



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

**Monday, August 24, 2026 – 5:30 p.m.
Ashland City School District Administrative Offices
Samaritan Hospital Foundation Conference Room
1407 Claremont Avenue
Ashland, Ohio 44805**

I. ROLL CALL

Mr. Brindley

Mrs. Deppert

Mrs. Mowry

Mr. Summers

Mr. Teevan

II. PLEDGE OF ALLEGIANCE

- **Led by Ashland High School Senior, Olivia Swartz**

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 _____

Mr. Brindley

Mrs. Deppert

Mrs. Mowry

Mr. Summers

Mr. Teevan

Carried _____ Failed _____ to _____

IV. COMMENTS/QUESTIONS – (On agenda items only.)

A. Public

V. SUPERINTENDENT'S REPORT

A. Start of School

B. Levy Renewal (November 3rd, 2026)

**C. Military, First Responder, Law Enforcement Appreciation Night
- Friday, September 11th at 6:00 p.m. at Community Stadium**

**D. First Home Football Game – Friday, September 4th at 7:00 p.m. at
Community Stadium**

**E. Community Soccer Day at Ringler Field on Saturday, September 5th
starting at 11:00 a.m.**

F. Labor Day Monday, September 6th – No School

G. Arrows in Action

H. Other

VI. FINANCIAL/BUSINESS REPORT

A Treasurer's Consent Calendar

Note: Items under the Treasurer's 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 Treasurer recommends the following actions:

1. Financial Report

Approval of the Financial Reports (July 2026) as presented.

2. Minutes

Approval of the minutes of the following Board meeting(s) as presented by the Treasurer:

Regular Meeting	July 27, 2026
Work Session	August 10, 2026

3. Approve the Amended Certificate of Estimated Resources and Permanent Appropriations for FY27. (EXHIBIT A)

4. Approval of income earned from commercial paper and bankers acceptances through Red Tree Investment Group. (EXHIBIT B)

5. The Treasurer recommends approval of the following contracts (EXHIBIT C):

KidsLink	Student Services Contract	FY27	\$ 101,000.00
Northwestern Local Schools	Transportation Contract	FY27	\$ 0.00
Ontario City School District	Transportation Contract	FY27	\$ 0.00

6. Items Removed for Separate Consideration

MOTION _____ SECOND _____

Mr. Brindley Mrs. Deppert Mrs. Mowry Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

B. Bid Summary for Purchase of School Bus

The Treasurer recommends approving the bid summary for the purchase of one (1) 84 passenger school bus that was submitted on August 17, 2026 at 12:00 p.m. Bid packets are on file in the Treasurer's Office. (EXHIBIT D)

MOTION _____ SECOND _____

Mr. Brindley Mrs. Deppert Mrs. Mowry Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

C. Financial Forecast

The Treasurer recommends approval of the financial forecast and assumptions FY27-FY30 as presented. (EXHIBIT E)

MOTION _____ SECOND _____

Mr. Brindley Mrs. Deppert Mrs. Mowry Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

VII. 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. Adjustment to Certificated One-Year Limited Contract for the 2026-2027 School Year (EXHIBIT F)
- b. Certificated One-Year Limited Contracts for the 2026-2027 School Year (EXHIBIT F)
- c. Small Group Instructor - Certificated One-Year Non-Renew Contract for the 2026-2027 School Year (EXHIBIT F)
- d. Adjustment to Supplemental Duty Contract for the 2026-2027 School Year (EXHIBIT F)
- e. Supplemental Duty Contracts for the 2026-2027 School Year (EXHIBIT F)
- f. Grade Level Facilitators for the 2026-2027 School Year (EXHIBIT F)
- g. Building Chairs and Science Coordinators for the 2026-2027 School Year (EXHIBIT F)
- h. LPDC Stipends for the 2026-2027 School Year (EXHIBIT F)
- i. Substitute Teachers/Home Instructors for the 2026-2027 School Year (EXHIBIT F)
- j. Game Workers for the 2026-2027 School Year (EXHIBIT F)
- k. Non Public St. Edwards School for the 2026-2027 School Year (EXHIBIT F)

- l. America Reads Stipends for the 2026-2027 School Year (EXHIBIT F)
- m. America Counts Stipends for the 2026-2027 School Year (EXHIBIT F)
- n. Assessment and School Improvement Coordinator for the 2026-2027 School Year (EXHIBIT F)
- o. Certificated Transfers for the 2026-2027 School Year (EXHIBIT F)

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 G)
- b. Classified Transfers (EXHIBIT G)
- c. Classified Resignation (EXHIBIT G)
- d. Classified Substitutes for the 2026-2027 School Year (EXHIBIT G)
- e. Non-Renewed Classified Employee for School Year 2026-2027 (EXHIBIT G)
- f. Special Duty Contracts for the 2026-2027 School Year (EXHIBIT G)
- g. Game Workers for the 2026-2027 School Year (EXHIBIT G)
- h. Volunteer for the 2026-2027 School Year (EXHIBIT G)
- i. LTI Workers at AHS for the 2026-2027 School Year (EXHIBIT G)

3. Program/Other

4. Items Removed for Separate Consideration

MOTION _____ SECOND _____

Mr. Brindley Mrs. Deppert Mrs. Mowry Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

**B. Memorandum of Understanding with ACTA
Addition of Supplemental Position**

The Superintendent recommends the approval of a Memorandum of Understanding with ACTA to add a supplemental position for Community Service Club. (EXHIBIT H)

MOTION _____ SECOND _____

Mr. Brindley Mrs. Deppert Mrs. Mowry Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

**C. Memorandum of Understanding with ACTA
Addition to the Supplemental Salary Schedule**

The Superintendent recommends the approval of a Memorandum of Understanding with ACTA to amend the Supplemental Salary Schedule contained in the current negotiated agreement to include supplemental coaching positions for Girls' Flag Football. (EXHIBIT I)

MOTION _____ SECOND _____

Mr. Brindley Mrs. Deppert Mrs. Mowry Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

D. Girls' Flag Football

The Superintendent recommends the approval Girls' Flag Football as an Ashland High School sport.

MOTION _____ SECOND _____

Mr. Brindley Mrs. Deppert Mrs. Mowry Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

E. Approval of Substitute Teacher

The Superintendent recommends the approval of Isaac Roop as a Substitute Teacher for the 2026-2027 school year.

MOTION _____ SECOND _____

Mr. Brindley Mrs. Deppert Mrs. Mowry Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

F. Approval of Extended Days

The Superintendent recommends the approval of five (5) extended days, per diem rate, for Amanda Young, District Nurse and Assistant Principal.

MOTION _____ SECOND _____

Mr. Brindley Mrs. Deppert Mrs. Mowry Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

G. Approval of General Custodian

The Superintendent recommends the approval of Kylee Deppert as a General Custodian at Ashland High School, \$16.90 per hour, effective August 17, 2026.

MOTION _____ SECOND _____

Mr. Brindley Mrs. Deppert Mrs. Mowry Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

H. Approval of LTI Worker at AHS

The Superintendent recommends the approval of Violette Summers as an LTI part-time worker in the Athletic and Guidance Offices at Ashland High School for the 2026-2027 school year.

MOTION _____ SECOND _____

Mr. Brindley Mrs. Deppert Mrs. Mowry Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

VIII. COMMENTS/QUESTIONS – (On agenda and non-agenda items.)**A. Public****B. Board Members****IX. ADJOURNMENT**

MOTION _____ SECOND _____

Mr. Brindley Mrs. Deppert Mrs. Mowry Mr. Summers Mr. Teevan

Carried _____ Failed _____ to _____

IMPORTANT DATES

Work Session	September 14, 2026	5:30 p.m.	Adm. Offices
BOE Regular Meeting	September 28, 2026	5:30 p.m.	Adm. Offices
Work Session	October 12, 2026	5:30 p.m.	Adm. Offices
BOE Regular Meeting	October 26, 2026	5:30 p.m.	Adm. Offices

Ashland City School District
Summary of Cash Balances, Estimated Resources and Appropriations for Fiscal Year 2027

Fund No.	Fund Description	Cash Balance at July 1, 2026	Encumbrances	Unencumbered Cash Balance	Property Tax Revenue	Other Revenue	Estimated Revenues	8/24/2026 Est. Revenue Modification	Final Est. Revenue	Available to Appropriate	8/24/2026 Permanent Appropriations	Unappropriated Funds
001	GOVERNMENTAL-GENERAL	\$ 16,984,067.51	\$ 665,969.85	\$ 16,318,097.66	\$ 19,731,392.00	\$ 17,745,409.00	\$ 37,476,801.00	\$ 819,946.00	\$ 38,296,747.00	\$ 54,614,844.66	\$ 37,463,651.00	\$ 17,151,193.66
	GOVERNMENTAL-SPECIAL REVENUE											
007	SPECIAL TRUST	21,855.99	-	21,855.99	-	5,000.00	5,000.00	-	5,000.00	26,855.99	5,000.00	21,855.99
018	PUBLIC SCHOOL SUPPORT	126,681.29	2,804.94	123,876.35	-	105,000.00	105,000.00	-	105,000.00	228,876.35	120,000.00	108,876.35
019	OTHER LOCAL GRANT	61,906.59	6,684.63	55,221.96	-	120,000.00	120,000.00	-	120,000.00	175,221.96	145,000.00	30,221.96
034	CLASSROOM FACILITIES MAINTENANCE	743,183.82	23,876.77	719,307.05	99,374.00	-	99,374.00	-	99,374.00	818,681.05	150,000.00	668,681.05
035	SEVERANCE RESERVE	1,045,686.05	-	1,045,686.05	-	150,000.00	150,000.00	-	150,000.00	1,195,686.05	400,000.00	795,686.05
300	DISTRICT-MANAGED ACTIVITY	200,365.76	201.33	200,364.43	-	200,000.00	200,000.00	-	200,000.00	400,364.43	335,000.00	65,364.43
401	AUXILIARY SERVICES	13,622.12	-	13,622.12	-	71,000.00	71,000.00	-	71,000.00	84,622.12	70,500.00	14,122.12
451	DATA COMMUNICATION	10,291.40	-	10,291.40	-	10,000.00	10,000.00	-	10,000.00	20,291.40	20,291.40	-
499	MISC STATE GRANTS	(7,575.00)	-	(7,575.00)	-	-	-	7,575.00	7,575.00	-	-	-
516	IDEA PART B	(78,778.05)	1,387.00	(80,165.05)	-	1,000,000.00	1,000,000.00	142,039.66	1,142,039.66	1,061,874.61	921,670.70	140,203.91
572	TITLE I -TARG. ASSISTANCE	(74,982.81)	317.53	(75,300.34)	-	900,000.00	900,000.00	56,664.69	956,664.69	881,364.35	873,263.20	8,101.15
584	Title IV-A	(6,929.31)	7,612.67	(14,541.98)	-	60,000.00	60,000.00	19,682.79	79,682.79	65,140.81	65,140.81	-
587	IDEA PRESCHOOL HANDICAPPED	-	-	-	-	-	-	27,005.03	27,005.03	27,005.03	27,005.03	-
590	TITLE II-A TEACHER QUALITY	(20,388.06)	10,413.39	(30,801.45)	-	75,000.00	75,000.00	124,228.32	199,228.32	168,426.87	157,536.58	10,890.29
599	MISC FEDERAL	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL SPECIAL REVENUE FUNDS	2,035,139.79	53,298.26	1,981,841.53	99,374.00	2,696,000.00	2,795,374.00	377,195.49	3,172,569.49	5,154,411.02	3,290,407.72	1,864,003.30
	GOVERNMENTAL-DEBT SERVICE											
002	BOND RETIREMENT	1,469,679.76	-	1,469,679.76	1,020,204.00	113,356.00	1,133,560.00	-	1,133,560.00	2,603,239.76	1,200,000.00	1,403,239.76
	GOVERNMENTAL-CAPITAL PROJECTS											
003	PERMANENT IMPROV.	1,855,570.38	272,288.87	1,583,281.51	793,715.00	138,191.00	931,906.00	-	931,906.00	2,515,187.51	1,200,000.00	1,315,187.51
004	OFCC LFI	49,136.54	-	49,136.54	-	-	-	-	-	49,136.54	40,000.00	9,136.54
070	CAPITAL PROJECTS	2,959,044.86	634,782.35	2,324,262.51	-	-	-	-	-	2,324,262.51	1,440,000.00	884,262.51
	SUBTOTAL CAPITAL PROJECTS	4,863,751.78	907,071.22	3,956,680.56	793,715.00	138,191.00	931,906.00	-	931,906.00	4,888,586.56	2,680,000.00	2,208,586.56
	PROPRIETARY FUNDS-ENTERPRISE											
006	FOOD SERVICE	296,452.29	36,614.93	259,837.36	-	1,400,000.00	1,400,000.00	-	1,400,000.00	1,659,837.36	1,600,000.00	59,837.36
009	UNIF SCHOOL SUPPLY	50,337.89	170.30	50,167.59	-	30,000.00	30,000.00	-	30,000.00	80,167.59	35,000.00	45,167.59
	SUBTOTAL PROPRIETARY FUNDS - ENTERPRISE	346,790.18	36,785.23	310,004.95	-	1,430,000.00	1,430,000.00	-	1,430,000.00	1,740,004.95	1,635,000.00	105,004.95
	PROPRIETARY FUNDS-INTERNAL SERVICE											
014	ROTARY	27,319.06	-	27,319.06	-	-	-	-	-	27,319.06	27,319.06	-
024	SELF-INSURANCE	2,471,303.42	8,976.75	2,462,326.67	-	7,625,000.00	7,625,000.00	-	7,625,000.00	10,087,326.67	6,400,000.00	3,687,326.67
	SUBTOTAL PROPRIETARY-INTERNAL SERVICE	2,498,622.48	8,976.75	2,489,645.73	-	7,625,000.00	7,625,000.00	-	7,625,000.00	10,114,645.73	6,427,319.06	3,687,326.67
	FIDUCIARY FUNDS-PRIVATE-PURPOSE TRUST FUNDS											
008	ENDOWMENT	395,349.26	-	395,349.26	-	60,000.00	60,000.00	-	60,000.00	455,349.26	60,000.00	395,349.26
	FIDUCIARY FUNDS- AGENCY FUNDS:											
022	DISTRICT AGENCY	32,685.63	-	32,685.63	-	20,000.00	20,000.00	-	20,000.00	52,685.63	30,000.00	22,685.63
200	STUDENT ACTIVITY	64,671.16	175.00	64,496.16	-	45,000.00	45,000.00	-	45,000.00	109,496.16	45,000.00	64,496.16
	SUBTOTAL FIDUCIARY-AGENCY	97,356.79	175.00	97,181.79	-	65,000.00	65,000.00	-	65,000.00	162,181.79	75,000.00	87,181.79
	SUBTOTAL FIDUCIARY FUNDS	492,706.05	175.00	492,531.05	-	125,000.00	125,000.00	-	125,000.00	617,531.05	135,000.00	482,531.05
	GRAND TOTAL - ALL FUNDS	\$ 28,690,757.55	\$ 1,672,276.31	\$ 27,018,481.24	\$ 21,644,685.00	\$ 29,872,956.00	\$ 51,517,641.00	\$ 1,197,141.49	\$ 52,714,782.49	\$ 79,733,263.73	\$ 52,831,377.78	\$ 26,901,885.95

RedTree Investment Group
Ashland City School District
US Bank Custodian Acct Ending x90497
Income Earned from Commercial Paper and Bankers Acceptances
From 07-01-25 Through 06-30-26

<u>Security</u>	<u>Pay-Date</u>	<u>Cusip</u>	<u>Mature Date</u>	<u>Amount</u>
COMMERCIAL PAPER				
Citigroup	07-14-25	17327AUE5	07-14-25	3,454.31
National Bank CDA	07-29-25	63307LUV1	07-29-25	2,725.00
BMO	01-16-26	06369MAG8	01-16-26	8,424.00
Toyota Motor Credit	02-06-26	89233HB60	02-06-26	7,801.00
Bank of America	03-31-26	06054PDT0	04-27-26	4,663.33
Mizuho Securities	04-02-26	60689GDT0	04-27-26	11,631.67
ING US CP	04-07-26	45685RDM6	04-21-26	7,435.62
Bank of America	06-30-26	06054PME3	12-14-26	3,043.79
Toyota Motor Credit	06-30-26	89233HKW3	10-30-26	4,157.16
				<u>53,335.88</u>

	53,335.88
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RedTree Investment Group
Ashland City School District
US Bank Custodian Acct Ending x90497
Purchases and Sales of Commercial Paper and Bankers Acceptances
From 07-01-25 To 06-30-26

<u>Security</u>	<u>Settle Date</u>	<u>Cusip</u>	<u>Mature Date</u>	<u>Quantity</u>
PURCHASES				
Bank of America	08-01-25	06054PDT0	04-27-26	160,000
Bank of America	03-20-26	06054PME3	12-14-26	290,000
ING US CP	07-28-25	45685RDM6	04-21-26	250,000
Mizuho Securities	07-31-25	60689GDT0	04-27-26	400,000
Mizuho Securities	06-29-26	60710WMN1	12-22-26	180,000
Toyota Motor Credit	02-06-26	89233HKW3	10-30-26	300,000
SALES				
Bank of America	03-31-26	06054PDT0	04-27-26	160,000
Bank of America	06-30-26	06054PME3	12-14-26	290,000
BMO	01-16-26	06369MAG8	01-16-26	270,000
Citigroup	07-14-25	17327AUE5	07-14-25	115,000
ING US CP	04-07-26	45685RDM6	04-21-26	250,000
Mizuho Securities	04-02-26	60689GDT0	04-27-26	400,000
National Bank CDA	07-29-25	63307LUV1	07-29-25	250,000
Toyota Motor Credit	02-06-26	89233HB60	02-06-26	240,000
Toyota Motor Credit	06-30-26	89233HKW3	10-30-26	300,000

Ashland City School District Board of Education Contract Approvals - 8/24/2026

Vendor	Description	Dates	Amount
Kidslink	Student Services Contract	FY27	\$101,000.00
Northwestern Local School District	Transportation Contract	FY27	\$0.00
Ontario City School District	Transportation Contract	FY27	\$0.00



899 Frost Road
Streetsboro, OH 44241
330-963-8600
www.kidslinkohio.com

KIDSLINK SCHOOL DISTRICT CONTRACT

RECITALS

This Placement Contract (hereinafter "Agreement ") is made by and between the KidsLink School, LLC and Ashland City Schools. Both parties enter into this Agreement for the purpose of meeting the educational needs and providing the necessary services of the Individual Educational Plans of the student.

