplies, Equipment, etc. | 2024/2025 | 2025/2026 | Increase/(Decrease) | |
|--|-------------------|-------------------|----------------------------|----------------|
| Books & Supplies | \$ 112,150 | \$ 78,405 | \$ (33,745) | |
| Software & Electronic Information Access | \$ 27,715 | \$ 32,416 | \$ 4,701 | |
| Equipment & Computers | \$ 50,967 | \$ 64,366 | \$ 13,399 | |
| Dues & Fees | \$ 7,458 | \$ 8,824 | \$ 1,366 | |
| Sub-Total | \$ 198,290 | \$ 184,011 | \$ (14,279) | (7.20)% |

| Utilities | 2024/2025 | 2025/2026 | Increase/(Decrease) | |
|------------------------------|-------------------|-------------------|----------------------------|---------------|
| Electricity/Fuel Oil/Propane | \$ 111,394 | \$ 125,000 | \$ 13,606 | |
| Sub-Total | \$ 111,394 | \$ 125,000 | \$ 13,606 | 12.21% |

| Other Expenses | 2024/2025 | 2025/2026 | Increase/(Decrease) | |
|-----------------------------|-------------------|-------------------|----------------------------|--------------|
| Food Service, Federal Funds | \$ 280,000 | \$ 280,000 | \$ - | |
| Expendable Trusts | \$ - | \$ - | \$ - | |
| Debt Services | \$ - | \$ - | \$ - | |
| Sub-Total | \$ 280,000 | \$ 280,000 | \$ - | 0.00% |

| | | | | |
|--|---------------------|---------------------|-------------------|--------------|
| | \$ 4,505,844 | \$ 4,721,778 | \$ 215,934 | 4.79% |
|--|---------------------|---------------------|-------------------|--------------|

**ASHLAND SCHOOL DISTRICT WARRANT
2025
The State of New Hampshire**

To the inhabitants of the School District comprised of the Town of Ashland in the County of Grafton and State of New Hampshire, qualified to vote upon District Affairs:

YOU ARE HEREBY NOTIFIED TO MEET IN THE ASHLAND ELEMENTARY CAFETERIA IN SAID DISTRICT ON **MONDAY, FEBRUARY 3, 2025, AT SIX IN THE EVENING (6:00 P.M.)** FOR THE **FIRST (DELIBERATIVE) SESSION** OF THE SCHOOL DISTRICT MEETING. THIS SESSION SHALL CONSIST OF EXPLANATION, DISCUSSION, AND DEBATE OF WARRANT ARTICLES 2 THROUGH 5. WARRANT ARTICLES MAY BE AMENDED SUBJECT TO THE FOLLOWING LIMITATIONS: (1) WARRANT ARTICLES WHOSE WORDING IS PRESCRIBED BY LAW SHALL NOT BE AMENDED; (2) WARRANT ARTICLES THAT ARE AMENDED SHALL BE PLACED ON THE OFFICIAL BALLOT FOR A FINAL VOTE ON THE MAIN MOTION, AS AMENDED; AND (3) NO WARRANT ARTICLE SHALL BE AMENDED TO ELIMINATE THE SUBJECT MATTER OF THE ARTICLE.

ON **TUESDAY, MARCH 11, 2025**, VOTERS WILL MEET FOR THE **SECOND (VOTING) SESSION** IN THE WILLIAM J. TIRONE GYMNASIUM, IN CONJUNCTION WITH THE TOWN MEETING, FOR THE PURPOSE OF VOTING ON THE ARTICLES, AS MAY BE AMENDED AT THE FIRST SESSION. THE POLLS WILL OPEN AT 8:00 A.M. AND NOT CLOSE BEFORE 7:00 P.M.

Article 1. To choose the following school district officers:

- ❖ Two (2) School Board Members for the ensuing three (3) years
- ❖ One (1) Treasurer for the ensuing two (2) years
- ❖ One (1) District Clerk for the ensuing two (2) years
- ❖ One (1) Moderator for the ensuing three (3) years

Article 2. Shall the Ashland School District set the salaries of district officers for the coming year as follows?

| | |
|-------------------------------|--------------|
| Moderator | \$100.00 |
| District Clerk | \$20.00/hour |
| School Board Chairman | \$500.00 |
| School Board Members (4) each | \$400.00 |
| District Treasurer | \$1,000.00 |

The Ashland Budget Committee recommends this article by a vote of 6 in favor; 0 opposed. The Ashland School Board recommends this article by a vote of 3 in favor; 0 opposed.

Article 3. To see if the District will vote to approve the cost items included in the collective bargaining agreement reached between the Ashland School Board and the Ashland Teachers Association which calls for the following increases in salaries and benefits at the current staffing levels; over those paid in the prior fiscal year.

| <u>Year</u> | <u>Estimated Increase</u> |
|-------------|---------------------------|
| 2025-2026 | \$83,843 |
| 2026-2027 | \$91,798 |
| 2027-2028 | \$93,122 |

And, further, to raise and appropriate the sum of \$83,843 for the 2025-2026 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those of the appropriation at current staffing levels paid in the prior fiscal year.

The Ashland Budget Committee recommends this article by a vote of 6 in favor; 0 opposed. The Ashland School Board recommends this article by a vote of 3 in favor; 0 opposed.

Article 4. Shall the District, if Article 3 is defeated, authorize the Ashland School Board to call one special meeting, at its option, to address Article 3 cost items only?

The Ashland School Board recommends this article by a vote of 3 in favor; 0 opposed.

Article 5. Shall the Ashland 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 \$4,721,778. Should this article be defeated, the default budget shall be \$4,733,184, with certain adjustments required by previous action of the Ashland School District or by law; or the governing body may hold one special meeting, in accordance with R.S.A. 40:13, X and XVI, to take up the issue of a revised operating budget only. *(This article excludes special warrant articles and other appropriations voted separately.)*

The Ashland Budget Committee recommends the appropriation of \$4,721,778 by a vote of 6 in favor; 0 opposed. The Ashland Board recommends the appropriation of \$4,721,778 by a vote of 3 in favor; 0 opposed.

GIVEN UNDER OUR HANDS AND SEALS AT SAID ASHLAND THIS 23rd DAY OF JANUARY, 2025.

Stephen Heath, Chair

Sandra Coleman, Vice-Chair

Jennifer Foote

Stephen Felton

Jesse Farris

ASHLAND SCHOOL BOARD AND ASHLAND TEACHERS' ASSOCIATION SUMMARY OF PROPOSED CONTRACT

The Association currently represents **22 people or 21.5 FTEs**. These positions include classroom teachers, specialist teachers, special education teachers, title I teacher, academic interventionists, guidance counselor, school nurse, and librarian. Retention of current teaching staff and future recruitment of teachers were priorities of negotiations. To this end, the proposal reflects maintaining salaries and strengthening benefits.

COST ITEMS

Salary

The proposed salary schedule is increased as follows:

- **Year 1** **3.0% on base**
- **Year 2** **3.0% on base**
- **Year 3** **3.0% on base**

The proposed increases on base and steps equal average increases of:

- **Year 1** **4.87% or \$3,076**
- **Year 2** **4.93% or \$3,283**
- **Year 3** **4.76% or \$3,330**

Personal Day Compensation

The proposal provides a pool of \$3,000 plus approximately \$800 in fixed costs to provide compensation annually for unused personal time.

Dental Insurance

The proposal includes increasing from 50% of a Single Dental Plan to 100% of a Single Dental Plan. This increase of approximately \$5,410 in dental insurance costs is offset by a proposed reduction in Professional Improvement funds of \$5,500. *(Note - Employees may enroll in a two person or family plan, and will pay the difference between the cost of the plan and chosen plan through a payroll deduction.)*

Cost Summary

| Cost Summary | Year 1 | Year 2 | Year 3 |
|--|-----------------|-----------------|-----------------|
| Salary Increase & Associated Fixed Costs | \$80,126 | \$91,798 | \$93,122 |
| Personal Day Compensation | \$3,807 | \$ - | \$ - |
| Dental Insurance | \$5,410 | \$ - | \$ - |
| Professional Improvement Reduction | \$(5,500) | \$ - | \$ - |
| Total Cost Impact | \$83,843 | \$91,798 | \$93,122 |

NON-COST ITEMS

Authorized Leave

- Increased from ten (10) sick days to fifteen (15) sick days to align with many surrounding school districts.
- Language to provide the Superintendent the authority to grant additional personal days for extenuating circumstances.

Recognition of Service

- Retirement Provision has changed to a Recognition of Service.
- The formula for this recognition has changed to at the time of retirement, with at least 15 years of teaching service and being at least 58 years of age, the individual will receive a Recognition of Service in the amount of 50% of highest salary.
- Compensation will be provided through a lump sum or through an enhanced salary for the final year.
- As there are no planned retirements throughout the three (3) year proposed contract period, there is no cost impact to the proposed contract.

Other

- Dates within the contract language were adjusted to improve timing for when Teacher contracts are distributed, expected to be returned, and timing for requests for extensions.
- Contract language regarding end of day was changed from 30 minutes after the school day to when professional responsibilities are complete.
- Contract language was streamlined regarding timing for starting negotiations.

