



ASHLAND
PUBLIC SCHOOLS

BUDGET BOOK

FISCAL YEAR 2027

Prepared by:

James E. Adams, *Superintendent*

Christopher Mathieu, *Director of Finance and Operations*

Michael Caira, *Assistant Superintendent*



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361
FTE Employees



5
Schools



223
FTE Teachers



\$17,922
Per Pupil Expenditure



\$11,996,178
Total state aid funding

ABOUT ASHLAND PUBLIC SCHOOLS

MISSION

We are committed every minute, every hour, every day, to every student.

VISION

The Ashland Public Schools strives to be a model district that creates a culture of inclusivity for our diverse students and staff who:

- feel safe and supported,
- are empowered with the academic and social-emotional skills to pursue their chosen path, and
- embrace their roles as positive contributors to local and global communities.

CORE VALUES

Safety: We believe in providing safe and supportive learning environments and facilities, which address the varied social, emotional, and health needs of all students and staff.

Responsibility: We believe in the importance of individual and group accountability to make thoughtful, appropriate decisions that produce positive results for all.

Respect: We believe in the inherent value of all: including oneself, one's peers, and all who are a part of our community and greater global society.

Excellence: We believe as individuals, schools, and a community in the cultivation of an environment in which each member is supported in achieving his/her greatest potential.

Integrity: We believe in making decisions that uphold the values of honesty, decency, and sincerity in all of our actions.

STRATEGIC OBJECTIVES

The strategic plan, formerly known as the Blueprint for Continuous Student Improvement, drives the district's priorities and objectives. The 2023–2028 strategic plan also informs the creation of our School Improvement Plans. Through our Site Councils and Ashland School Committee, we identify strategic and operational indicators and advocate for the budgetary resources required to successfully meet those goals and objectives.

EQUITY

- Maximize the academic growth of every student
- Provide more equitable access to all levels of curriculum and activities to provide more students with growth opportunities
- Promote appreciation of diverse perspectives to foster mutual respect and cultural understanding
- Improve upon and utilize fair and unbiased disciplinary practices
- Engage all families as partners in the educational process

SOCIAL AND EMOTIONAL LEARNING

- Enhance student social and emotional well-being
- Ensure all students have a sense of belonging and are connected to the school community
- Continuously improve school climate & culture
- Improve communication of SEL efforts and results to parents and the community

RESOURCE MANAGEMENT

- Provide safe environments for all students and staff
- Improve technology infrastructure and its integration into teaching and learning
- Prioritize facility enhancement and maintenance over the long term in a cost efficient manner
- Enhance advocacy efforts and identify revenue sources to maximize resource opportunities

CURRICULUM AND PROGRAMMING

- Improve student learning, curriculum, and consistency of instruction, aligned to the Portrait of the Graduate, across grades
- Create comprehensive & individualized professional development opportunities to be able to meet each student's academic, social, and emotional needs as well as ensure the application of culturally responsive teaching practices
- Expand academic and extracurricular offerings to increase student opportunities to explore areas of interest
- Create effective, equitable and sustainable systems of collaboration and scheduling to maximize student learning for all



Laurie Tosti
School Committee Chair



Marcy Culverwell
School Committee Member



Paul Kendall
School Building Committee Chair



Marc Terry
School Committee Vice-Chair



Tina Fitanides
School Committee Secretary

BUDGET PROCESS

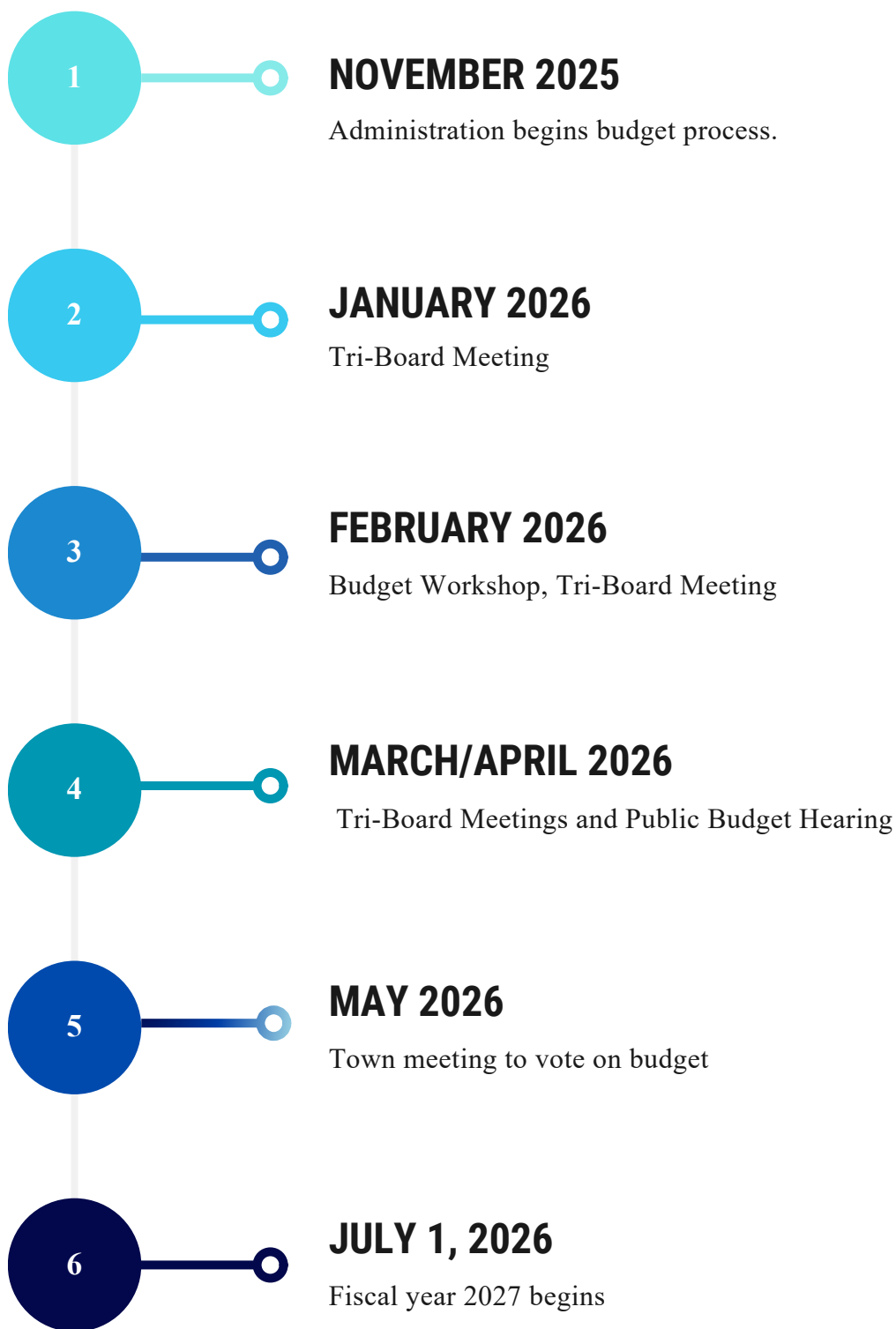
Budget development is a year-round process, and the presentation of the Superintendent's Recommended Budget is just one step. The proposed budget is carefully crafted, not only to meet the absolute needs of Ashland's students but also to support the town's finances.