WHEREAS, Ashland City Schools agrees to purchase therapeutic services (hereinafter "placement") from KidsLink School for the student.

WHEREAS, KidsLink School is qualified and willing to provide services to the student.

AGREEMENT

Services:

It is the Ashland City Schools team's responsibility is to evaluate and provide the most up to date "ETR" and "IEP" prior to placement of the student. The district may contract with KidsLink School separately in order to assist with the assessment and comprehensive evaluation for an additional fee. Upon placement of the student, the district will continue to be responsible for the three year comprehensive "ETR" assessment.

KidsLink School shall provide a placement for the student to include individual weekly therapy in the areas of academics, direct therapies as listed in the IEP as well as behavior management. The development and implementation of the above services, being presented in an individualized education program "IEP", are the mutual responsibility of KidsLink School and The District. Excluded are any other services not mentioned in this contract.

There is a minimum 15 hour program development/initiation fee and a 15 hour transition fee for assisting with transition out of the program when the IEP team determines it is appropriate. This includes transition to the school district, other therapeutic facilities or adult service programs. The fee for both startup and transition is \$180/hr. Hours beyond the described amount will be discussed by the team prior to accruing or billing for any additional time.

KidsLink School's overall goal, where possible, is to transition students back to their home district per the IEP team support. With this goal in mind KidsLink would request access to general education student materials (i.e. books, curriculum and related supports) for the collaborating age/grade level of the student enrolled to appropriately prepare them to transition.

Upon placement of the student, the student and their family will operate under the KidsLink School policies and practices which include a heavy emphasis on behavior management.

Communication:

As part of KidsLink School's primary obligation to provide the most appropriate therapeutic, behavioral and academic services to the student, communication between the family and KidsLink School is very important.

KidsLink School will be providing the family with daily communication notes, as well as quarterly reports pertaining to the progress of the child in his therapeutic, behavioral and academic services. The family and the district may also request communication via email and phone calls at the discretion of the KidsLink School Staff. Observations of the classroom may be requested by the family and school district on a monthly basis (1 hour in length).

The time and date of observations are at the discretion of the KidsLink School Staff. Additional home visits may be requested quarterly by the family.

KidsLink School may use AI-assisted note-taking technology to assist with the services provided to the student. This AI technology utilizes state-of-the-art natural language processing algorithms to accurately transcribe and organize conversations and notes between students and KidsLink School staff. These notes will be securely stored in the students' electronic record for reference by authorized members of KidsLink School, the family and the District.

Term: Placement shall begin September 1, 2026 and end August 31, 2027. Dates of services are identified by the adopted KidsLink School Calendar reflecting 200 days of services in the school year from 9/1/2026 to 8/31/2027.

At any time, should either party under this agreement be dissatisfied with any services rendered, they have the right to withdraw from the agreement providing they submit a thirty (30) day notice, unless there are clear identified behaviors causing significant danger or injury to staff or students for which the district and the family has been aware of for at least 2 weeks

Program Staffing: KidsLink School reserves the right to determine the appropriate and suitable staffing personnel for the child. Any staff changes are at KidsLink's sole discretion and determination and without prior notice of any changes or decisions.

There can be no guarantees pertaining to the integrity or outcomes of services. KidsLink School cannot guarantee the effectiveness of the outcomes of the programming implemented, but will be sure to provide quarterly documentation of progress for review.

Compensation: The total amount per student is as follows:



- \$101,000/YEAR
- \$8,416.67/MONTH
- \$505/DAY

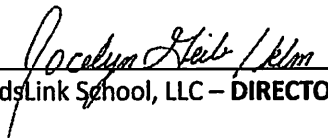
Which will be billed in (12) installments of \$8,416.67. 1st invoice will be September 1, 2026. Invoices will be sent on the 15th of the previous month with payment due by the 15th of the month of service. There will be a \$100 discount for payments postmarked by the 1st of each month. The final bill for this contract will be August 1st of 2027.

All checks shall be made payable to KidsLink School, LLC and be addressed to 899 Frost Road, Streetsboro, OH 44241.

Termination. Either party may terminate this Agreement at any time with 30 days written notice. Payment prior to services being provided is not a guarantee that this contract will continue or cannot be terminated. Upon termination, a final billing or refund will be processed based on the actual weeks of services provided.

Entire Agreement. This Agreement contains the entire agreement between both parties. Any and all amendments to this Agreement must be made in writing and signed by the two parties. The terms of this agreement between KidsLink and the District supersede any other agreement for educational services to be provided to the applicable student during the term of this agreement.

Governing Law. This Agreement is made in Portage County Ohio and shall be governed by the laws of Ohio.



KidsLink School, LLC – DIRECTOR

4/22/26

Date

Ashland City Schools Representative

Date

**Service Agreement Between
Northwestern Local School District And Ashland City School District
For Transportation Services**

This agreement is entered into for the period July 1, 2026 to June 30, 2027, between Northwestern Local School District and the Ashland City School District for the purpose of providing transportation needs.

Purpose:

To assist the Northwestern Local School District with transportation needs for a student attending a special school in Streetsboro (KidsLink).

Ashland will:

1. Provide van transportation from an agreed upon location to Streetsboro in both morning and afternoon.
2. Be responsible for scheduling the driver or substitute.
3. Be responsible for paying the driver or substitute.
4. Be responsible for all vehicle fuel and maintenance costs.
5. Will give Ashland City School District a 30-day notice if there is an unforeseen reason to discontinue this service.
6. If Ashland City School District is closed, we will not transport or charge for that day.

Northwestern will:

Northwestern agrees to reimburse the Ashland City School District \$85 per day of scheduled classes, to be paid in December and June via invoice. Northwestern can negate this contract with one week's notice.

President Board of Education
Ashland City School District

President Board of Education
Northwestern Local School District

Superintendent
Ashland City School District

Superintendent
Northwestern Local School District

Treasurer

Treasurer

**Service Agreement Between
Ontario Local School District And Ashland City School District
For Transportation Services**

This agreement is entered into for the period July 1, 2026 to June 30, 2027, between Ontario Local School District and the Ashland City School District for the purpose of providing transportation needs.

Purpose:

To assist the Ontario Local School District with transportation needs for a student attending a special school in Streetsboro (KidsLink).

Ashland will:

1. Provide van transportation from an agreed upon location to Streetsboro in both morning and afternoon.
2. Be responsible for scheduling the driver or substitute.
3. Be responsible for paying the driver or substitute.
4. Be responsible for all vehicle fuel and maintenance costs.
5. Will give Ashland City School District a 30-day notice if there is an unforeseen reason to discontinue this service.
6. If Ashland City School District is closed, we will not transport or charge for that day.

Ontario will:

Ontario agrees to reimburse the Ashland City School District \$85 per day of scheduled classes, to be paid in December and June via invoice. Ontario can negate this contract with one week's notice.

President Board of Education
Ashland City School District

President Board of Education
Ontario Local School District

Superintendent
Ashland City School District

Superintendent
Ontario Local School District

Treasurer
Ashland City School District

Treasurer
Ontario Local School District



ASHLAND CITY SCHOOLS

Administrative Offices 1407 Claremont Ave PO Box 160 Ashland Ohio 44805 419-289-1117 Fax 419-289-9534

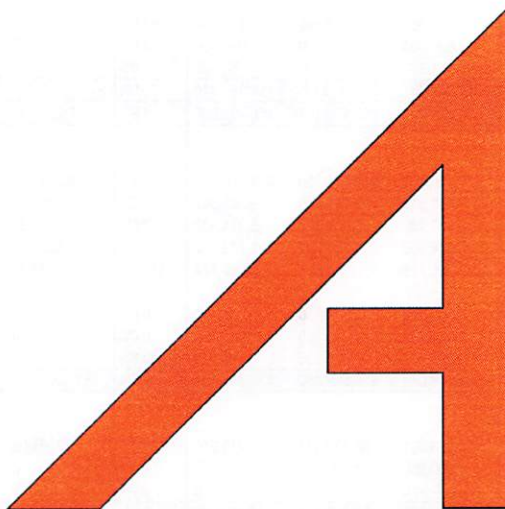
BID SUMMARY

Ashland City Schools - 84 Passenger Bus

August 17, 2026 - 12 P.M.

Company	Base Cost Per Unit
Cardinal Bus Sales & Service	\$ 157,797.00

**ASHLAND CITY SCHOOL DISTRICT
ASHLAND COUNTY
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES
IN FUND BALANCES FOR THE FISCAL YEARS ENDED
JUNE 30, 2024, 2025, and 2026 ACTUAL
FORECASTED FISCAL YEARS ENDING
JUNE 30, 2027 THROUGH JUNE 30, 2031**



**Forecast Provided By
Ashland City School District
Treasurer's Office
Kyle Klingler, Treasurer
August 24, 2026**

Ashland City School District

Ashland County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2024, 2025 and 2026 Actual;
Forecasted Fiscal Years Ending June 30, 2027 Through 2031

	Actual				Forecasted				
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Average Change	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Revenues									
1.010 General Property Tax (Real Estate)	\$15,453,345	\$15,905,283	\$15,668,513	0.7%	\$15,836,385	\$14,734,621	\$14,047,231	\$14,264,148	\$14,430,584
1.020 Public Utility Personal Property Tax	4,417,312	4,781,127	6,602,516	23.2%	5,260,172	4,654,935	4,324,712	4,283,832	4,242,952
1.035 Unrestricted State Grants-in-Aid	13,501,409	12,879,217	12,463,129	-3.9%	12,631,189	12,634,398	12,637,654	12,640,960	12,644,315
1.040 Restricted State Grants-in-Aid	1,053,643	951,496	949,358	-5.0%	818,648	818,648	818,648	818,648	818,648
1.050 State Reimbursement for Property Tax Credits	1,754,642	1,757,445	1,758,636	0.1%	1,977,013	2,020,350	1,883,753	2,019,815	2,115,513
1.060 All Other Revenues	1,986,005	1,908,294	1,955,984	-0.7%	1,771,908	1,698,278	1,665,144	1,633,667	1,603,764
1.070 Total Revenues	\$38,166,356	\$38,182,862	\$39,398,136	1.6%	\$38,295,315	\$36,561,230	\$35,377,142	\$35,661,070	\$35,855,776
Other Financing Sources									
2.040 Operating Transfers-In	\$1,007	\$295	\$33,332	999.9%	\$1,432	\$9,725	\$642	\$1,722	\$6,326
2.050 Advances-In	1,000,000	0	1,000,000	0.0%	0	0	0	0	0
2.060 All Other Financing Sources	1,730	0	53,582	0.0%	0	0	0	0	0
2.070 Total Other Financing Sources	\$1,002,737	\$295	\$1,086,914	999.9%	\$1,432	\$9,725	\$642	\$1,722	\$6,326
2.080 Total Revenues and Other Financing Sources	\$39,169,093	\$38,183,157	\$40,485,050	1.8%	\$38,296,747	\$36,570,955	\$35,377,784	\$35,662,792	\$35,862,102
Expenditures									
3.010 Personal Services	\$18,410,982	\$19,514,756	\$19,076,417	1.9%	\$19,723,552	\$20,529,264	\$20,802,709	\$21,087,707	\$21,376,807
3.020 Employees' Retirement/Insurance Benefits	8,701,512	9,519,575	9,385,542	4.0%	9,725,272	10,185,861	10,668,790	11,154,951	11,672,846
3.030 Purchased Services	5,117,138	5,362,167	5,314,932	2.0%	5,474,380	5,638,611	5,807,768	5,982,000	6,161,460
3.040 Supplies and Materials	1,074,869	1,461,001	1,273,932	11.6%	1,559,571	1,637,549	1,719,426	1,805,398	1,895,668
3.050 Capital Outlay	25,735	118,651	26,774	141.8%	100,000	100,000	100,000	100,000	100,000
Debt Service:									
4.050 Principal-HB 264 Loans	300,000	0	0	0.0%	0	0	0	0	0
4.060 Interest and Fiscal Charges	5,250	0	0	0.0%	0	0	0	0	0
4.300 Other Objects	410,602	612,930	725,378	33.8%	680,876	751,302	723,842	745,557	767,924
4.500 Total Expenditures	\$34,046,088	\$36,589,080	\$35,802,975	2.7%	\$37,263,651	\$38,842,587	\$39,822,535	\$40,875,613	\$41,974,705
Other Financing Uses									
5.010 Operating Transfers-Out	\$1,253,321	\$3,329,117	\$416,210	39.1%	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
5.020 Advances-Out	1,000,000	1,000,000	0	-50.0%	0	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0.0%	0	0	0	0	0
5.040 Total Other Financing Uses	\$2,253,321	\$4,329,117	\$416,210	0.9%	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
5.050 Total Expenditures and Other Financing Uses	\$36,299,409	\$40,918,197	\$36,219,185	0.6%	\$37,463,651	\$39,042,587	\$40,022,535	\$41,075,613	\$42,174,705
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Uses	\$2,869,684	(\$2,735,040)	\$4,265,865	-225.6%	\$833,096	(\$2,471,632)	(\$4,644,751)	(\$5,412,821)	(\$6,312,603)
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	\$12,714,209	\$15,583,893	\$12,848,853	2.5%	\$17,114,718	\$17,947,814	\$15,476,183	\$10,831,432	\$5,418,611
7.020 Cash Balance June 30	\$15,583,893	\$12,848,853	\$17,114,718	7.8%	\$17,947,814	\$15,476,183	\$10,831,432	\$5,418,611	(\$893,992)
8.010 Estimated Encumbrances June 30	\$772,663	\$712,227	\$665,970	-7.2%	\$665,970	\$665,970	\$665,970	\$665,970	\$665,970
Reservation of Fund Balance									
9.010 Textbooks and Instructional Materials	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
9.020 Capital Improvements	0	0	0	0.0%	0	0	0	0	0
9.030 Budget Reserve	0	0	0	0.0%	0	0	0	0	0
9.040 DPIA	0	0	0	0.0%	0	0	0	0	0
9.045 Fiscal Stabilization	0	0	0	0.0%	0	0	0	0	0
9.050 Debt Service	0	0	0	0.0%	0	0	0	0	0
9.060 Property Tax Advances	0	0	0	0.0%	0	0	0	0	0
9.070 Bus Purchases	0	0	0	0.0%	0	0	0	0	0
9.080 Subtotal Reservations of fund Balance	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
10.010 Fund Balance June 30 for Certification of Appropriations	\$14,811,230	\$12,136,626	\$16,448,748	8.7%	\$17,281,844	\$14,810,213	\$10,165,462	\$4,752,641	(\$1,559,962)

Ashland City School District

Ashland County

Schedule of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended June 30, 2024, 2025 and 2026 Actual;

Forecasted Fiscal Years Ending June 30, 2027 Through 2031

	Actual				Forecasted				
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Average Change	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
11.020 Property Tax - Renewal or Replacement	0	0	0	0.0%	0	1,525,309	2,464,391	2,272,301	2,272,301
11.300 Cumulative Balance of Renewal Levies	\$0	\$0	\$0	0.0%	\$0	\$1,525,309	\$3,989,700	\$6,262,001	\$8,534,302
<i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i>									
12.010	\$14,811,230	\$12,136,626	\$16,448,748	8.7%	\$17,281,844	\$16,335,522	\$14,155,162	\$11,014,642	\$6,974,340
Revenue from New Levies									
13.010 Income Tax - New	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
13.020 Property Tax - New	0	0	0	0.0%	0	0	0	0	0
13.030 Cumulative Balance of New Levies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
14.010 Revenue from Future State Advancements	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	\$0
15.010 Unreserved Fund Balance June 30	\$14,811,230	\$12,136,626	\$16,448,748	8.7%	\$17,281,844	\$16,335,522	\$14,155,162	\$11,014,642	\$6,974,340

Ashland City School District – Ashland County
Notes to the Financial Forecast
General Fund Only
August 24, 2026

Introduction to the Financial 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.

The current state budget, as approved in HB 96, has changed the financial forecast based on the requirements established by the State of Ohio and the Ohio Department of Education and Workforce. However, the Board of Education will continue to plan with a five-year perspective. District leadership believes the five-year forecast is a crucial management tool. A five-year planning horizon allows district leadership to evaluate projected financial conditions, anticipate when challenges may arise, and make informed decisions in advance. This proactive approach enables the district to address potential challenges strategically while maintaining financial stability and supporting the district's long-term goals.

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 forecast is as much an art as it is a science and entails many intricacies, it is recommended that you contact the Treasurer/Chief Fiscal Officer of the school district with any questions you may have. The Treasurer/CFO 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 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. The filing deadlines of February and August are out of alignment with when final 1st half and 2nd half tax settlements will actually be received in most cases, and the August 31 deadline is out of alignment with when school districts statutorily have to make final fiscal year appropriations which is September 30th of each year.

