



**ASHLAND CITY SCHOOL DISTRICT
BOARD OF EDUCATION MEETING**

Special Meeting

**Monday, October 13, 2025 at 5:30 p.m.
Ashland City School District Administrative Offices
Samaritan Hospital Foundation Conference Room
1407 Claremont Avenue
Ashland, Ohio 44805**

I. ROLL CALL

Mrs. Deppert

Mrs. Mowry

Mr. Hart

Mr. Summers

Mr. Teevan

II. PLEDGE OF ALLEGIANCE

III. APPROVAL OF AGENDA

A. Motion to approve the agenda as presented

OR

B. Motion to approve the agenda with addendum items presented

MOTION _____ SECOND _____

Mrs. Deppert

Mrs. Mowry

Mr. Hart

Mr. Summers

Mr. Teevan

Carried _____ Failed _____ to _____

IV. SUPERINTENDENT'S REPORT

- A. Art Calendar Reception Recap**
- B. District Professional Development Recap from October 10th**
- C. Getting Ready to Meet for the 2026-2027 ACS Calendar**
- D. Financial Forecast – Mr. Klingler**
 - **Property Tax Changes (Mr. Klingler and Mr. Paramore)**
- E. Other**

V. FINANCIAL BUSINESS

A. Financial Forecast

The Treasurer recommends approval of the financial forecast and assumptions FY26-FY29 as presented. (EXHIBIT A)

MOTION _____ SECOND _____

Mrs. Deppert Mrs. Mowry Mr. Hart Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

VI. NEW BUSINESS

A. Superintendent's Consent Calendar

Note: Items under the consent calendar are considered routine and will be enacted under one motion. There will be no separate discussion of these items prior to the time the Board votes unless a Board member requests an item be clarified or removed from the calendar for separate action.

The Superintendent recommends the following actions:

1. Certificated/Licensed Personnel

Approve the personnel and/or contract recommendations detailed in the exhibit items listed below as per the dates, terms and other applicable specified conditions and pending completion of all state, local and district requirements.

- a. Certificated Leave of Absence (EXHIBIT B)
- b. Administrative Contracts (EXHIBIT B)
- c. LPDC Stipends for the 2025-2026 School Year (EXHIBIT B)
- d. Non-Public St. Edwards School for the 2025-2026 School Year (paid for with Auxiliary Funds) (EXHIBIT B)
- e. Substitute Teachers/Home Instructors for the 2025-2026 School Year (EXHIBIT B)

2. Support Staff

Approve the personnel and/or contract recommendations detailed in the exhibit items listed below as per the dates, terms and other applicable conditions specified and pending completion of all state, local and district requirements.

- a. Classified New Hires (EXHIBIT C)
- b. Classified Transfer (EXHIBIT C)
- c. Classified Resignations (EXHIBIT C)
- d. Classified Substitutes (EXHIBIT C)
- e. Student Workers for the 2025-2026 School Year (EXHIBIT C)
- f. Volunteer for the 2025-2026 School Year (EXHIBIT C)

3. Program/Other

- a. Approve an update to the Administrative Salary Schedule.
(EXHIBIT D)

MOTION _____ SECOND _____

Mrs. Deppert

Mrs. Mowry

Mr. Hart

Mr. Summers

Mr. Teevan

Carried _____ Failed _____ to _____

B. Policy

The Superintendent recommends adoption of the following new and/or revised policy for the Ashland City School District Board of Education:

2266	Revised	Non-Discrimination on the Basis of Sex in Education Programs or Activities
2430.02	Revised	Participation of Community/STEM School Students in Extracurricular Activities
2431	Revised	Interscholastic Athletics
3130	Revised	Assignment and Transfer
5130	Revised	Withdrawal from School
5200	Revised	Attendance
5223	Revised	Released Time for Religious Instruction During the School Day
5410	Revised	Promotion, Academic Acceleration, Placement and Retention
6830	Revised	Audit
7540.02	Revised	Digital Content and Accessibility
8300	Revised	Continuity of Organizational Operations Plan
8305	Revised	Information Security
8400	Revised	School Safety
8462	Revised	Student Abuse and Neglect
8640	Revised	Transportation for Non-Routine Trips
9270	Revised	Equivalent Education Outside the Schools and Participation in Extracurricular for Students Not Enrolled in the District
1422,3122 4122	Replacement	Non-Discrimination, Equal Employment Opportunity, and Anti-Harassment

MOTION _____ SECOND _____

Mrs. Deppert Mrs. Mowry Mr. Hart Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

C. SORSA

The Superintendent recommends approval of updated language within our SORSA policy in regards to parent booster groups.

Any Member Board approved (1) support organization i.e. PTO's, athletic and academic booster clubs, educational foundations, alumni associations if formally recognized by the Member as per the Members' policy establishing expectations and requirements of such support organization. Support organizations are only considered to be a Covered Party with respect to their activities that are within the scope of their recognized purpose. However, this coverage shall not apply to organizations that purchase their own insurance separate to this coverage nor to the organizations whom the Member did not intend to provide insurance for.

MOTION _____ SECOND _____

Mrs. Deppert Mrs. Mowry Mr. Hart Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

D. Resolution

The Superintendent recommends approval of a Resolution authorizing Amanda Young to serve as an Assistant Principal for Grades PreK through Grade 5 while pursuing an Alternative Principal license. (EXHIBIT E)

MOTION _____ SECOND _____

Mrs. Deppert Mrs. Mowry Mr. Hart Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

VII. ADJOURNMENT

MOTION _____ SECOND _____

Mrs. Deppert_____
Mrs. Mowry_____
Mr. Hart_____
Mr. Summers_____
Mr. Teevan

Carried _____ Failed _____ to _____

IMPORTANT DATES

BOE Regular Meeting Monday, October 27, 2025 5:30 p.m. Adm. Offices

NO NOVEMBER WORK SESSION

BOE Regular Meeting Monday, November 24, 2025 5:30 p.m. Adm. Offices

NO DECEMBER WORK SESSION

BOE Regular Meeting Monday, December 15, 2025 5:30 p.m. Adm. Offices

**ASHLAND CITY SCHOOL DISTRICT
ASHLAND COUNTY
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES
IN FUND BALANCES FOR THE FISCAL YEARS ENDED
JUNE 30, 2023, 2024, and 2025 ACTUAL
FORECASTED FISCAL YEARS ENDING
JUNE 30, 2026, THROUGH JUNE 30, 2030**



**Forecast Provided By
Ashland City School District
Treasurer's Office
Kyle Klingler, Treasurer
October 13, 2025**

Ashland City School District –Ashland County
Notes to the Five Year Forecast
General Fund Only
October 13, 2025

Introduction to the Five-Year Forecast

A forecast is a snapshot of today. Based on historical trends, what we know and future assumptions. That snapshot, however, will be adjusted because the further into the future the forecast extends, the more likely it is that the projections will deviate from experience. Various events will ultimately impact the latter years of the forecast, such as state budgets (adopted every two years), new state mandates, tax levies, property reappraisals and updates, salary increases, health insurance increases, enrollment variances, or changes to property valuations due to businesses moving in or out of the district.

As noted below the current state budget approved in HB96 changed the forecast based on what Ohio and the Ohio Department of Workforce and Education will require, however the Board of Education will continue to plan over a five-year period. Our district leadership believes that the five-year forecast is a crucial management tool. A five-year planning horizon enables district management teams to examine future years' projections and identify when challenges will arise. This helps district management to be proactive in meeting those challenges.

In a financial forecast, the numbers only tell a small part of the story. For the numbers to be meaningful, the reader must review and consider the Assumptions of the Financial Forecast before drawing conclusions or using the data as a basis for other calculations. The assumptions are fundamental to understanding the rationale of the numbers, particularly when a significant increase or decrease is reflected.

Since the preparation of a meaningful five-year forecast is as much an art as it is a science and entails many intricacies, it is recommended that you contact the Treasurer of the school district with any questions you may have. The Treasurer submits the forecast, but the Board of Education is recognized as the official owner of the forecast.