The process begins in earnest in the fall, as each principal and director, along with their leadership teams, reviews the school's needs and spending priorities in line with the Strategic Plan. They also consider recommendations from their Parent Teacher Organization, staff, and Site Council.

Every school is different, and so are the spending priorities. One school may decide to spend funds on a counselor and a part-time nurse, while another school may choose to spend that same amount on a full-time nurse and computer equipment. All schools are addressing their own unique student needs.

As part of the budget process, the School Committee collaborates with the administration, the Board of Selectmen, and the Finance Committee to determine how the district's requests fit into the town budget.

The Ashland School Committee reserves the right to make changes, modifications, or additions to the budget to meet the best interests of all students.



Now that you have the basics of the budget process, get involved.

- Contact an [Ashland School Committee](#) member.
- Email questions and suggestions to jadams@ashland.k12.ma.us.
- Attend a public hearing on the recommended budget.
- Speak at a regularly scheduled meeting of the Ashland School Committee.



ADMINISTRATIVE TEAM

James E. Adams
Superintendent

Michael A. Caira, Jr.
Assistant Superintendent

Peter Connery
Athletic Director

Christy Arnold
Director of English Learner Education

Paul Carpenter
Director of Technology

Amanda Curley
Ashland Preschool Director

Brittany Hawkins
Director of Student Services

Erin Lachapelle
Ashland Middle School Principal

Christopher Mathieu
Director of Finance and Operations

Kate Altman
Mindess School Principal

Jonathan Murray
Director of Public Facilities

Peter Regan
Warren School Principal

Jennifer Taylor
Director of Social Emotional Learning

Kelley St. Coeur
Ashland High School Principal

MESSAGE FROM THE SUPERINTENDENT

Dear Ashland Community,

I am sharing an overview of the Fiscal Year 2027 (FY'27) School Budget and the two financial paths currently under consideration.

The first option is a 6.18% Operational Override Budget totaling \$47,236,865, an increase of \$2.75 million.

The second option is a 3.25% budget, totaling \$45,931,775, an increase of \$1.44 million, without an override.

Both proposals align with our Strategic Plan and fully fund contractual obligations, special education services, transportation, utilities, and daily operations. Salaries represent approximately 79% of the budget, with primary cost drivers including contractual increases, special education tuition and transportation, transportation contracts, and utilities.

Over the past several months, the administrative team has conducted a comprehensive review of all district positions and enrollment trends. Through retirements, unfilled vacancies, and careful staffing analysis, and in keeping with our commitment to fiscal responsibility, both budget scenarios include a reduction of 13.2 Full-Time Equivalent (FTE) positions.

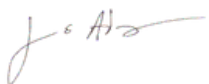
The key difference between the two options is long-term financial sustainability. The override would shift more than \$1.1 million in recurring salaries back into the general operating budget, reduce reliance on revolving funds such as School Choice to support core teaching positions, and preserve those funds for capital and strategic investments.

Without an override, the 3.25% budget maintains services in the short term. However, it would still require the continued use of revolving funds to support 8 staff members' salaries and approximately \$450,000 in operating expenses. This approach reduces financial flexibility and increases structural risk over time.

This decision is not about expansion. It is about stabilizing the operating budget, protecting current academic programming, aligning recurring costs with recurring revenue, and responsibly planning for future capital and infrastructure needs.

I appreciate the collaboration of the School Committee, Select Board, Finance Committee, and Town leadership, and I thank the Ashland community for its continued support as we determine the most responsible and sustainable path forward for our students.