Requirement vs. Reality: A Structural Diagnostic

The new filing timelines are fundamentally unaligned with the natural availability of key data needed to make accurate projections.

Data Requirement	HB96 Deadline	Real-World Availability
Baseline Appropriations	August 31	September 30 (Statutory Law)
1st Half Property Tax Settlement	February 28	After Feb 28
2nd Half Property Tax Settlement	August 31	After Aug 31

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 August 2026 filing.

Forecast Risks and Uncertainty:

This financial forecast has risks and uncertainty due to economic changes, new property tax laws noted below that were signed by the Governor on December 19, 2025, and also due to state legislative changes that will occur in the spring of 2027 and 2029 due to deliberation of the two (2) state biennium budgets for FY28-29 and FY30-31, all of which affect this forecast.

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. The items below give a short description of the current issues and how they may affect our forecast in the long term:

- I. On December 19, 2025, Governor DeWine signed into law several pieces of legislation that became law March 19, 2026, and are the most sweeping changes to Ohio property tax law since 1976 when HB920 was passed. The laws that were approved are: HB129, HB186, HB309 and HB335. Subsequently HB479 the state budget correction bill was signed June 24, 2026, and becomes law September 23, 2026, that made needed corrections to HB335 inside millage. Of particular concern is HB186 which implements new property tax caps retroactively for property reappraisal and triennial updates that occurred in tax year 2023, 2024 and 2025. Due to the complexity of these calculations, the Ohio Department of Taxation (ODT) has been charged with calculating the effects of this legislation and notifying Ohio's 88 county auditors as to the impact on property tax bills and subsequent tax settlements to local governments.

A brief summary of the impact of each piece of legislation is noted below with specific anticipated impacts to this forecast noted in Estimated Real Estate Tax Line 1.01 section of these assumptions below:

Primary Legislative Drivers of Fiscal Risk

Legislation	Core Provision	District Financial Impact
HB129	Reclassifies fixed-sum (emergency/substitute) levies to be included in "20-mill floor" calculations.	No Impact to our district since we have no emergency levies.
HB186	Establishes "Inflation Cap Credits" and a retroactive "clawback" of realized revenues.	No impact at this time since we are not on the 20 mill floor..
HB309	Empowers County Budget Commissions (CBCs) to reduce voter-approved levies.	Shifts fiscal authority to CBC officials, creating an unpredictable risk to local levy yields.
HB335	Limits revenue growth from inside millage to the GDP Deflation Factor (GDP DF).	Restricts the district's ability to realize revenue gains from property valuation reappraisals.

Revenue Risk Loss Assessment of HB129 and HB186 To Our Forecast

- HB129 implements new requirements for and restores fixed sum levies. It will also include fixed sum levy millage in the 20-mill floor calculation beginning in the next reappraisal or triennial update cycle of any county that contains district territory, but no later than Tax Year 2028 collect in calendar 2029. For some districts this will result in a loss due to a change in the 20-mill floor. Ashland City School District is not on the 20-mill floor for Class I or Class II.
- HB186 establishes Inflation Cap Credits, if applicable, following reappraisals and triennial updates for school district property taxes, preventing increases beyond the Gross Domestic Product Deflation Factor (GDP DF). HB186 also includes Temporary Tax Credits (claw back) provision that takes back tax revenue that has already been collected by school districts beginning with reappraisals and triennial updates that occurred before the effective date of the law retroactive back to tax year 2023, 2024 and 2025. These are funds that have already been realized and have been spent and/or included in future educational planning. While skyrocketing home values resulted in the need for property tax reform that limits tax growth for taxpayers, the retroactive claw back of taxes already paid is very detrimental to districts at the 20-mill floor. Our district is not at the 20-mill floor and we do not anticipate any impact on our taxes at this time.

Evaluation of Emerging Risks: HB309, HB335, and Piggyback Exemptions

- HB309 indicates an erosion of local fiscal autonomy, shifting power from elected school boards to County Budget Commissions (CBC's) and County Commissioners. HB309 allows a CBC to reduce any voter-approved levy (except debt) to bring taxes levied within levels the CBC finds reasonable and prudent to avoid unnecessary collections. This law gives locally elected CBC officials the power to override voter-approved levies and local school board fiscal decisions. The impact of this new law is indeterminable and can be administered inconsistently in 88 counties across Ohio.
- HB335 limits revenue growth from "inside millage" to the GDP Deflation Factor at property reevaluation cycles. To mitigate this, the district has adopted a defensive strategy of projecting at or below the anticipated GDP DF. This is a critical tactical move to prevent the state from applying further downward inflationary adjustments to the district's remaining growth potential. HB479 that becomes

law September 23, 2026, corrected inside millage language in HB335 so that any inside millage adjustment occurs only in the home county during revaluations if districts are in multiple counties. Any future inside millage adjustment is indeterminable at this time.

- HB96 Expanded Piggyback Option introduces a significant *local political* risk through "Piggyback" exemptions. Unlike standard Homestead and 2.5% owner-occupied credits—which the state reimburses—Piggyback exemptions are **not reimbursed**. Richland County Commissioners approve the Piggyback exemption for owner occupied credits for tax year 2025 collect in calendar year 2026 and tax year 2026 collect in calendar year 2027. Some county commissioners have expressed an interest in continuing this indefinitely. Because Richland County only represents 0.03% of our property values, this will have a de minimis impact on our property tax collections. However, if both owner-occupied, and homestead were approved every year in both counties this could result in reduced property tax collections for the school district of roughly \$553,300 each year from current operating levies. This new law creates an unpredictable potential risk to our local tax collections every year. We will adjust the forecast in the future accordingly.

Because the new accelerated August filing deadline for school district forecasts and the enormity of the property tax law changes, second half property tax bills have been delayed along with later final due dates. This will delay second half final actual tax settlement data with which to update our forecast with actual key data. We have estimated revenues and expenses based on the data available and understanding of the new property tax laws. As authoritative data concerning HB186 is made available to the district changes may need to be made to the forecast that may or may not be significant.

- II. Property tax collections are the largest single revenue source for the school system and a significant risk to the forecast. We project growth in appraised values every three (3) years that aligns with the new HB186 Gross Domestic Product Deflation Factor (GDP DF) and new construction growth. The effects of HB186 will be to limit property tax growth following reappraisals and updates. Total local revenues, predominately local taxes, equate to 59.7% of the district's resources. As noted above, HB186 indicates any adjustment for prior year appraisals and updates that exceeded GDP DF in reappraisals and triennial updates that occurred in tax years 2023, 2024 and 2025 will result in possible significant reductions (clawback) in the second half property tax collections that typically occur in August to September 2026. If the Ohio Department of Taxation (ODT) determines adjustments are required due to HB186, further reductions in Tax Year 2026 collected in calendar year 2027 taxes will also result. We have included any estimated adjustment for HB186 and HB335 in Line 1.01 assumptions below.
- III. 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 (Residential/Agriculture) and Class II (Commercial/Industrial) property within the Gross Domestic Product Deflation Factor range of 7% to 9%. HB335 inside millage cap will become effective for any reappraisal and update beginning in tax year 2026, and HB129 will become effective for our district in the next reappraisal/update in tax year 2026. We do not anticipate any impact of HB129 or HB335 on our tax projections due to our estimates for future growth in reappraisal being in line with anticipated GDP DF.
- IV. 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 \$24.08M 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 FY27 through FY31.

On August 13, 2025, the Ohio Supreme Court upheld the Board of Tax Appeals' (BTA) decision, valuing the Rover Pipeline at \$3.669 billion. Rover had previously disputed this value, seeking roughly 56% of the value. Since 2020, Rover has been paying taxes based on a lower value under a "Tender Paying" method while the case was pending.

With the supreme court case now closed there was supposed to be no further appeals possible. However, on November 10, 2025 Rover filed an appeal in Franklin County Common Pleas Court contesting the state department of taxation's post-2019 valuations. The case is not expected to be heard until November 18, 2026, if then. We have wisely not projected these values in our forecasted tax revenue, so this Common Pleas Case won't impact our revenue risk, but it may increase revenues once finalized. We are closely monitoring this matter as it unfolds and will include revenues as we have factual data on amount and timing of payments which may be several years in the future...if ever.

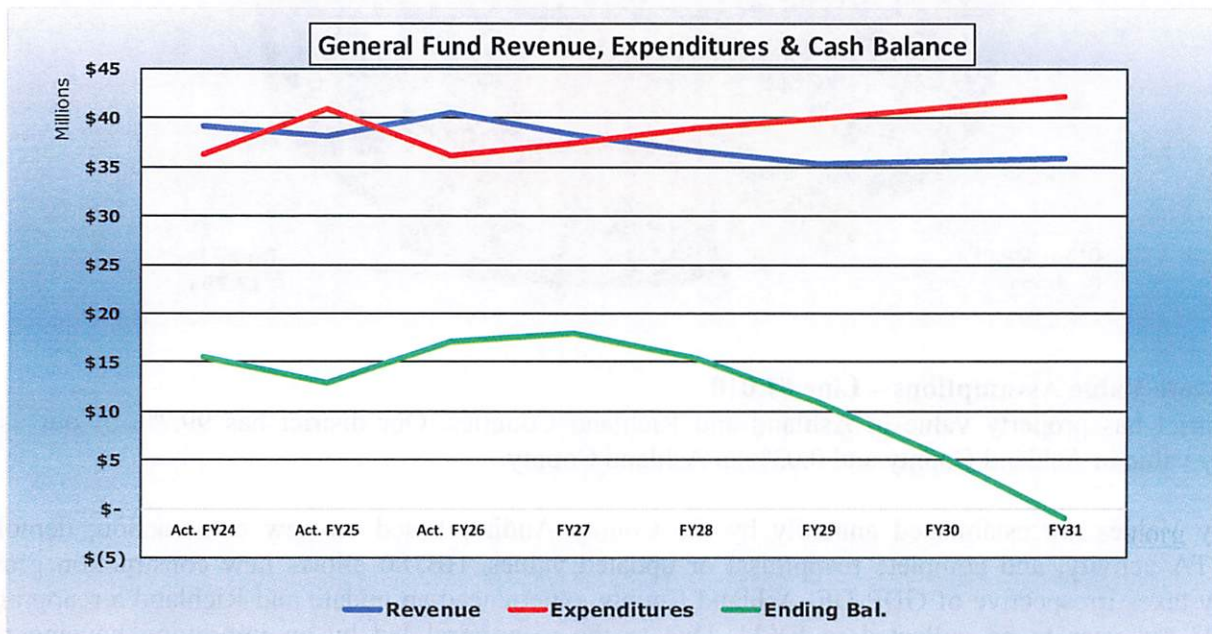
- V. The state budget represented 40.3% of district revenues and is an area of risk to revenue. The future risk comes in FY28 and beyond due to uncertainty that the Fair School Funding Plan is not continued and funded in the next state biennium budget. In this forecast, there are two unknown future State 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 FY31. We have projected our state funding in FY27 based on recent formula calculations and use of the Ohio Department of Education and Workforce's (ODEW) most recent funding settlement. This forecast reflects state revenue to align with the FY27 funding levels through FY31, 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.
- VI. HB96, the current state budget, continues to phase in what has been referred to as the Fair School Funding Plan (FSFP) for FY27. FY27 reflects 100% of the implementation cost of the (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 FY27 foundation payment published by the Department of Education and Workforce for our forecasted revenues in FY27-FY31. We are considered a guarantee district and do not anticipate increases in state aid.
- VII. The Ohio Department of Taxation on January 15, 2026 announced an updated state property tax reappraisal and triennial update schedule. Sixteen counties will have their reappraisal moved back by one year in accordance with the new schedule. Our counties will not be impacted by this change.
- VIII. The district's 2004 9.9 mill current expense levy is set to expire in 2027. Due to reduction factor that has occurred since this levy was passed in 2004, we are projected to be collecting 5.51 mills in 2027, but because we will be at 20.71 mills we will only drop by 1.15 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.

IX. 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.

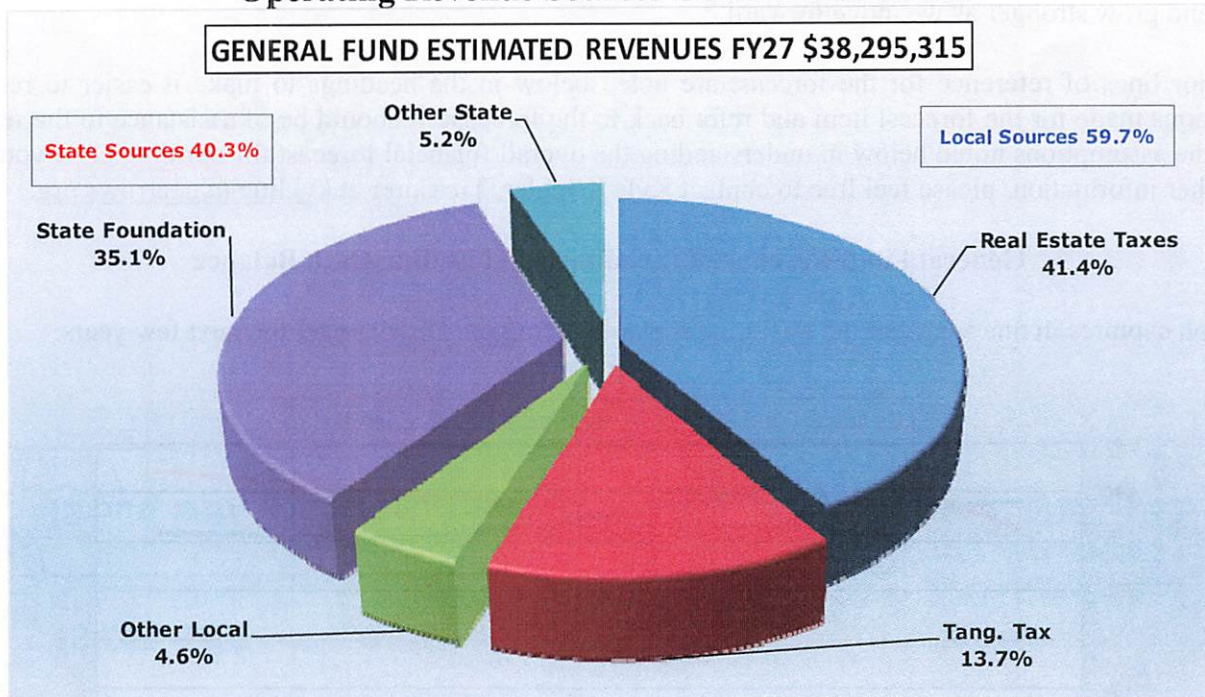
The major lines of reference for the forecast are noted below in the headings to make it easier to relate the assumptions made for the forecast item and refer back to the forecast. It should be of assistance to the reader to review the assumptions noted below in understanding the overall financial forecast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

General Fund Revenue, Expenditure and Ending Cash Balance

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



Revenue Assumptions Operating Revenue Sources General Fund FY27



Real Estate Value Assumptions – Line #1.010

The district has property value in Ashland and Richland Counties. Our district has 99.7% of our assessed property value in Ashland County and 0.03% in Ashland County.

Property Values are established annually by the County Auditor based on new construction, demolitions, BOR/BTA activity, and complete reappraisal or updated values. HB186 allows new construction growth in property taxes irrespective of GDP DF. 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 a 9.0% increase in residential and a 0.0% increase for commercial/industrial property. We anticipate Residential/Agricultural and Commercial/Industrial values to increase by \$27.4 million or 3.88% overall. This should be in line with GDP DF rates and HB186 and HB335 should not impact our property tax projections.

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 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>	<u>Estimated TAX YEAR 2030 COLLECT 2031</u>
Res./Ag.	\$576,625,824	\$576,725,824	\$576,825,824	\$623,071,889	\$623,171,889
Comm./Ind.	157,223,385	157,223,385	157,223,385	157,223,385	157,223,385
Public Utility Personal Property (PUPP)	85,960,334	85,160,334	84,360,334	83,560,334	82,760,334
Total Assessed Value	<u>\$819,809,543</u>	<u>\$819,109,543</u>	<u>\$818,409,543</u>	<u>\$863,855,609</u>	<u>\$863,155,609</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 21.15 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.

HB129 is a new law that restores fixed sum levies and now includes them in the 20-mill floor calculation. HB129 will be in effect following the tax year 2026 reappraisal/triennial update. Our district does not have fixed sum, or emergency, levies, therefore, this will not impact our forecast.

Estimated Real Estate Tax Collection Assumptions & New Tax Laws

HB96 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. Richland County Commissioners approved the Piggyback exemption for homestead exemption only for tax year 2025 collect in calendar year 2026. This will result in estimated tax reductions for FY26 and FY27 noted in Line 1.01 Estimated Real Estate Tax Estimates below. County auditors have until December 2026 to implement this tax credit for tax year 2026. We will adjust the forecast in the future accordingly.

HB186 is a new law that establishes an Inflation Cap Credit for school district property taxes, preventing increases beyond the Gross Domestic Product Deflation Factor (GDP DF) in reappraisal and triennial updates. HB186 also includes Temporary Tax Credits (claw back) provision that retroactively takes back property tax revenue that has already been collected by school districts for impacted districts starting in their reappraisal or triennial updates in tax years 2023, 2024 and 2025. These funds have already been realized and have been spent and/or included in future educational planning. The Ohio Department of Taxation is charged as the authoritative source with calculating the adjustments due to HB186, but has until April 20, 2026 to do so, which is after the filing deadline for this forecast.

Ashland City School District is not at the 20-mill floor and all operating levies are affected by HB920 reduction factors which inflation proofs these current expense levies. We do not anticipate any clawback of previously paid taxes.

HB335 is a new law that limits revenue growth from inside millage due to valuation reappraisals or triennial updates to the Gross Domestic Product Deflation Factor (GDP DF) for future real estate tax revenue growth.