Here are three essential purposes or objectives of the five-year forecast:

- (1) To engage the local board of education and the community in long-range planning and discussions of financial issues facing the school district
- (2) To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. §5705.412, commonly known as the "412 certificate"
- (3) To provide a method for the Ohio Department of Education and Workforce, and the Auditor of State to identify school districts with potential financial problems.

Ohio HB96 was passed in June 2025 which amended O.R.C. 5705.391 and O.A.C. 3301-92.04 requiring a Board of Education (BOE) to file their current years budgeted revenue and expenses, and three additional years. This is essentially a four (4) year forecast. Beginning in fiscal year 2026 (July 1 to June 30) the financial forecast must be filed by October 15, and the end of February. The filing deadlines will change in fiscal year 2027 to August 31, and end of February each fiscal year thereafter. While the legislative requirement is to file a four-year forecast, as noted above, we believe it is a prudent business practice to continue to develop a five-year forecast for planning purposes. The five-year forecast includes three years of actual and five years of projected general fund revenues and expenditures. The first year of the financial forecast is considered the current year budget and is used as the base for future years projections. Our forecast is updated to reflect the most current economic data available for the October 2025 filing.

Economic Outlook

Ohio's economic outlook is for slow but steady growth, with industrial diversification in manufacturing, logistics, and technology, with an unemployment rate expected to remain between 4.5% and 5%. The state faces challenges including workforce issues particularly in attracting and retaining skilled labor and the need for affordable housing. In the short term, the state anticipates continued moderate growth despite national and global challenges such as inflation and interest rates, while the long term depends on continued strategic investment in high-growth sectors and addressing the skilled workforce shortage to make Ohio competitive. These conditions should result in stable revenue enabling the state to continue current levels of funding for school districts and stable local revenue as unemployment remains low.

Data and assumptions noted in this forecast are based on the best and most reliable data available to us as of the date of this forecast.

Forecast Risks and Uncertainty:

A five-year financial forecast has risks and uncertainty not only due to economic delays noted above but also due to state legislative changes that will occur in the spring of 2027 and 2029 due to deliberation of the following two (2) state biennium budgets for FY28-29 and FY30-31, both of which affect this five-year forecast. We have estimated revenues and expenses based on the best data available and the laws currently in effect. The items below give a short description of the current issues and how they may affect our forecast in the long term:

1) Property tax collections are the largest single revenue source for the school system. The housing market in our district is stable and growing. We project growth in appraised values every three (3) years and new construction growth with modest increases in local taxes. Total local revenues, predominately local taxes, equating to 60.3% of the district's resources. Our tax collections in the March 2025 and August 2026 settlements showed average collection trends.

2) Ashland and Richland County experienced an update and reappraisal update in the 2023 tax year to be collected in 2024. The 2023 update increased assessed values by \$147.66 million, or 37.38%. Overall values rose \$136.73 million or 24.55%, including reappraisal and new construction for all property classes. A reappraisal update will occur in the tax year 2026 for collection in FY27. We anticipate value increases for Class I and II property by \$65.6 million for an overall increase of 9.33%. However, there is always a slight risk that the district could sustain a reduction in values in the next appraisal update, but we do not anticipate that now.

3) Due to historic property value increases in reappraisal and update years the Ohio Legislature has considered various proposals since 2023 to help reduce non-voted tax increases on taxpayers. HB96 the current state biennium budget passed in June which included several proposals that would have ultimately reduced districts' cash balances and placed severe restrictions on increasing local tax revenues. The Governor vetoed four (4) property tax measures that he said would jeopardize the financial stability of public schools. The Ohio House of Representatives pulled three (3) of the Governor's vetoes addressing school district to attempt to override them. They included: 1) County Budget Commission Authority; 2) manipulates the calculation of the 20-mill floor to include emergency, substitute and other levies in the calculation; and 3) the elimination of various levies including emergency, replacement and renewal levies.

The Ohio House of Representatives met on July 21, 2025 and the Ohio Senate met on October 1, 2025, voting in favor of overriding the elimination of various types – only. This will go into effect for new and renewal levies after January 1, 2026.

As part of the Governors' vetoes, he created a property tax reform working group co-chaired by former legislators. The governor appointed 11 members including the co-chairs. The working group is tasked with thoroughly examining issues related to how to provide meaningful property tax relief to homeowners and businesses while ensuring that funding for local schools, local governments, fire, police, EMS, libraries, and developmental disabilities is adequate. The Governor has asked the working group to issue a report with concrete proposals by September 30, 2025

The legislature has introduced several other bills that would limit real estate tax growth or eliminate real estate tax collections completely. Many of these bills are still in committee. Many of these pending bills represent a serious risk to our school district funding. We are watching legislation closely for any impact on our local revenues.

3) The Rover pipeline (natural gas) came "on-line" in calendar year 2018, payable in 2019. The second line was completed in calendar year 2019, payable in 2020. Rover filed an appeal of the value with the Ohio Department of taxation. It is anticipated that the payment in fiscal year 2023 and beyond will be based on the appeal value, reducing their annual payment by approximately \$1,516,700. The pipeline value is based on the construction of the line and will only gain value if improvements are made. The value will depreciate over 30 years. To be conservative we have assumed the \$30.04M in PUPP value will be removed from our values for future projections. That reduces PUPP tax revenue by \$1.8M per year in the forecast. We have reduced the PUPP values each year by \$800,000 for FY25 through FY29.

On August 13, 2025, the Ohio Supreme Court unanimously upheld the decision of the Board of Tax Appeals (BTA) in valuing the Rover Pipeline. The court agreed that the BTA's opinion of value is \$3.669 Billion. Rover had been seeking roughly 56% of that value. Rover since 2020 has paid their taxes on a method called "Tender Paying" which allows a claimant to pay their taxes at a lower assumed value while the BTA Case is pending. Now that the case has been decided, and there is no basis for appeal to the US Supreme Court, Rover will have to pay back taxes, interest and penalty on unpaid taxes dating back to Tax Year 2020, and pay their taxes going forward at the correct values. The next step is for the Ohio Department of Taxation (ODT) to issue a "Final Determination Notice" setting values, which should not deviate materially from the \$3.669 Billion value already established by the ODT in 2020. These are very complex calculations which will span over several counties in Ohio and will take time to correctly manage and coordinate with the numerous county auditors. We have not projected the original Rover values or taxes in our forecast, so this does not represent a risk to revenue, rather it is an uncertainty to increased revenues, but we do not have final information or numbers at the time of this forecast. We are watching this matter very closely as it is decided in the coming months.

4) The state budget represented 39.7% of district revenues, which means it is a significant risk to the revenue. . The future risk comes in FY28 and beyond if the state economy stalls due to a possible recession and the Fair School Funding Plan is not continued and funded in the next state biennium budget. In this forecast, there are two unknown future State Biennium Budgets covering FY28-29 and FY30-31. Future uncertainty in the state foundation funding formula and the state's economy makes this area an elevated risk to district funding long-range through FY30. We have projected our state funding in FY26 based on HB96 legislation with the Governor's vetoes in place. This forecast reflects state revenue to align with the FY27 funding levels through FY30, which we feel is conservative and should be close to what the state approves for the next two biennium budgets. We will adjust the forecast in future years as we have data to make an informed decision.

5) HB96, the current state budget, continues to phase in what has been referred to as the Fair School Funding Plan (FSFP) for FY26 and FY27. FY26 reflects 83.33% of the implementation cost at year five of a six-year phase-in plan, which increases by 16.66% each year. FY27 will result in 100% funding of (FSFP). HB96 did not increase the base cost inputs (no increase from the state on formula funding) while allowing local capacity inputs to increase. This causes more districts to appear to have greater local ability to fund their schools thus

reducing the amount of State Aid they receive. We have used the most recent simulations published by the Department of Education and Workforce for our forecasted revenues in FY26.

6) HB96, the current state biennium budget also enacted a new provision called "Piggyback Property Tax Exemptions". This provision allows county commissioners in each county in Ohio to double the current Homestead Exemption and owner occupied 2.5% tax credit. Current Homestead and 2.5% owner occupied credits are reimbursed to the district from the state of Ohio. These "Piggyback Property Tax Exemptions" would NOT be reimbursed. The extended tax credits for qualifying taxpayers would result in reduced property tax collections for the school district of roughly \$551,908 million from current operating levies, if our County Commissioners implement this. This new law creates a potential risk to our local tax collections.