Proposed Ashland School Board & Ashland Teacher Association Salary Schedule

| Year 1 – 2025-2026 Proposed Increase on Base: 3.00% | | | | |
|--|----------|----------|----------|----------|
| Step/Track | BA | BA+15 | MA | MA+21 |
| 1 | \$44,766 | \$46,331 | \$48,188 | \$49,873 |
| 2 | \$46,178 | \$47,794 | \$49,707 | \$51,446 |
| 3 | \$47,631 | \$49,298 | \$51,270 | \$53,066 |
| 4 | \$49,131 | \$50,850 | \$52,887 | \$54,737 |
| 5 | \$50,681 | \$52,454 | \$54,554 | \$56,464 |
| 6 | \$52,277 | \$54,107 | \$56,271 | \$58,240 |
| 7 | \$53,923 | \$55,811 | \$58,043 | \$60,075 |
| 8 | \$55,621 | \$57,569 | \$59,872 | \$61,967 |
| 9 | \$57,375 | \$59,382 | \$61,757 | \$63,919 |
| 10 | \$59,352 | \$61,429 | \$63,889 | \$66,124 |
| 11 | \$61,400 | \$63,551 | \$66,091 | \$68,407 |
| 12 | \$63,519 | \$65,743 | \$68,372 | \$70,764 |
| 13 | \$65,711 | \$68,009 | \$70,729 | \$73,203 |
| 14 | \$67,977 | \$70,357 | \$73,170 | \$75,734 |
| 15 | \$70,323 | \$72,783 | \$75,694 | \$78,344 |
| 16 | \$73,477 | \$76,047 | \$79,091 | \$81,857 |

Proposed Ashland School Board & Ashland Teacher Association Salary Schedule

| <p style="text-align: center;">Year 2 – 2026-2027 Proposed Increase on Base: 3.00%</p> | | | | |
|---|-----------|--------------|-----------|--------------|
| Step/Track | BA | BA+15 | MA | MA+21 |
| 1 | \$46,109 | \$47,721 | \$49,633 | \$51,369 |
| 2 | \$47,563 | \$49,228 | \$51,198 | \$52,990 |
| 3 | \$49,060 | \$50,777 | \$52,808 | \$54,658 |
| 4 | \$50,605 | \$52,376 | \$54,474 | \$56,379 |
| 5 | \$52,202 | \$54,027 | \$56,191 | \$58,157 |
| 6 | \$53,845 | \$55,730 | \$57,959 | \$59,988 |
| 7 | \$55,540 | \$57,485 | \$59,784 | \$61,877 |
| 8 | \$57,290 | \$59,296 | \$61,668 | \$63,826 |
| 9 | \$59,096 | \$61,163 | \$63,609 | \$65,836 |
| 10 | \$61,132 | \$63,272 | \$65,806 | \$68,108 |
| 11 | \$63,242 | \$65,458 | \$68,074 | \$70,460 |
| 12 | \$65,425 | \$67,715 | \$70,424 | \$72,887 |
| 13 | \$67,682 | \$70,049 | \$72,851 | \$75,399 |
| 14 | \$70,016 | \$72,468 | \$75,365 | \$78,006 |
| 15 | \$72,433 | \$74,966 | \$77,964 | \$80,694 |
| 16 | \$75,681 | \$78,328 | \$81,463 | \$84,313 |

Proposed Ashland School Board & Ashland Teacher Association Salary Schedule

| <p style="text-align: center;">Year 3 – 2027-2028 Proposed Increase on Base: 3.00%</p> | | | | |
|---|-----------|--------------|-----------|--------------|
| Step/Track | BA | BA+15 | MA | MA+21 |
| 1 | \$47,492 | \$49,153 | \$51,122 | \$52,910 |
| 2 | \$48,990 | \$50,705 | \$52,734 | \$54,580 |
| 3 | \$50,532 | \$52,300 | \$54,393 | \$56,297 |
| 4 | \$52,123 | \$53,947 | \$56,108 | \$58,071 |
| 5 | \$53,768 | \$55,648 | \$57,876 | \$59,902 |
| 6 | \$55,460 | \$57,402 | \$59,698 | \$61,787 |
| 7 | \$57,206 | \$59,209 | \$61,577 | \$63,733 |
| 8 | \$59,008 | \$61,075 | \$63,518 | \$65,741 |
| 9 | \$60,869 | \$62,998 | \$65,518 | \$67,811 |
| 10 | \$62,966 | \$65,170 | \$67,780 | \$70,151 |
| 11 | \$65,140 | \$67,421 | \$70,116 | \$72,573 |
| 12 | \$67,387 | \$69,747 | \$72,536 | \$75,074 |
| 13 | \$69,713 | \$72,151 | \$75,036 | \$77,661 |
| 14 | \$72,117 | \$74,642 | \$77,626 | \$80,346 |
| 15 | \$74,606 | \$77,215 | \$80,303 | \$83,115 |
| 16 | \$77,952 | \$80,678 | \$83,907 | \$86,842 |

2025/2026 BUDGET REPORT FUNCTION/OBJECT FOR: ASHLAND GENERAL FUND

January 13, 2025

| <u>ACCOUNT</u> | <u>21/22</u> <u>ACTUAL</u> | <u>22/23</u> <u>ACTUAL</u> | <u>23/24</u> <u>ACTUAL</u> | <u>24/25</u> <u>VOTED</u> | <u>25/26</u> <u>ADMINISTRATION</u> | <u>25/26</u> <u>SCHOOL</u> <u>BOARD</u> | <u>25/26</u> <u>BUDGET</u> <u>COMM.</u> | <u>25/26</u> <u>VOTED</u> | <u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u> | <u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u> |
|---------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|---------------------------------------|---|---|------------------------------|--|---|
| 1100 REGULAR EDUCATION | | | | | | | | | | |
| PROFESSIONAL SALARIES | 856,019 | 943,809 | 1,035,013 | 1,042,095 | 1,050,826 | 1,050,826 | 1,050,826 | 0 | 8,731 | 0.84% |
| PARAPROFESSIONAL SALARIES | 38,261 | 38,919 | 69,633 | 77,554 | 82,906 | 82,906 | 82,906 | 0 | 5,352 | 6.90% |
| SUBSTITUTES SALARIES | 22,843 | 10,082 | 9,400 | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 0 | 0.00% |
| MEDICAL INSURANCE | 227,198 | 258,985 | 305,944 | 350,861 | 462,561 | 462,561 | 462,561 | 0 | 111,700 | 31.84% |
| DENTAL INSURANCE | 3,639 | 3,859 | 5,732 | 4,293 | 4,508 | 4,508 | 4,508 | 0 | 215 | 5.01% |
| LIFE INSURANCE | 1,066 | 1,017 | 1,102 | 992 | 979 | 979 | 979 | 0 | (13) | (1.31)% |
| SOCIAL SECURITY & MEDICARE EXP | 68,621 | 73,194 | 82,244 | 86,955 | 87,495 | 87,495 | 87,495 | 0 | 540 | 0.62% |
| EMPLOYEE RETIREMENT | 3,355 | 2,514 | 9,421 | 10,493 | 10,571 | 10,571 | 10,571 | 0 | 78 | 0.74% |
| TEACHER RETIREMENT | 182,936 | 195,762 | 203,277 | 204,667 | 202,074 | 202,074 | 202,074 | 0 | (2,593) | (1.27)% |
| OTHER PROFESSIONAL SERVICES | 5,572 | 8,000 | 6,523 | 17,700 | 22,200 | 22,200 | 22,200 | 0 | 4,500 | 25.42% |
| REPAIRS & MAINTENANCE SERV | 485 | 348 | 264 | 1,400 | 1,610 | 1,610 | 1,610 | 0 | 210 | 15.00% |
| SUPPLIES | 23,680 | 24,545 | 19,731 | 24,700 | 24,700 | 24,700 | 24,700 | 0 | 0 | 0.00% |
| BOOKS | 3,046 | 3,848 | 5,335 | 5,250 | 5,650 | 5,650 | 5,650 | 0 | 400 | 7.62% |
| ELECTRONIC INFORMATION ACCESS | 7,335 | 11,220 | 6,898 | 8,839 | 12,345 | 12,345 | 12,345 | 0 | 3,506 | 39.67% |
| NEW EQUIPMENT | 3,084 | 1,002 | 446 | 1,300 | 1,350 | 1,350 | 1,350 | 0 | 50 | 3.85% |
| NEW FURNITURE | 0 | 0 | 0 | 800 | 1 | 1 | 1 | 0 | (799) | (99.88)% |
| REPLACEMENT EQUIPMENT | 5,061 | 2,368 | 1,875 | 2,325 | 1,900 | 1,900 | 1,900 | 0 | (425) | (18.28)% |
| DUES & FEES | 939 | 659 | 655 | 1,030 | 1,530 | 1,530 | 1,530 | 0 | 500 | 48.54% |
| REGULAR EDUCATION TOTALS | 1,453,142 | 1,580,132 | 1,763,492 | 1,851,254 | 1,983,206 | 1,983,206 | 1,983,206 | 0 | 131,952 | 7.13% |
| 1210 SPECIAL EDUCATION | | | | | | | | | | |
| PROFESSIONAL SALARIES | 121,356 | 111,708 | 136,410 | 143,168 | 143,168 | 143,168 | 143,168 | 0 | 0 | 0.00% |
| PARAPROFESSIONAL SALARIES | 101,103 | 115,717 | 126,285 | 127,359 | 132,380 | 132,380 | 132,380 | 0 | 5,021 | 3.94% |
| MEDICAL INSURANCE | 61,167 | 57,833 | 64,803 | 76,905 | 103,272 | 103,272 | 103,272 | 0 | 26,367 | 34.29% |
| DENTAL INSURANCE | 1,051 | 1,582 | 866 | 1,144 | 902 | 902 | 902 | 0 | (242) | (21.15)% |
| LIFE INSURANCE | 122 | 122 | 122 | 124 | 122 | 122 | 122 | 0 | (2) | (1.61)% |
| SOCIAL SECURITY & MEDICARE EXP | 16,322 | 17,139 | 19,293 | 20,695 | 21,079 | 21,079 | 21,079 | 0 | 384 | 1.86% |
| EMPLOYEE RETIREMENT | 13,979 | 16,266 | 17,086 | 17,232 | 16,879 | 16,879 | 16,879 | 0 | (353) | (2.05)% |
| TEACHER RETIREMENT | 25,509 | 23,515 | 26,791 | 28,118 | 27,531 | 27,531 | 27,531 | 0 | (587) | (2.09)% |
| OTHER PROFESSIONAL SERVICES | 33,822 | 21,567 | 59,944 | 83,248 | 77,586 | 77,586 | 77,586 | 0 | (5,662) | (6.80)% |