We have not forecasted any increases for future revaluations above anticipated GDP DF, thus no adverse impact to the forecasted property tax revenue is anticipated from this new law.

As noted in the Forecast Risks and Uncertainty section above, there is no authoritative data for school districts that has been released by the Ohio Department of Taxation (ODT) on HB186. The ODT is the authority noted in HB186 to calculate all of the temporary tax credits and inflation cap credits to be used in tax year 2025 to collect in calendar year 2026. We will continue to monitor guidance as it is released and will update our forecast accordingly.

We have been conservative with any future value increases for reappraisal or updates due to implementation uncertainty over the new legislative changes as noted in the Forecast Risks and Uncertainty above.

ESTIMATED ASSESSED VALUE (AV) BY COLLECTION YEARS

<u>Source</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Est. Real Estate Taxes	\$15,836,385	\$14,734,621	\$14,047,231	\$14,264,148	\$14,430,584
Piggyback Exemption HB96	\$0	\$0	\$0	\$0	\$0
Other Tax Adjustments	\$0	\$0	\$0	\$0	\$0
Total Line #1.01 Real Estate Taxes	<u>\$15,836,385</u>	<u>\$14,734,621</u>	<u>\$14,047,231</u>	<u>\$14,264,148</u>	<u>\$14,430,584</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>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Renewal Levy 2004	\$0	\$1,525,309	\$2,464,391	\$2,272,301	\$2,272,301
Total Line #11.020	<u>\$0</u>	<u>\$1,525,309</u>	<u>\$2,464,391</u>	<u>\$2,272,301</u>	<u>\$2,272,301</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.

On August 13, 2025, the Ohio Supreme Court upheld the Board of Tax Appeals' (BTA) decision, valuing the Rover Pipeline at \$3.669 billion. Rover had previously disputed this value, seeking roughly 56% of the value. Since 2020, Rover has been paying taxes based on a lower value under a "Tender Paying" method while the case was pending.

With the supreme court case now closed there was supposed to be no further appeals possible. However, on November 10, 2025 Rover filed an appeal in Franklin County Common Pleas Court contesting the state department of taxation's post-2019 valuations. The case is not expected to be heard until November 18, 2026, if then. We have wisely not projected these values in our forecast, this won't impact our revenue risk, but it may increase revenues once finalized. We are closely monitoring this matter as it unfolds and will include revenues as we have factual data on amount and timing of payments which may be several years in the future.

<u>Source</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Public Utility Personal Property	\$5,260,172	\$4,654,935	\$4,324,712	\$4,283,832	\$4,242,952
Total PUPP Tax Line #1.020	<u>\$5,260,172</u>	<u>\$4,654,935</u>	<u>\$4,324,712</u>	<u>\$4,283,832</u>	<u>\$4,242,952</u>

Current State Funding Model per HB96 through June 30, 2027

State Foundation Revenue Estimates

A) Unrestricted State Foundation Revenue – Line #1.035

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

Our district is currently a guarantee district in FY27 and is expected to be FY28-FY31 on the new Fair School Funding Plan (FSFP).

A detailed overview of how foundation funding is calculated including all of the HB96 changes is available at the link below. 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 are estimated to receive \$141,200 in FY27.

The funding formula eliminated the Supplemental Targeted Assistance guarantee beginning in FY26 but still includes two (2) primary guarantees: 1) Temporary 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. We expect to receive \$1.44 million from the Temporary Transition Aid guarantee in FY27.

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 relatively constant in the forecast for FY28 through FY31.

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 FY26, the funding totaled \$108.29 million or \$68.14 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>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Basic Aid-Unrestricted	\$11,840,540	\$11,840,540	\$11,840,540	\$11,840,540	\$11,840,540
Additional Aid Items	<u>576,754</u>	<u>576,754</u>	<u>576,754</u>	<u>576,754</u>	<u>576,754</u>
Basic Aid-Unrestricted Subtotal	12,417,294	12,417,294	12,417,294	12,417,294	12,417,294
Ohio Casino Commission ODT	<u>213,895</u>	<u>217,104</u>	<u>220,360</u>	<u>223,666</u>	<u>227,021</u>
Total Unrestricted State Aid Line #1.035	<u>\$12,631,189</u>	<u>\$12,634,398</u>	<u>\$12,637,654</u>	<u>\$12,640,960</u>	<u>\$12,644,315</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 DPIA formula modified the weight given to these student groups over the biennium which has resulted in calculated DPIA state funding in FY26 and FY27 being \$86.6 million less than in FY25. This change does not impact us at this time.

<u>Source</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
DPIA	\$327,417	\$327,417	\$327,417	\$327,417	\$327,417
Career Tech - Restricted	7,393	7,393	7,393	7,393	7,393
Gifted	125,835	125,835	125,835	125,835	125,835
ESL	18,325	18,325	18,325	18,325	18,325
Student Wellness	339,678	339,678	339,678	339,678	339,678
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>\$818,648</u>	<u>\$818,648</u>	<u>\$818,648</u>	<u>\$818,648</u>	<u>\$818,648</u>

C) Restricted Federal Grants in Aid – Line #1.045

There are no federal restricted grants projected during this forecast.

<u>SUMMARY</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Unrestricted Line #1.035	\$12,631,189	\$12,634,398	\$12,637,654	\$12,640,960	\$12,644,315
Restricted Line #1.040	<u>818,648</u>	<u>818,648</u>	<u>818,648</u>	<u>818,648</u>	<u>818,648</u>
Total State Foundation Revenue	<u>\$13,449,837</u>	<u>\$13,453,046</u>	<u>\$13,456,302</u>	<u>\$13,459,608</u>	<u>\$13,462,963</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 began a phase down of the 10% rollback credit that has been in effect since 1971 and an equal phase up of the Owner-Occupied Credit (OOC) that has been in effect since 1978. In addition, HB96 increased the OOC by 2.88% by phasing it in over four (4) years starting in tax year 2026. The table below shows the phasing of these changes. Eventually there will be some amount of 10% rollback for non-timber farmland but we will need tax settlement sheets to determine that amount. But these amounts are fully reimbursed to the school district when deducted from Class I property tax bills. Homestead credits vary annually based on applicants and eligibility.

The state of Ohio passed HB479 on June 24, 2026, which becomes effective September 23. HB479 which included a one-time doubling of the homestead exemption credit to start with tax bills in calendar 2027. This is a one-time only increase to help homeowners and is estimated to provide \$350 million in taxpayer relief for qualified Homestead applicants. It will be reimbursed to local governments from a \$2.0 billion surplus in the state budget at the end of May 2026. There were also technical adjustments that if HB186 inflationary tax credits are present, they will be applied after the homestead credits are determined to maximize the credit for homeowners. This will cost the state an addition \$44 million annually which will also be reimbursed to local governments if applicable. The \$44 million increase is ongoing.

HB186 10% Phase down and OCC Phase up					
	TY25	TY26	TY27	TY28	TY29
	Collect CY26	Collect CY27	Collect CY28	Collect CY29	Collect CY30
10% Rollback*	10.00%	7.50%	5.00%	2.50%	0.00%
2.5% OOC	2.50%	5.00%	7.50%	10.00%	12.50%
HB96 Inc. OCC	0.00%	0.72%	1.44%	2.16%	2.88%
Total	12.50%	13.22%	13.94%	14.66%	15.38%
Homestead	varies	2x	varies	varies	varies
*Non-timber farm land will still keep 10% rollback					

Partial HB186 Guarantee

HB186 authorizes payments to school districts and JVSDs that are located in a county that underwent a reappraisal or triennial update in tax years 2023 and 2024 and that, due to the act's temporary credit, would otherwise receive less property tax revenue in tax year 2025 than in tax year 2024. The revenue guarantee applies to tax year 2025, in the case of 2023 reappraisal or update counties, and to tax years 2025 and 2026, in the case of 2024 reappraisal and update counties. Under the act, the Tax Commissioner will calculate the difference between a district's real property tax revenue in tax year 2024 and its revenue in 2025 and, if applicable, 2026. Based on information released mid-August from ODT, we have confirmed that we will not receive this payment.

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

Source	FY27	FY28	FY29	FY30	FY31
Rollback and Homestead	\$1,977,013	\$2,020,350	\$1,883,753	\$2,019,815	\$2,115,513
HB186 Partial Reimbursement	0	0	0	0	0
Total Tax Reimbursements #1.050	<u>\$1,977,013</u>	<u>\$2,020,350</u>	<u>\$1,883,753</u>	<u>\$2,019,815</u>	<u>\$2,115,513</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, threshold aide and general rental fees. In January, we were notified that Threshold reimbursements in FY26, and future years, are likely to be reduced by 30% from FY25 levels due to fixed state appropriations.

Interest income remained steady in FY26 due to laddered investment strategies, expected Federal Reserve rate cuts and declining cash balances will begin to have an impact on earnings in FY27 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>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Tuition Related Payments	\$305,679	\$305,679	\$305,679	\$305,679	\$305,679
Open Enrollment	0	0	0	0	0
Class & Sports Oriented Fees	132,082	132,082	132,082	132,082	132,082
Interest Earnings	736,303	662,673	629,539	598,062	568,159
Medicaid	407,029	407,029	407,029	407,029	407,029
Miscellaneous	<u>190,815</u>	<u>190,815</u>	<u>190,815</u>	<u>190,815</u>	<u>190,815</u>
Total Other Local Revenue Line #1.060	<u>\$1,771,908</u>	<u>\$1,698,278</u>	<u>\$1,665,144</u>	<u>\$1,633,667</u>	<u>\$1,603,764</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>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Transfers In - Line #2.040	\$1,432	\$9,725	\$642	\$1,722	\$6,326
Advance Returns - Line #2.050	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfer & Advances In	<u>\$1,432</u>	<u>\$9,725</u>	<u>\$642</u>	<u>\$1,722</u>	<u>\$6,326</u>

All Other Financial Sources – Line #2.060

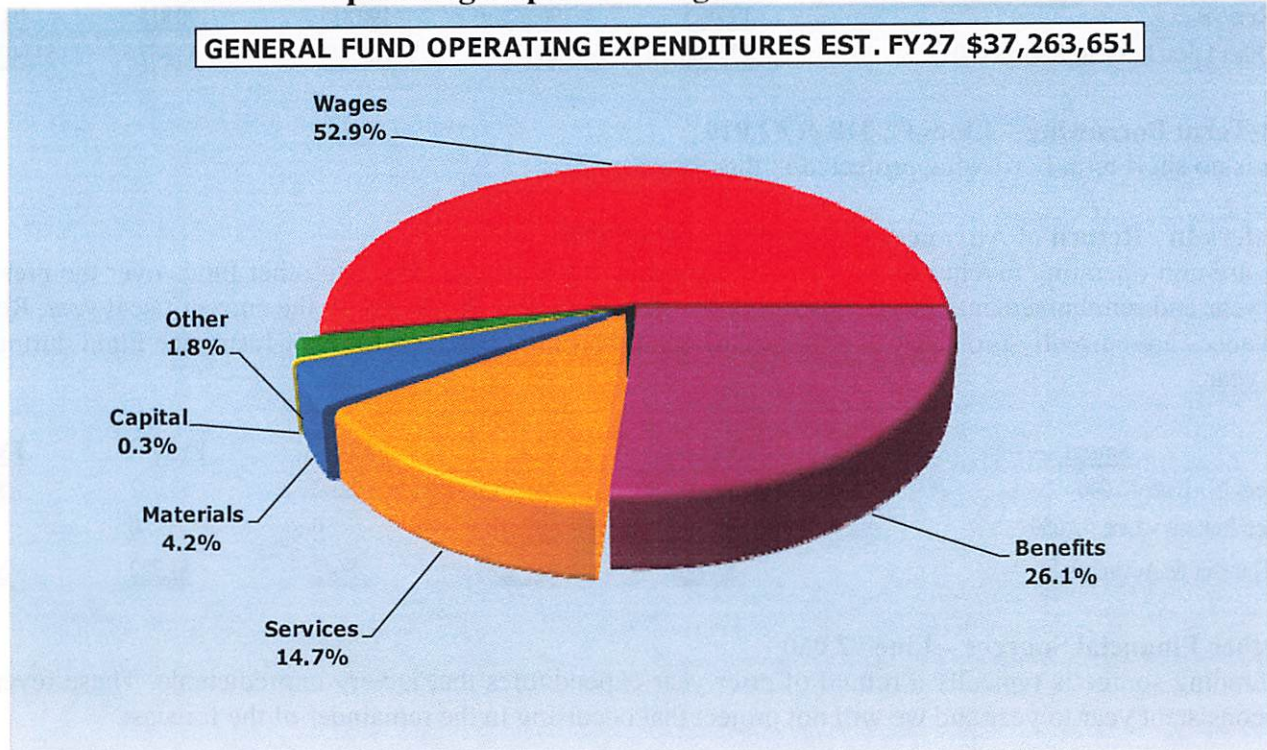
This funding source is typically a refund of prior year expenditures that is very unpredictable. These revenues are inconsistent year to year and we will not project that occurring in the remainder of the forecast.

	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Refund of prior years expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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 FY27



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 FY31. 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>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Base Wages	\$17,616,940	\$18,229,637	\$18,999,878	\$19,273,323	\$19,558,321
Based Pay Increase	548,592	546,889	0	0	0
Steps & Academic Training	264,254	264,254	273,445	284,998	289,100
Growth Staff	401,965	68,320	0	0	0
Substitutes	311,557	311,557	311,557	311,557	311,557
Supplementals	1,182,358	1,217,829	1,217,829	1,217,829	1,217,829
Science of Reading	0	0	0	0	0
SWSF & ESSER Adjustments	0	0	0	0	0
Other Adjustments/Reductions	(602,114)	(109,222)	0	0	0
Total Wages Line #3.010	<u>\$19,723,552</u>	<u>\$20,529,264</u>	<u>\$20,802,709</u>	<u>\$21,087,707</u>	<u>\$21,376,807</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 5% for FY27 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 FY27 through FY31. Unemployment is expected to remain at a very low level FY27 through FY31.

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>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
A) STRS/SERS	\$4,078,779	\$4,165,463	\$4,242,370	\$4,301,412	\$4,361,835
B) Insurance's	5,284,991	5,640,755	6,035,608	6,458,101	6,910,168
C) Workers Comp/Unemployment	87,797	91,342	92,545	93,799	95,071
D) Medicare	<u>273,705</u>	<u>288,301</u>	<u>298,267</u>	<u>301,639</u>	<u>305,772</u>
Total Fringe Benefits Line #3.020	<u>\$9,725,272</u>	<u>\$10,185,861</u>	<u>\$10,668,790</u>	<u>\$11,154,951</u>	<u>\$11,672,846</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>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Professional & Technical Services, ESC	\$3,089,434	\$3,182,117	\$3,277,581	\$3,375,908	\$3,477,185
Maintenance, Insurance & Garbage Removal	584,768	602,311	620,380	638,991	658,161
Professional Development	56,254	57,942	59,680	61,470	63,314
Communications, Postage, & Telephone	70,854	72,980	75,169	77,424	79,747
Utilities	548,649	565,108	582,061	599,523	617,509
Contracted Trades & Services	36,248	37,335	38,455	39,609	40,797
Tuition, Excess Costs & Scholarship Costs	826,933	851,741	877,293	903,612	930,720
College Credit Plus	252,176	259,741	267,533	275,559	283,826
Other Adjustments SWSF, ESSER, Etc.	<u>9,064</u>	<u>9,336</u>	<u>9,616</u>	<u>9,904</u>	<u>10,201</u>
Total Purchased Services Line #3.030	<u>\$5,474,380</u>	<u>\$5,638,611</u>	<u>\$5,807,768</u>	<u>\$5,982,000</u>	<u>\$6,161,460</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>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
General Office Supplies & Materials	\$809,625	\$850,106	\$892,611	\$937,242	\$984,104
Textbooks & Instructional Supplies	295,000	309,750	325,238	341,500	358,575
Facility Supplies & Materials	193,527	203,203	213,363	224,031	235,233
Transportation Fuel & Supplies	260,747	273,784	287,473	301,847	316,939
Other adjustments SWSF, ESSER, Etc.	<u>672</u>	<u>706</u>	<u>741</u>	<u>778</u>	<u>817</u>
Total Supplies Line #3.040	<u>\$1,559,571</u>	<u>\$1,637,549</u>	<u>\$1,719,426</u>	<u>\$1,805,398</u>	<u>\$1,895,668</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>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Capital Outlay & Maintenance	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
Total Equipment Line #3.050	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</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 forecast. We've added \$50,000 for levy fees to the County Auditor and Treasurer fees category for FY28.

<u>Source</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
County Auditor & Treasurer Fees	\$364,580	\$425,517	\$388,283	\$399,931	\$411,929
Annual Audit Costs	30,512	31,427	32,370	33,341	34,341
Dues, Fees & other Expenses	<u>285,784</u>	<u>294,358</u>	<u>303,189</u>	<u>312,285</u>	<u>321,654</u>
Total Other Expenses Line #4.300	<u>\$680,876</u>	<u>\$751,302</u>	<u>\$723,842</u>	<u>\$745,557</u>	<u>\$767,924</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.