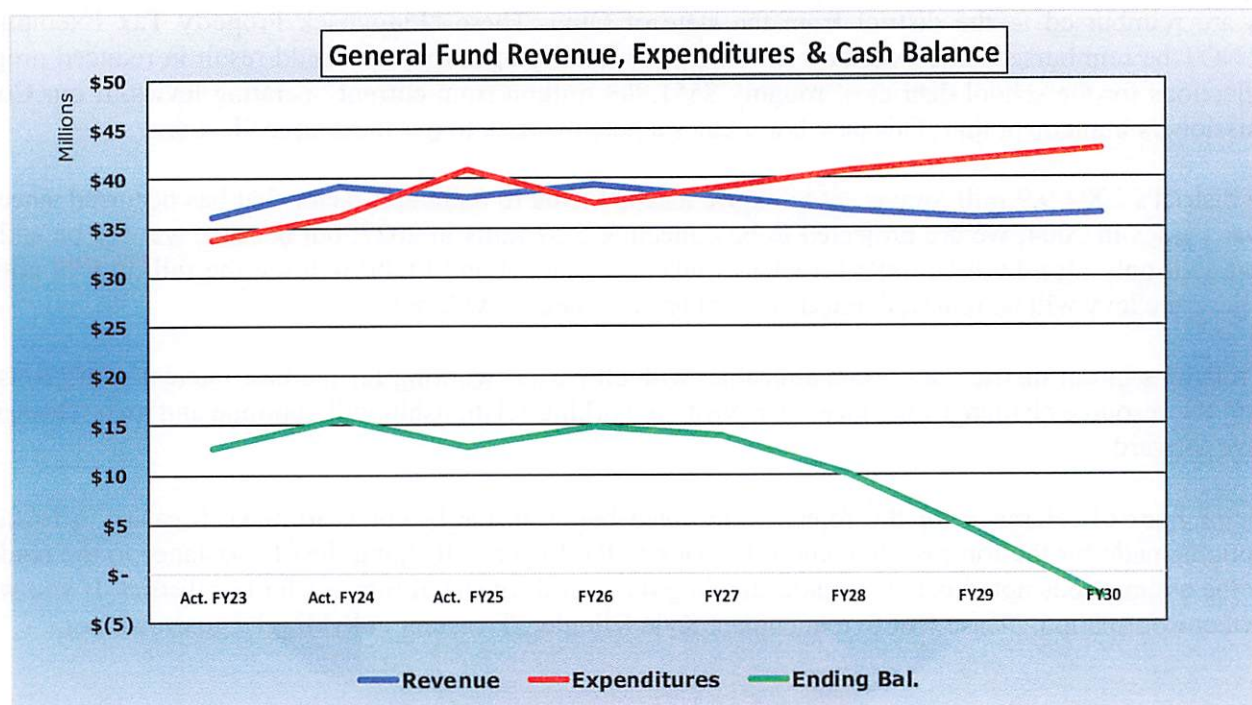
7) The district's 2004 9.9 mill levy is set to expire in 2027. Due to reduction factor that has occurred since this levy was passes in 2004, we are projected to be collecting 5.57 mills in 2027, but because we will be at 20.71 mills we will only drop by 0.10 mills for Class I whereas Class II and PUPP will see the full drop in millage. We believe the levy will be renewed, but there is always a chance it will not.

Labor relations in our district have been amicable, with all parties working for the best interest of students and realizing the resource challenges we face. Our positive working relationship will continue and grow stronger as we move forward.

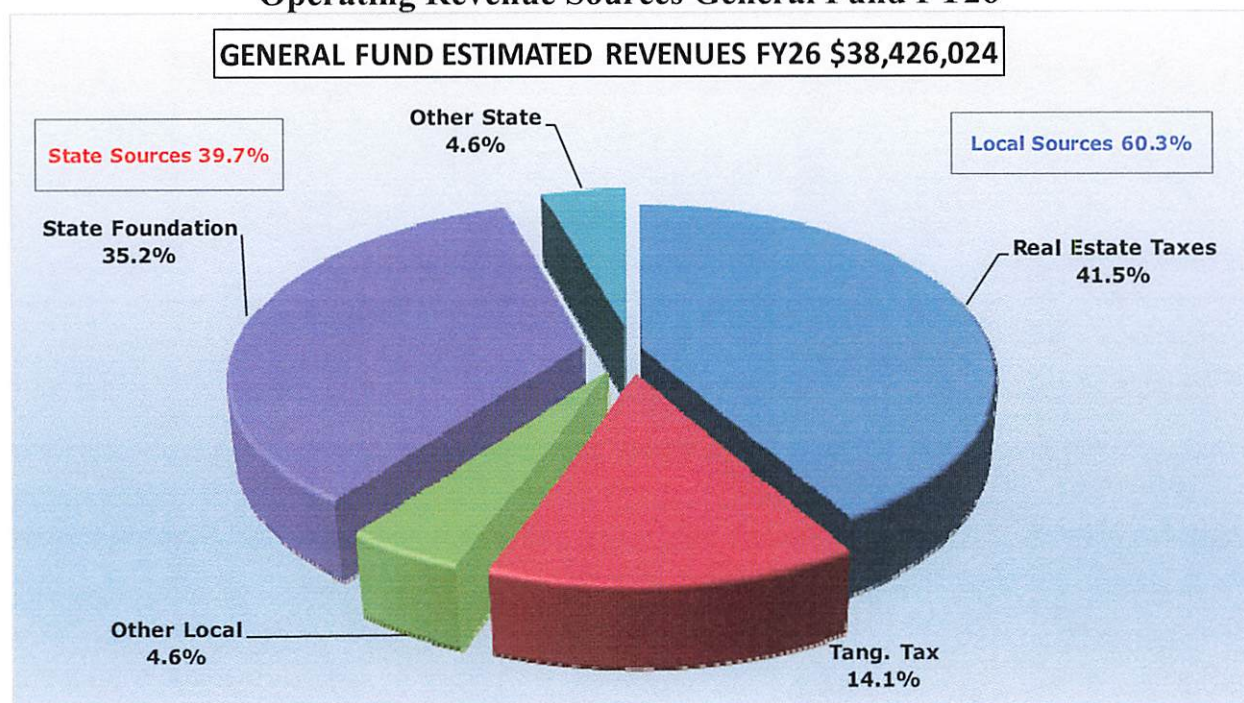
The major lines of reference for the forecast are noted below in the headings to make it easier to relate the assumptions made for the forecast item and refer back to the forecast. It should be of assistance to the reader to review the assumptions noted below in understanding the overall financial forecast for our district. If you would like further information, please feel free to contact Kyle Klingler, Treasurer at kyklingl@goarrows.org.

General Fund Revenue, Expenditures, and Ending Cash Balance Actual FY23-25 and Estimated FY26-30

The graph captures in one snapshot the operating scenario facing the District over the next few years.



Revenue Assumptions Operating Revenue Sources General Fund FY26



Real Estate Value Assumptions – Line #1.010

Property Values are established annually by the County Auditor based on new construction, demolitions, BOR/BTA activity, and complete reappraisal or updated values. Ashland County experienced an update and Richland a reappraisal for the 2023 tax year to be collected in FY24. Due to the reappraisal led by an improving housing market, residential/agricultural values increased 37.38% or \$147.66 million. Overall values rose \$136.7 million or 24.55%, including new construction for all property classes.

A reappraisal update will occur in 2026 for collection in 2027, for which we estimate an 12.0% increase in residential and a 0.0% increase for commercial/industrial property. We anticipate Residential/Agricultural and Commercial/Industrial values to increase by \$65.6 million or 9.33% overall.

Public Utility Personal Property (PUPP) values increased by \$16.26 million in Tax Year 2024 because PUPP values were increased for utility providers across the State. We expect our values to continue to decrease by \$800,000 each year of the forecast due to the Rover Pipeline lawsuit. Due to Rover pipeline disputing the taxable valuation, they are currently paying at a tender rate, or the rate they believe it should be. The current forecast reflects values at the tender rate in an effort not to overinflate assumed collections in forecasted years.