| <u>ACCOUNT</u> | <u>21/22</u> <u>ACTUAL</u> | <u>22/23</u> <u>ACTUAL</u> | <u>23/24</u> <u>ACTUAL</u> | <u>24/25</u> <u>VOTED</u> | <u>25/26</u> <u>ADMINISTRATION</u> | <u>25/26</u> <u>SCHOOL</u> <u>BOARD</u> | <u>25/26</u> <u>BUDGET</u> <u>COMM.</u> | <u>25/26</u> <u>VOTED</u> | <u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u> | <u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u> |
|------------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|---------------------------------------|---|---|------------------------------|--|---|
| MEDICAID SERVICES | 1,435 | 2 | 3,351 | 2,500 | 3,500 | 3,500 | 3,500 | 0 | 1,000 | 40.00% |
| TUITION OTHER LEAS IN STATE | 3,150 | 0 | 0 | 5,000 | 13,500 | 13,500 | 13,500 | 0 | 8,500 | 170.00% |
| TUITION TO PRIVATE SCHOOLS | 0 | 6 | 70,024 | 16,600 | 0 | 0 | 0 | 0 | (16,600) | (100.00)% |
| CONFERENCE AND TRAVEL | 0 | 122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| SUPPLIES | 405 | 583 | 1,203 | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0 | 0.00% |
| ELECTRONIC INFORMATION ACCESS | 0 | 90 | 292 | 375 | 675 | 675 | 675 | 0 | 300 | 80.00% |
| NEW EQUIPMENT | 0 | 0 | 0 | 1,500 | 0 | 0 | 0 | 0 | (1,500) | (100.00)% |
| REPLACEMENT EQUIPMENT | 0 | 303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| DUES & FEES | 0 | 200 | 0 | 200 | 700 | 700 | 700 | 0 | 500 | 250.00% |
| SPECIAL EDUCATION TOTALS | 379,421 | 366,756 | 526,471 | 525,668 | 542,794 | 542,794 | 542,794 | 0 | 17,126 | 3.26% |
| 1215 EXTENDED SCHOOL YEAR | | | | | | | | | | |
| PROFESSIONAL SALARIES | 6,560 | 6,086 | 8,030 | 8,960 | 8,960 | 8,960 | 8,960 | 0 | 0 | 0.00% |
| PARAPROFESSIONAL SALARIES | 807 | 1,370 | 2,970 | 2,560 | 3,840 | 3,840 | 3,840 | 0 | 1,280 | 50.00% |
| MEDICAL INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| SOCIAL SECURITY & MEDICARE EXP | 564 | 588 | 841 | 881 | 979 | 979 | 979 | 0 | 98 | 11.12% |
| EMPLOYEE RETIREMENT | 113 | 193 | 296 | 346 | 490 | 490 | 490 | 0 | 144 | 41.62% |
| TEACHER RETIREMENT | 1,379 | 1,328 | 1,730 | 1,760 | 1,723 | 1,723 | 1,723 | 0 | (37) | (2.10)% |
| OTHER PROFESSIONAL SERVICES | 1,647 | 1,013 | 1,071 | 2,700 | 8,300 | 8,300 | 8,300 | 0 | 5,600 | 207.41% |
| SUPPLIES | 239 | 155 | 189 | 300 | 300 | 300 | 300 | 0 | 0 | 0.00% |
| EXTENDED SCHOOL YEAR TOTALS | 11,309 | 10,732 | 15,128 | 17,507 | 24,592 | 24,592 | 24,592 | 0 | 7,085 | 40.47% |
| 1260 BILINGUAL | | | | | | | | | | |
| OTHER PROFESSIONAL SERVICES | 21,545 | 6,579 | 31,185 | 22,449 | 39,498 | 39,498 | 39,498 | 0 | 17,049 | 75.95% |
| MILEAGE REIMBURSEMENT | 1,813 | 1,418 | 2,240 | 1,500 | 2,500 | 2,500 | 2,500 | 0 | 1,000 | 66.67% |
| BILINGUAL TOTALS | 23,357 | 7,997 | 33,425 | 23,949 | 41,998 | 41,998 | 41,998 | 0 | 18,049 | 75.36% |
| 1410 CO-CURRICULAR | | | | | | | | | | |
| TEMP/PART TIME SALARIES | 29,450 | 34,400 | 31,800 | 34,900 | 34,900 | 34,900 | 34,900 | 0 | 0 | 0.00% |
| SOCIAL SECURITY & MEDICARE EXP | 2,253 | 2,188 | 2,433 | 2,723 | 2,670 | 2,670 | 2,670 | 0 | (53) | (1.95)% |
| EMPLOYEE RETIREMENT | 436 | 337 | 446 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TEACHER RETIREMENT | 5,539 | 5,339 | 5,597 | 6,854 | 6,711 | 6,711 | 6,711 | 0 | (143) | (2.09)% |
| OTHER PROFESSIONAL SERVICES | 0 | 0 | 65 | 90 | 150 | 150 | 150 | 0 | 60 | 66.67% |
| SUPPLIES | 1,523 | 2,877 | 3,293 | 4,400 | 3,050 | 3,050 | 3,050 | 0 | (1,350) | (30.68)% |
| NEW EQUIPMENT | 0 | 0 | 448 | 1,400 | 1,000 | 1,000 | 1,000 | 0 | (400) | (28.57)% |
| REPLACEMENT EQUIPMENT | 1,067 | 1,136 | 3,650 | 2,000 | 1,000 | 1,000 | 1,000 | 0 | (1,000) | (50.00)% |

| <u>ACCOUNT</u> | <u>21/22</u> <u>ACTUAL</u> | <u>22/23</u> <u>ACTUAL</u> | <u>23/24</u> <u>ACTUAL</u> | <u>24/25</u> <u>VOTED</u> | <u>25/26</u> <u>ADMINISTRATION</u> | <u>25/26</u> <u>SCHOOL</u> <u>BOARD</u> | <u>25/26</u> <u>BUDGET</u> <u>COMM.</u> | <u>25/26</u> <u>VOTED</u> | <u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u> | <u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u> |
|---------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|---------------------------------------|---|---|------------------------------|--|---|
| CO-CURRICULAR TOTALS | 40,268 | 46,277 | 47,733 | 52,367 | 49,481 | 49,481 | 49,481 | 0 | (2,886) | (5.51)% |
| 1420 ATHLETICS | | | | | | | | | | |
| TEMP/PART TIME SALARIES | 93 | 80 | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| SOCIAL SECURITY & MEDICARE EXP | 7 | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TEACHER RETIREMENT | 20 | 17 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| OTHER PROFESSIONAL SERVICES | 2,871 | 4,676 | 3,922 | 4,700 | 4,700 | 4,700 | 4,700 | 0 | 0 | 0.00% |
| ATHLETICS TOTALS | 2,991 | 4,779 | 4,024 | 4,700 | 4,700 | 4,700 | 4,700 | 0 | 0 | 0.00% |
| 2110 ATTENDANCE | | | | | | | | | | |
| ATTENDANCE SERVICES | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0.00% |
| ATTENDANCE TOTALS | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0.00% |
| 2120 GUIDANCE SERVICES | | | | | | | | | | |
| PROFESSIONAL SALARIES | 67,864 | 73,126 | 81,937 | 84,769 | 84,769 | 84,769 | 84,769 | 0 | 0 | 0.00% |
| MEDICAL INSURANCE | 22,416 | 26,184 | 5,779 | 6,676 | 7,753 | 7,753 | 7,753 | 0 | 1,077 | 16.13% |
| DENTAL INSURANCE | 405 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| LIFE INSURANCE | 61 | 56 | 61 | 62 | 61 | 61 | 61 | 0 | (1) | (1.61)% |
| SOCIAL SECURITY & MEDICARE EXP | 4,892 | 5,362 | 6,710 | 6,485 | 6,485 | 6,485 | 6,485 | 0 | 0 | 0.00% |
| TEACHER RETIREMENT | 14,265 | 15,371 | 16,092 | 16,649 | 16,301 | 16,301 | 16,301 | 0 | (348) | (2.09)% |
| OTHER PROFESSIONAL SERVICES | 1,027 | 3,600 | 3,641 | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0 | 0.00% |
| MILEAGE REIMBURSEMENT | 0 | 0 | 115 | 0 | 1 | 1 | 1 | 0 | 1 | 0.00% |
| SUPPLIES | 958 | 688 | 1,076 | 2,200 | 1,880 | 1,880 | 1,880 | 0 | (320) | (14.55)% |
| BOOKS | 393 | 288 | 0 | 200 | 300 | 300 | 300 | 0 | 100 | 50.00% |
| ELECTRONIC INFORMATION ACCESS | 2,601 | 2,851 | 3,062 | 3,650 | 1,150 | 1,150 | 1,150 | 0 | (2,500) | (68.49)% |
| DUES & FEES | 385 | 385 | 385 | 375 | 375 | 375 | 375 | 0 | 0 | 0.00% |
| GUIDANCE SERVICES TOTALS | 115,268 | 127,934 | 118,857 | 123,066 | 121,075 | 121,075 | 121,075 | 0 | (1,991) | (1.62)% |
| 2130 HEALTH SERVICES | | | | | | | | | | |
| PROFESSIONAL SALARIES | 59,842 | 63,921 | 68,273 | 73,832 | 73,832 | 73,832 | 73,832 | 0 | 0 | 0.00% |
| MEDICAL INSURANCE | 22,416 | 26,184 | 28,043 | 32,444 | 37,680 | 37,680 | 37,680 | 0 | 5,236 | 16.14% |
| DENTAL INSURANCE | 0 | 269 | 273 | 286 | 301 | 301 | 301 | 0 | 15 | 5.24% |
| LIFE INSURANCE | 61 | 56 | 61 | 62 | 61 | 61 | 61 | 0 | (1) | (1.61)% |
| SOCIAL SECURITY & MEDICARE EXP | 4,273 | 4,435 | 4,750 | 5,648 | 5,648 | 5,648 | 5,648 | 0 | 0 | 0.00% |
| TEACHER RETIREMENT | 12,579 | 13,436 | 13,409 | 14,501 | 14,198 | 14,198 | 14,198 | 0 | (303) | (2.09)% |