<u>Source</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Operating Transfers Out Line #5.010	\$200,000	\$150,000	\$200,000	\$200,000	\$200,000
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>\$200,000</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$200,000</u>

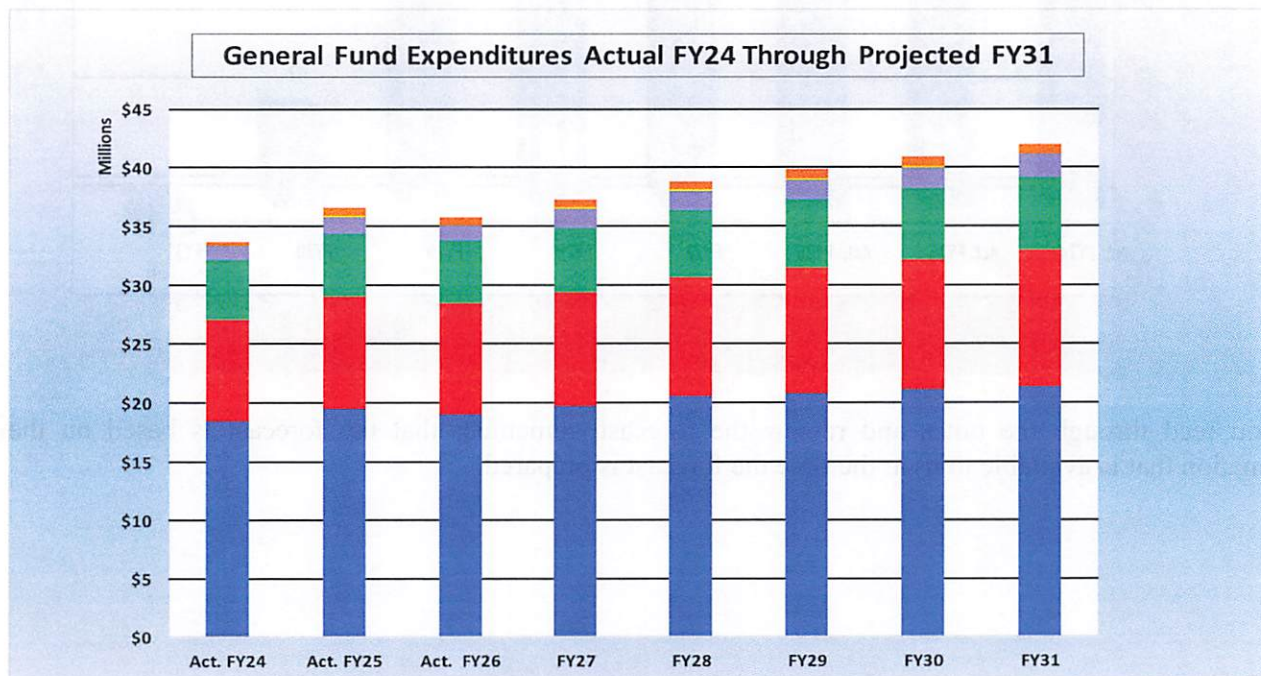
Encumbrances –Line #8.010

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>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Estimated Encumbrances Line #8.010	<u>\$665,970</u>	<u>\$665,970</u>	<u>\$665,970</u>	<u>\$665,970</u>	<u>\$665,970</u>

Total Expenditure Categories Actual Fiscal Year 2024 through Fiscal Year 2026 and Estimated Fiscal Year 2027 through Fiscal Year 2031

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

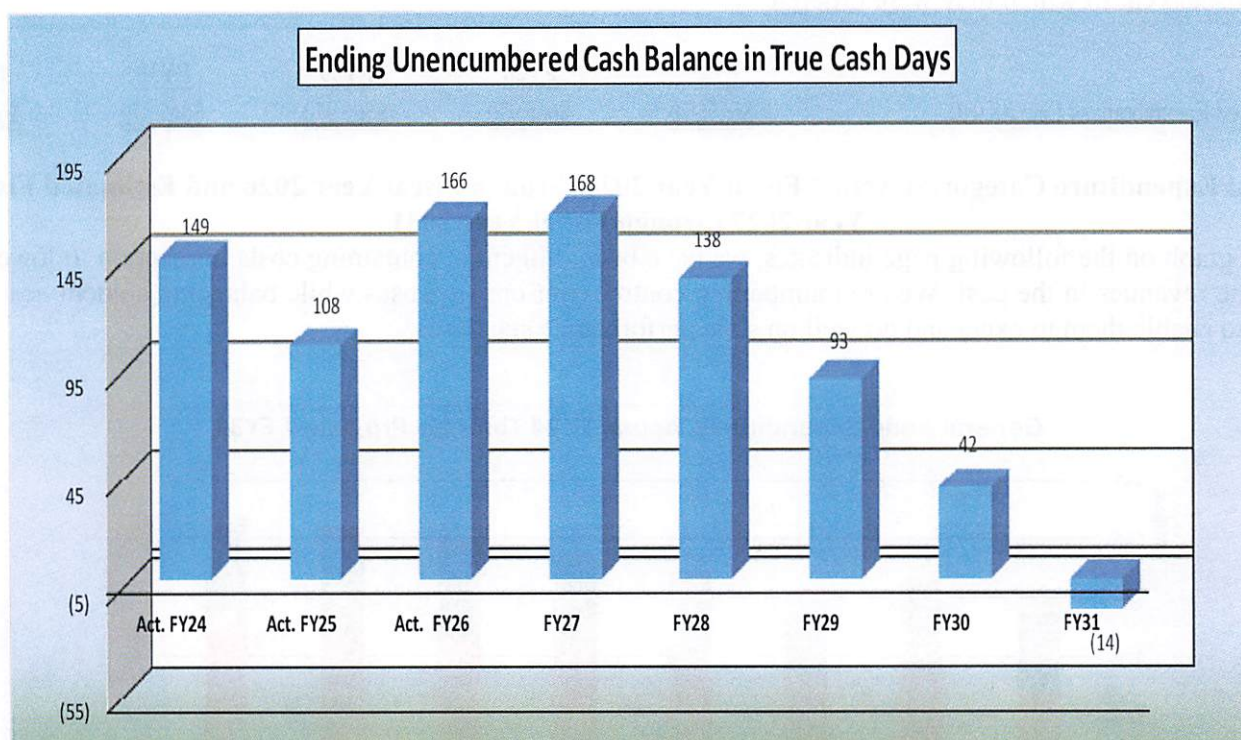
This amount must not go below \$0 or the district General Fund will violate all Ohio Budgetary Laws. Any multi-year contract which is knowingly signed which results in a negative unencumbered cash balance is a

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>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>FY31</u>
Ending Unreserved Cash Balance Line #15.01	<u>\$17,281,844</u>	<u>\$16,335,522</u>	<u>\$14,155,162</u>	<u>\$11,014,642</u>	<u>\$6,974,340</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

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ADJUSTMENT TO CERTIFICATED ONE-YEAR LIMITED CONTRACT FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Kemp	Tara	Intervention Specialist	Edison	Per Salary Schedule	11	11	
CERTIFICATED ONE-YEAR LIMITED CONTRACT FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Gribble	Stephanie	Computer Applications Teacher	AMS	Per Salary Schedule	9	9	
SMALL GROUP INSTRUCTOR - CERTIFICATED ONE-YEAR NON-RENEW CONTRACT FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Emrick	Michael	Small Group Instructor	Taft	Per Salary Schedule	1	1	
ADJUSTMENT TO SUPPLEMENTAL DUTY CONTRACT FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	McGaffick	Brooke	Building Supervision	Taft	\$1,278.55	5	2	
SUPPLEMENTAL DUTY CONTRACTS FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Court	Jon	Forensics/Speech Advisor	AHS	\$1,643.85	6+	3	
8/24/2026	Hodapp	Linda	Mock Trial Advisor	AHS	\$1,461.20	3	2	
8/24/2026	Duckworth	Anthony	Head 8th Grade Football Coach	AMS	\$3,287.70	6+	3	
8/24/2026	Etzwiler	Lance	Head 7th Grade Football Coach	AMS	\$3,287.70	6+	3	
8/24/2026	Goings	Bailey	7th Grade Volleyball Coach	AMS	\$1,826.50	1	1	
8/24/2026	McGaffick	Scott	Asst. 7th Grade Football Coach	AMS	\$2,922.40	6+	3	
8/24/2026	Mumaw	Brad	7th Grade Assistant Football Coach	AMS	\$2,922.40	6+	3	
8/24/2026	Buchanan	Dayton	Building Supervisor	Reagan	\$1,278.55	5	2	
8/24/2026	Ediger	Jen	Building Supervisor	Reagan	\$1,461.20	6+	3	

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8/24/2026	England	Nicole	Building Supervisoir	Reagan	\$1,278.55	3	2
8/24/2026	Freeman	Paige	Building Supervisoir	Reagan	\$1,461.20	6+	3
8/24/2026	Howman	Tom	Building Supervisoir	Reagan	\$1,095.90	2	1
8/24/2026	Perry	Kristin	Building Supervisoir	Reagan	\$1,095.90	1	1
8/24/2026	Spieldenner	Aime	Building Supervisoir	Reagan	\$1,095.90	2	1
8/24/2026	Thomas	Teresa	Building Supervisoir	Reagan	\$1,095.90	1	1

GRADE LEVEL FACILITATORS FOR THE 2026-2027 SCHOOL YEAR

BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step
8/24/2026	Fanning	Amy	Grade 6	AMS	\$1,826.50	6+	3
8/24/2026	Van Horn	Michelle	Grade 6	AMS	\$1,826.50	6	3
8/24/2026	Johnson	Dorene	Grade 2	Edison	\$1,826.50	6+	3
8/24/2026	McFrederick	Karina	Grade 2 (.5)	Edison	\$913.25	6+	3
8/24/2026	Welday	Valerie	Grade 2 (.5)	Edison	\$913.25	6+	3
8/24/2026	Chandler	Amy	Grade 3	Edison	\$1,826.50	6+	3
8/24/2026	White	Jodi	Grade 3	Edison	\$1,826.50	6+	3
8/24/2026	Sauder	Tiffany	Kindergarten	Reagan	\$1,095.90	1	1
8/24/2026	Powell	Ashley	Grade 1	Reagan	\$1,826.50	6+	3
8/24/2026	Reynolds	Chandra	Grade 1	Reagan	\$1,826.50	6+	3
8/24/2026	Donatini	Robin	Grade 4 ELA	Taft	\$1,826.50	6+	3
8/24/2026	Mager	Alania	Grade 4 Math	Taft	\$1,826.50	6+	3
8/24/2026	Krieger	Nicole	Grades 4 and 5	Taft	\$1,826.50	6+	3
8/24/2026	Baughman	Erin	Grade 5	Taft	\$1,826.50	6	3

BUILDING CHAIRS AND SCIENCE COORDINATORS FOR THE 2026-2027 SCHOOL YEAR

BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step
8/24/2026	Carlisle	Caren	Building Chair	Edison	\$1,826.50	6+	3
8/24/2026	White	Jodi	Building Chair	Edison	\$1,826.50	6+	3
8/24/2026	Carlisle	Caren	Science Chair	Edison	\$1,278.55	6+	3
8/24/2026	Harlan	Shari	Science Chair	Edison	\$1,278.55	6+	3
8/24/2026	Freeman	Paige	Building Chair	Reagan	\$1,461.20	2	1
8/24/2026	Burgett	Rachel	Building Chair	Taft	\$1,643.85	3	2
8/24/2026	Berry	Mason	Science Chair	Taft	\$1,095.90	3	2

Certificated/Licensed Staff Recommendations

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LPDC STIPENDS FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Tilton	Trudi	Chairperson	AMS	\$1,750.00	na	na	
8/24/2026	Baker	Melissa		AHS	\$1,250.00	na	na	
8/24/2026	Chandler	Amy		Reagan	\$1,250.00	na	na	
8/24/2026	Mowry	Devon		Edison	\$1,250.00	na	na	
8/24/2026	Packard	Wendy		AMS	\$1,250.00	na	na	
SUBSTITUTE TEACHERS/HOME INSTRUCTORS FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Adduddell	Kathy	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Bensaid	Mohsine	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Blackley	Lisa	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Boyce	Jasmine	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Boyer	Kristi	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Bracamontes	Courtney	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Browns	Shirley	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Burkhart	Cheryl	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Carpenter	Amber	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Carpenter	Katlyn	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Cehulik	Josh	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Cousens	Hope	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Crooks	Richard	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Davis	Allan	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Davis	Amanda	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	

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8/24/2026	Deck	Crystal	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Ditlevson	Janelle	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Downing	Joy	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Edwards	Michael	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Emery	Janet	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Endsley	Kim	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Estep	Ariel	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Gale	James	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Gall	Andrew	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Garn	Kylie	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Garrett	Nathan	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	George	Robin	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Harrison	Charity	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Hendershott	Dardi	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Hess	Margaret	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Hitchcock	Carrie	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Holland	Megan	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Holt	Zoe	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Hovey	Craig	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Jensen	Matthew	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Johnson	Sara	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	

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8/24/2026	Jones	Shelby	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Mager	Lynsey	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Mager	Macy	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Mathatas	Christy	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	McFrederick	Landon	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Millhouse	Jeri	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Nesbitt	Thomas	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Neura	Cora	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Obrecht	Heidi	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Pollard-Anderson	Tracee	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Ramsey	Brooklynn	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Robbins	Alexandra	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Roberts-McKinnon	Barbara	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Safarik	Vincent	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Schwarzwalder	Kim	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Sloan	Victoria	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Squires	Paige	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Strickland	Naomi	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Terwilliger	Elizabeth	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Uecker	Valerie	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Voelp	Jason	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	

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8/24/2026	Watson	Jillian	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Welch	Cheryl	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Wells	Lydia	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
8/24/2026	Winner	Molly	Substitute Teacher/Home Instructor	NA	\$110.00/day	na	na	
GAME WORKERS FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Bartlett	Kate		AHS				
8/24/2026	Beun	Jillian		AHS				
8/24/2026	Duncan	Kristen		AHS				
8/24/2026	Etwiler	Lance		AHS				
8/24/2026	Gauss	Bonita		AHS				
8/24/2026	Godsey	Nathan		AHS				
8/24/2026	Goings	Jason		AHS				
8/24/2026	Lavengood	Rob		AHS				
8/24/2026	Lawrence	Chris		AHS				
8/24/2026	Mauriocourt	Flory		AHS				
8/24/2026	McFrederick	Avery		AHS				
8/24/2026	McFrederick	Karina		AHS				
8/24/2026	Oslie	Kory		AHS				
8/24/2026	Packard	Josh		AHS				
8/24/2026	Paramore	Steve		AHS				
8/24/2026	Sauder	Scott		AHS				
8/24/2026	Sauder	Tiffany		AHS				
8/24/2026	Smeltzer	Jared		AHS				
8/24/2026	Spieldenner	Ben		AHS				
8/24/2026	Stackhouse	Ryan		AHS				
8/24/2026	Swartz	Dave		AHS				
8/24/2026	Tabler	Andy		AHS				
8/24/2026	Thomas	Paula		AHS				
8/24/2026	Walter	Jon		AHS				
8/24/2026	Webb	Elizabeth		AHS				

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EXHIBIT F

NON-PUBLIC ST. EDWARDS SCHOOL FOR THE 2026-2027 SCHOOL YEAR (PAID FOR WITH AUXILIARY FUNDS)								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	
8/24/2026	Metzger	Lynn	Tutor	St. Edwards	Per Salary Schedule			One-year non-renew contract; 3 days per week
8/24/2026	Stigall	Peg	Title I Tutor (Substitute)	St. Edwards		na	na	Substitute as needed
8/24/2026	Valentine	Kevin	LPDC Stipend	St. Edwards	\$1,250.00	na	na	Stipend
8/24/2026	Willeke	Marla	Title I Tutor	St. Edwards	\$27.12/hour	na	na	Per diem basis/documented on timesheet; Maximum of 350 hours
AMERICA READS STIPENDS FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Fennell	BreAnn		Edison	\$1,500.00	na	na	
8/24/2026	Harlan	Shari		Edison	\$1,500.00	na	na	
AMERICA COUNTS STIPEND FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Miller	Erin		AMS	\$1,500.00	na	na	
ASSESSMENT AND SCHOOL IMPROVEMENT COORDINATOR FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Budd	Sheryl		District	\$45.64/hour	na	na	Maximum of \$30,000
CERTIFICATED TRANSFERS FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Erwin	Chad	6th Grade Science Teacher	AMS				
8/24/2026	Godsey	Nate	Math Teacher	AHS				

Classified/Support Staff Recommendations
August 24, 2026

EXHIBIT G

CLASSIFIED NEW HIRES								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Boley	Damion	General Custodian	AHS	\$ 16.90			Effective August 17, 2026
8/24/2026	Hackney	Jennifer	Paraprofessional II (Leap-Mansfield)	Bus Garage	\$ 17.40			Effective August 19, 2026
8/24/2026	Smetzer	Oriana	Paraprofessional I	Taft	\$ 17.40			Effective August 19, 2026
8/24/2026	Thompson	Tori	Paraprofessional I	Taft	\$ 17.40			Effective August 19, 2026
8/24/2026	Wilson	April	Paraprofessional I	Edison	\$ 17.40			Effective August 19, 2026
8/24/2026	Schoonover	Shelly	Bus Driver-in training	Bus Garage	\$ 21.90			Effective August 24, 2026
CLASSIFIED TRANSFERS								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Leibolt	Jennifer	Transporter I-bus driver	Bus Garage	\$ 21.90			Effective August 19, 2026
8/24/2026	Spagnola	Dorinda	Transporter II-van driver	Bus Garage	\$ 20.90			Effective August 19, 2026
CLASSIFIED RESIGNATION								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Yetzer	Kennedy	Paraprofessional I	Edison				Resignation effective September 1, 2026
CLASSIFIED SUBSTITUTES FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Brockway	Ashley	Sub	All				
8/24/2026	Burns	Dee	Sub	All				
8/24/2026	Cotton	Haley	Sub	All				
8/24/2026	Croskey	Sharon	Sub	All				
8/24/2026	Hlovac	Dustalee	Sub	All				
8/24/2026	Kline	Maddie	Sub	All				
8/24/2026	Marshall	Shannonn	Sub	All				