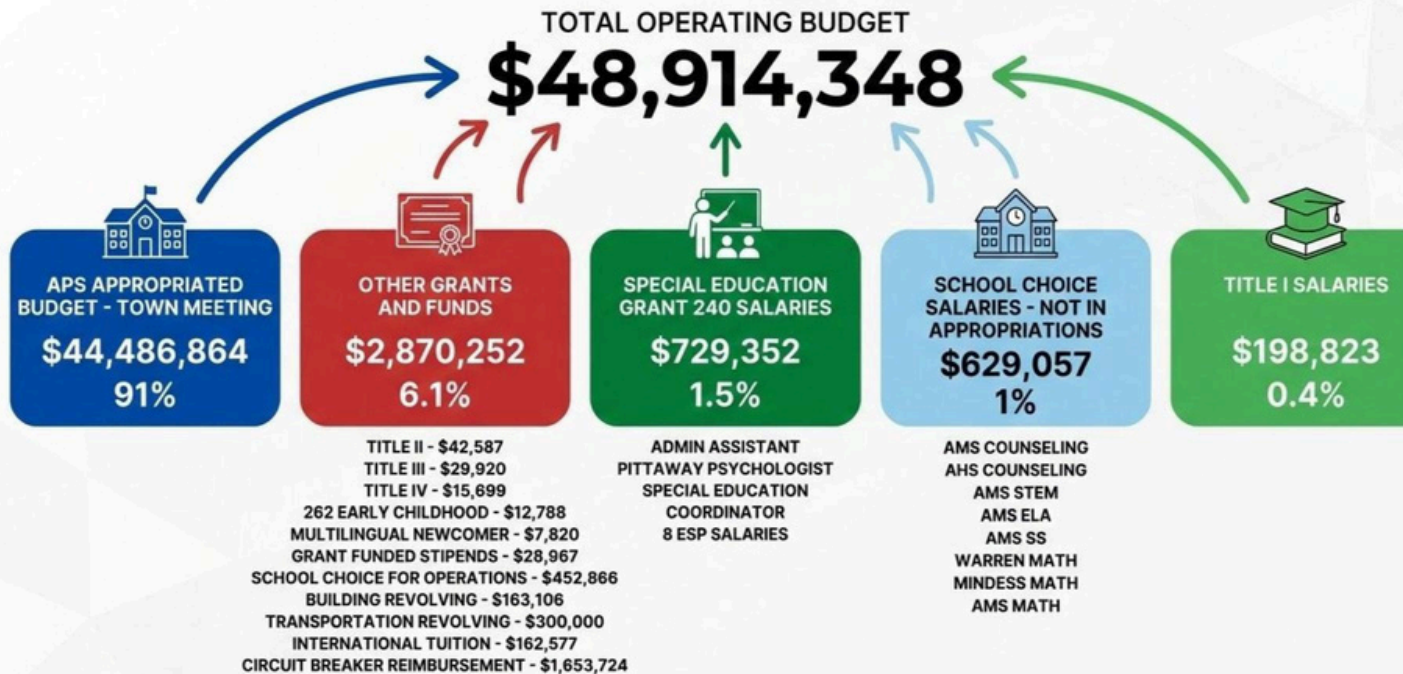
Be well,



James E. Adams
Superintendent



TOTAL COST TO RUN APS: FY 25/26



SOURCE: SCHOOL COMMITTEE 2.25.26

The Ashland community needs to understand the true cost of operating Ashland Public Schools. While Town Meeting votes on a single appropriation number, that figure does not reflect the full cost of running the District.

For FY25/26, the total APS operating budget is \$48.9 million. Of that amount, \$44.5 million (91%) is appropriated by the Town. The remaining \$4.4 million comes from grants, revolving funds, and School Choice revenue, all of which are required to fully fund district operations.

Approximately 6.1% of the budget is supported through grants and revolving accounts, including Title I–IV, early childhood, multilingual education, Circuit Breaker, transportation, and building use funds. Most of these dollars are restricted and cannot be redirected to cover general operating expenses.

An additional 1.5% supports specific special education positions through grant funding, and 0.4% comes from Title I salaries designated for targeted student support.

Importantly, APS in FY’26 relied on \$629,057 (1%) in School Choice revenue to fund core academic and counseling positions, and over \$450,000 for operations. These are not enrichment roles; they are critical staff. However, School Choice funding is enrollment-driven and not guaranteed, making it an inherently variable revenue source.

In short, the true cost to operate APS is nearly \$49 million. The District depends on multiple funding streams beyond the Town appropriation — including variable School Choice revenue — to sustain staffing and student services, while facing ongoing year-to-year uncertainty in state and federal funding.

The rest of this document will outline the two budgets under consideration.



Photo by: Connor Botsis, Class of '27



ASHLAND
PUBLIC SCHOOLS

OVERRIDE BUDGET

FISCAL YEAR 2027

OVERRIDE BUDGET

As part of the FY27 budget development process, the District conducted a comprehensive review of enrollment trends, staffing levels, unfilled positions, retirements, and operational efficiencies. Through this careful analysis, the District identified 13.2 full-time equivalent (FTE) reductions, totaling more than \$1.4 million in cost savings. These reductions will occur regardless of the outcome of the override vote. A list of reductions is in [Appendix 2](#).

These strategic reductions minimize direct impact on students whenever possible. They include unfilled positions in the Business Office and Facilities, administrative restructuring, retirements, reductions in curriculum stipends and summer curriculum work, supply reductions, and select staffing reductions that may result in slight increases in class size.

While every effort was made to protect classroom instruction, some reductions—such as nursing staff reductions—will impact student contact. These difficult decisions reflect the District’s commitment to fiscal responsibility while maintaining educational quality.

Despite these significant reductions, structural budget challenges remain. Currently, the District relies on School Choice funds to support eight ongoing staff positions at a cost of approximately \$709,000, in addition to \$453,000 in operational expenses such as supplies and textbooks. These are recurring costs funded by non-recurring or variable revenue sources. This practice is not sustainable in the long term and creates financial instability.

A successful override would allow the District to transition these recurring salary and operational expenses into the general operating budget, reducing reliance on one-time or revolving funds. Stabilizing these positions within the operating budget ensures continuity of services for students and avoids deeper reductions in future years.

The override also addresses athletics funding. Over the past five years, the athletic program has depended on School Choice funds and unspent operating funds to close budget gaps. The proposed override includes \$300,000 to properly fund athletics within the operating budget. Currently, APS has the overall highest fees in the TVL (Tri-Valley League) for students to participate in athletics. An increase in fees would have to be astronomical to close the athletic deficit.

As the District assumes responsibility for managing athletic fields, including maintenance and rentals, additional resources will be required to ensure effective oversight. Plans include funding an assistant athletic director focused on field operations and rentals, with the Enterprise Fund covering the majority of associated costs. Additionally, the building rental revolving account would support an assistant facilities director in coordinating field management and collaborating with the school and athletic leadership.

A failed override would result in the continued use of revolving and one-time funds to support recurring expenses, further weakening the District’s financial position and necessitating additional reductions in the next fiscal year. This would likely mean deeper staffing cuts, increased class sizes, and further reductions in student services.