We have been conservative with any future value increases for reappraisal or updates due to uncertainty over legislative actions that may take place in the spring of 2025 that limits property tax growth.

<u>Classification</u>	<u>Estimated TAX YEAR 2025 COLLECT 2026</u>	<u>Estimated TAX YEAR 2026 COLLECT 2027</u>	<u>Estimated TAX YEAR 2027 COLLECT 2028</u>	<u>Estimated TAX YEAR 2028 COLLECT 2029</u>	<u>Estimated TAX YEAR 2029 COLLECT 2030</u>
Res./Ag.	\$547,121,960	\$612,726,595	\$612,826,595	\$612,926,595	\$662,060,723
Comm./Ind.	156,160,450	156,160,450	156,160,450	156,160,450	156,160,450
Public Utility Personal Property (PUPP)	85,960,334	85,160,334	84,360,334	83,560,334	82,760,334
Total Assessed Value	<u>\$789,242,744</u>	<u>\$854,047,379</u>	<u>\$853,347,379</u>	<u>\$852,647,379</u>	<u>\$900,981,507</u>

Tax Rate Assumptions

The county auditor sets tax rates for each levy voted on to provide tax revenues for the school district. Ohio law provides for “reduction factors” of all voted property tax levies to adjust the millage rates lower for the levy to not increase from inflation of property values for the taxes received by a district to that of the actual amount of the levy at the time of the election. The reduction factors are applied separately to Residential/Agriculture (Class I) and Commercial/Industrial (Class II) resulting in different effective millage rates. The district-voted rate for all general fund levies is 61.0 mills while the Class I effective millage rate is 22.02 mills and the Class II effective millage rate is 34.37 mills. The Ohio law has a provision that the reduction factors cannot lower the total millage rate for each class less than 20 mills (excluding emergency and substitute emergency levies), which includes both the voted and the non-voted millage rates; this is called the “20-Mill Floor”. Currently, our district is very close to the floor for Class I. Any emergency or substitute emergency levy or income tax levy that is voted on is not included in the 20-mill floor, the district does not have any emergency levies at this time.

ESTIMATED ASSESSED VALUE (AV) BY COLLECTION YEARS

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Est. Real Estate Taxes	\$15,954,751	\$16,120,457	\$15,408,274	\$14,872,331	\$15,394,986
Total Line #1.01 Real Estate Taxes	<u>\$15,954,751</u>	<u>\$16,120,457</u>	<u>\$15,408,274</u>	<u>\$14,872,331</u>	<u>\$15,394,986</u>

Property tax levies are estimated to be collected at 97.77% of the annual amount. This allows 2.23% delinquency factor. In general, 58.85% of the Res/Ag and Comm/Ind property taxes are expected to be collected in the February tax settlement and 41.15% collected in the August tax settlement. The 2004 9.0 mill levy expires in calendar year 2027 and drops to line 11.02.

Renewal and Replacement Levies – Line #11.02

Tax levies that are not continuous by law cannot be included with the property taxes; therefore, there are no levies that will appear in this line until FY28 when the 2004 9.0 mill levy will need to be renewed. This levy is a current expense levy and is part of the 20 mill floor calculation, because the district is so close to the 20 mill floor, the district will not lose the full amount collected from this levy for Class I values if it is not renewed.

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Renewal Levy 2004	\$0	\$0	\$1,372,357	\$2,204,582	\$2,158,153
Total Line #11.020	<u>\$0</u>	<u>\$0</u>	<u>\$1,372,357</u>	<u>\$2,204,582</u>	<u>\$2,158,153</u>

New Tax Levies – Line #13.030 - No new levies are modeled in this forecast.

Estimated Tangible Personal Tax & PUPP Taxes – Line #1.020

Amounts noted below are public utility tangible personal property (PUPP) tax payments from public utilities. Public Utility tax settlements (PUPP taxes) are estimated to be received 66% in March and 34% in August settlement from the County Auditor and are noted in line 1.02 totals below. As stated above Rover/pipeline payments are forecasted at a tender rate, or the value the companies believe it should be. We will continue to monitor and update as more information is provided.

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Public Utility Personal Property	\$5,436,829	\$5,211,372	\$4,611,362	\$4,283,832	\$4,242,952
Total PUPP Tax Line #1.020	<u>\$5,436,829</u>	<u>\$5,211,372</u>	<u>\$4,611,362</u>	<u>\$4,283,832</u>	<u>\$4,242,952</u>

State Foundation Revenue Estimates – Lines #1.035, 1.040 & 1.045

Current State Funding Model per HB96 through June 30, 2027

A) Unrestricted State Foundation Revenue – Line #1.035

HB96, the current state budget, continued the Fair School Funding Plan for FY26 and FY27, which funds students where they are educated rather than where they live. We have projected FY26 funding based on the most current foundation settlement and funding factors.

Our district is currently a formula district in FY26 and is expected to continue to be on the guarantee in FY27-FY30 on the new Fair School Funding Plan (FSFP).

A detailed overview of how foundation funding is calculated including all of the HB96 changes on the Ohio Department of Education and Workforce is not available at this time. When a detailed analysis is available, please visit the Ohio Department of Education and Workforce at: <https://education.ohio.gov/Topics/Finance-and-Funding/Overview-of-School-Funding>.

State Funding FY26-FY27

The Fair School Funding Plan was presented as a six (6) year phase-in plan, the state legislature approved the final two (2) years of the funding plan in HB96 phasing in funding at 83.33% in FY26 and then 100% in FY27. However, the legislature did not increase the funding base inputs from FY25. In other words, the legislature did not increase funding in the foundation formula. They did increase transportation funding's state share

percentage to 45.83% in FY26, and 50% in FY27, which could increase funding, and; they added three (3) Supplemental Payments outside the formula: a Base Funding Supplement, Enrollment Growth Supplement and Performance Supplement.

The Base Funding Supplement will be paid to all districts. The funding supplement per pupil is \$27 in FY26 and \$40 in FY27.

The Enrollment Growth Supplement is paid to eligible districts based on the current FY26 enrolled ADM multiplied by \$225 per student, and in FY27 based on FY27 enrolled ADM multiplied by \$250. To be eligible enrolled ADM growth between FY22 and FY25 must equal or exceed 5% growth, and FY27 enrolled ADM growth between FY23 and FY26 must equal or exceed 3%. Our district does not qualify for this payment.

The Performance Supplement was included in HB96. The eligibility for the supplement payment uses data from the state report card for the 2024-2025 school year for FY26 and 2025-2026 school year for FY27; the payment will be a separate payment of \$13 per pupil in FY26 and FY27. We will not know until later in FY26 if we will receive this additional funding.

The funding formula eliminated the Supplemental Targeted Assistance guarantee beginning in FY26, but still includes two (2) primary guarantees: 1) Formula Transition Aid, and 2) Formula Transition Supplement. The two (2) guarantees in both temporary and permanent law ensure that no district will get fewer funds in FY26 and FY27 than they received in FY21.

Future State Budget Projections beyond FY27

Our funding status for FY28-FY31 will depend on unknown two (2) new state budgets. There is no guarantee that the current Fair School Funding Plan will be continued in future biennial budget processes; therefore, our state funding estimates are reasonable, and we will adjust the forecast when we have authoritative data to work with. For this reason, funding is held constant in the forecast for FY28 through FY30.

Casino Revenue

On November 3, 2009, Ohio voters passed the Ohio casino ballot issue. This issue allowed four (4) casinos to open in Cleveland, Toledo, Columbus, and Cincinnati. Thirty-three percent (33%) of the gross casino revenue will be collected as a tax. School districts will receive 34% of the 33% of Gross Casino Revenue that will be paid into a student fund at the state level. These funds will be distributed to school districts on the 31st of January and August each year, beginning for the first time on January 31, 2013.

In FY25, the funding totaled \$114.30 million or \$65.70 per pupil. We expect the Casino revenues to have resumed their historical growth rate and are assuming a 1.5% annual growth rate for the remainder of the forecast.