Classified/Support Staff Recommendations

EXHIBIT G

August 24, 2026

NON-RENEWED CLASSIFIED EMPLOYEE FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Spagnola	Dorinda	Paraprofessional I	Reagan				Non-renewed effective August 19, 2026
SPECIAL DUTY CONTRACTS FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Ajian	Robert	8th Grade Asst. Football Coach	AMS	\$2,557.10	5	2	
8/24/2026	Chartier	Chris	Boys' Cross Country Coach	AMS	\$1,826.50	1	1	
8/24/2026	Harris	Matthew	8th Grade Asst. Football Coach	AMS	\$1,095.90	2	1	
8/24/2026	Keener	Cassie	Football Cheerleading Advisor	AMS	\$1,095.90	3	2	
8/24/2026	Marsh	Alex	8th Grade Asst. Football Coach	AMS	\$1,095.90	2	1	
8/24/2026	Morrice	Grace	Girls' Cross Country Coach	AMS	\$2,191.80	5	2	
8/24/2026	Sexton	Morgan	8th Grade Volleyball Coach	AMS	\$2,191.80	3	2	
GAME WORKERS FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Boyd	Garth		AHS				
8/24/2026	Bryant	Brooke		AHS				
8/24/2026	Carey	Rhonda		AHS				
8/24/2026	Chandler	Aidan		AHS				
8/24/2026	Chandler	Dan		AHS				
8/24/2026	Donatini	Ayla		AHS				
8/24/2026	Early	Raymel		AHS				
8/24/2026	Fitzgerald	Cara		AHS				
8/24/2026	Fuller	Laurie		AHS				
8/24/2026	Gauss	Theodore		AHS				
8/24/2026	Green	Heather		AHS				
8/24/2026	Greshner	Wendy		AHS				
8/24/2026	Macnamara	Joseph		AHS				
8/24/2026	Macnamara	Rosemarie		AHS				
8/24/2026	Mauriocrat	Jeanne		AHS				
8/24/2026	McCormic	Lori		AHS				

Classified/Support Staff Recommendations

EXHIBIT G

August 24, 2026

8/24/2026	McKee	Toni		AHS				
8/24/2026	Paramore	Mazie		AHS				
8/24/2026	Rueger	Dan		AHS				
8/24/2026	Rueger	Michel		AHS				
8/24/2026	Russell	Aimee		AHS				
8/24/2026	Sanders	Sue		AHS				
8/24/2026	Shipper	Doug		AHS				
8/24/2026	Spotts	Tracy		AHS				
8/24/2026	Squire	Paige		AHS				
8/24/2026	Stackhouse	Chelsea		AHS				
8/24/2026	Toon	Flynn		AHS				
8/24/2026	Turner	Courtney		AHS				
8/24/2026	Vaughn	Kyle		AHS				
8/24/2026	Vipperman	Keith		AHS				
8/24/2026	Vipperman	Michelle		AHS				
8/24/2026	Watson	Thom		AHS				
8/24/2026	Webb	David		AHS				
8/24/2026	Weisenstein	Gary		AHS				
8/24/2026	Weisenstein	Kristi		AHS				
8/24/2026	Whatman	Brad		AHS				
8/24/2026	Wienclaw	Laren		AHS				
VOLUNTEER FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	LaRue	Nolen	Football	AMS				
LTI WORKERS AT AHS FOR THE 2026-2027 SCHOOL YEAR								
BOE	Last Name	First Name	Position	Building	Pay Rate	Year	Step	Notes
8/24/2026	Baker	Karter	Main Office	AHS				
8/24/2026	Huckleberry	Nolan	Main Office	AHS				



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

Monday August 24th, 2026

MEMORANDUM OF UNDERSTANDING

Between

The Ashland City Schools Board of Education

and

The Ashland City Schools Teachers' Association

This Memorandum of Understanding ("MOU") is entered into by and between the **Ashland City Schools Board of Education** ("Board") and the **Ashland City Schools Teachers' Association** ("Association").

Purpose

The purpose of this Memorandum of Understanding is to amend Appendix P (Supplemental Salary Schedule) of the negotiated agreement between the Board and the Association by adding a supplemental position for **Community Service Club**.

Agreement

The parties agree that Appendix P of the negotiated agreement shall be amended to include the following supplemental position:

Supplemental Position	Number of Positions	Years of Experience	Salary Schedule Percentage
Community Service Club	1	1–2	.035
Community Service Club	1	3–5	.040
Community Service Club	1	6+	.045

Terms and Conditions

1. The Community Service Club supplemental assignment shall be limited to **one (1) position**.

2. The compensation for the assignment shall be paid in accordance with the percentages listed above and all applicable provisions of the negotiated agreement governing supplemental contracts.
3. The Community Service Club supplemental assignment shall be issued as a **one-year, non-renewing supplemental contract**, consistent with all other supplemental contracts issued by the Board.
4. Except as specifically modified by this Memorandum of Understanding, all other terms and conditions of the negotiated agreement between the parties shall remain in full force and effect.

Effective Date

This Memorandum of Understanding shall become effective upon ratification by the Association and approval by the Ashland City Schools Board of Education and shall remain in effect for the duration of the current negotiated agreement unless otherwise modified by mutual written agreement of the parties.

FOR THE ASHLAND CITY SCHOOLS BOARD OF EDUCATION

President, Board of Education

Date: _____

Treasurer

Date: _____

FOR THE ASHLAND CITY SCHOOLS TEACHERS' ASSOCIATION

Association President

Date: _____

Association Representative

Date: _____



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

MEMORANDUM OF UNDERSTANDING

Between

Ashland City Schools Board of Education

and

Ashland City Schools Teachers Association

Effective Date: August 24, 2026

Purpose

This Memorandum of Understanding ("MOU") is entered into by and between the Ashland City Schools Board of Education ("Board") and the Ashland City Schools Teachers Association ("Association") for the purpose of amending the Supplemental Salary Schedule contained in the current negotiated agreement to include supplemental coaching positions for **Girls Flag Football**.

Addition to the Supplemental Salary Schedule

Effective **August 24, 2026**, the following supplemental coaching positions shall be added to the Supplemental Salary Schedule. Compensation shall be calculated using the **B.A.**

Supplemental Salary Schedule in accordance with the negotiated agreement.

Position	Years of Responsibility	Supplemental Index
Head Coach	1–2 Years	0.10
Head Coach	3–5 Years	0.11
Head Coach	6 Years and Over	0.13
Assistant Coach	1–2 Years	0.06
Assistant Coach	3–5 Years	0.07
Assistant Coach	6 Years and Over	0.08

Years of Responsibility shall be determined in accordance with the definitions and provisions contained in the negotiated agreement.

Supplemental Contracts

Consistent with the negotiated agreement and Board policy, all supplemental coaching contracts issued by the Ashland City Schools Board of Education are **one-year, non-renewing contracts**. Appointment to a supplemental coaching position for one school year shall not create any expectation or right to reappointment in any subsequent school year.

Continuation of the Program

The Girls Flag Football program shall be maintained by the District provided there is sufficient student participation to field a team. If participation declines to the extent that the District is unable to field a team, the Board reserves the right to discontinue the program and eliminate the associated supplemental coaching positions.

Effect on the Negotiated Agreement

Except as expressly modified by this Memorandum of Understanding, all other terms and conditions of the current negotiated agreement between the Ashland City Schools Board of Education and the Ashland City Schools Teachers Association shall remain unchanged and in full force and effect.

Duration

This Memorandum of Understanding shall become effective on **August 24, 2026**, upon ratification by the Association and approval by the Ashland City Schools Board of Education, and shall remain in effect for the duration of the current negotiated agreement unless otherwise modified by mutual written agreement of the parties.

ASHLAND CITY SCHOOLS BOARD OF EDUCATION

Board President

Date: _____

Treasurer

Date: _____

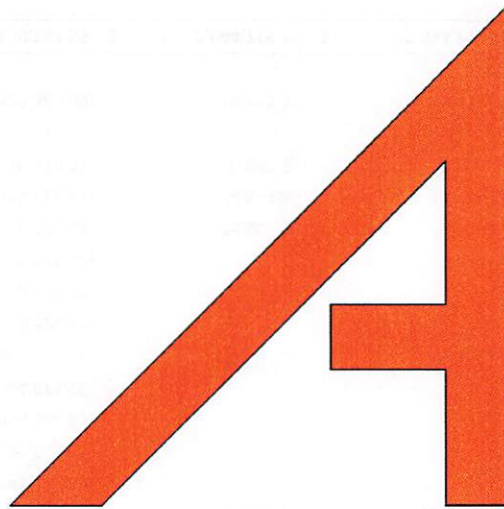
ASHLAND CITY SCHOOLS TEACHERS' ASSOCIATION

Association President

Date: _____

Association Representative

Date: _____



Ashland City Schools Financial Reports

July 2026

Ashland City Schools - Financial Summary Report

July 31, 2026



Fund	Description	Beginning Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance
001	General	\$ 16,984,067.51	\$ 1,133,474.14	\$ 1,133,474.14	\$ 2,833,348.00	\$ 2,833,348.00	\$ 15,284,193.65
002	Bond Retirement	1,469,679.76	-	-	-	-	1,469,679.76
003	Permanent Improvement	1,855,570.38	-	-	10,637.18	10,637.18	1,844,933.20
004	High School Renovation	49,136.54	-	-	-	-	49,136.54
006	Food Service	296,452.29	148,354.64	148,354.64	66,892.69	66,892.69	377,914.24
007	Special Trusts	21,855.99	-	-	300.00	300.00	21,555.99
008	Endowments	395,349.26	-	-	40,000.00	40,000.00	355,349.26
009	Uniform School Supplies	50,337.89	192.50	192.50	4,656.70	4,656.70	45,873.69
014	Internal Services Rotary	27,319.06	-	-	-	-	27,319.06
018	Public School Support	126,681.29	-	-	2,202.02	2,202.02	124,479.27
019	Other Grants	61,906.59	16,357.46	16,357.46	4,220.67	4,220.67	74,043.38
022	District Agency	32,685.63	-	-	-	-	32,685.63
024	Employee Benefits Self Insurane	2,471,303.42	598,685.97	598,685.97	551,712.91	551,712.91	2,518,276.48
034	Classroom Facilities Maintenance	743,183.82	-	-	13,262.87	13,262.87	729,920.95
035	Severance Reserve	1,045,686.05	-	-	163,665.98	163,665.98	882,020.07
070	Capital Projects	2,959,044.86	-	-	-	-	2,959,044.86
200	Student Managed Student Activities	64,671.16	-	-	219.90	219.90	64,451.26
300	District Management School Activities	200,565.76	18,007.00	18,007.00	67,413.76	67,413.76	151,159.00
401	Auxiliary Services	13,622.12	-	-	2,927.42	2,927.42	10,694.70
451	Ohio K-12 Network Subsidy Grant	10,291.40	-	-	-	-	10,291.40
499	Other State Grants	(7,575.00)	-	-	-	-	(7,575.00)
516	IDEA-B Grant	(78,778.05)	78,855.61	78,855.61	49,643.65	49,643.65	(49,566.09)
572	Title I-A Grant	(74,982.81)	74,574.69	74,574.69	55,622.47	55,622.47	(56,030.59)
584	Title IV, Part A, Student Support	(6,929.31)	6,800.36	6,800.36	28,780.90	28,780.90	(28,909.85)
587	IDEA Early Childhood Special Education	-	-	-	-	-	-
590	TITLE II-A Improving Teacher Quality Grants	(20,388.06)	19,413.81	19,413.81	10,236.23	10,236.23	(11,210.48)
599	Other Federal Grants	-	-	-	-	-	-
Grand Total		\$ 28,690,757.55	\$ 2,094,716.18	\$ 2,094,716.18	\$ 3,905,743.35	\$ 3,905,743.35	\$ 26,879,730.38

Ashland City Schools - General Fund Cash Balance Comparison



Ashland City Schools - Revenue Summary Report

July 31, 2026



General Fund - Account Description	Estimated Receivable	Actual Receipts	% Exp
General Property Tax	\$ 15,836,385.00	\$ -	0.00%
Tangible Personal Property Tax	5,260,172.00	-	0.00%
State Reimbursement for Property Tax Credits	1,977,013.00	-	0.00%
Unrestricted State Grants-in-Aid	12,631,189.00	1,033,294.14	8.18%
Restricted State Grants-in-Aid	818,648.00	68,213.59	8.33%
Transfers & Advances	1,432.00	-	0.00%
All Other Revenue	1,771,908.00	31,966.41	1.80%
Total General Fund	\$ 38,296,747.00	\$ 1,133,474.14	2.96%

Fund	Fund Description	Estimated Receivable	Actual Receipts	% Exp
002	Bond Retirement	\$ 1,133,560.00	\$ -	0.00%
003	Permanent Improvement	931,906.00	-	0.00%
004	High School Renovation	-	-	0.00%
006	Food Service	1,400,000.00	148,354.64	10.60%
007	Special Trusts	5,000.00	-	0.00%
008	Endowments	60,000.00	-	0.00%
009	Uniform School Supplies	30,000.00	192.50	0.64%
014	Internal Services Rotary	-	-	0.00%
018	Public School Support	105,000.00	-	0.00%
019	Other Grants	105,000.00	16,357.46	15.58%
022	District Agency	30,000.00	-	0.00%
024	Employee Benefits Self Insurane	8,000,000.00	598,685.97	7.48%
034	Classroom Facilities Maintenance	99,374.00	-	0.00%
035	Severance Reserve	150,000.00	-	0.00%
070	Capital Projects	-	-	0.00%
200	Student Managed Student Activities	45,000.00	-	0.00%
300	District Management School Activities	284,000.00	18,007.00	6.34%
401	Auxiliary Services	73,344.11	-	0.00%
451	Ohio K-12 Network Subsidy Grant	10,000.00	-	0.00%
499	Other State Grants	7,575.00	-	0.00%
516	IDEA-B Grant	1,104,719.44	78,855.61	7.14%
572	Title I-A Grant	940,456.13	74,574.69	7.93%
584	Title IV, Part A, Student Support	95,054.62	6,800.36	7.15%
587	IDEA Early Childhood Special Education	26,159.73	-	0.00%
590	TITLE II-A Improving Teacher Quality Grants	175,478.99	19,413.81	11.06%
599	Other Federal Grants	15,606.12	-	0.00%
Grand Total All Funds		\$ 53,123,981.14	\$ 2,094,716.18	3.94%

Ashland City Schools - Donations

July 31, 2026



Date	Amount	Description
7/6/2026	850.00	THE NORMA FOUNDATION
7/21/2026	1,000.00	ACCF DONATION
7/31/2026	711.00	BOYS B'BALL DONATION
7/31/2026	711.00	FOOTBALL DONATION

Ashland City Schools - Budget Summary Report

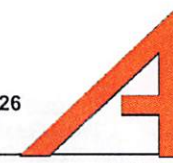
July 31, 2026



General Fund - Account Description		Appropriation	Expended	% Exp	Encumbered	Balance
1100	Regular Instruction	\$ 16,139,744.15	\$ 1,389,241.35	8.61%	\$ 363,545.36	\$ 14,386,957.44
1200	Special Instruction	6,127,520.42	387,205.99	6.32%	1,059,976.32	4,680,338.11
1300	Vocational Instruction	247,231.10	19,155.22	7.75%	700.00	227,375.88
1900	Other Instruction	1,437.30	-	0.00%	-	1,437.30
2100	Support Services - Pupils	3,502,889.96	155,275.87	4.43%	1,151,899.25	2,195,714.84
2200	Support Services - Instructional Staff	1,102,450.73	152,184.96	13.80%	147,691.92	802,573.85
2300	Support Services - Board of Education	37,619.69	710.59	1.89%	12,340.00	24,569.10
2400	Support Services - Administrative	2,496,142.95	186,391.51	7.47%	219,129.65	2,090,621.79
2500	Fiscal Services	1,159,548.00	44,507.50	3.84%	106,299.28	1,008,741.22
2600	Support Services - Business	289,967.04	14,344.34	4.95%	169,474.84	106,147.86
2700	Operation & Maintenance of Plant Services	2,861,944.84	173,702.07	6.07%	1,143,006.56	1,545,236.21
2800	Support Services - Pupil Transportation	1,677,842.81	111,425.77	6.64%	423,801.68	1,142,615.36
2900	Support Services - Central	1,122,341.73	173,506.11	15.46%	109,705.70	839,129.92
3000	Operation of Non-Instructional Services		-	0.00%	-	-
4000	Extracurricular Activities	1,062,940.14	25,696.72	2.42%	32,594.51	1,004,648.91
5000	Building Acquisition and Construction Services	100,000.00	-	0.00%	-	100,000.00
7000	Transfers & Advances	200,000.00	-	0.00%	-	200,000.00
Total General Fund		\$ 38,129,620.85	\$ 2,833,348.00	7.43%	\$ 4,940,165.07	\$ 30,356,107.78