| <u>ACCOUNT</u> | <u>21/22</u> <u>ACTUAL</u> | <u>22/23</u> <u>ACTUAL</u> | <u>23/24</u> <u>ACTUAL</u> | <u>24/25</u> <u>VOTED</u> | <u>25/26</u> <u>ADMINISTRATION</u> | <u>25/26</u> <u>SCHOOL</u> <u>BOARD</u> | <u>25/26</u> <u>BUDGET</u> <u>COMM.</u> | <u>25/26</u> <u>VOTED</u> | <u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u> | <u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u> |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|---------------------------------------|---|---|------------------------------|--|---|
| OTHER PROFESSIONAL SERVICES | 445 | 395 | 407 | 500 | 500 | 500 | 500 | 0 | 0 | 0.00% |
| REPAIRS & MAINTENANCE SERV | 0 | 0 | 0 | 100 | 100 | 100 | 100 | 0 | 0 | 0.00% |
| SUPPLIES | 1,068 | 781 | 780 | 1,100 | 1,100 | 1,100 | 1,100 | 0 | 0 | 0.00% |
| BOOKS | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| ELECTRONIC INFORMATION ACCESS | 0 | 0 | 0 | 100 | 100 | 100 | 100 | 0 | 0 | 0.00% |
| SOFTWARE | 560 | 575 | 593 | 750 | 850 | 850 | 850 | 0 | 100 | 13.33% |
| DUES & FEES | 150 | 150 | 150 | 175 | 175 | 175 | 175 | 0 | 0 | 0.00% |
| HEALTH SERVICES TOTALS | 101,439 | 110,202 | 116,739 | 129,498 | 134,545 | 134,545 | 134,545 | 0 | 5,047 | 3.90% |
| 2140 PSYCHOLOGY | | | | | | | | | | |
| OTHER PROFESSIONAL SUPPORT | 1,585 | 0 | 0 | 720 | 720 | 720 | 720 | 0 | 0 | 0.00% |
| SUPPLIES | 830 | 142 | 520 | 500 | 500 | 500 | 500 | 0 | 0 | 0.00% |
| PSYCHOLOGY TOTALS | 2,416 | 142 | 520 | 1,220 | 1,220 | 1,220 | 1,220 | 0 | 0 | 0.00% |
| 2150 SPEECH SERVICES | | | | | | | | | | |
| PARAPROFESSIONAL SALARIES | 13,380 | 21,033 | 16,286 | 16,286 | 17,102 | 17,102 | 17,102 | 0 | 816 | 5.01% |
| MEDICAL INSURANCE | 8,302 | 9,698 | 10,386 | 12,016 | 13,956 | 13,956 | 13,956 | 0 | 1,940 | 16.15% |
| DENTAL INSURANCE | 125 | 135 | 137 | 143 | 150 | 150 | 150 | 0 | 7 | 4.90% |
| SOCIAL SECURITY & MEDICARE EXP | 960 | 1,545 | 1,167 | 1,246 | 1,308 | 1,308 | 1,308 | 0 | 62 | 4.98% |
| EMPLOYEE RETIREMENT | 1,881 | 1,932 | 2,204 | 2,203 | 2,180 | 2,180 | 2,180 | 0 | (23) | (1.04)% |
| OTHER PROFESSIONAL SERVICES | 38,694 | 42,778 | 52,174 | 58,000 | 58,000 | 58,000 | 58,000 | 0 | 0 | 0.00% |
| SUPPLIES | 435 | 0 | 643 | 550 | 550 | 550 | 550 | 0 | 0 | 0.00% |
| BOOKS | 0 | 0 | 0 | 100 | 100 | 100 | 100 | 0 | 0 | 0.00% |
| ELECTRONIC INFORMATION ACCESS | 336 | 36 | 0 | 686 | 686 | 686 | 686 | 0 | 0 | 0.00% |
| NEW EQUIPMENT | 1,632 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| SPEECH SERVICES TOTALS | 65,745 | 77,156 | 82,997 | 91,230 | 94,032 | 94,032 | 94,032 | 0 | 2,802 | 3.07% |
| 2160 PHYSICAL & OCCUPATIONAL THEF | | | | | | | | | | |
| PROF SERV FOR INSTRUCTION | 0 | 0 | 0 | 500 | 500 | 500 | 500 | 0 | 0 | 0.00% |
| PHYSICAL THERAPY SERVICES | 15,442 | 17,468 | 25,436 | 21,060 | 22,020 | 22,020 | 22,020 | 0 | 960 | 4.56% |
| OCCUPATIONAL THERAPY SERV. | 43,588 | 41,944 | 54,353 | 43,500 | 43,500 | 43,500 | 43,500 | 0 | 0 | 0.00% |
| PHYSICAL & OCCUPATIONAL THER TO1 | 59,030 | 59,411 | 79,790 | 65,060 | 66,020 | 66,020 | 66,020 | 0 | 960 | 1.48% |
| 2210 TECHNOLOGY | | | | | | | | | | |
| TECHNOLOGY COORDINATOR | 50,323 | 51,500 | 59,075 | 59,075 | 62,029 | 62,029 | 62,029 | 0 | 2,954 | 5.00% |

| <u>ACCOUNT</u> | <u>21/22</u> <u>ACTUAL</u> | <u>22/23</u> <u>ACTUAL</u> | <u>23/24</u> <u>ACTUAL</u> | <u>24/25</u> <u>VOTED</u> | <u>25/26</u> <u>ADMINISTRATION</u> | <u>25/26</u> <u>SCHOOL</u> <u>BOARD</u> | <u>25/26</u> <u>BUDGET</u> <u>COMM.</u> | <u>25/26</u> <u>VOTED</u> | <u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u> | <u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u> |
|---|-------------------------------|-------------------------------|-------------------------------|------------------------------|---------------------------------------|---|---|------------------------------|--|---|
| MEDICAL INSURANCE | 20,386 | 22,272 | 20,773 | 32,444 | 13,956 | 13,956 | 13,956 | 0 | (18,488) | (56.98)% |
| DENTAL INSURANCE | 227 | 224 | 273 | 286 | 301 | 301 | 301 | 0 | 15 | 5.24% |
| SOCIAL SECURITY & MEDICARE EXP | 3,592 | 3,692 | 4,283 | 4,519 | 4,745 | 4,745 | 4,745 | 0 | 226 | 5.00% |
| EMPLOYEE RETIREMENT | 7,036 | 7,241 | 7,993 | 7,993 | 7,909 | 7,909 | 7,909 | 0 | (84) | (1.05)% |
| OTHER PROFESSIONAL SERVICES | 4,248 | 5,244 | 1,397 | 7,150 | 10,650 | 10,650 | 10,650 | 0 | 3,500 | 48.95% |
| COPIER SERVICES | 5,031 | 5,967 | 5,445 | 6,245 | 7,000 | 7,000 | 7,000 | 0 | 755 | 12.09% |
| REPAIRS & MAINTENANCE SERV | 0 | 0 | 363 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| DATA COMMUNICATIONS | 0 | 0 | 4,591 | 4,500 | 4,500 | 4,500 | 4,500 | 0 | 0 | 0.00% |
| SUPPLIES | 3,067 | 4,661 | 3,318 | 9,000 | 9,000 | 9,000 | 9,000 | 0 | 0 | 0.00% |
| ELECTRONIC INFORMATION ACCESS | 8,311 | 9,306 | 9,930 | 10,705 | 14,000 | 14,000 | 14,000 | 0 | 3,295 | 30.78% |
| NEW EQUIPMENT | 1,674 | 2,550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| REPLACEMENT EQUIPMENT | 0 | 3,058 | 10,525 | 6,112 | 6,112 | 6,112 | 6,112 | 0 | 0 | 0.00% |
| REPLACEMENT COMPUTERS | 23,257 | 24,868 | 27,334 | 27,500 | 32,000 | 32,000 | 32,000 | 0 | 4,500 | 16.36% |
| DUES & FEES | 0 | 0 | 0 | 300 | 300 | 300 | 300 | 0 | 0 | 0.00% |
| TECHNOLOGY TOTALS | 127,152 | 140,582 | 155,301 | 175,829 | 172,502 | 172,502 | 172,502 | 0 | (3,327) | (1.89)% |
| 2212 CURRICULUM & DEVELOPMENT | | | | | | | | | | |
| INSTRUCTIONAL SALARIES | 4,500 | 5,750 | 9,250 | 10,250 | 6,750 | 6,750 | 6,750 | 0 | (3,500) | (34.15)% |
| PARAPROFESSIONAL SALARIES | 0 | 0 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| SOCIAL SECURITY & MEDICARE EXP | 344 | 440 | 784 | 784 | 516 | 516 | 516 | 0 | (268) | (34.18)% |
| EMPLOYEE RETIREMENT | 0 | 0 | 135 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TEACHER RETIREMENT | 946 | 1,209 | 1,817 | 2,013 | 1,298 | 1,298 | 1,298 | 0 | (715) | (35.52)% |
| NON TEACHING STAFF CONFERENCES | 0 | 0 | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0 | 0.00% |
| ATA PROFESSIONAL DEVELOP | 12,094 | 23,600 | 10,677 | 23,500 | 23,500 | 23,500 | 23,500 | 0 | 0 | 0.00% |
| IN SERVICE TRAINING | 1,800 | 1,013 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0 | 0.00% |
| BOOKS | 16,586 | 0 | 31,403 | 32,000 | 250 | 250 | 250 | 0 | (31,750) | (99.22)% |
| ELECTRONIC INFORMATION ACCESS | 631 | 666 | 715 | 750 | 750 | 750 | 750 | 0 | 0 | 0.00% |
| CURRICULUM & DEVELOPMENT TOTAL | 36,900 | 32,677 | 55,782 | 75,797 | 39,564 | 39,564 | 39,564 | 0 | (36,233) | (47.80)% |
| 2222 LIBRARY & MEDIA SERVICES | | | | | | | | | | |
| MEDIA SPECIALISTS SALARY | 32,327 | 33,378 | 34,463 | 35,669 | 36,169 | 36,169 | 36,169 | 0 | 500 | 1.40% |
| MEDICAL INSURANCE | 8,302 | 9,698 | 10,386 | 12,016 | 13,956 | 13,956 | 13,956 | 0 | 1,940 | 16.15% |
| DENTAL INSURANCE | 125 | 135 | 137 | 143 | 150 | 150 | 150 | 0 | 7 | 4.90% |
| LIFE INSURANCE | 0 | 0 | 0 | 62 | 61 | 61 | 61 | 0 | (1) | (1.61)% |
| SOCIAL SECURITY & MEDICARE EXP | 2,341 | 2,394 | 2,479 | 2,729 | 2,729 | 2,729 | 2,729 | 0 | 0 | 0.00% |
| EMPLOYEE RETIREMENT | 4,545 | 4,693 | 4,663 | 4,826 | 4,548 | 4,548 | 4,548 | 0 | (278) | (5.76)% |