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Basic Aid-Unrestricted	\$11,966,320	\$11,918,470	\$11,918,470	\$11,918,470	\$11,918,470
Additional Aid Items	<u>426,981</u>	<u>436,017</u>	<u>436,017</u>	<u>436,017</u>	<u>436,017</u>
Basic Aid-Unrestricted Subtotal	12,393,301	12,354,487	12,354,487	12,354,487	12,354,487
Ohio Casino Commission ODT	<u>210,734</u>	<u>213,895</u>	<u>217,104</u>	<u>220,360</u>	<u>223,666</u>
Total Unrestricted State Aid Line #1.035	<u>\$12,604,035</u>	<u>\$12,568,382</u>	<u>\$12,571,591</u>	<u>\$12,574,847</u>	<u>\$12,578,153</u>

B) Restricted State Revenues – Line #1.040

HB96 has continued Disadvantaged Pupil Impact Aid, Career Technical, Gifted, English Learners (ESL), and Student Wellness funding. We have estimated revenues for these new restricted funding lines using the most current funding factors available. For fiscal years 2026 and 2027, HB96 modifies how DPIA is calculated by factoring in both directly certified and economically disadvantaged students. The new formula modified the weight given to these student groups over the biennium. We will not see the specific impact of this until after this forecast period.

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
DPIA	\$274,825	\$298,579	\$298,579	\$298,579	\$298,579
Career Tech - Restricted	14,186	9,610	9,610	9,610	9,610
Gifted	160,680	142,727	142,727	142,727	142,727
ESL	21,997	21,416	21,416	21,416	21,416
Student Wellness	432,095	432,095	432,095	432,095	432,095
Other Restricted State Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Restricted State Revenues Line #1.040	<u>\$903,783</u>	<u>\$904,427</u>	<u>\$904,427</u>	<u>\$904,427</u>	<u>\$904,427</u>

C) Restricted Federal Grants in Aid – Line #1.045

There are no federal restricted grants projected during this forecast.

<u>SUMMARY</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Unrestricted Line #1.035	\$12,604,035	\$12,568,382	\$12,571,591	\$12,574,847	\$12,578,153
Restricted Line #1.040	<u>903,783</u>	<u>904,427</u>	<u>904,427</u>	<u>904,427</u>	<u>904,427</u>
Total State Foundation Revenue	<u>\$13,507,818</u>	<u>\$13,472,809</u>	<u>\$13,476,018</u>	<u>\$13,479,274</u>	<u>\$13,482,580</u>

State Share of Local Property Tax – Line #1.050**A) Rollback and Homestead Reimbursement**

Rollback funds are reimbursements paid to the district from the State of Ohio for tax credits given to owner-occupied residences. Credits equal 12.5% of the gross property taxes charged to residential taxpayers on levies passed before September 29, 2013. HB59 eliminated the 10% and 2.5% rollback on new levies approved after September 29, 2013. And Homestead Exemptions are credits paid to the district from the state of Ohio for qualified elderly and disabled.

HB96, the current state biennium budget also enacted a new provision called “Piggyback Property Tax Exemptions”. This provision allows county commissioners in each county in Ohio to double the current Homestead Exemption and owner occupied 2.5% tax credit. The extended tax credits for qualifying taxpayers would result in reduced property tax collections for the school district of roughly \$551,908 from current operating levies, if our County Commissioners implemented this.

Summary of State Share of Local Property Tax Reimbursement – Line #1.050

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Rollback and Homestead	\$1,759,456	\$1,772,125	\$1,786,797	\$1,782,245	\$1,853,832
Total Tax Reimbursements #1.050	<u>\$1,759,456</u>	<u>\$1,772,125</u>	<u>\$1,786,797</u>	<u>\$1,782,245</u>	<u>\$1,853,832</u>

Other Local Revenues – Line #1.060

All other local revenue encompasses any revenue that does not fit the above lines. The primary sources of revenue in this area have been open enrollment, interest on investments, tuition for court-placed students, student fees, Payment In Lieu of Taxes, catastrophic aide and general rental fees.

Interest income is based on the district's cash balances and increased interest rates due to the Federal Reserve raising rates to curb inflation. The Federal Reserve Bank cut interest rates by 50 basis points in September 2024. While interest income in FY25 should remain steady due to laddered investment strategies, the rate cuts will begin to have an impact on earnings in FY26 and future years. We will continue to monitor the investments for the district. All other revenues are expected to continue on historical trends.

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Tuition Related Payments	\$287,741	\$287,741	\$287,741	\$287,741	\$287,741
Open Enrollment	0	0	0	0	0
Class & Sports Oriented Fees	101,608	101,608	101,608	101,608	101,608
Interest Earnings	770,522	539,365	509,365	479,365	479,365
Medicaid/Threshold	426,402	426,402	426,402	426,402	426,402
Miscellaneous	<u>180,897</u>	<u>180,897</u>	<u>180,897</u>	<u>180,897</u>	<u>180,897</u>
Total Other Local Revenue Line #1.060	<u>\$1,767,170</u>	<u>\$1,536,013</u>	<u>\$1,506,013</u>	<u>\$1,476,013</u>	<u>\$1,476,013</u>

Short-Term Borrowing – Lines #2.010 & #2.020

There is no short term borrowing projected in this forecast.

Transfers In / Return of Advances – Lines #2.040 & #2.050

These are non-operating revenues which are the repayment of short term loans to other funds over the previous fiscal year and reimbursements for expenses received for a previous fiscal year in the current fiscal year. Return of advances are currently projected to cover balances in the Employee Benefits Self-Insurance Fund during the fiscal year.

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Transfers In - Line #2.040	\$0	\$0	\$0	\$0	\$0
Advance Returns - Line #2.050	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfer & Advances In	<u>\$1,000,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

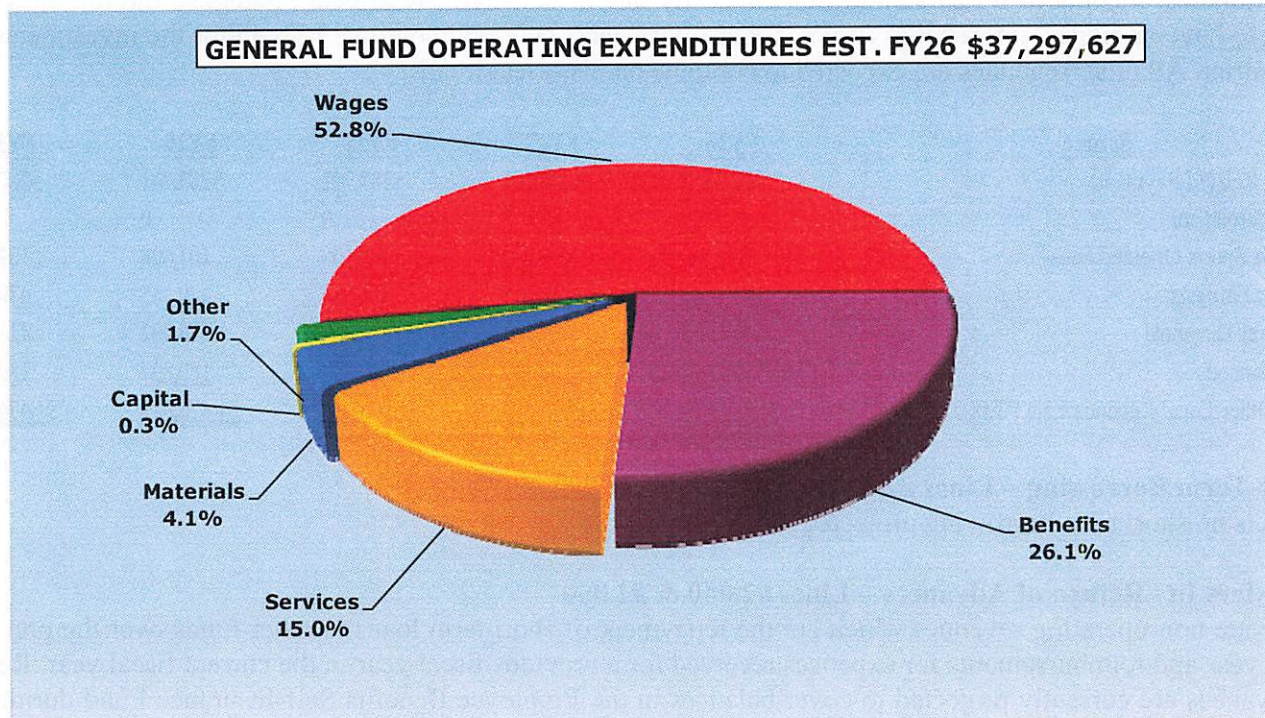
All Other Financial Sources – Line #2.060

This funding source is typically a refund of prior year expenditures that is very unpredictable. These revenues are inconsistent year to year and we will not project that occurring in the remainder of the forecast.

