
Ashland School District

Proposed 2026/2027 Budget
First Deliberative Session

Monday, February 2, 2026
6:00 p.m. Ashland Elementary School Cafeteria

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EXECUTIVE SUMMARY

ENROLLMENT HIGHLIGHTS*

2021	2022	2023	2024	2025	5 YEAR AVERAGE
166	159	149	159	152	157

*Based on Oct. 1st state reporting period, except for 2025 reporting as of January 8, 2026

INDIVIDUAL EDUCATION PLAN

2021	2022	2023	2024	2025	5 YEAR AVERAGE
32	25	34	39	44	35

Proposed Budget

TOTAL PROPOSED BUDGET
\$5,081,357

INCREASE FROM 25/26
\$275,736 or 5.74%

3 MAJOR FACTORS IMPACTING BUDGET

3

\$408,669*
Special Education Increase

\$130,672
Health/Dental Increase

\$304,054
Less Adequacy from the State

*Special Education expenses are driven by Federal mandates to meet Individual Education / 504 Plans
➤ includes 2nd bus run to accommodate special education needs

Staffing Overview

Proposed Staff Reductions (\$227,932):

- 1.0 FTE Classroom Teacher
→ 2nd Classroom Teacher reduction in 2 years; 25–26 Classroom Teacher position shifted to Special Education Teacher
- 0.3 FTE Librarian
→ will maintain 0.2 FTE Librarian position
- 0.5 FTE Speech Assistant
- 1.0 FTE Student Support Position
- 10 additional Guidance Counselor days

Anticipated 2026/2027 Average Class Size

K-5 ELEMENTARY

16 STUDENTS – average class size

80 STUDENTS – 5 classroom teachers

- Kindergarten, Grade 1, Grade 2/3 (multi-age), Grade 4, Grade 5

6-8 MIDDLE SCHOOL

17 STUDENTS – average class size

69 STUDENTS – 4 core teachers

- English Language Arts, Mathematics, Science, Social Studies

ASHLAND SCHOOL DISTRICT 2026/2027 BUDGET OVERVIEW

⇒ **Operating Budget**

The general fund operational budget presented \$5,081,357 has an increase of \$275,736 or 5.74% over the 2025/2026 voted budget of \$4,805,621. There are 2 main drivers of this budget: Special Education and Health Insurance.

Budget Driver	Increase
Special Education	\$408,669
Health/Dental	\$130,672 (Health \$126,361 & Dental \$4,311)
Total	\$539,341

- ✓ **Health/Dental Insurance** – Health insurance is increasing for AB20 by 10.8% and ABSOS by 13.8%. Dental insurance has increased by 4.4%. The 2025/2026 actual rate increase for health insurance was 16.1% for AB20 and 19.3% for ABSOS. Dental insurance increased by 5%. **Health and dental insurance increases and subscription changes represents an increase or \$130,672 in the proposed budget.**
- ✓ **Regular Education** – **Professional Salaries** reflect the reduction of one (1) classroom teacher and the distribution of the approved Collective Bargaining Agreement. **Paraprofessional Salaries** decreased by \$55,996 due to moving one (1) Regular Education Paraprofessional to a Special Education Paraprofessional position and the elimination of the Student Support position. **Other Professional Services** decreased by \$12,200, which will reduce the number of field trips. **Supplies** decreased by \$7,701. **Electronic Information Access** increase of \$1,738 is to support additional literacy electronic resources.
- ✓ **Special Education** – **Paraprofessional Salaries** increased by \$94,029, which is due to the addition of three (3) Special Education Paraeducators (1 position was shifted from Regular Education), which are needed to support high intensive special education needs for the incoming Kindergarten class and an additional grade level. **Other Professional Services** increased by approximately \$54,434 to meet the current and incoming special education