| <u>ACCOUNT</u> | <u>21/22</u> <u>ACTUAL</u> | <u>22/23</u> <u>ACTUAL</u> | <u>23/24</u> <u>ACTUAL</u> | <u>24/25</u> <u>VOTED</u> | <u>25/26</u> <u>ADMINISTRATION</u> | <u>25/26</u> <u>SCHOOL</u> <u>BOARD</u> | <u>25/26</u> <u>BUDGET</u> <u>COMM.</u> | <u>25/26</u> <u>VOTED</u> | <u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u> | <u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u> |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|---------------------------------------|---|---|------------------------------|--|---|
| OTHER PROFESSIONAL SERVICES | 800 | 695 | 1,150 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0 | 0.00% |
| SUPPLIES | 327 | 297 | 259 | 300 | 300 | 300 | 300 | 0 | 0 | 0.00% |
| BOOKS | 3,717 | 4,228 | 4,452 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0 | 0.00% |
| ELECTRONIC INFORMATION ACCESS | 1,731 | 1,759 | 1,996 | 1,860 | 1,860 | 1,860 | 1,860 | 0 | 0 | 0.00% |
| NEW FURNITURE | 0 | 0 | 0 | 530 | 1 | 1 | 1 | 0 | (529) | (99.81)% |
| DUES & FEES | 201 | 189 | 252 | 250 | 250 | 250 | 250 | 0 | 0 | 0.00% |
| LIBRARY & MEDIA SERVICES TOTALS | 54,416 | 57,465 | 60,236 | 64,385 | 66,024 | 66,024 | 66,024 | 0 | 1,639 | 2.55% |
| 2310 SCHOOL BOARD SERVICES | | | | | | | | | | |
| TREASURER'S SALARIES | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 0 | 0 | 0.00% |
| SCHOOL BOARD SALARIES | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 0 | 0 | 0.00% |
| DISTRICT OFFICER'S SALARIES | 420 | 495 | 540 | 375 | 550 | 550 | 550 | 0 | 175 | 46.67% |
| SCHOOL BOARD CLERK | 256 | 206 | 218 | 400 | 400 | 400 | 400 | 0 | 0 | 0.00% |
| SOCIAL SECURITY & MEDICARE EXP | 274 | 275 | 280 | 339 | 352 | 352 | 352 | 0 | 13 | 3.83% |
| EMPLOYEE RETIREMENT | 0 | 0 | 0 | 101 | 96 | 96 | 96 | 0 | (5) | (4.95)% |
| OTHER PROFESSIONAL SERVICES | 11,901 | 7,494 | 2,080 | 1,350 | 0 | 0 | 0 | 0 | (1,350) | (100.00)% |
| DISTRICT MEETING | 0 | 0 | 628 | 800 | 800 | 800 | 800 | 0 | 0 | 0.00% |
| POSTAGE | 253 | 237 | 0 | 400 | 400 | 400 | 400 | 0 | 0 | 0.00% |
| ADVERTISING | 1,961 | 3,401 | 1,647 | 2,460 | 1,800 | 1,800 | 1,800 | 0 | (660) | (26.83)% |
| PRINTING & BINDING | 0 | 0 | 0 | 600 | 600 | 600 | 600 | 0 | 0 | 0.00% |
| CONFERENCE AND TRAVEL | 182 | 0 | 48 | 500 | 500 | 500 | 500 | 0 | 0 | 0.00% |
| SUPPLIES | 2,365 | 1,333 | 420 | 1,600 | 600 | 600 | 600 | 0 | (1,000) | (62.50)% |
| DUES & FEES | 3,312 | 3,945 | 4,050 | 4,278 | 4,544 | 4,544 | 4,544 | 0 | 266 | 6.22% |
| SCHOOL BOARD SERVICES TOTALS | 23,823 | 20,287 | 12,810 | 16,103 | 13,542 | 13,542 | 13,542 | 0 | (2,561) | (15.90)% |
| 2317 AUDIT SERVICES | | | | | | | | | | |
| AUDIT SERVICES | 8,250 | 10,500 | 8,213 | 18,500 | 16,250 | 16,250 | 16,250 | 0 | (2,250) | (12.16)% |
| AUDIT SERVICES TOTALS | 8,250 | 10,500 | 8,213 | 18,500 | 16,250 | 16,250 | 16,250 | 0 | (2,250) | (12.16)% |
| 2318 LEGAL SERVICES | | | | | | | | | | |
| LEGAL SERVICES | 6,969 | 5,462 | 2,803 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0 | 0.00% |
| LEGAL SERVICES TOTALS | 6,969 | 5,462 | 2,803 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0 | 0.00% |
| 2320 SAU ADMINISTRATION | | | | | | | | | | |
| OTHER PROFESSIONAL SERVICES | 112,996 | 135,967 | 148,344 | 153,418 | 147,730 | 147,730 | 147,730 | 0 | (5,688) | (3.71)% |

| <u>ACCOUNT</u> | <u>21/22</u> <u>ACTUAL</u> | <u>22/23</u> <u>ACTUAL</u> | <u>23/24</u> <u>ACTUAL</u> | <u>24/25</u> <u>VOTED</u> | <u>25/26</u> <u>ADMINISTRATION</u> | <u>25/26</u> <u>SCHOOL</u> <u>BOARD</u> | <u>25/26</u> <u>BUDGET</u> <u>COMM.</u> | <u>25/26</u> <u>VOTED</u> | <u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u> | <u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u> |
|---------------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|---------------------------------------|---|---|------------------------------|--|---|
| SAU ADMINISTRATION TOTALS | 112,996 | 135,967 | 148,344 | 153,418 | 147,730 | 147,730 | 147,730 | 0 | (5,688) | (3.71)% |
| 2410 OFFICE OF THE PRINCIPAL | | | | | | | | | | |
| PRINCIPAL'S SALARY | 90,000 | 116,563 | 105,000 | 105,000 | 110,250 | 110,250 | 110,250 | 0 | 5,250 | 5.00% |
| SECRETARY'S SALARY | 69,358 | 81,961 | 68,829 | 68,530 | 73,826 | 73,826 | 73,826 | 0 | 5,296 | 7.73% |
| OFFICE OF THE PRIN STIPENDS | 6,000 | 6,000 | 10,267 | 7,500 | 7,500 | 7,500 | 7,500 | 0 | 0 | 0.00% |
| MEDICAL INSURANCE | 41,512 | 48,572 | 47,950 | 56,477 | 63,580 | 63,580 | 63,580 | 0 | 7,103 | 12.58% |
| DENTAL INSURANCE | 751 | 807 | 797 | 858 | 902 | 902 | 902 | 0 | 44 | 5.13% |
| LIFE INSURANCE | 61 | 61 | 61 | 62 | 61 | 61 | 61 | 0 | (1) | (1.61)% |
| SOCIAL SECURITY & MEDICARE EXP | 12,177 | 15,548 | 13,516 | 13,850 | 14,656 | 14,656 | 14,656 | 0 | 806 | 5.82% |
| EMPLOYEE RETIREMENT | 9,752 | 11,636 | 9,312 | 9,272 | 9,413 | 9,413 | 9,413 | 0 | 141 | 1.52% |
| TEACHER RETIREMENT | 20,179 | 26,814 | 22,095 | 22,095 | 22,643 | 22,643 | 22,643 | 0 | 548 | 2.48% |
| OTHER PROFESSIONAL SERVICES | 1,249 | 1,159 | 1,258 | 1,390 | 600 | 600 | 600 | 0 | (790) | (56.83)% |
| REPAIRS & MAINTENANCE SERV | 0 | 0 | 0 | 250 | 350 | 350 | 350 | 0 | 100 | 40.00% |
| TELEPHONE | 3,102 | 3,117 | 2,347 | 4,164 | 4,140 | 4,140 | 4,140 | 0 | (24) | (0.58)% |
| POSTAGE | 1,500 | 750 | 1,118 | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0 | 0.00% |
| PRINTING & BINDING | 320 | 1,020 | 568 | 2,500 | 2,700 | 2,700 | 2,700 | 0 | 200 | 8.00% |
| CONFERENCE AND TRAVEL | 850 | 180 | 0 | 3,500 | 2,500 | 2,500 | 2,500 | 0 | (1,000) | (28.57)% |
| SUPPLIES | 4,020 | 3,568 | 1,758 | 3,950 | 3,000 | 3,000 | 3,000 | 0 | (950) | (24.05)% |
| BOOKS | 120 | 0 | 124 | 500 | 125 | 125 | 125 | 0 | (375) | (75.00)% |
| NEW FURNITURE | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 0.00% |
| DUES & FEES | 795 | 819 | 0 | 850 | 950 | 950 | 950 | 0 | 100 | 11.76% |
| OFFICE OF THE PRINCIPAL TOTALS | 261,746 | 318,574 | 285,000 | 302,748 | 319,197 | 319,197 | 319,197 | 0 | 16,449 | 5.43% |
| 2610 OPERATION OF PLANT | | | | | | | | | | |
| CUSTODIAL SALARIES | 124,155 | 128,312 | 146,406 | 113,142 | 118,251 | 118,251 | 118,251 | 0 | 5,109 | 4.52% |
| MEDICAL INSURANCE | 33,209 | 38,790 | 41,545 | 36,049 | 41,867 | 41,867 | 41,867 | 0 | 5,818 | 16.14% |
| DENTAL INSURANCE | 751 | 807 | 820 | 572 | 601 | 601 | 601 | 0 | 29 | 5.07% |
| SOCIAL SECURITY & MEDICARE EXP | 9,123 | 9,386 | 10,746 | 8,656 | 9,047 | 9,047 | 9,047 | 0 | 391 | 4.52% |
| EMPLOYEE RETIREMENT | 16,242 | 16,984 | 18,695 | 15,308 | 15,078 | 15,078 | 15,078 | 0 | (230) | (1.50)% |
| OTHER PROFESSIONAL SERVICES | 5,285 | 4,670 | 1,917 | 6,000 | 6,000 | 6,000 | 6,000 | 0 | 0 | 0.00% |
| WATER AND SEWER | 4,224 | 7,772 | 4,451 | 4,500 | 4,500 | 4,500 | 4,500 | 0 | 0 | 0.00% |
| DISPOSAL SERVICES | 4,097 | 4,825 | 5,307 | 5,200 | 5,200 | 5,200 | 5,200 | 0 | 0 | 0.00% |
| SNOW PLOWING SERVICES | 19,340 | 18,040 | 16,725 | 17,600 | 18,480 | 18,480 | 18,480 | 0 | 880 | 5.00% |
| REPAIRS & MAINTENANCE SERV | 0 | 0 | 3,721 | 2,500 | 2,500 | 2,500 | 2,500 | 0 | 0 | 0.00% |
| INSURANCE | 8,763 | 11,632 | 13,691 | 16,128 | 18,305 | 18,305 | 18,305 | 0 | 2,177 | 13.50% |