In summary, the proposed override is not about expanding services—it is about stabilizing the District’s financial foundation. After already implementing significant reductions, the override represents a responsible step toward aligning recurring expenses with sustainable revenue, preserving educational quality, and avoiding more severe cuts in the future.

As the table below illustrates, the recommended Budget for FY'27 totals \$47,236,865 representing a 6.15% increase over FY'26, assuming an Operational Override.

Final FY'26 Appropriated Budget	\$44,486,864
Proposed FY'26	\$47,236,865
Increase (\$)	\$2,750,000
Increase (%)	6.18%

As part of the budget process, each building principal and director reviews each line item for which they are responsible. They analyze how funds were spent the previous year, expected enrollment, and class sizes. Principals and directors review increased needs for special education and English language learners. Additionally, they account for known contractual obligations, such as special education out-of-district placement, cost-of-living increases, or bus transportation.

Although not included in the operating budget, Ashland Public Schools maximizes the use of federal and state grant funds (*see [Appendix 5](#)*) to meet the needs of our student population.

Fiscal Year	Total Budget	Dollar Budget Increase	Actual Budget Increase
FY24	\$40,211,609	\$2,304,135	
FY25	\$41,859,543	\$1,647,934	4.80%
FY26	\$44,486,864	\$2,627,321	6.28%
FY27	\$47,236,865	\$2,750,000	6.18%

VERRIDE BUDGET

Budget Action	Budget Impact
Start with FY '26 Final Appropriated Budget	\$44,486,864
Reduction in Administrative Salaries, Positions, and Expenses	\$(505,280)
Increase in Administrative Assistant Contractual Obligations	\$39,302
Increase Custodial/Maintenance Contractual Obligations	\$100,340
Increase in Educational Support Contractual Obligations	\$486,167
Reduction in Health Services	\$(69,335)
Increase Teacher Contractual Obligations	\$1,506,355
Increase in General Operating Costs	\$914,614
Increase in Special Education Out of District Costs	\$148,314
Increase in Utility Costs	\$116,248
Increase in Trash Costs	\$13,753
FY'27 Superintendent's Recommended Override Budget	\$47,236,865

The following table breaks down the total budget into seven major categories. As you can see, salaries are, by far, the most significant budget driver. Salaries account for 79% of the overall budget, consistent with past years.

	FY'26	Recommended	Incremental	Incremental
	Budget	FY'27 Budget	Change (\$)	Change (%)
Professional Salaries	\$28,377,939	\$29,565,748	\$1,187,810	4.2%
Clerical Salaries	\$1,195,629	\$1,120,318	-\$75,311	-6.3%
Other Salaries	\$5,898,111	\$6,440,969	\$542,858	9.2%
Contracted Services	\$6,669,606	\$7,046,033	\$376,427	5.6%
Supplies	\$684,085	\$1,249,614	\$565,529	82.7%
Other Expense	\$1,661,495	\$1,814,183	\$152,688	9.2%

PROJECTED USE OF REVOLVING ACCOUNTS

The tables below illustrate how the revolving account funds will be used over the next two years.

Fiscal Year 2027				
School Year 2026–2027	Anticipated July 1, 2026 Beginning Balance	FY '27 Anticipated Revenues	FY '27 Anticipated Expenditures	FY '27 Projected Ending Balance
Athletics	\$646,161	\$275,000	\$228,000	\$693,161
Bldg Rental	\$843,110	\$173,344	\$163,106	\$853,348
School Bus Revolving	\$951,208	\$300,000	\$300,000	\$951,208
School Choice	\$1,786,556	\$250,000	\$157,353	\$1,879,203
	\$4,227,035	\$998,344	\$848,459	\$4,376,920

Fiscal Year 2028				
School Year 2027–2028	Anticipated July 1, 2027 Beginning Balance	FY'28 Anticipated Revenues	FY'28 Anticipated Expenditures	FY'28 Projected Ending Balance
Athletics	\$693,161	\$275,000	\$275,000	\$693,161
Bldg Rental	\$853,348	\$173,344	\$173,344	\$853,348
School Bus Revolving	\$951,208	\$300,000	\$300,000	\$951,208
School Choice	\$1,879,203	\$250,000	\$157,353	\$1,971,850
	\$4,376,920	\$998,344	\$905,697	\$4,469,567

REVOLVING FUND IMPACT OF AN OVERRIDE

An Operational Override will enable Ashland Public Schools to align its Revolving Accounts with their intended purpose by shifting more than \$1.1 million in salaries and operational expenses into the general operating budget. This change will eliminate the current reliance on revolving funds to support recurring costs, such as teacher salaries and general operating expenses, and instead dedicate those funds—particularly School Choice revenue—to one-time investments.

By reallocating these resources, APS will be able to address critical unfunded needs, including deferred maintenance, facility improvements, safety upgrades, and curriculum updates. This approach reduces dependence on Town capital allocations while ensuring school buildings remain safe, fully operational, and supportive of high-quality teaching and learning.

It is important to state, however, that many larger capital items will still need to be funded through the Town’s capital projects policy.

There is also a critical need to support our athletic and facility programs, as APS will take over all field management from the Town starting in July 2026, necessitating the use of the revolving accounts to support this change.

See [Appendix 1](#) for all Capital Projects, Deferred Maintenance Projects, Technology Needs, and Curriculum Needs.



**ASHLAND
PUBLIC SCHOOLS**

3.25% BUDGET

FISCAL YEAR 2027

As part of the FY27 budget development process, the District conducted a comprehensive review of enrollment trends, staffing levels, unfilled positions, retirements, and operational efficiencies. Through this careful analysis, the District identified 13.2 full-time equivalent (FTE) reductions, totaling more than \$1.4 million in cost savings. These reductions will occur regardless of the outcome of the override vote. A list of reductions is in Appendix 2.

These strategic reductions minimize direct impact on students whenever possible. They include unfilled positions in the Business Office and Facilities, administrative restructuring, retirements, reductions in curriculum stipends and summer curriculum work, supply reductions, and select staffing reductions that may result in slight increases in class size.