Expenditures Assumptions

The district's leadership team is always looking at ways to improve the education of the students whether it be with changes in staffing, curriculum, or new technology needs. As the administration of the district reviews expenditures, the education of the students is always the main focus for resource utilization.

Estimated Operating Expense Categories - General Fund FY26



Wages – Line #3.010

Negotiations with bargaining unit members resulted in an agreement with OAPSE members to include base increases of 0.20 dollars per Classification January 1, 2023 and then a 0.50 dollar increase on July 1, 2023 and July 1, 2024. Certified employees received a 2.75% increase starting July 1, 2025 and a 3.0% increase for FY27 and FY28. Step increases are calculated to increase wages 1.5% each year. For planning purposes, a 0.0% base increase is planned FY29 through FY30. Other adjustments were made to wages for growth of staff and staffing reductions, along with ESSER adjustments and Science of Reading stipends.

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Base Wages	\$18,169,529	\$18,311,287	\$19,098,041	\$19,945,651	\$20,232,122
Based Pay Increase	534,185	570,214	572,941	0	0
Steps & Academic Training	265,440	272,543	274,669	286,471	299,185
Growth Staff	23,255	0	0	0	0
Substitutes	302,929	302,929	302,929	302,929	302,929
Supplementals	1,070,961	1,103,090	1,136,183	1,136,183	1,136,183
Science of Reading	0	0	0	0	0
SWSF & ESSER Adjustments	(360,500)	0	0	0	0
Other Adjustments/Reductions	(320,622)	(56,003)	0	0	0
Total Wages Line #3.010	<u>\$19,685,177</u>	<u>\$20,504,060</u>	<u>\$21,384,763</u>	<u>\$21,671,234</u>	<u>\$21,970,419</u>

Fringe Benefits Estimates

This area of the forecast captures all costs associated with benefits and retirement costs.

A) STRS/SERS will increase as Wages Increase

As required by law, the BOE pays 14% of all employee wages to STRS or SERS. The BOE also pick up 5% of Teachers STRS contributions.

B) Insurance

The district is on a self-insured medical insurance plan. The School District is self-insured for health benefits and through 2021 has not had increase in premiums since 2016. Claims and expenses in the Employee Benefits Self Insurance fund increase by 26% from 2021 to 2022, and premiums were increased 20% as a result for 2023 and rose 28.5% in FY24. We are estimating an increase of 7% for FY26 and 7% for the remainder of the forecast which reflects trend on our current employee census and claims data.

C) Workers Compensation & Unemployment Compensation

Workers Compensation is expected to be approximately 0.44% of wages FY26 through FY30. Unemployment is expected to remain at a very low level FY26 through FY30.

D) Medicare

Medicare will continue to increase at the rate of increases in wages and as new employees are hired. Contributions are 1.45% for all new employees to the district on or after April 1, 1986. These amounts are growing at the general growth rate of wages.

Summary of Fringe Benefits – Line #3.020

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
A) STRS/SERS	\$4,072,680	\$4,160,199	\$4,330,731	\$4,430,169	\$4,492,108
B) Insurance's	5,278,796	5,632,631	6,026,915	6,448,799	6,900,215
C) Workers Comp/Unemployment	86,615	90,218	94,093	95,353	96,670
D) Medicare	<u>278,652</u>	<u>288,935</u>	<u>298,121</u>	<u>310,079</u>	<u>314,233</u>
Total Fringe Benefits Line #3.020	<u>\$9,716,743</u>	<u>\$10,171,983</u>	<u>\$10,749,860</u>	<u>\$11,284,400</u>	<u>\$11,803,226</u>

Purchased Services – Line #3.030

College Credit Plus, excess costs and other tuition costs will continue to draw funds away from the district, which will continue in this area and have been adjusted based on historical trend. Overall, FY24 has a 4 percent inflationary increase with a \$170,000 reduction for TCCSA techs and FY25 we will recode some TCCSA techs back to the General fund from ESSER funds. The remaining years have a 3 percent inflationary adjustment. In FY26 there will be a new electric Capacity Charge that will be assessed on all electric bills to help expand Ohio's electric generating ability. This charge will begin June 2025 and end June 2026. It is anticipated it will increase electric costs by 20% annually for just that twelve (12) month period.

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Professional & Technical Services, ESC	\$3,309,981	\$3,409,280	\$3,511,558	\$3,616,905	\$3,725,412
Maintenance, Insurance & Garbage Removal	519,145	534,719	550,761	567,284	584,303
Professional Development	56,902	58,609	60,367	62,178	64,043
Communications, Postage, & Telephone	49,207	50,683	52,203	53,769	55,382
Utilities	580,990	598,420	616,373	634,864	653,910
Contracted Trades & Services	30,424	31,337	32,277	33,245	34,242
Tuition, Excess Costs & Scholarship Costs	596,283	614,171	632,596	651,574	671,121
College Credit Plus	436,922	450,030	463,531	477,437	491,760
Other Adjustments SWSF, ESSER, Etc.	<u>25,484</u>	<u>26,249</u>	<u>27,036</u>	<u>27,847</u>	<u>28,682</u>
Total Purchased Services Line #3.030	<u>\$5,605,338</u>	<u>\$5,773,498</u>	<u>\$5,946,702</u>	<u>\$6,125,103</u>	<u>\$6,308,855</u>

Supplies and Materials – Line #3.040

Expenses which are characterized by curricular supplies, testing supplies, copy paper, maintenance and custodial supplies, materials, and bus fuel. We have estimated a 5% inflationary increase for all years of the forecast in the supplies and materials category.

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
General Office Supplies & Materials	\$907,444	\$952,816	\$1,000,457	\$1,050,480	\$1,103,004
Textbooks & Instructional Supplies	192,968	202,616	212,747	223,384	234,553
Facility Supplies & Materials	190,112	199,618	209,599	220,079	231,083
Transportation Fuel & Supplies	242,888	255,032	267,784	281,173	295,232
Other adjustments SWSF, ESSER, Etc.	<u>639</u>	<u>671</u>	<u>705</u>	<u>740</u>	<u>777</u>
Total Supplies Line #3.040	<u>\$1,534,051</u>	<u>\$1,610,753</u>	<u>\$1,691,292</u>	<u>\$1,775,856</u>	<u>\$1,864,649</u>

Equipment – Line # 3.050

The District does not anticipate costs increasing significantly in this line because most capital outlay is paid by the Permanent Improvement Fund. For FY26 we have budgeted \$125,000 for equipment and \$125,000 for the remaining years of the forecast.

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Capital Outlay & Maintenance	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$125,000</u>
Total Equipment Line #3.050	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$125,000</u>

Principal and Interest Payment – Lines #4.05 & #4.06

In FY13, the School District issued \$3,045,000 in general obligation bonds to finance a HB264 energy conservation project. The bonds were issued for a ten year period with a final maturity at November 1, 2023. Principal and interest payments on the bond are reflected in this line item. These bonds were paid off in FY24.

Other Expenses – Line #4.300

The category of Other Expenses consists primarily of Auditor & Treasurer fees, our annual audit and other miscellaneous expenses. These costs are projected to remain stable over the five year forecast. We've added \$50,000 for levy fees to the County Auditor and Treasurer fees category for FY28.