| <u>ACCOUNT</u> | <u>21/22</u> <u>ACTUAL</u> | <u>22/23</u> <u>ACTUAL</u> | <u>23/24</u> <u>ACTUAL</u> | <u>24/25</u> <u>VOTED</u> | <u>25/26</u> <u>ADMINISTRATION</u> | <u>25/26</u> <u>SCHOOL</u> <u>BOARD</u> | <u>25/26</u> <u>BUDGET</u> <u>COMM.</u> | <u>25/26</u> <u>VOTED</u> | <u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u> | <u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u> |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|---------------------------------------|---|---|------------------------------|--|---|
| DATA COMMUNICATIONS | 2,419 | 7,969 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| CONFERENCE AND TRAVEL | 0 | 0 | 0 | 500 | 750 | 750 | 750 | 0 | 250 | 50.00% |
| SUPPLIES | 8,754 | 8,617 | 8,213 | 10,500 | 12,000 | 12,000 | 12,000 | 0 | 1,500 | 14.29% |
| ELECTRICITY | 30,468 | 21,051 | 50,338 | 35,038 | 50,000 | 50,000 | 50,000 | 0 | 14,962 | 42.70% |
| BOTTLED GAS / PROPANE | 1,072 | 3,169 | 3,108 | 3,500 | 30,000 | 30,000 | 30,000 | 0 | 26,500 | 757.14% |
| FUEL OIL | 46,152 | 61,247 | 60,600 | 72,856 | 45,000 | 45,000 | 45,000 | 0 | (27,856) | (38.23)% |
| NEW EQUIPMENT | 2,375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| REPLACEMENT EQUIPMENT | 1,664 | 1,057 | 7,508 | 2,500 | 18,000 | 18,000 | 18,000 | 0 | 15,500 | 620.00% |
| OPERATION OF PLANT TOTALS | 318,094 | 344,327 | 393,789 | 350,549 | 395,579 | 395,579 | 395,579 | 0 | 45,030 | 12.85% |
| 2620 BUILDING & EQUIPMENT | | | | | | | | | | |
| OTHER PROFESSIONAL SERVICES | 18,041 | 17,636 | 25,991 | 29,600 | 51,200 | 51,200 | 51,200 | 0 | 21,600 | 72.97% |
| REPAIRS & MAINTENANCE SERV | 9,397 | 6,308 | 1,906 | 7,500 | 7,500 | 7,500 | 7,500 | 0 | 0 | 0.00% |
| SUPPLIES | 5,705 | 6,631 | 5,598 | 6,000 | 6,000 | 6,000 | 6,000 | 0 | 0 | 0.00% |
| NEW EQUIPMENT | 0 | 42,314 | 40,201 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| REPLACEMENT EQUIPMENT | 568 | 11,530 | 47,730 | 3,000 | 3,000 | 3,000 | 3,000 | 0 | 0 | 0.00% |
| BUILDING & EQUIPMENT TOTALS | 33,712 | 84,419 | 121,425 | 46,100 | 67,700 | 67,700 | 67,700 | 0 | 21,600 | 46.85% |
| 2630 CARE OF GROUNDS | | | | | | | | | | |
| OTHER PROFESSIONAL SERVICES | 1,875 | 4,838 | 1,800 | 6,500 | 7,000 | 7,000 | 7,000 | 0 | 500 | 7.69% |
| REPAIRS & MAINTENANCE SERV | 295 | 431 | 254 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0 | 0.00% |
| SUPPLIES | 975 | 924 | 400 | 2,500 | 2,500 | 2,500 | 2,500 | 0 | 0 | 0.00% |
| NEW EQUIPMENT | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 0.00% |
| REPLACEMENT EQUIPMENT | 1,100 | 598 | 0 | 2,000 | 0 | 0 | 0 | 0 | (2,000) | (100.00)% |
| CARE OF GROUNDS TOTALS | 4,245 | 6,791 | 2,454 | 12,000 | 10,501 | 10,501 | 10,501 | 0 | (1,499) | (12.49)% |
| 2721 REGULAR TRANSPORTATION | | | | | | | | | | |
| REGULAR STUDENT TRANS | 54,542 | 54,968 | 58,987 | 60,757 | 70,114 | 70,114 | 70,114 | 0 | 9,357 | 15.40% |
| REGULAR TRANSPORTATION TOTALS | 54,542 | 54,968 | 58,987 | 60,757 | 70,114 | 70,114 | 70,114 | 0 | 9,357 | 15.40% |
| 2722 SPED TRANSPORTATION | | | | | | | | | | |
| SPED TRANSPORTATION | 17,220 | 3,360 | 2,943 | 3,500 | 4,675 | 4,675 | 4,675 | 0 | 1,175 | 33.57% |
| SPED TRANSPORTATION TOTALS | 17,220 | 3,360 | 2,943 | 3,500 | 4,675 | 4,675 | 4,675 | 0 | 1,175 | 33.57% |
| 2724 ATHLETIC TRANSPORTATION | | | | | | | | | | |

| <u>ACCOUNT</u> | <u>21/22</u> <u>ACTUAL</u> | <u>22/23</u> <u>ACTUAL</u> | <u>23/24</u> <u>ACTUAL</u> | <u>24/25</u> <u>VOTED</u> | <u>25/26</u> <u>ADMINISTRATION</u> | <u>25/26</u> <u>SCHOOL</u> <u>BOARD</u> | <u>25/26</u> <u>BUDGET</u> <u>COMM.</u> | <u>25/26</u> <u>VOTED</u> | <u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u> | <u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u> |
|---|-------------------------------|-------------------------------|-------------------------------|------------------------------|---------------------------------------|---|---|------------------------------|--|---|
| ATHLETIC TRANSPORTATION | 1,802 | 3,854 | 4,505 | 4,130 | 5,500 | 5,500 | 5,500 | 0 | 1,370 | 33.17% |
| ATHLETIC TRANSPORTATION TOTALS | 1,802 | 3,854 | 4,505 | 4,130 | 5,500 | 5,500 | 5,500 | 0 | 1,370 | 33.17% |
| 2725 CO-CURRICULAR TRANS | | | | | | | | | | |
| CO-CURRICULAR TRANSPORTATION | 1,453 | 6,156 | 2,564 | 7,000 | 8,000 | 8,000 | 8,000 | 0 | 1,000 | 14.29% |
| CO-CURRICULAR TRANS TOTALS | 1,453 | 6,156 | 2,564 | 7,000 | 8,000 | 8,000 | 8,000 | 0 | 1,000 | 14.29% |
| 2727 HOMELESS TRANSPORTATION | | | | | | | | | | |
| HOMELESS TRANSPORTATION | 1,400 | 3,144 | 4,038 | 1 | 1 | 1 | 1 | 0 | 0 | 0.00% |
| HOMELESS TRANSPORTATION TOTALS | 1,400 | 3,144 | 4,038 | 1 | 1 | 1 | 1 | 0 | 0 | 0.00% |
| 2900 COSTS TO DISTRIBUTE | | | | | | | | | | |
| SALARY POOL | 0 | 0 | 0 | 30,731 | 23,355 | 23,355 | 23,355 | 0 | (7,376) | (24.00)% |
| SOCIAL SECURITY & MEDICARE EXP | 0 | 0 | 0 | 2,352 | 1,787 | 1,787 | 1,787 | 0 | (565) | (24.02)% |
| EMPLOYEE RETIREMENT | 0 | 0 | 0 | 3,449 | 2,416 | 2,416 | 2,416 | 0 | (1,033) | (29.95)% |
| TEACHER RETIREMENT | 0 | 0 | 0 | 1,031 | 848 | 848 | 848 | 0 | (183) | (17.75)% |
| UNEMPLOYMENT COMPENSATION | 0 | 112 | 689 | 689 | 634 | 634 | 634 | 0 | (55) | (7.98)% |
| WORKER'S COMPENSATION | 3,671 | 5,445 | 5,991 | 6,255 | 7,195 | 7,195 | 7,195 | 0 | 940 | 15.03% |
| COSTS TO DISTRIBUTE TOTALS | 3,671 | 5,557 | 6,680 | 44,507 | 36,235 | 36,235 | 36,235 | 0 | (8,272) | (18.59)% |
| 3100 TRANSFER TO FOOD SERVICE | | | | | | | | | | |
| TRANSFER TO FOOD SERVICE | 20,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 0 | 0 | 0.00% |
| TRANSFER TO FOOD SERVICE TOTALS | 20,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 0 | 0 | 0.00% |
| 5210 TRANSFER TO GENERAL FUND | | | | | | | | | | |
| GRANT FUNDS | 0 | 0 | 0 | 150,000 | 150,000 | 150,000 | 150,000 | 0 | 0 | 0.00% |
| TRANSFER TO GENERAL FUND TOTALS | 0 | 0 | 0 | 150,000 | 150,000 | 150,000 | 150,000 | 0 | 0 | 0.00% |
| 5212 FOOD SERVICE FUND | | | | | | | | | | |
| FOOD SERVICE FUND | 0 | 0 | 0 | 100,000 | 100,000 | 100,000 | 100,000 | 0 | 0 | 0.00% |
| FOOD SERVICE FUND TOTALS | 0 | 0 | 0 | 100,000 | 100,000 | 100,000 | 100,000 | 0 | 0 | 0.00% |
| TRANSFER TO EXPENDABLE TRUST | 85,000 | 75,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TRANSFER TO CAPITAL RESERVE TOTALS | 85,000 | 75,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