While every effort was made to protect classroom instruction, some reductions—such as nursing staff reductions—will impact student contact. These difficult decisions reflect the District’s commitment to fiscal responsibility while maintaining educational quality.

Despite these significant reductions, structural budget challenges remain. Currently, the District relies on School Choice funds to support eight ongoing staff positions at a cost of approximately \$709,000, in addition to \$453,000 in operational expenses such as supplies and textbooks. These are recurring costs funded by non-recurring or variable revenue sources. This practice is not sustainable in the long term and creates financial instability.

Should an operational override fail, I will recommend that the community support a budget with a 3.25% increase over the prior year’s appropriation.

The next few pages of the budget book outline the impact of a 3.25% budget. As you will notice, the Ashland Public Schools will once again need to rely heavily on its revolving funds to balance the budget, with the expectation that by Fiscal Year 2028, School Choice Funds will be eliminated, potentially leading to deeper and deeper cuts to faculty and staff.

While our operations will continue to provide a solid foundation and education for our students, the District will be forced to consider significant reductions.

As the table below illustrates, the recommended Budget for FY'27 totals \$45,931,775 representing a 3.25% increase over FY'26.

Final FY'26 Appropriated Budget	\$44,486,864
Proposed FY'27	\$45,931,775
Increase (\$)	\$1,444,911
Increase (%)	3.25%

As part of the budget process, each building principal and director reviews each line item for which they are responsible. They analyze how funds were spent the previous year, expected enrollment, and class sizes. Principals and directors review increased needs for special education and English language learners. Additionally, they account for known contractual obligations, such as special education out-of-district placement, cost-of-living increases, or bus transportation.

Although not included in the operating budget, Ashland Public Schools maximizes the use of federal and state grant funds, [Appendix 5](#), to meet the needs of our student population.

Fiscal Year	Total Budget	Dollar Budget Increase	Actual Budget Increase
FY24	\$40,211,609	\$2,304,135	
FY25	\$41,859,543	\$1,647,934	4.80%
FY26	\$44,486,864	\$2,627,321	6.28%
FY27	45,931,775	\$1,444,911	3.25%

The current budget, as presented, does not require cutting programs or personnel beyond those reduced due to the Financial Realignment as previously outlined. However, the budget presented continues to address the ever-changing needs of our student population and still relies heavily on School Choice funds and other revolving accounts to balance the budget.

Budget Action	Budget Impact
Start with FY '26 Final Appropriated Budget	\$44,486,864
Reduction in Administrative Salaries, Positions, and Expenses	\$(508,280)
Increase in Administrative Assistant Contractual Obligations	\$39,302
Increase Custodial/Maintenance Contractual Obligations	\$100,340
Increase in Educational Support Contractual Obligations	\$486,167
Reduction in Health Services	\$(69,335)
Increase Teacher Contractual Obligations	\$796,779
Increase in General Operating Costs	\$318,651
Increase in Special Education Out of District Costs	\$148,314
Increase in Utility Costs	\$116,248
Increase in Trash Costs	\$13,726
FY'27 Superintendent's Recommended Budget	\$45,931,775

The following table breaks down the total budget into seven major categories. As you can see, salaries are, by far, the budget driver. Salaries account for 79% of the overall budget, consistent with past years.

	FY'26	Recommended	Incremental	Incremental
	Budget	FY'27 Budget	Change (\$)	Change (%)
Professional Salaries	\$28,377,939	\$28,856,172	\$478,234	1.7%
Clerical Salaries	\$1,195,629	\$1,120,318	-\$75,311	-6.3%
Other Salaries	\$5,898,111	\$6,440,969	\$542,858	9.2%
Contracted Services	\$6,669,606	\$7,046,033	\$376,427	5.6%
Supplies	\$684,085	\$654,101	-\$29,984	-4.4%
Other Expense	\$1,661,495	\$1,814,183	\$152,688	9.2%

PROJECTED USE OF REVOLVING ACCOUNTS

The tables below illustrate how the revolving account funds will be used over the next two years.

Fiscal Year 2027				
School Year 2026-2027	Anticipated July 1, 2026 Beginning Balance	FY '27 Anticipated Revenues	FY '27 Anticipated Expenditures	FY '27 Projected Ending Balance
Athletics	\$646,161	\$275,000	\$528,000	\$393,161
Bldg Rental	\$843,110	\$173,344	\$163,106	\$853,348
School Bus Revolving	\$951,208	\$300,000	\$300,000	\$951,208
School Choice	\$1,786,556	\$250,000	\$1,162,442	\$874,114
	\$4,227,035	\$998,344	\$2,153,548	\$3,071,831

Fiscal Year 2028				
School Year 2027-2028	Anticipated July 1, 2027 Beginning Balance	FY'28 Anticipated Revenues	FY'28 Anticipated Expenditures	FY'28 Projected Ending Balance
Athletics	\$393,161	\$275,000	\$528,000	\$140,161
Bldg Rental	\$853,348	\$173,344	\$163,106	\$863,586
School Bus Revolving	\$951,208	\$300,000	\$300,000	\$951,208
School Choice	\$874,114	\$250,000	\$1,162,442	(\$38,328)
	\$3,071,831	\$998,344	\$2,153,548	\$1,916,627

REVOLVING FUND IMPACT OF A 3.25% BUDGET

Without an override, APS will be forced to redirect critical School Choice funds to cover ongoing salaries and operating expenses, eliminating the district's ability to address deferred maintenance and minor capital needs. This includes currently funding eight educator salaries of over \$700,000.

Athletics will face a persistent \$300,000 structural deficit, leaving the District with no choice but to reduce programs or raise fees that are already the highest in the TVL.

Continued reliance on revolving accounts to fund recurring expenses is unsustainable and will result in reduced or eliminated opportunities, with School Choice projected to be depleted by FY28.

While the School Bus Revolving Fund remains stable in preparation for transportation contract negotiations, and the Building Rental account supports custodial overtime, energy costs, maintenance, and salaries, these measures alone cannot offset the growing structural imbalance.