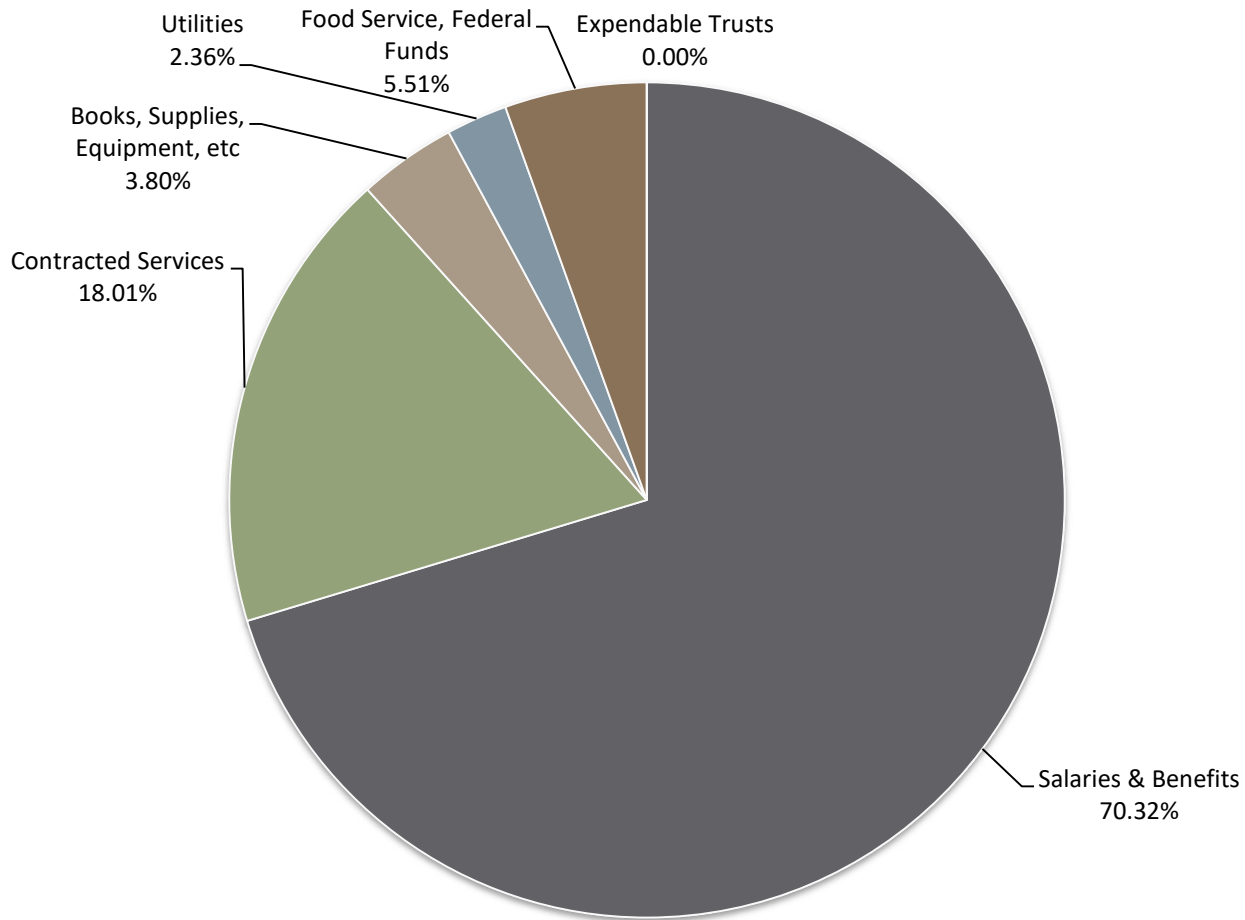
and 504 requirements. [Tuition Other LEAS in State](#) decreased by \$3,500 based on projected needs.

- ✓ **Psychology** – [Other Professional Services](#) increased by \$10,000. Previously, this area has been fully funded by IDEA grant funds. IDEA grant funds were shifted to support a portion of a special education teacher salary, which is more efficient for the grant process.
- ✓ **Speech Services/Physical/Occupational Therapy** – [Speech Paraprofessional Salaries](#) decreased by \$17,102 due to the elimination of the Speech Assistant position. [Speech Other Professional Services](#) increased by \$49,100. The [total Speech](#) increase is approximately \$14,168. [Physical Therapy](#) increased by \$1,980 and [Occupational Therapy](#) increased by \$16,500. Recall, this year's budget (2025/2026) in this area was offset with funds encumbered forward from the 2023/2024 school year; this "cliff effect" was highlighted during last year's budget process. All Speech/Physical/Occupational Therapy services are required through current and incoming special education and 504 needs.
- ✓ **Technology** – [Supplies](#) increased by \$3,500 to update end of life computer parts. [Electronic Information Access](#) increased by approximately \$4,000 due to the increased cost to maintain existing access. [Replacement Computers](#) increased by \$2,000 to maintain our existing computer access.
- ✓ **Curriculum & Development** – [ATA Professional Development](#) decreased by \$5,500 and [In Service Training](#) increased by \$1,400 for CPI certification renewal; CPI is part of our safety program for de-escalation of student behaviors and if necessary, restraint.
- ✓ **Library & Media Services** – [Overall Library & Media Services](#) have decreased by \$40,624 due to the reduction of the Library Media position from 0.5 FTE to 0.2 FTE.
- ✓ **Office of the Principal** – Salary lines reflect the distribution of 2025/2026 salary increases; recall, during the budget process, non-bargaining staff salary/wage increases are pooled together and distributed later.
- ✓ **Operation of Plant** – [Custodial Salaries](#) increased by \$13,288 to support additional hours during deep cleaning periods; recall in the 2025/2026 budget a full time custodial position was reduced. [Snow Plowing Services](#) reflect a 5% increase over 2024/2025 actual expenses. [Electricity](#) has increased by \$10,000. [Propane](#) has decreased by \$10,000 based on 2024/2025 usage and a lower per gallon rate (\$1.51/gal). Fuel Oil has also decreased by \$5,000 reflecting 2024/2025 usage and pricing (\$2.79/gal).
- ✓ **Building & Equipment** – [Other Professional Services](#) decreased by approximately \$9,000. In the 2025/2026 budget, \$10,000 was allocated to hire a professional service to complete

a review and documentation of building systems to support long-range planning. This report remains in progress and as a result, no significant building updates are recommended for the 2026/2027 budget.