| <u>ACCOUNT</u> | <u>21/22</u> <u>ACTUAL</u> | <u>22/23</u> <u>ACTUAL</u> | <u>23/24</u> <u>ACTUAL</u> | <u>24/25</u> <u>VOTED</u> | <u>25/26</u> <u>ADMINISTRATION</u> | <u>25/26</u> <u>SCHOOL</u> <u>BOARD</u> | <u>25/26</u> <u>BUDGET</u> <u>COMM.</u> | <u>25/26</u> <u>VOTED</u> | <u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u> | <u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u> |
|----------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|---------------------------------------|---|---|------------------------------|--|---|
| GRAND TOTALS: | 3,427,776 | 3,730,608 | 4,145,049 | 4,505,844 | 4,721,778 | 4,721,778 | 4,721,778 | 0 | 215,934 | 4.79% |

Ashland School District
 Default Budget Worksheet 2025/2026
 Department of Revenue Administration Format

| | Adopted Budget 2024/2025 | Add Contractual & Mandated | Minus One Time Appropriations, Eliminated Positions, New Contracts | Default Budget 2025 2026 | Explanation |
|--|-----------------------------|----------------------------------|--|--------------------------------|--|
| 1100-1199 Regular Programs | \$ 1,851,254 | \$ 133,141 | \$ - | \$ 1,984,395 | Collective Bargaining Increases and contract increases |
| 1200-1299 Special Programs | \$ 567,124 | \$ 65,472 | \$ (1,500) | \$ 631,096 | Collective Bargaining Increases and IEP Requirements |
| 1400-1499 Other Programs | \$ 57,067 | \$ - | \$ - | \$ 57,067 | |
| 2000-2199 Student Support Services | \$ 410,075 | \$ 10,113 | \$ - | \$ 420,188 | Collective Bargaining Increases and IEP required increases |
| 2200-2299 Instructional Staff Services | \$ 316,011 | \$ 13,748 | \$ - | \$ 329,759 | Collective Bargaining Increases and contract increases |
| 2310-2319 Other School Board | \$ 39,603 | \$ - | \$ - | \$ 39,603 | School Board/Audit/Legal |
| 2320 (310) SAU Management Services | \$ 153,418 | \$ - | \$ - | \$ 153,418 | Mandated appropriation |
| 2400-2499 School Administration Services | \$ 302,748 | \$ 19,188 | \$ - | \$ 321,936 | Approved salary increases 24/25 |
| 2600-2699 Plant Operations and Maintenance | \$ 408,649 | \$ 13,524 | \$ - | \$ 422,173 | Approved salary increases 24/25 and Contractual Increases |
| 2700-2799 Student Transportation | \$ 75,388 | \$ 1,175 | \$ - | \$ 76,563 | IEP Requirement |
| 2800-2999 Support Service, Central and Other | \$ 44,507 | \$ 940 | \$ (28,461) | \$ 16,986 | WC Insurance Increase - Remove 25/26 Non Bargaining Salary adjustments |
| 3100 Food Service Support | \$ 30,000 | \$ - | \$ - | \$ 30,000 | |
| Sub Total Operating General Fund | \$ 4,255,844 | \$ 257,301 | \$ (29,961) | \$ 4,483,184 | |
| Other Funds | | | | | |
| Grants/Federal | \$ 150,000 | | | \$ 150,000 | |
| Food Fund | \$ 100,000 | | | \$ 100,000 | |
| Expendable Trust | \$ - | | | \$ - | |
| Sub Total Other | \$ 250,000 | | | \$ 250,000 | |
| Total Appropriations | \$ 4,505,844 | | | \$ 4,733,184 | Total Default Budget |
| Proposed Operating General Fund 2025/2026 | \$ 4,471,778 | | | | |
| Other Funds | | | | | |
| Grants/Federal | \$ 150,000 | | | | |
| Food Fund | \$ 100,000 | | | | |
| Expendable Trust | \$ - | | | | |
| | \$ 250,000 | | | | |
| Total Appropriations | \$ 4,721,778 | | | \$ 11,406 | |

School Board Approved 1/7/2025

**ASHLAND SCHOOL DISTRICT 2025/2026 BUDGET
CONTRACTS & LEASES FOR DISCUSSION AND NOTICE**

| Contracts & Leases | Function of the Budget | Amount | Notes |
|---|--|-----------------------|--|
| The District uses leases within the technology budget to smooth out the impact of technology purchases on the budget. | Technology | \$42,612 | Amounts will vary as leases end and new ones are entered into. Budgeted amounts will most likely stay under \$45,000 per year. |
| Waste Management | Operation of Plant | \$5,200 | Trash Removal |
| Snow Plowing | Operation of Plant | \$18,480 | Estimated increase of 5% over 2024/2025 budget. Year 1 of most likely a 3 to 5 year contract. |
| Propane | Operation of Plant | \$30,000 | Gym heating system |
| Fuel Oil | Operation of Plant | \$45,000 | School building heating system |
| Durham Transportation Services | Regular Student Transportation | \$70,114 | 2025/2026 will be year 1 of a 5-year contract. Year 1 increase is 15.4%, years 2-5 is a 4% increase. |
| Capital Improvement Plan | Operation of Plant and Buildings and Equipment | See included document | The district uses a Capital Improvement Plan in order to plan for needed maintenance and improvements for the buildings. The plan projects forward 4 years and is designed to smooth out the impact on the budget through contributions to the Expendable Trust Funds. |

Ashland School District Revenue Information
Estimated 2025/2026

| | MS 24 Actual 2022/2023 | MS 24 Actual 2023/2024 | MS 24 Actual 2024/2025 | Budget Estimates 2025/2026 |
|---|---------------------------------------|---------------------------------------|---------------------------------------|---|
| General Fund Revenue | | | | |
| Unreserved Fund Balance | 84,739 | 119,600 | 42,832 | 5,000 |
| Retained Fund Balance | | | | |
| Amounts Voted From Fund Balance | 75,000 | - | - | - |
| Revenue From State Sources | | | | |
| Special Education Aid | - | - | - | - |
| Extraordinary Need Grant | 20,668 | - | - | - |
| Adequate Education Grant | 814,283 | 631,882 | 610,928 | 792,204 |
| Building Aid | | | | |
| Revenue From Federal Sources | | | | |
| Medicaid | 100 | 10,000 | 10,000 | 10,000 |
| Federal Forest | 383 | 357 | 359 | 359 |
| Local Revenue Other Than Taxes | | | | |
| Tuition | - | - | - | - |
| Earnings on Investments | 200 | 1,000 | 1,000 | 1,000 |
| Misc | 500 | 500 | 500 | 500 |
| Total General Fund Revenues | 995,873 | 763,339 | 665,619 | 809,063 |
| Federal Fund Revenue | | | | |
| Other Federal/State Grants | 150,000 | 150,000 | 150,000 | 150,000 |
| Total Federal Fund Revenues | 150,000 | 150,000 | 150,000 | 150,000 |
| Food Service Revenue | | | | |
| Child Nutrition/Hot Lunch Program | 100,000 | 100,000 | 100,000 | 100,000 |
| Student Activity Revenues | | | | |
| Total School Revenue & Credits | 1,245,873 | 1,013,339 | 915,619 | 1,059,063 |
| District Appropriation | 4,167,287 | 4,296,866 | 4,505,844 | 4,721,778 |
| District Assessment | 2,921,414 | 3,283,527 | 3,590,225 | 3,662,715 |
| Assessment Increase/(Decrease) | \$269,301 | \$368,081 | \$306,698 | \$72,489 |
| Percentage Increase/(Decrease) | 10.15% | 12.63% | 9.34% | 2.02% |
| Tax Rate Estimated Impact Increase/(Decrease) | \$1.0595 | \$1.4267 | \$0.6936 | \$0.1328 |
| Assessed Valuation | | | | |
| | 236,939,875 | DRA 2016 | | |
| | 237,637,674 | DRA 2017 | | |
| | 245,885,361 | DRA 2018 | | |
| | 246,777,364 | DRA 2019 | | |
| | 250,961,136 | DRA 2020 | | |
| | 254,167,678 | DRA 2021 | | |
| | 257,990,052 | DRA 2022 | | |
| | 442,202,158 | DRA 2023 | | |
| | 545,971,865 | DRA 2024 | | |

WHAT DOES THIS MEAN FOR MY TAX BILL?

| Estimated Tax Impact | | | | | | |
|---|--|---------|-----------|---------------------|----------------------|-------------------|
| | | | | Warrant # | Budget Impact | Tax Impact |
| Ashland Teachers' Association Collective Bargaining Agreement | | | | 3 | \$ 83,843 | \$0.1536 |
| Net Assessment Increase(Decrease) of Operating Budget | | | | 5 | \$ 72,489 | \$0.1328 |
| | | | | | | |
| | | | | Total Impact | \$ 156,332 | \$0.2863 |
| | | | | | | |
| Article 3 - Ashland Teachers Association Collective Bargaining Agreement | | | | \$ 83,843 | | |
| If your house is assessed at \$100,000, your taxes would increase by: | | | | | | |
| | | \$15.36 | per year | | | |
| | | \$1.28 | per month | | | |
| Article 5 - Operating Budget | | | | \$ 72,489 | | |
| If your house is assessed at \$100,000, your taxes would increase by: | | | | | | |
| | | \$13.28 | per year | | | |
| | | \$1.11 | per month | | | |
| Total Impact of Article 3 & 5 | | | | \$ 156,332 | | |
| If your house is assessed at \$100,000, your taxes would increase by: | | | | | | |
| | | \$28.63 | per year | | | |
| | | \$2.39 | per month | | | |

Ashland School District

Capital Improvement Plan
and
Facilities Budget Plan

Revised November 2024
Facilities Committee

Purpose

The purpose of this plan is two-fold; first to assist in the budget process for yearly required maintenance and replacement of facility items and second to guide long term plans for updates and improvements to facilities. It is the hope that the use of this plan will facilitate discussion with regards to planning and budget implications.