During the 2025-26 school year, Ashland’s student enrollment increased slightly. We do not anticipate a large increase in the 2026-27 school year; however, we will not have accurate numbers until the fall.

School Year Actuals	K-12	Difference	%
2021–2022	2,756		
2022–2023	2,813	57	2.07%
2023–2024	2,835	22	.08%
2024–2025	2,807	-28	-1.00%
2025-2026*	2,818	11	-

* As of March 5, 2026

The following table illustrates the enrollment projections for 2026-2031, according to New England School Development Council, as of March 2026.

School Year Projections	K-2	3-5	6-8	9-12	Total
2025–2026	597	657	678	889	2,821
2026–2027	607	645	697	881	2,830
2027–2028	647	595	713	892	2,847
2028–2029	642	625	690	872	2,829
2029–2030	586	676	679	896	2,837
2030-2031	586	676	627	918	2,807

To provide context for Ashland’s per-pupil expenditures, the District compared its spending to twenty-four other school districts that met at least one of the following criteria: **DESE Profiles**

- Identified by the Department of Elementary and Secondary Education as “Like Districts” (DART)
- Member of the ACCEPT Collaborative
- Member of the Tri-Valley League, of which Ashland is also a participant

Among these comparison districts, the **average per-pupil expenditure is \$21,702, and the median is \$21,178. The statewide average per-pupil expenditure is \$23,165.**

According to the Department of Elementary and Secondary Education, **Ashland ranks 362nd out of 396 school districts in per-pupil spending.**

This comparison demonstrates that Ashland’s per-pupil expenditures are well below the state average and below many comparable, high-performing districts, reflecting the District’s commitment to delivering strong educational outcomes while maintaining fiscal responsibility for students and residents.

District	FY'24 Per Pupil Spending	District	FY'24 Per Pupil Spending
Burlington (DART)	\$27,732	Westborough (ACCEPT)	\$21,178
Dedham (TVL)	\$27,129	Norton (TVL)	\$20,978
Dover-Sherborn (TVL)	\$26,167	Medfield (TVL)	\$20,887
Westwood (TVL)	\$25,156	Wakfield (DART)	\$20,743
Needham (ACCEPT)	\$24,928	Marshfield (DART)	\$20,294
Canton (DART)	\$23,539	Tyngsborough (DART)	\$20,064
Norwood (TVL)	\$23,366	Franklin (ACCEPT)	\$19,414
Tewksbury (DART)	\$23,195	North Andover (DART)	\$19,313
State	\$23,165	Holliston (TVL)	\$19,111
Sudbury (ACCEPT)	\$22,354	Medway (TVL)	\$19,110
Millis (TVL)	\$22,258	Whitman-Hanson (DART)	\$19,094
Foxborough (ACCEPT)	\$22,077	Hopkinton (TVL)	\$18,315
Natick (ACCEPT)	\$21,772	Easton (DART)	\$18,311
Bellingham (TVL)	\$21,558	Ashland	\$17,922



SPECIAL EDUCATION

Special Education is, without a doubt, the most unpredictable of all school department budget items. Each year, the number, nature and level of service for students with special needs, as defined in the student's Individualized Education Program, can change dramatically. This interdependent relationship between mandated services, student needs and school budgets means that forecasting special education expenses is a difficult, if not impossible, challenge for school administrators throughout Massachusetts.

In-District vs. Out-of-District

The Ashland Public Schools is committed to educating all of our students in-district. We believe that, when possible, students are better served being with their peers in an inclusive setting. Students of all levels benefit from one another, reinforcing our belief that every child can learn and that every child is valued for the uniqueness and gifts they bring to the school.

Over the past 11 years, the District has created numerous programs to meet the needs of our unique learners. Serving students in the district helps us maintain program quality and keep our students in their communities. An added benefit is the reduction of our out-of-district transportation and tuition costs, which are legally mandated and not reimbursable.

As proposed in the budget, we must periodically add personnel and program-related costs to effectively meet the needs of our students in-district while also avoiding higher-cost options.

For FY'27, we are requesting additional support staff to ensure all services are provided as required by IEPs (Individual Education Plans).

In-District Specialized Programming Estimated Savings

The following chart represents an estimated cost savings for the District due to the building of specialized programming. These are not true costs, however, they do provide an accurate assessment of savings, which is approximately \$10.7 million dollars after considering any Circuit Breaker reimbursement.

In District Program Cost Breakdown

School	Program	Current Number of Students	Projected Number of Students for FY25	Cost
Pittaway	Room 9: Developmental/Autism	10 between both classrooms	12	\$317,424
Pittaway	Room 10: Developmental/Autism			\$253,866
Warren	Rise: Developmental/Autism	7	7	\$296,255
Warren	Rise: Developmental/Autism	8	7	\$243,322
Warren	Rise: Developmental/Autism	7	7	\$252,296
Warren	REACH: Language Based/SLD	8	7	\$179,158
Warren	TLC: Emotional/Behavioral	7	7	\$265,089
Mindess	Room 1: RISE	7	7	\$334,433
Mindess	SLD 1: Language Based/SLD ASD	7	7	\$205,114
Mindess	SLD 2: Language Based/SLD	13	9	\$241,898
Mindess	SEL: Emotional/Behavioral	6	5	\$198,700
AMS	Room 118 Autism/Intellectual	3	4	\$149,233
AMS	SLD 1: Language Based/SLD	14	15	\$129,402
AMS	SLD 1: Language Based/SLD	4	6	\$196,120
AMS	TLC: Emotional/Behavioral	3	4	\$100,275
AHS	Pathways: Intellectual/Autism	10	7	\$239,602
AHS	TLC: Emotional	9	9	\$133,081
APS	LAUNCH	5	7	\$205,259
Totals			127	\$3,940,527
FY'27 Projected In-District Staffing Costs				\$3,940,527
FY'27 Projected Number of Students				127
FY'27 Projected Average Cost Per Student				\$31,028

However, there are times when the district cannot meet the needs of a child, and placement outside of the Ashland Public Schools is warranted. When it is not possible to keep a student in-district, schools must rely on state and federal funding to offset out-of-district special education costs.