Ashland City Schools - Budget Summary Report

July 31, 2026



Other Funds		Appropriation	Expended	% Exp	Encumbered	Balance
002	Bond Retirement	\$ 1,200,000.00	\$ -	0.00%	\$ -	\$ 1,200,000.00
003	Permanent Improvement	1,472,288.87	10,637.18	0.72%	383,563.69	1,078,088.00
004	High School Renovation	40,000.00	-	0.00%	-	40,000.00
006	Food Service	1,636,614.93	66,892.69	4.09%	674,570.09	895,152.15
007	Special Trusts	5,000.00	300.00	6.00%	-	4,700.00
008	Endowments	60,000.00	40,000.00	66.67%	42,500.00	(22,500.00)
009	Uniform School Supplies	35,170.30	4,656.70	13.24%	1,073.96	29,439.64
014	Internal Services Rotary	27,319.06	-	0.00%	7,119.00	20,200.06
018	Public School Support	122,804.94	2,202.02	1.79%	70,756.96	49,845.96
019	Other Grants	151,684.63	4,220.67	2.78%	8,800.71	138,663.25
022	District Agency	30,000.00	-	0.00%	-	30,000.00
024	Employee Benefits Self Insurane	6,408,976.75	551,712.91	8.61%	29,209.75	5,828,054.09
034	Classroom Facilities Maintenance	173,876.77	13,262.87	7.63%	161,325.07	(711.17)
035	Severance Reserve	400,000.00	163,665.98	40.92%	-	236,334.02
070	Capital Projects	2,074,782.35	-	0.00%	634,782.35	1,440,000.00
200	Student Managed Student Activities	45,175.00	219.90	0.49%	10,372.05	34,583.05
300	District Management School Activities	335,201.33	67,413.76	20.11%	157,481.73	110,305.84
401	Auxiliary Services	70,500.00	2,927.42	4.15%	1,581.46	65,991.12
451	Ohio K-12 Network Subsidy Grant	20,291.40	-	0.00%	-	20,291.40
499	Other State Grants	-	-	0.00%	-	-
516	IDEA-B Grant	923,057.70	49,643.65	5.38%	1,146.78	872,267.27
572	Title I-A Grant	873,580.73	55,622.47	6.37%	-	817,958.26
584	Title IV, Part A, Student Support	72,753.48	28,780.90	39.56%	18,744.55	25,228.03
587	IDEA Early Childhood Special Education	27,005.03	-	0.00%	34,000.00	(6,994.97)
590	TITLE II-A Improving Teacher Quality Grants	167,949.97	10,236.23	6.09%	33,585.61	124,128.13
599	Other Federal Grants	-	-	0.00%	-	-
Grand Total All Funds		\$ 54,503,654.09	\$ 3,905,743.35	7.17%	\$ 7,210,778.83	\$ 43,387,131.91

Ashland City Schools - Check Register

July 31, 2026



Check Number	Check Date	Vender Name	Amount	Check Number	Check Date	Vender Name	Amount
V225231	07/01/2026	MERITAIN HEALTH INC	16,198.86	V225208	07/08/2026	MICHELE ANNETTE FUCHS	28.50
V225166	07/03/2026	PAYROLL - IRS - MEDICARE	1,313.96	V225209	07/08/2026	NICOLE K CAMPBELL	861.18
V225167	07/03/2026	PAYROLL - OAPSE UNION DUE	169.99	V225210	07/08/2026	RHYAN KENNEDY LIGHT	28.50
V225168	07/03/2026	PAYROLL - OHIO BUSINESS G	25.00	V225211	07/08/2026	ROBERT D GROSS	12.01
V225169	07/03/2026	PAYROLL - OAPSE PEOPLE QU	11.54	V225212	07/08/2026	KENNEDY ANNE YETZER	25.00
V225170	07/03/2026	PAYROLL - PLANCONNECT	100.00	V225213	07/08/2026	CASSIE SUE JAMES	28.50
V225171	07/03/2026	PAYROLL - SERS EMP	4,882.00	V225235	07/08/2026	TRUESCRIPTS MANAGEMENT SE	17,586.52
V225172	07/03/2026	PAYROLL - OHIO STATE TAX	836.67	V225236	07/08/2026	MERITAIN HEALTH INC	33,788.59
V225173	07/03/2026	PAYROLL - IRS - FEDERAL T	2,757.03	V225237	07/09/2026	HOME DEPOT	84.36
V225174	07/03/2026	PAYROLL - SERS BRD	6,834.72	V225238	07/09/2026	PAYROLL - ISOLVED INC (ME	2,479.54
V225175	07/03/2026	PAYROLL - MUTUAL OF OMAHA	76.04	225214	07/10/2026	ASHLAND MUNICIPAL COURT	430.69
V225176	07/03/2026	PAYROLL - ISOLVED INC (ME	309.17	225215	07/10/2026	PAYROLL - MANSFIELD MUNIC	172.51
V225232	07/03/2026	MERITAIN HEALTH INC	76,334.56	V225216	07/10/2026	PAYROLL - IRS - MEDICARE	21,858.66
V225233	07/03/2026	AMERITAS LIFE INSURANCE C	7,091.83	V225217	07/10/2026	PAYROLL - IRS - SOCIAL SE	31.00
V225234	07/07/2026	PITNEY BOWES RESERVE ACCO	5,000.00	V225218	07/10/2026	PAYROLL - OAPSE UNION DUE	749.81
225177	07/08/2026	ALFRED NICKLES BAKERY INC	33.12	V225219	07/10/2026	PAYROLL - OHIO BUSINESS G	46,157.92
225178	07/08/2026	ART PRINTING COMPANY INC	721.00	V225220	07/10/2026	PAYROLL - OAPSE PEOPLE QU	19.24
225179	07/08/2026	BLICK ART MATERIALS INC	1,615.02	V225221	07/10/2026	PAYROLL - PLANCONNECT	6,831.05
225180	07/08/2026	BROOKSIDE GOLF COURSE	1,866.00	V225222	07/10/2026	PAYROLL - SERS EMP	13,819.85
225181	07/08/2026	CARDINAL BUS SALES & SERV	1,914.85	V225223	07/10/2026	PAYROLL - STRS	89,298.45
225182	07/08/2026	INSTRUCTURE INC	32,890.20	V225224	07/10/2026	PAYROLL - OHIO STATE TAX	16,190.38
225183	07/08/2026	MILLER'S HAWKINS	127.95	V225225	07/10/2026	PAYROLL - IRS - FEDERAL T	57,993.63
225184	07/08/2026	NEWSELA INC	14,725.00	V225226	07/10/2026	PAYROLL - SERS BRD	18,901.16
225185	07/08/2026	OCC RON DESSECKER	2,700.00	V225227	07/10/2026	PAYROLL - STRS BRD	84,380.58
225186	07/08/2026	POINT SPRING & DRIVESHAFT	1,788.25	V225228	07/10/2026	PAYROLL - MUTUAL OF OMAHA	728.89
225187	07/08/2026	POSTMASTER	398.00	V225229	07/10/2026	PAYROLL - ISOLVED INC (ME	5,218.98
225188	07/08/2026	RIDDELL ALL AMERICAN SPOR	9,986.69	V225230	07/10/2026	PAYROLL - OHIO CHILD SUPP	275.05
225189	07/08/2026	SCHOOL SPECIALTY	539.40	V225239	07/10/2026	AMERITAS LIFE INSURANCE C	7,345.60
225190	07/08/2026	THE LOCKSMITH SHOP INC	25.23	V225240	07/13/2026	ASHLAND CITY BOARD OF ED	1,472.87
225191	07/08/2026	WILLIAMS LINDA ANN OTR/L	1,733.76	V225241	07/14/2026	TRUESCRIPTS MANAGEMENT SE	46,803.39
225192	07/08/2026	STAPLES INC	957.44	V225243	07/14/2026	AMAZON	6,108.82
225193	07/08/2026	THREAT EXTINGUISHER LLC	235.00	V225255	07/15/2026	AMERITAS LIFE INSURANCE C	1,885.25
225194	07/08/2026	GET MORE MATH	486.00	V225256	07/15/2026	HUNTINGTON NATIONAL BANK	4,438.44
225195	07/08/2026	MUSICFIRST LLC	696.60	V225258	07/15/2026	MERITAIN HEALTH INC	108,065.52
225196	07/08/2026	CONCORD THEATRICALS CORP	3,530.00	V225257	07/16/2026	HUNTINGTON NATIONAL BANK	2,847.58
225197	07/08/2026	CODE HS INC	5,650.00	V225259	07/17/2026	AMERITAS LIFE INSURANCE C	9,790.60
225198	07/08/2026	TYLER J BATES	200.00	V225260	07/17/2026	PAYROLL - ISOLVED INC (ME	2,938.75
225199	07/08/2026	RAPTOR TECHNOLOGIES LLC	4,245.15	V225244	07/20/2026	PAYROLL - IRS - MEDICARE	1,444.36
225200	07/08/2026	SECOND NATURE LEARNING LL	2,490.00	V225245	07/20/2026	PAYROLL - OAPSE UNION DUE	169.99
225201	07/08/2026	PARENTSQUARE INC	21,856.00	V225246	07/20/2026	PAYROLL - OHIO BUSINESS G	25.00
225202	07/08/2026	ZEARN	10,500.00	V225247	07/20/2026	PAYROLL - OAPSE PEOPLE QU	11.54
225203	07/08/2026	JASON DARNELL GOINGS	100.00	V225248	07/20/2026	PAYROLL - PLANCONNECT	100.00
225204	07/08/2026	JASON DARNELL GOINGS	3,200.00	V225249	07/20/2026	PAYROLL - SERS EMP	5,044.92
V225205	07/08/2026	JOSTENS INC	57.20	V225250	07/20/2026	PAYROLL - OHIO STATE TAX	946.85
V225206	07/08/2026	INTEGRATED HEALTH CORPOAT	1,267.00	V225251	07/20/2026	PAYROLL - IRS - FEDERAL T	3,232.57
V225207	07/08/2026	WENDY K GRESHNER	98.96	V225252	07/20/2026	PAYROLL - SERS BRD	7,062.80

Ashland City Schools - Check Register

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Check Number	Check Date	Vender Name	Amount	Check Number	Check Date	Vender Name	Amount
V225253	07/20/2026	PAYROLL - MUTUAL OF OMAHA	76.01	225324	07/23/2026	ROBO WUNDERKIND INC.	9,800.00
V225254	07/20/2026	PAYROLL - ISOLVED INC (ME	309.17	225325	07/23/2026	UNIVERSITY OF CINCINNATI	3,500.00
V225262	07/20/2026	DRAGONFLY ATHLETICS LLC	12,000.00	225326	07/23/2026	CLEVELAND STATE UNIVERSIT	4,000.00
V225261	07/21/2026	PAYROLL - ISOLVED INC (ME	2,957.53	225327	07/23/2026	HEALY AWARDS INC	777.37
V225263	07/21/2026	TRUESCRIPTS MANAGEMENT SE	17,283.85	225328	07/23/2026	BOWLING GREEN STATE UNIVE	5,000.00
V225264	07/21/2026	MERITAIN HEALTH INC	21,142.68	225329	07/23/2026	NASCO EDUCATION LLC	678.17
V225265	07/22/2026	MERITAIN HEALTH INC	27,229.38	225330	07/23/2026	MUSICIANS FRIEND	645.75
225285	07/23/2026	A M FIRE EQUIPMENT COMPAN	82.03	225331	07/23/2026	CEDARVILLE UNIVERSITY	4,000.00
225286	07/23/2026	ADVANCED AUTO PARTS #518	15.59	225332	07/23/2026	CLASS INTERCOM	3,945.00
225287	07/23/2026	ASHLAND UNIVERSITY BOOKST	80.00	225333	07/23/2026	PARENTSQUARE INC	3,125.00
225288	07/23/2026	ASHLAND UNIVERSITY CATERI	500.00	225334	07/23/2026	DRAFTBACK LLC	350.00
225289	07/23/2026	B & H PHOTO- VIDEO INC 44	1,451.91	225335	07/23/2026	THOMSON REUTERS	638.47
225290	07/23/2026	B C U ELECTRIC INC	9,000.00	225336	07/23/2026	KESLER SCIENCE LLC	2,094.00
225291	07/23/2026	BARTLEY & BOLIN INC	1,340.91	225337	07/23/2026	TIFFIN UNIVERSITY	1,500.00
225292	07/23/2026	BENDER COMMUNICATION INC	95.00	225338	07/23/2026	THE OHIO STATE UNIVERSITY	1,000.00
225293	07/23/2026	BRICKER GRAYDON LLP	1,633.00	225339	07/23/2026	INDIANA WESLEYAN UNIVERSI	300.00
225294	07/23/2026	AUTOMATED LOGIC CONTRACTI	4,375.50	225340	07/23/2026	BELMONT UNIVERSITY	4,000.00
225295	07/23/2026	CENTERRA CO-OP	7,936.11	225266	07/24/2026	ASHLAND MUNICIPAL COURT	230.91
225296	07/23/2026	CHROMEBOOKPARTS.COM	168.50	225267	07/24/2026	PAYROLL - MANSFIELD MUNIC	234.44
225297	07/23/2026	DAMON INDUSTRIES INC	7,542.50	V225268	07/24/2026	PAYROLL - ASHLAND CITY BO	547,308.32
225298	07/23/2026	D-R SERVICES INC	665.63	V225269	07/24/2026	PAYROLL - IRS - MEDICARE	23,304.82
225299	07/23/2026	IXL LEARNING INC	12,656.25	V225270	07/24/2026	PAYROLL - OAPSE UNION DUE	728.56
225300	07/23/2026	FARM & HOME HARDWARE INC	21.99	V225271	07/24/2026	PAYROLL - OHIO BUSINESS G	28,000.00
225301	07/23/2026	FLINN SCIENTIFIC INC	628.31	V225272	07/24/2026	PAYROLL - OAPSE PEOPLE QU	19.24
225302	07/23/2026	HALIFAX SECURITY INC	8,126.42	V225273	07/24/2026	PAYROLL - PLANCONNECT	31,899.05
225303	07/23/2026	INSTITUTE MULTI-SENSORY E	1,000.00	V225274	07/24/2026	PAYROLL - SERS EMP	12,420.34
225304	07/23/2026	J&H LAWN CARE & SNOWPLOWIN	115.00	V225275	07/24/2026	PAYROLL - STRS	81,704.82
225305	07/23/2026	JONES RENTAL INC	277.20	V225276	07/24/2026	PAYROLL - OHIO STATE TAX	17,727.16
225306	07/23/2026	PREMIER SOUTHERN TICKETS	2,152.58	V225277	07/24/2026	PAYROLL - ASHLAND MUNI IN	33,070.88
225307	07/23/2026	RIVER EDUCATION SERVICES	19,305.00	V225278	07/24/2026	PAYROLL - IRS - FEDERAL T	72,855.84
225308	07/23/2026	RUSH TRUCK CENTER - AKRON	1,712.06	V225279	07/24/2026	PAYROLL - OH TAX ESERVICE	2,510.71
225309	07/23/2026	SAVVAS LEARNING CO LLC	54,346.93	V225280	07/24/2026	PAYROLL - SERS BRD	16,941.86
225310	07/23/2026	SCHOLASTIC INC	2,712.20	V225281	07/24/2026	PAYROLL - STRS BRD	77,157.86
225311	07/23/2026	SHERWIN WILLIAMS COMPANY	589.73	V225282	07/24/2026	PAYROLL - MUTUAL OF OMAHA	4,591.72
225312	07/23/2026	SIMPLIPH I INC	237.38	V225283	07/24/2026	PAYROLL - ISOLVED INC (ME	5,218.98
225313	07/23/2026	SMETZ'S TIRE CENTER INC	15.00	V225284	07/24/2026	PAYROLL - OHIO CHILD SUPP	275.05
225314	07/23/2026	THE LOCKSMITH SHOP INC	2,095.00	V225341	07/24/2026	BSN SPORTS INC	14,814.36
225315	07/23/2026	TREASURER STATE OF OHIO	676.50	V225342	07/24/2026	JOSTENS INC	74.00
225316	07/23/2026	WATSON'S DISCOUNT VACUUM	166.90	V225343	07/24/2026	O A S B O	600.00
225317	07/23/2026	GALION COMMUNITY HOSPITAL	1,755.00	V225344	07/24/2026	SHELLI R HOWMAN	75.00
225318	07/23/2026	OPEN UP RESOURCES	13,453.75	V225345	07/24/2026	MARY BERGOLC MILLER	34.00
225319	07/23/2026	HAND2MIND INC	314.99	V225346	07/24/2026	JENNIFER LYNN LEIBOLT	31.50
225320	07/23/2026	NAVIGATE360 LLC	7,734.70	V225348	07/24/2026	AMERITAS LIFE INSURANCE C	7,909.17
225321	07/23/2026	RAINBOW PRINTING	360.00	V225349	07/24/2026	UNITED STATES TREASURY	1,779.00
225322	07/23/2026	JOHN CARROLL UNIVERSITY	4,000.00	V225347	07/28/2026	PAYROLL - ISOLVED INC (ME	2,238.64
225323	07/23/2026	ASHLAND UNIVERSITY	13,000.00	V225350	07/28/2026	TRUESCRIPTS MANAGEMENT SE	21,065.16