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
County Auditor & Treasurer Fees	\$354,261	\$364,889	\$425,836	\$388,611	\$400,269
Annual Audit Costs	30,456	31,370	32,311	33,280	34,278
Dues, Fees & other Expenses	<u>246,601</u>	<u>253,999</u>	<u>261,619</u>	<u>269,468</u>	<u>277,552</u>
Total Other Expenses Line #4.300	<u>\$631,318</u>	<u>\$650,258</u>	<u>\$719,766</u>	<u>\$691,359</u>	<u>\$712,099</u>

Transfers Out/Advances Out – Lines #5.010 & #5.020

This account group covers fund to fund transfer and end of year short term loans from the General Fund to other funds until they have received reimbursements and can repay the General Fund. In prior years, transfers were made to pay for large construction project out of the capital improvements fund. Future transfers are currently projected to cover expenses in the Termination Benefits Fund as well as fund multiple construction projects within the Capital Project Funds. Advances are currently projected to cover balances in the Employee Benefits Self-Insurance Fund.

<u>Source</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Operating Transfers Out Line #5.010	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Advances Out Line #5.020	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfer & Advances Out	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$150,000</u>

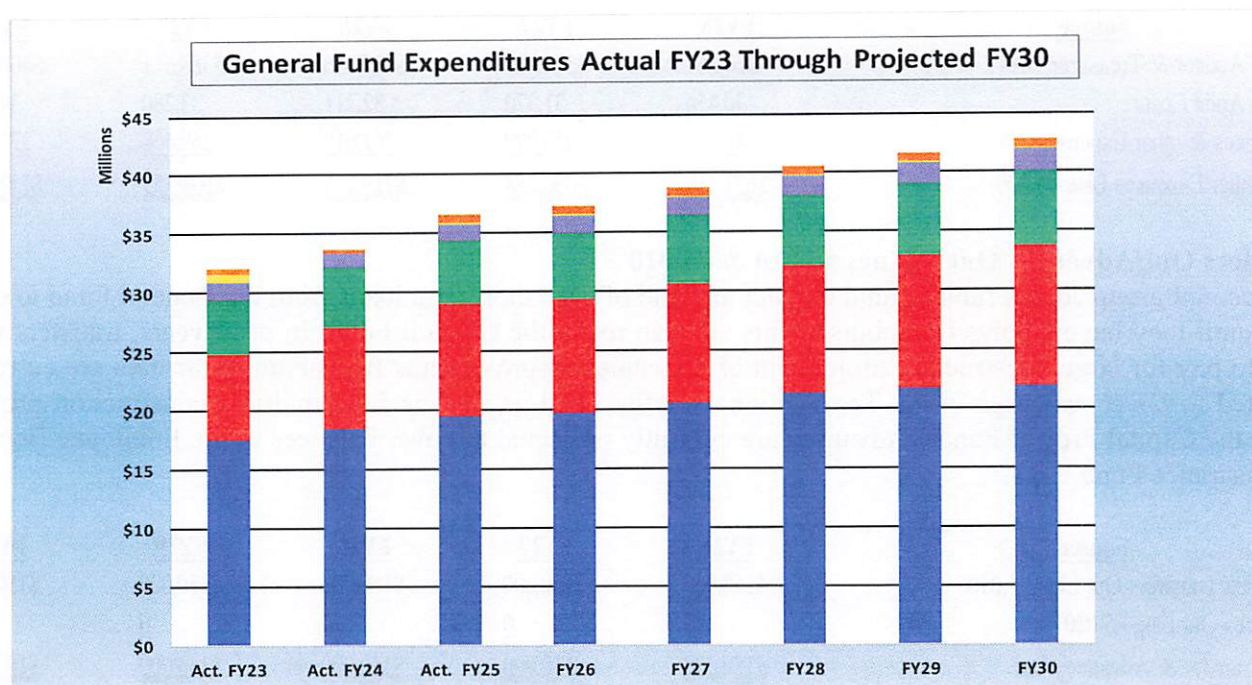
Encumbrances –Line #8.010

These are outstanding purchase orders that have not been approved for payment as the goods were not received in the fiscal year in which they were ordered.

	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Estimated Encumbrances Line #8.010	<u>\$712,227</u>	<u>\$712,227</u>	<u>\$712,227</u>	<u>\$712,227</u>	<u>\$712,227</u>

Operating Expenditures Actual FY23 through FY25 and Estimated FY26-FY30

As the graph on the following page indicates, we have been diligent at containing costs in reaction to lower and flat state revenues in the past. We are maintaining control over our expenses while balancing student academic needs to enable them to excel and do well on state performance standards.



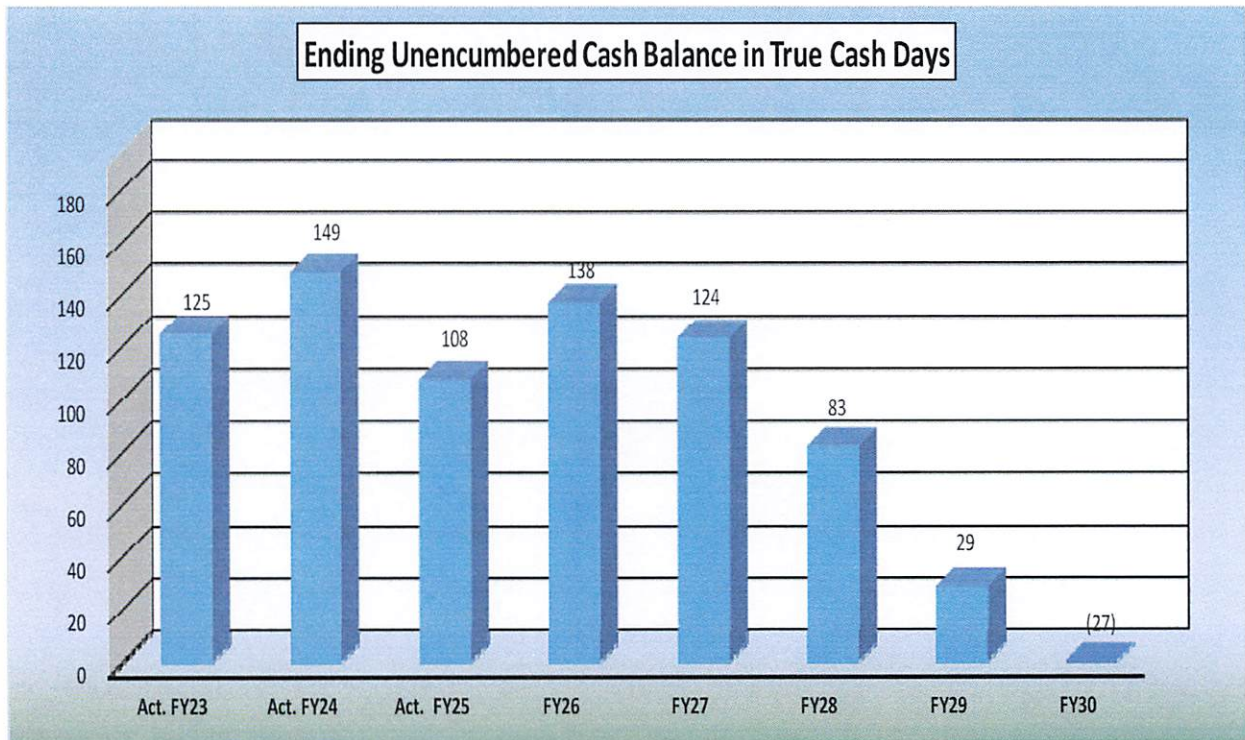
Ending Unencumbered Cash Balance “The Bottom-line” – Line #15.010

This amount must not go below \$0 or the district General Fund will violate all Ohio Budgetary Laws. Any multi-year contract which is knowingly signed which results in a negative unencumbered cash balance is a violation of 5705.412, ORC punishable by personal liability of \$10,000. It is recommended that a district maintains a minimum of thirty (30) day cash balance, which is about \$3.1 million for our district.