The average per pupil cost for an out of district student is \$122,960 before factoring in transportation costs.

Increase in Special Education Out-of-District Students and Cost				
Year	Students	Cost	\$ Increase (Decrease)	% Increase (Decrease)
2022-2023	41	\$3,872,052	\$(912,587)	(-19.07%)
2023-2024	43	\$4,244,035	\$371,985	9.61%
2024-2025	38	\$3,682,329	\$(317,969)	(-13.24%)
2025-2026	32	\$4,400,825	\$719,016	19.53%
2026-2027	34	\$5,036,011	\$635,186	14.43%

Out of District Program Cost Breakdown			
FY'27			
OOD Tuition less CB (estimate)		\$2,747,101	
OOD students		32	
Average OOD Tuition (estimate)		\$85,847	
OOD Transportation less CB (estimate)		\$598,009	
OOD Day students		30	
Average OOD Transportation (estimate)		\$31,379	
Total estimate less CB		\$3,345,110	

The Special Education Circuit Breaker (CB) is a partial reimbursement by the state to school districts to offset the cost of educating out-of-district students, except for related transportation costs and tuition costs which are legally mandated and not reimbursable.

While funding at the federal level is historically stable, state funding has been subject to major funding fluctuations since its inception. Thus, the state reimbursement percentage for the following formula varies year to year.

Special Education Circuit Breaker Reimbursement Formula Out of District Placement (ODP)	
Circuit Breaker Funding Formula for FY'27	
Ashland's Eligible ODP cost	\$4,237,779
Subtract Foundation Amount	\$1,520,151 (4xs foundation rate of \$13,105 multiplied by 29 students)
Eligible Claim	\$1,892,498
State Reimbursement %	75%
Transportation Claim	\$825,130
Transportation Reimbursement %	\$61.36%
Transportation Reimbursement	\$506,300
Total Reimbursement	\$1,925,673

CAPTIAL PROJECT, DEFERRED MAINTENANCE AND CURRICULAR NEEDS

Department	Project	FY'27	FY'28	FY'29	FY30	Total Cost
Curriculum	Update Literacy Program		\$300,000	\$300,000	\$300,000	\$900,000
Technology	Chromebook Replacement	\$116,600	\$120,743	\$124,969	\$129,343	\$491,655
Technology	Educator Laptops	\$150,000				\$150,000
Athletics	Tennis Court Renovation	\$30,000				\$30,000
Athletics	AHS Weightroom		\$125,000			\$125,000
Facilities	AHS Gym Bleacher Replacement		\$200,000			\$200,000
Facilities	AMS Turf Replacement	\$1,300,000				\$1,300,000
Facilities	AHS Turf Replacement		\$1,300,000			\$1,300,000
Facilities	Turf AHS Lower Field			\$3,500,000		\$3,500,000
Facilities	Maintenance Shop	\$300,000				\$300,000
Facilities	Concrete Repairs Warren	\$12,000				\$12,000
Facilities	Pittaway Roof Replacement	\$200,000	\$165,000			\$365,000
Facilities	AHS Roof Replacement	\$705,000	\$195,000	\$560,000	\$2,200,000	\$3,660,000
Facilities	AHS HVAC Balancing	\$75,000				\$75,000
Facilities	AMS Generator Replacement	\$70,000				\$70,000
Facilities	Warren Air Handling Unit			\$120,000		\$120,000
Facilities	Warren Modular Replacement	\$800,000				\$800,000
Facilities	Pittaway Concrete Repairs	\$50,000				\$50,000
Facilities	AMS Air Handling Unit		\$210,000			\$210,000
Facilities	Warren Automatic Door Installation	\$25,000				\$25,000
Facilities	Warren Roof Top Unit		\$50,000			\$50,000
Facilities	AMS Exterior Door Replacement	\$40,000				\$40,000
Facilities	AMS Roof Top Unit		\$150,000			\$150,000
Facilities	Pittaway Boiler Replacement	\$500,000				\$500,000
SPED	Van	\$90,000				\$90,000
Total		\$4,463,600	\$2,815,743	\$4,604,969	\$2,629,343	\$14,513,655

FINANCIAL REALIGNMENT REDUCTIONS: OVERRIDE

Reductions due to Financial Realignment	FTE	
Business Office Not Filled	1	\$60,737
Business Office Not Filled	1	\$61,067
Director of SEL	1	\$142,148
Facilities - Not Filled Position	1	\$62,100
Special Education Coordinator	1	\$106,902
AHS Reduction ESP - Not Filled	1	\$35,819
AHS Retirement Science	1	\$120,938
AMS Spanish No 6-7	1	\$99,346
Mindess Retirement Special Education	1	\$112,854
Mindess Retirement Classroom Teacher	1	\$120,938
Mindess Retirement Specials Teacher	1	\$60,000
Warren Reduction Teacher - Enrollment Adjustment	1	\$111,096
District Reduction Nursing Staff	1.2	\$101,666
Communications Supplies/Technology		\$46,759
Pittaway Salaries Moved to Revolving		\$100,000
Summer Curriculum Work		\$30,000
Curriculum Stipends		\$53,367
Supplies Mindess and Warren		\$25,000
Total Reductions Financial Realignment Override	13.2	\$1,450,737

FINANCIAL REALIGNMENT REDUCTIONS: 3.25% BUDGET

Reductions due to Financial Realignment	FTE	
Business Office Not Filled	1	\$60,737
Business Office Not Filled	1	\$61,067
Director of SEL	1	\$142,148
Facilities - Non-Filled Position	1	\$62,100
SPED Coordinator	1	\$106,902
AHS Reduction ESP - Not Filled	1	\$35,819
AHS Retirement Science Non-Rehire	1	\$120,938
AMS Spanish No 6-7	1	\$99,346
Mindess Retirement Special Education	1	\$112,854
Mindess Retirement Classroom Teacher	1	\$120,938
Mindess Retirement Specials Teacher	1	\$60,000
Warren Reduction Teacher - Enrollment Adjustment	1	\$111,096
District Reduction Nursing Staff	1.2	\$101,666
Reduced Athletic Operations - Utilize Revolving Accounts		\$300,000
Communications		\$46,759
Pittaway Salaries Moved to Revolving		\$100,000
Summer Curriculum Work		\$30,000
Curriculum Stipends		\$53,367
Supplies Mindess and Warren		\$25,000
Total Reductions Financial Realignment 3.25% Budget	13.2	\$1,750,737

REVOLVING ACCOUNT DEFINITIONS

Special Education Circuit Breaker: one of several revolving funds that allow the district to raise revenues from a specific service and use those revenues, without further appropriation, to support the service.