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Check Number	Check Date	Vender Name	Amount	Check Number	Check Date	Vender Name	Amount
225352	07/29/2026	ARMSTRONG UTILITIES INC.	850.30	V225397	07/29/2026	TRI-COUNTY EDUC SERVICE C	96,021.84
225353	07/29/2026	ASHLAND UNIVERSITY PRINTI	363.40	V225398	07/29/2026	BROOKE E MCGAFFICK	844.41
225354	07/29/2026	B & H PHOTO- VIDEO INC 44	1,277.09	V225399	07/29/2026	MICHELE ANNETTE FUCHS	23.50
225355	07/29/2026	BARTLEY & BOLIN INC	339.76	V225476	07/29/2026	AMERITAS LIFE INSURANCE C	1,170.35
225356	07/29/2026	CDW GOVERNMENT LLC	952.68	V225477	07/29/2026	AMERITAS LIFE INSURANCE C	126.36
225357	07/29/2026	CITY OF ASHLAND - UTILITI	7,797.21	V225478	07/29/2026	AMERITAS LIFE INSURANCE C	227.76
225358	07/29/2026	COLUMBIA GAS OF OHIO	1,792.61	V225400	07/30/2026	OHIO EDISON COMPANY	5,529.92
225359	07/29/2026	DICK BLICK ART MATERIALS	1,672.25	V225401	07/30/2026	US BANK EQUIPMENT FINANCE	6,371.08
225360	07/29/2026	NRG BUSINESS MARKETING LL	502.83	V225402	07/30/2026	TREASURER STATE OF OHIO	904.00
225361	07/29/2026	EJ THERAPY INC	819.00	V225479	07/31/2026	REDTREE INVESTMENT GROUP	809.45
225362	07/29/2026	FARM & HOME HARDWARE INC	55.55	V225480	07/31/2026	AMERITAS LIFE INSURANCE C	11,013.38
225363	07/29/2026	H U D L	16,100.00				
225364	07/29/2026	LEGO EDUCATION	6,613.80				
225365	07/29/2026	MVD SPORTS	875.00				
225366	07/29/2026	MANSFIELD ELECTRIC SUPPLY	1,138.02				
225367	07/29/2026	MIDLAND COUNCIL OF GOVERN	184,185.13				
225368	07/29/2026	N A S S P	270.00				
225369	07/29/2026	ROCHESTER 100 INC.	2,637.20				
225370	07/29/2026	REX PIPE & SUPPLY CO INC	227.88				
225371	07/29/2026	ROTO-ROOTER PLUMBING & DR	1,005.02				
225372	07/29/2026	SCHOLASTIC INC	2,327.30				
225373	07/29/2026	SHERWIN WILLIAMS COMPANY	1,084.82				
225374	07/29/2026	THE LOCKSMITH SHOP INC	52.50				
225375	07/29/2026	TREASURER STATE OF OHIO	906.00				
225376	07/29/2026	ULINE SHIPPING SPLY SPECI	109.39				
225377	07/29/2026	WILLO'DELL NURSERY INC	304.92				
225378	07/29/2026	WOLFF BROS SUPPLY INC	151.59				
225379	07/29/2026	IMAGINE LEARNING LLC	1,540.00				
225380	07/29/2026	MANEUVERING THE MIDDLE LL	1,125.00				
225381	07/29/2026	CITY OF ASHLAND - FINANCE	4,004.50				
225382	07/29/2026	LEPPO RENTS	484.50				
225383	07/29/2026	COMPUTERS IN EDUCATION, I	4,275.00				
225384	07/29/2026	MOUNT VERNON CITY BOARD O	275.00				
225385	07/29/2026	BOND CHEMICALS INC	5,300.00				
225386	07/29/2026	HOWIES ATHLETIC TAPE	3,170.89				
225387	07/29/2026	NEW PHILADELPHIA HIGH SCH	250.00				
225388	07/29/2026	ABOUTGOLF GLOBAL, INC.	1,645.00				
225389	07/29/2026	LEXIA LEARNING SYSTEMS LL	13,340.00				
225390	07/29/2026	ST. FRANCIS DE SALES SCHO	300.00				
225391	07/29/2026	MEDCO SUPPLY	170.24				
225392	07/29/2026	SECOND NATURE LEARNING LL	2,760.00				
225393	07/29/2026	CLEVER PROTOTYPES LLC	95.88				
225394	07/29/2026	WENDY K GRESHNER	1,000.00				
V225351	07/29/2026	MERITAIN HEALTH INC	102,907.73				
V225395	07/29/2026	BSN SPORTS INC	1,624.48				
V225396	07/29/2026	LLA THERAPY	11,505.87				

MINUTES
Ashland City School District Board of Education – Regular Meeting
July 27, 2026

The Ashland City School District Board of Education met for a Regular Meeting on Monday, July 27, 2026 at Ashland City School District Administrative Offices, Samaritan Hospital Foundation Conference Room, 1407 Claremont Ave, Ashland, Ohio. Mrs. Pam Mowry, Board President called the meeting to order at 4:30 p.m.

- I. ROLL CALL** Mr. Rick Brindley, Mrs. Gina Deppert, Mrs. Pam Mowry and Mr. John Teevan were present. Mr. Greg Summers was absent.
- II. PLEDGE OF ALLEGIANCE** The Pledge of Allegiance was led by Mrs. Pam Mowry, Board President.
- III. APPROVAL OF AGENDA 2026-07-98** Mr. Brindley motioned; second by Mrs. Deppert to approve the agenda as presented. Motion carried 4-0.
- IV. COMMENTS/QUESTIONS – (On agenda items only.)**
- A. Public**
- V. SUPERINTENDENT’S REPORT**

- A. Veterans Appreciation Day – Saturday, August 8th, 2026 at Freer Field**
- Opening Ceremony at 11:00 a.m.

B. Start of School

- **August 18th-20th** - Teacher Professional Development
- **August 19th** - District Convocation-Archer Auditorium 8:00 a.m.
- **August 21st** - 6th & 9th Grade Students Only
- **August 24th** - First Student Day (Grades 1-12)
- **August 24th-27th** - Kindergarten/1st Grade Staggered Starts

- **Open Houses**
- **August 19th** - AHS All Grades 5:30-7:00 p.m.
- **August 18th** - AMS 7th and 8th Grade 5:00-6:30 p.m.
- **August 19th** - AMS 6th Grade 5:00-6:30 p.m.
- **August 19th** - Taft 4th Grade 4:30-6:00 p.m.
- **August 20th** - Taft 5th Grade 4:30-6:00 p.m.
- **August 19th** - Edison 2nd and 3rd Grade 4:30-6:00 p.m.
- **August 18th** - Reagan PreK - 1st Grade 4:30-6:00 p.m.

Bus Opt-In

Free/Reduced Lunch

Fall Sports Athletics

- Mandatory documents – Final Forms, Physical, Activity Fee

Stuff the Bus at Walmart – August 8th and 9th, 2026

- C. **Operating Levy Renewal in November**
- D. **Flag Football as an Ashland High School Sport**
- E. **Other**

VI. FINANCIAL/BUSINESS REPORT

- A. Treasurer's Consent Calendar 2026-07-99** Mrs. Mowry motioned; second by Mr. Brindley to approve the Treasurer's Consent Calendar as presented. Motion carried 4-0.

Note: Items under the Treasurer's 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 Treasurer recommends the following actions:

1. **Financial Report**
Approval of the Financial Reports (June 2026) as presented.
2. **Minutes**
Approval of the minutes of the following Board meeting(s) as presented by the Treasurer:

Special Meeting	June 8, 2026
Records Commission Meeting	June 10, 2026
Regular Meeting	June 22, 2026
3. **Approval of the transfer of funds from Fund 022 to Fund 001 in the amount of \$1,432.42 for the purpose of reverting unclaimed funds in accordance with ORC §9.39.**
4. **The Treasurer recommends approval of the following contracts (EXHIBIT A):**

KidsLink	Consultation Services Agreement	FY27	Varied Rates
Mental Health and Recovery Board of Ashland County	School Liaison Services	FY27	\$ 89,110.12
ParentSquare	Secure Documents Add-On	FY27-FY28	\$ 6,250.00
Tri-County Computer Services Association	Data Security and Privacy Agreement	FY27	None
Tri-County Computer Services Association	Services Agreement	FY27	\$ 312,583.82

5. Items Removed for Separate Consideration

- B. Excavation and Replacement of the Ashland Middle School Sidewalk 2026-07-100** Motioned by Mr. Teevan; second by Mr. Brindley to approve the Treasurer's recommendation that the Board declare an urgent necessity, waive competitive bidding (as permitted by ORC 3313.46), and approve the selection of Simonson Construction for excavation and replacement of the Ashland Middle School sidewalk in the amount of \$101,523.00. An emergency condition exists that presents an immediate threat to the safety of students, staff, and District property, and that delaying the work to complete the statutory competitive bidding process would expose the district to unacceptable safety risks. Motion carried 4-0.
- C. Bus Bid Proposals 2026-07-101** Mrs. Mowry motioned; second by Mrs. Deppert to approve the Treasurer's recommendation that pursuant to Ohio Revised Code 3313.46(A)(6) and Ashland City School Board of Education Policy 6320, the Board of Education rejects all bids for school buses, bidding procedures originally approved on May 18, 2026 with bids opened on June 15, 2026. Motion carried 4-0.
- D. Bus Bids 2026-07-102** Mr. Brindley motioned; second by Mrs. Mowry to approve the Treasurer's recommendation to seek bids for one (1) 84-passenger capacity school bus. Motion carried 4-0.

VII. NEW BUSINESS

- A. Superintendent's Consent Calendar 2026-07-103** Mrs. Deppert motioned; second by Mrs. Mowry to approve the Superintendent's Consent Calendar as presented. Motion carried 4-0.

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. Correction: Teaching Contract Renewal/Five-Year Limited (EXHIBIT B)

- b. Correction: Teaching Contract Renewals/One-Year Limited (EXHIBIT B)
- c. Extended Day for the 2026-2027 School Year (EXHIBIT B)
- d. Summer Curriculum Days (EXHIBIT B)
- e. Special Education Training/Information Day (EXHIBIT B)
- f. Summer Writing Camp (EXHIBIT B)
- g. Title I Tutor at St. Edwards for the 2026-2027 School Year (EXHIBIT B)
- h. Summer Title I Tutor at St. Edwards (EXHIBIT B)
- i. Supplemental Duty Contracts for the 2026-2027 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 for the 2026-2027 School Year (EXHIBIT C)
- e. Other for the 2026-2027 School Year (EXHIBIT C)
- f. One-Year Non-Renew for the 2026-2027 School Year (EXHIBIT C)
- g. Special Duty Contracts for the 2026-2027 School Year (EXHIBIT C)
- h. Correction to Contracted Service for the 2026-2027 School Year (EXHIBIT C)
- i. Event Technicians for the 2026-2027 School Year (EXHIBIT C)

3. Program/Other

- a. Approve the Ashland High School, Ashland Middle School, Taft Intermediate School, Edison Elementary School, Reagan Elementary

School and the Ashland City School District 504 Student/Parent Handbooks for the 2026-2027 school year.

- b. Approve the following updated bus rates for the 2026-2027 school year:

Maintenance fee	\$1.50 per mile
Fuel	\$5.00 for diesel per gallon
Wages	\$21.90 per hour drive time
Sit Time	\$15.00 per hour

- c. Approve the following updated breakfast and lunch prices starting for the 2026-2027 school year:

Breakfast – AHS/AMS	-	\$1.70
Breakfast – Elementary	-	Free
Lunch - Elementary	-	\$3.35
Lunch – AMS/AHS	-	\$3.60
Adult Breakfast	-	\$2.00
Adult Lunch	-	\$4.35

4. Items Removed for Separate Consideration

-
- B. Employment of Treasurer 2026-07-104** Mrs. Deppert motioned; second by Mrs. Mowry to approve the Board of Education President's recommendation to amend the Treasurer's contract. (EXHIBIT D) Motion carried 4-0.
- C. Approval of Special Education Training/Information Day 2026-07-105** Mr. Brindley motioned; second by Mr. Teevan to approve the Superintendent's recommendation to approve Isaac Roop to attend the Special Education Training/Information Day in the district at \$27.12/hour (up to one (1) day). Motion carried 3-0. Mrs. Deppert abstained.
- D. Approval of Volunteer Girls' Golf Coach 2026-07-106** Mrs. Deppert motioned; second by Mr. Brindley to approve the superintendent's recommendation to approve John Teevan as a volunteer coach for the Ashland High School Girls' Golf Team for the 2026-2027 school year. Motion carried 3-0. Mr. Teevan abstained.
- E. Approval of K-12 Art Department Chairperson 2026-07-107** Mrs. Mowry motioned; second by Mrs. Deppert to approve The Board of Education President's recommendation of Kerre Paramore as the District K-12 Art Department Chairperson at year two (2), level one (1) in the amount of \$2,191.80. Motion carried 4-0.

VIII. COMMENTS/QUESTIONS – (On agenda and non-agenda items.)

A. Public

B. Board Members

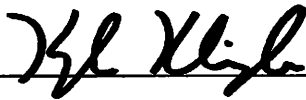
IX. ADJOURNMENT 2026-07-108 Mr. Teevan motioned; second by Mr. Brindley to adjourn the July 27, 2026 regular meeting. Motion carried 4-0.

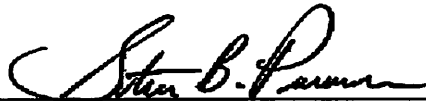
Meeting adjourned at 5:55 p.m.

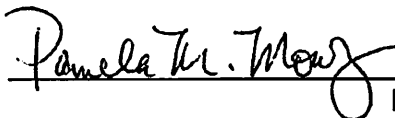
Certificate Section 5705.412, Revised Code

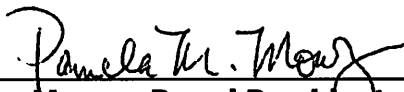
It is hereby certified that the Ashland City School District Board of Education, Ashland County, Ohio, has sufficient funds to meet the contract agreement, obligation, payment or expenditure for the above, and has in effect for the remainder of the fiscal year and succeeding fiscal year the authorization to levy taxes which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide operating revenues necessary to enable the district to operate an adequate educational program on all days set forth in its adopted school calendar for the current fiscal year and for a number of days in the succeeding fiscal year equal to the number of days instruction was or is scheduled for the current fiscal year.

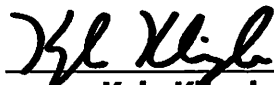
07/27/2026


Treasurer


Superintendent of Schools


President Board of Education


Pam Mowry, Board President


Kyle Klingler, Treasurer

IMPORTANT DATES

Work Session	August 10, 2026	5:30 p.m.	Adm. Offices
BOE Regular Meeting	August 24, 2026	5:30 p.m.	Adm. Offices
Work Session	September 14, 2026	5:30 p.m.	Adm. Offices
BOE Regular Meeting	September 28, 2026	5:30 p.m.	Adm. Offices

MINUTES
Ashland City School District Board of Education – Work Session
Monday, August 10, 2026

The Ashland City School District Board of Education met for a Work Session on Monday, August 10, 2026 at Ashland City School District Administrative Offices, Samaritan Hospital Foundation Conference Room, 1407 Claremont Ave, Ashland, Ohio. Mrs. Pam Mowry, Board President called the meeting to order at 5:30 p.m.

- I. **ROLL CALL** Mr. Rick Brindley, Mrs. Pam Mowry, Mr. Greg Summers and Mr. John Teevan were present. Mrs. Gina Deppert was absent.
- II. **PLEDGE OF ALLEGIANCE** The Pledge of Allegiance was led by Mrs. Pam Mowry, Board President.
- III. **APPROVAL OF AGENDA 2026-08-109** Mr. Summers motioned; second by Mr. Brindley to approve the agenda as presented. Motion carried 4-0.
- IV. **DISCUSSION ITEMS**
 - A. **Recap of Administrative Retreat/Tri-County Kick-Off**
 - B. **Recap of Veterans Appreciation Weekend**
 - C. **Start of School**
 - **August 18th-20th** - Teacher Professional Development
 - **August 19th** - District Convocation-Archer Auditorium 8:00 a.m.
 - **August 21st** - 6th & 9th Grade Students Only
 - **August 24th** - First Student Day (Grades 1-12)
 - **August 24th-27th** - Kindergarten/1st Grade Staggered Starts
 - **Open Houses**
 - **August 19th** - **AHS** All Grades 5:30-7:00 p.m.
 - **August 18th** - **AMS** 7th and 8th Grade 5:00-6:30 p.m.
 - **August 19th** - **AMS** 6th Grade 5:00-6:30 p.m.
 - **August 19th** - **Taft** 4th Grade 4:30-6:00 p.m.
 - **August 20th** - **Taft** 5th Grade 4:30-6:00 p.m.
 - **August 19th** - **Edison** 2nd and 3rd Grade 4:30-6:00 p.m.
 - **August 18th** - **Reagan** PreK - 1st Grade 4:30-6:00 p.m.
 - D. **Levy Renewal**
 - E. **Construction Updates**
 - F. **Staff Convocation**
 - G. **Ashland City School District is Once Again a United Way Pacesetter Organization**
 - H. **School Supply Needs - Stop by Associated Charities**

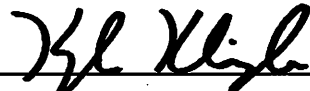
- I. **Friday, September 11th – Military Appreciation Night for Home Football at Community Stadium**
- J. **Student Data Portal/Acceleration – Mr. Spieldenner**
- K. **Financial Update – Mr. Klingler**
- L. **New Staff Update**
- V. **ADJOURNMENT 2026-08-110** Mrs. Mowry motioned; second by Mr. Teevan to adjourn the August 10, 2026 work session. Motion carried 4-0.

Meeting adjourned at 6:23 p.m.

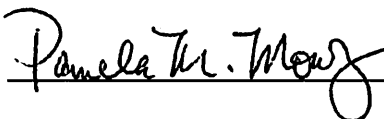
Certificate Section 5705.412, Revised Code

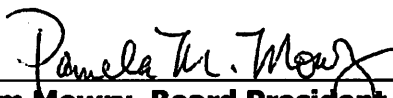
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07/27/2026


Treasurer


Superintendent of Schools


President Board of Education


Pam Mowry, Board President


Kyle Klingler, Treasurer

IMPORTANT DATES

Work Session	September 14, 2026	5:30 p.m.	Adm. Offices
BOE Regular Meeting	September 28, 2026	5:30 p.m.	Adm. Offices
Work Session	October 12, 2026	5:30 p.m.	Adm. Offices
BOE Regular Meeting	October 26, 2026	5:30 p.m.	Adm. Offices