	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>
Ending Unreserved Cash Balance Line #15.01	<u>\$14,115,023</u>	<u>\$13,242,247</u>	<u>\$10,635,685</u>	<u>\$6,911,010</u>	<u>\$2,585,278</u>

True Cash Days Ending Balance

Another way to look at ending cash is to state it in “True Cash Days”. In other words, how many days could the district operate at year end if no additional revenues were received. This is the Current Years Ending Cash Balance divided by (Current Years Expenditures/365 days) = number of days the district could operate without additional resources or a severe resource interruption. The government finance officers association recommends no less than two (2) months or 60 days cash is on hand at year end but could be more depending on each districts complexity and risk factors for revenue collection. This is calculated including transfers as this is a predictable funding source for other funds such as capital, athletics and severance reserves.



As you read through the notes and review the forecast, remember that the forecast is based on the best information that is available to us at the time the forecast is prepared.

Certificated/Licensed Staff Recommendations
October 13, 2025

EXHIBIT B

CERTIFICATED LEAVE OF ABSENCE								
BOE	Last Name	First Name	Position	Building	Pay Rate	Yea	Ste	Notes
10/13/2025	Oberholtzer	Claire	Teacher	Taft				Tentative dates of May 11-29, 2025
ADMINISTRATIVE CONTRACTS								
BOE	Last Name	First Name	Position	Building	Pay Rate	Yea	Ste	Notes
10/13/2025	Packard	Josh	Principal	AHS	Per Admin Salary Schedule			Effective 8-1-2025; 3-year contract; 260 days
10/13/2025	Young	Amanda	District Wellness Administrator	District	Per Admin Salary Schedule			Effective 10-27-2025; 3-year contract; 210 days
LPDC Stipends for the 2025-2026 School Year								
BOE	Last Name	First Name	Position	Building	Pay Rate	Yea	Ste	Notes
10/13/2025	Tilton	Trudi	Chairperson	AMS	\$1,750.00	na	na	
10/13/2025	Baker	Melissa		AHS	\$1,250.00	na	na	
10/13/2025	Chandler	Amy		Reagan	\$1,250.00	na	na	
10/13/2025	Mowry	Devon		Edison	\$1,250.00	na	na	
10/13/2025	Packard	Wendy		AMS	\$1,250.00	na	na	
10/13/2025								
NON-PUBLIC ST. EDWARDS SCHOOL FOR THE 2025-2026 SCHOOL YEAR (PAID FOR WITH AUXILIARY FUNDS)								
BOE	Last Name	First Name	Position	Building	Pay Rate	Yea	Ste	Notes
10/13/2025	Dowdell	Beverly	Title I Tutor	St. Edwards	\$26.33/hour	na	na	Per diem basis/documented on timesheet
SUBSTITUTE TEACHERS/HOME INSTRUCTORS FOR THE 2024-2025 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Yea	Ste	Notes
10/13/2025	Coffy	Aaron	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
10/13/2025	Karl	Shelley	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
10/13/2025	Travis	Laura	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	

Classified/Support Staff Recommendations
October 13, 2025

EXHIBIT C

CLASSIFIED NEW HIRES								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
10/13/2025	Shoemaker	Ashlee	General Worker	Reagan	\$ 16.30			Effective September 29, 2025
10/13/2025	Moorehead	Emily	Paraprofessional I	AHS	\$ 16.80			Effective October 20, 2025
10/13/2025	Yetzer	Kennedy	Paraprofessional I	Reagan	\$ 16.80			Effective October 20, 2025
CLASSIFIED TRANSFER								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
10/13/2025	Morrison	Christian	General Custodian II, Level 3	AMS	\$ 16.30			Effective October 6, 2025
CLASSIFIED RESIGNATION								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
10/13/2025	Edwards	Jody	Paraprofessional I	Reagan				Resignation effective September 18, 2025
CLASSIFIED SUBSTITUTES FOR THE 2025-2026 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
10/13/2025	Clinger	Jill	Sub	All				
10/13/2025	Deck	Crystal	Sub	All				
10/13/2025	Highman	Alexia	Sub	All				
10/13/2025	Shank	Lacy	Sub	All				
10/13/2025	Young	Constance	Sub	All				
STUDENT WORKERS FOR THE SCHOOL YEAR 2025-2026								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
10/13/2025	Bowles	Robert	Student Worker	AHS				
10/13/2025	Dalkert	Brendan	Student Worker	AHS				
VOLUNTEER FOR THE 2025-2026 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
10/13/2025	Robey	Katelyn		District				

**ASHLAND CITY SCHOOL DISTRICT
2025-2026 ADMINISTRATORS' SALARY SCHEDULE
BOARD OF EDUCATION ADOPTED OCTOBER 13, 2025**

Base	\$ 75,000		
Responsibility		Contract Length	
Deputy Superintendent	1.300	210 Days	0.0450
Assistant Superintendent for Student Services	1.250	260 Days	0.0750
High School Principal	1.220		
Middle School Principal	1.120	Years of Service	
Elementary School Principal	1.050	1	0.000
High School Assistant Principal	1.045	2	0.014
Middle School Assistant Principal	1.030	3	0.028
Elementary School Assistant Principal	1.030	4	0.042
Wellness Administrator	1.020	5	0.056
Director of Operations	0.850	6	0.070
Director of Information Technology	0.800	7	0.084
Information Technology Engineer/Software Manager	0.700	8	0.098
		9	0.112
Training		10	0.126
HS	0.000	11	0.140
BA	0.030	12	0.154
MA	0.075	13	0.168
MA +10	0.080	14	0.182
MA +20	0.085	15	0.196
MA +30	0.090		
MA +40	0.095		
ED/PHD	0.125		

NOTES:

- (1) A retiree shall be paid in accordance with their responsibility, training, and contract length as stated above but shall be placed at 1 year of service.
- (2) The below listed administrators will be in accordance with the amounts listed below, effective August 1st, 2025.

Bartlett, Kate	\$ 104,497
Packard, Josh	\$ 126,074



A S H L A N D C I T Y S C H O O L S

Administrative Offices • 1407 Claremont Avenue/P.O. Box 160 • Ashland, Ohio 44805 • 419-289-1117 • FAX 419-289-4518

ASHLAND CITY SCHOOL DISTRICT BOARD OF EDUCATION RESOLUTION _____

A RESOLUTION AUTHORIZING AMANDA YOUNG TO SERVE AS AN ASSISTANT PRINCIPAL FOR GRADES PRE-K THROUGH 5 WHILE PURSUING AN ALTERNATIVE PRINCIPAL LICENSE

WHEREAS, the Ashland City School District Board of Education recognizes the need to provide effective and qualified administrative leadership for its elementary schools, serving students in grades Pre-K through 5; and

WHEREAS, Amanda Young currently holds a valid Ohio Principal's License for grades 5 through 12, issued by the Ohio Department of Education and Workforce; and

WHEREAS, Amanda Young has expressed her commitment to expand her credentials to include the Pre-K through 5 grade band and is actively pursuing the requirements necessary to obtain an Alternative Principal License for that grade level in accordance with Ohio Administrative Code and Department of Education and Workforce guidelines; and

WHEREAS, the Board desires to authorize Amanda Young to serve as an Assistant Principal in grades Pre-K through 5 during the period in which she is completing the requirements for said Alternative Principal License;

NOW, THEREFORE, BE IT RESOLVED that the Ashland City School District Board of Education hereby authorizes Amanda Young to serve in the position of **Assistant Principal, Grades Pre-K through 5**, while she is completing all necessary coursework and program requirements for an Alternative Principal License for this grade band; and

BE IT FURTHER RESOLVED that this authorization is contingent upon Amanda Young maintaining her valid Principal's License for grades 5–12 and continuing to make satisfactory progress toward completion of the Alternative Principal Licensure requirements as prescribed by the Ohio Department of Education and Workforce; and

BE IT FURTHER RESOLVED that the Superintendent and Treasurer are hereby authorized to take all necessary actions to implement this resolution, including submission of any required documentation to the Ohio Department of Education and Workforce.

Adopted this __13th_ day of ____October____, 2025.

ASHLAND CITY SCHOOL DISTRICT BOARD OF EDUCATION

President, Board of Education

Superintendent

Treasurer