Facilities

1. K-8 School Building
2. Gymnasium
3. Fields, Parking, and Maintenance Shed

Summary of Budget Plan

| | 1 | 2 | 3 | 4 | 5 | 6 |
|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Location | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 |
| K-8 Building | \$ 38,000 | \$ 38,000 | \$ 59,200 | \$ 66,700 | \$ 45,200 | \$ 45,200 |
| Gymnasium | \$ 119,500 | \$ - | \$ - | \$ 30,180 | \$ - | \$ - |
| Fields & Parking | \$ 36,500 | \$ 20,452 | \$ 6,500 | \$ 8,500 | \$ 56,500 | \$ 71,500 |
| | | | | | | |
| | | | | | | |
| Totals | \$ 194,000 | \$ 58,452 | \$ 65,700 | \$ 105,380 | \$ 101,700 | \$ 116,700 |

| Funding Source | | | | | | |
|-----------------------|------------|-----------|-----------|------------|------------|------------|
| General Fund | \$ 194,000 | \$ 58,452 | \$ 65,700 | \$ 105,380 | \$ 101,700 | \$ 116,700 |
| Expendable Trust | | | | | | |
| | | | | | | |

| Facilities ET Balance | | | | | | |
|------------------------------|------------|------------|------------|------------|------------|------------|
| 7/1/2024 | \$ 177,759 | \$ 179,987 | \$ 179,987 | \$ 179,987 | \$ 229,987 | \$ 279,987 |
| | | | | | | |
| Estimated Additions | \$ 2,229 | \$ - | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Estimated Subtractions | \$ - | \$ - | | | | |
| Balance Forward | \$ 179,987 | \$ 179,987 | \$ 179,987 | \$ 229,987 | \$ 279,987 | \$ 329,987 |

**Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2023/2024**

| | | Deferred |
|---|-------------------|------------------|
| K-8 Building | | |
| Replace/upgrade lighting | \$ - | \$ 9,000 |
| Annual Replacement of Small Equipment | \$ 3,000 | |
| Annual Services & Maintenance | \$ 35,000 | |
| | <u>\$ 38,000</u> | <u>\$ 9,000</u> |
| | | |
| Gymnasium | | |
| Heating System Replacement | \$ 119,500 | |
| Locker room & hallway lighting | \$ - | \$ 3,000 |
| Locker Room Windows Replacement | \$ - | \$ 13,100 |
| PE Office & Hallways | \$ - | \$ 14,080 |
| | <u>\$ 119,500</u> | <u>\$ 30,180</u> |
| | | |
| Fields, Parking & Maintenance Shed | | |
| Outdoor Parking Lots Lights to LED (H5) | \$ - | \$ 1,000 |
| Playground Phase IV | \$ 30,000 | |
| Annual Fields & Grounds Care | \$ 6,500 | |
| Gym Parking & Walkway | \$ - | \$ 40,000 |
| | <u>\$ 36,500</u> | <u>\$ 41,000</u> |

Total

| | |
|------------|-----------|
| \$ 194,000 | \$ 80,180 |
|------------|-----------|

**Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2024/2025**

| | | Deferred |
|---|------------------|------------------|
| K-8 Building | | |
| Hot water control valves (H9) | \$ - | \$ 4,000 |
| Replace/upgrade lighting | \$ - | \$ 9,000 |
| Three Phase Hot Water Heater (Cafeteria & Middle) | \$ - | \$ 8,500 |
| Annual Replacement of Small Equipment | \$ 3,000 | \$ - |
| Annual Services & Maintenance | \$ 35,000 | \$ - |
| | <u>\$ 38,000</u> | <u>\$ 21,500</u> |

| | | |
|---------------------------------|-------------|------------------|
| Gymnasium | | |
| Locker room & hallway lighting | \$ - | \$ 3,000 |
| Locker Room Windows Replacement | \$ - | \$ 13,100 |
| PE Office & Hallways | \$ - | \$ 14,080 |
| | <u>\$ -</u> | <u>\$ 30,180</u> |

| | | |
|---|------------------|------------------|
| Fields, Parking & Maintenance Shed | | |
| Bollards | \$ 13,952 | |
| Outdoor Parking Lots Lights to LED (H5) | \$ - | \$ 1,000 |
| Annual Fields & Grounds Care | \$ 6,500 | \$ - |
| Parking Lot Main Building | \$ - | \$ 50,000 |
| Gym Parking and Walkway | \$ - | \$ 40,000 |
| | <u>\$ 20,452</u> | <u>\$ 91,000</u> |

| | | |
|--------------|-----------|------------|
| Total | \$ 58,452 | \$ 142,680 |
|--------------|-----------|------------|

**Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2025/2026**

| K-8 Building | | Deferred |
|--|------------------|------------------|
| Expansion of Fob System Access Points (Interior Doors) | \$ 4,000 | |
| Facilities Assessment | \$ 10,000 | |
| Hot water control valves (H9) | | \$ 4,000 |
| Replace/upgrade lighting | | \$ 9,000 |
| Three Phase Hot Water Heater (Cafeteria & Middle) | | \$ 8,500 |
| Annual Replacement of Small Equipment | \$ 3,000 | |
| Annual Services & Maintenance | \$ 42,200 | |
| | <u>\$ 59,200</u> | <u>\$ 21,500</u> |

| Gymnasium | | |
|---------------------------------|-------------|------------------|
| Locker room & hallway lighting | | \$ 3,000 |
| Locker Room Windows Replacement | | \$ 13,100 |
| PE Office & Hallways | | \$ 14,080 |
| | <u>\$ -</u> | <u>\$ 30,180</u> |

| Fields, Parking & Maintenance Shed | | |
|---|-----------------|-------------------|
| Outdoor Parking Lots Lights to LED (H5) | | \$ 1,000 |
| Parking Lot Main Building | | \$ 50,000 |
| Outdoor Parking Lots Lights to LED (H5) | | \$ 1,000 |
| Annual Fields & Grounds Care | \$ 6,500 | |
| Parking area by Playground and expansion | | \$ 65,000 |
| | <u>\$ 6,500</u> | <u>\$ 117,000</u> |

Total \$ 65,700 \$ 168,680

**Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2026/2027**

K-8 Building

| | |
|--|------------------|
| Door Replacement: Exterior Middle Wing Playground | TBD |
| NORA Flooring (Cafeteria, Hallways and Classrooms) | TBD |
| Hot water control valves (H9) | \$ 4,000 |
| Replace/upgrade lighting | \$ 9,000 |
| Three Phase Hot Water Heater (Cafeteria & Middle) | \$ 8,500 |
| Annual Replacement of Small Equipment | \$ 3,000 |
| Annual Services & Maintenance | \$ 42,200 |
| | <u>\$ 66,700</u> |

| | |
|--------------------------------------|------------------|
| Gymnasium Lockers Replacement | TBD |
| Bathroom Stalls,sinks, showers | TBD |
| Locker room & hallway lighting | \$ 3,000 |
| Locker Room Windows Replacement | \$ 13,100 |
| PE Office & Hallways | \$ 14,080 |
| | <u>\$ 30,180</u> |

Fields, Parking & Maintenance Shed

| | |
|---|-----------------|
| Shed: expansion & roof | TBD |
| Outdoor Parking Lots Lights to LED (H5) | \$ 1,000 |
| Outdoor Parking Lots Lights to LED (H5) | \$ 1,000 |
| Annual Fields & Grounds Care | \$ 6,500 |
| | <u>\$ 8,500</u> |

Total \$ 105,380

**Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2027/2028**

K-8 Building

| | |
|---------------------------------------|------------------|
| Door Replacement: All interior | TBD |
| Annual Replacement of Small Equipment | \$ 3,000 |
| Annual Services & Maintenance | \$ 42,200 |
| | <u>\$ 45,200</u> |

Gymnasium

| | |
|---------------------|-------------|
| Lockers Replacement | TBD |
| | <u>\$ -</u> |

Fields, Parking & Maintenance Shed

| | |
|------------------------------|------------------|
| Shed: expansion & roof | TBD |
| Parking Lot Main Building | \$ 50,000 |
| Annual Fields & Grounds Care | \$ 6,500 |
| | <u>\$ 56,500</u> |

Total \$ 101,700

**Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2028/2029**

K-8 Building

| | |
|---------------------------------------|------------------|
| Annual Replacement of Small Equipment | \$ 3,000 |
| Annual Services & Maintenance | \$ 42,200 |
| | <u>\$ 45,200</u> |

Gymnasium

| | |
|--------------------------------|-------------|
| Bathroom Stalls,sinks, showers | TBD |
| | <u>\$ -</u> |

Fields, Parking & Maintenance Shed

| | |
|--|------------------|
| Shed: expansion & roof | TBD |
| Parking area by Playground and expansion | \$ 65,000 |
| Annual Fields & Grounds Care | \$ 6,500 |
| | <u>\$ 71,500</u> |

Total \$ 116,700