School Choice: revenue received for students enrolled in Ashland Public Schools from other MA districts that can be used for any purpose specific to education.

Building Rental: fees received for use of Ashland Public School Facilities can only be used to offset building and maintenance expenses.

Transportation: fees received for students who are not required by law to be transported. Only students in grades K-6 who live more than 2 miles from their school are eligible for free transportation.

In addition to general fund revolving accounts, fees are charged for athletics participation and attendance in the Ashland Preschool. These funds are not part of the general operating budget but are used to offset expenses incurred by those departments.

Athletics: user fees and gate receipts help offset the cost of the athletic program.

Preschool: tuition fees for community peer partners are used to offset program costs.



FEDERAL AND STATE GRANTS

Ashland Public Schools maximizes the use of federal and state grant funds to meet the needs of our student population. These funds are not part of the operating budget approved by Ashland's residents; however, without them, many expenses would need to be absorbed into the operating budget to meet our needs.

In FY'27, the district will utilize the following funds. However, it is quite possible our grant funds will be dramatically reduced due to Federal cuts.

Title I: Improving Basic Programs (Fund Code 305)	
Title I funds provide all children a significant opportunity to receive a fair, equitable and high-quality education and to close educational achievement gaps.	
Expense Line	Dollar Amount
Professional Salaries	\$198,000
Transportation	\$12,500
Professional Development	\$5,261
Indirect Costs	\$17,820
	\$233,581

Title II: Educator Effectiveness (Fund Code 140)	
Program Purpose: <ol style="list-style-type: none"> 1. To increase student achievement consistent with challenging state standards; 2. To improve the quality and effectiveness of teachers, principals, and other school leaders; 3. To increase the number of teachers, principals, and other school leaders who effectively improve student academic achievement in schools; and 4. Provide low-income and minority students greater access to effective teachers, principals and other school leaders 	
Expense Line	Dollar Amount
Professional Salaries	\$40,637
Mentoring Program Supplies and Materials	\$2,000
	\$42,637

FEDERAL AND STATE GRANTS

Title III: English Language Acquisition and Academic Achievement Program for English Learners and Immigrant Children and Youth (Fund Code 180)

The purpose of the Title III Language Instruction for English Learners and Immigrant Students program is to ensure all English learners attain English language proficiency based on the State’s English language proficiency assessment, consistent with the State’s long-term goals, and meet the challenging State academic standards by:

- Enhancing effective language instruction educational programs
- Providing effective professional development to educators who work with ELs
- Implementing parent, family and community engagement programs, services and activities to improve English language skills for English learners

Expense Line	Dollar Amount
Professional Salaries for Tutoring and Summer Program	\$9,900
Flashlight 360	\$9,520
Materials and Supplies for Summer and Family Engagement Activities	\$5,929
Professional Development for SEI and ELE staff	\$5,000
	\$30,349

Title IV

Title IV Part A of the federal Elementary and Secondary Education Act provides districts with funds to build capacity and ensure that all students have access to a high quality educational experience. The priorities of Title IV are to:

1. Support well-rounded educational opportunities;
2. Support safe and healthy students; and
3. Support effective use of technology

Expense Line	Dollar Amount
Professional Salaries	\$11,664
Professional Development	\$5,000
	\$16,664

KEY TERMS

ACCEPT Collaborative

a non-profit governed by the Superintendents of the member school districts from Metrowest Boston and an appointed representative of the Commissioner of Elementary and Secondary Education

Bridge for Resilient Youth in Transition (BRYT Program)

a program to promote healing, wellness, and academic success for teens returning from prolonged absences; provides integrated and individualized supports for students and their families

Chapter 70 Program

a major program of state aid to public elementary and secondary schools, which establishes minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs

Contracted Services

contract-based services for equipment repair, transportation, maintenance, legal fees as well as out-of-district special education costs

Curriculum

ordering of the content that allows students to acquire and integrate knowledge and skills

Education Support Professional (ESP)

a staff member who provides individual or small-group instruction to students with disabilities, assists in early education classes, supports English learners or performs other administrative and education support functions

English Language Learners (ELL)

students whose primary language is not English and who are not yet proficient in English who receive support at each school, with services focused on their English language acquisition, literacy development and academic achievement

Enrollment

number of pupils enrolled on October 1 of the current school year

KEY TERMS

Flashlight 360

a speaking and writing progress monitoring tool with scoring and feedback that gives multilingual students an asset-based platform to showcase their full language capabilities

Full Time Equivalent (FTE)

a unit of measurement that represents the number of hours a single employee works in a week

Fiscal Year

a twelve-month period to report financial information such as external audits and federal tax filings, which runs from July 1 to June 30 for the District and is referenced by the end date or end year

Individualized Education Program (IEP)

a program to ensure students who require special education services to maximize their learning have their individualized learning needs met in the least restrictive environment possible

Lane Increase

a raise earned for education coursework

Professional and Clerical Salaries

include anticipated step and lane increases, as well as new requested positions

Step Increase

an automatic bump in pay for adding a year of experience in the school district. The steps are outlined in a pre-existing, bargained salary scale.

Student Transportation

a function classification assigned to those activities concerned with the transfer of students to and from school, as provided by state law, includes bus drivers, bus maintenance and other bus operations

Supplies and Materials

may include textbooks, library books and other instructional materials, office supplies, building maintenance parts, gasoline, tires and custodial supplies. With the exception of some unique areas such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population.



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