- ✓ **Regular Student/Special Education/Athletic/Co-Curricular/Homeless Transportation** – Increases in these areas are based on the cost of the contracted service, which is primarily due to increased wages for the contracted service provider. Additionally, there is an increase in [Special Education Transportation](#) in the amount of \$36,646 and [Homeless Transportation](#) in the amount of \$5,000.
- ✓ **Costs to Distribute** – Salary and wage increases for non-bargaining staff have been budgeted at 4%, consistent with the 2025/2026 pool.

**PIE CHART OF THE GENERAL OPERATING BUDGET
ASHLAND SCHOOL DISTRICT
PROPOSED BUDGET 2026-2027
PERCENTAGE OF EXPENSES TO TOTAL BUDGET**



	2025/2026	2026/2027	\$ Change	% Change
Salaries & Benefits	\$ 3,466,479	\$ 3,573,263	\$ 106,784	3.08%
Contracted Services	\$ 750,131	\$ 915,216	\$ 165,085	22.01%
Books, Supplies, Equipment, etc	\$ 184,011	\$ 192,878	\$ 8,867	4.82%
Utilities	\$ 125,000	\$ 120,000	\$ (5,000)	(4.00)%
Food Service, Federal Funds	\$ 280,000	\$ 280,000	\$ -	0.00%
Expendable Trusts	\$ -	\$ -	\$ -	0.00%
Debt Services	\$ -	\$ -	\$ -	0.00%
	<u>\$ 4,805,621</u>	<u>\$ 5,081,357</u>	<u>\$ 275,736</u>	5.74%

For more detail, please see category chart.

ASHLAND SCHOOL DISTRICT PROPOSED BUDGET 2026/2027

CATEGORY COMPARISONS

<u>Salaries & Benefits</u>	<u>2025/2026</u>	<u>2026/2027</u>	<u>Increase/(Decrease)</u>	
Salaries	\$ 2,150,768	\$ 2,119,730	\$ (31,038)	
Health & Dental Insurance	\$ 771,806	\$ 902,478	\$ 130,672	
Life, Retirement, FICA, Workers Comp, Unemployment	\$ 543,905	\$ 551,055	\$ 7,150	
Sub-Total	\$ 3,466,479	\$ 3,573,263	\$ 106,784	3.08%

<u>Contracted Services</u>	<u>2025/2026</u>	<u>2026/2027</u>	<u>Increase/(Decrease)</u>	
Contracted Services	\$ 536,405	\$ 659,166	\$ 122,761	
Repairs & Maintenance	\$ 13,060	\$ 13,050	\$ (10)	
Travel/Professional Development/Conferences	\$ 36,251	\$ 32,501	\$ (3,750)	
Other Purchased Services	\$ 62,625	\$ 67,759	\$ 5,134	
Tuition	\$ 13,500	\$ 10,001	\$ (3,499)	
Transportation	\$ 88,290	\$ 132,739	\$ 44,449	
Sub-Total	\$ 750,131	\$ 915,216	\$ 165,085	22.01%

<u>Books, Supplies, Equipment, etc.</u>	<u>2025/2026</u>	<u>2026/2027</u>	<u>Increase/(Decrease)</u>	
Books & Supplies	\$ 78,405	\$ 80,249	\$ 1,844	
Software & Electronic Information Access	\$ 32,416	\$ 38,103	\$ 5,687	
Equipment & Computers	\$ 64,366	\$ 65,702	\$ 1,336	
Dues & Fees	\$ 8,824	\$ 8,824	\$ -	
Sub-Total	\$ 184,011	\$ 192,878	\$ 8,867	4.82%

<u>Utilities</u>	<u>2025/2026</u>	<u>2026/2027</u>	<u>Increase/(Decrease)</u>	
Electricity/Fuel Oil/Propane	\$ 125,000	\$ 120,000	\$ (5,000)	
Sub-Total	\$ 125,000	\$ 120,000	\$ (5,000)	(4.00)%

<u>Other Expenses</u>	<u>2025/2026</u>	<u>2026/2027</u>	<u>Increase/(Decrease)</u>	
Food Service, Federal Funds	\$ 280,000	\$ 280,000	\$ -	
Expendable Trusts	\$ -	\$ -	\$ -	
Debt Services	\$ -	\$ -	\$ -	
Sub-Total	\$ 280,000	\$ 280,000	\$ -	0.00%

	\$ 4,805,621	\$ 5,081,357	\$ 275,736	5.74%
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**ASHLAND SCHOOL DISTRICT WARRANT
2026
The State of New Hampshire**

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

YOU ARE HEREBY NOTIFIED TO MEET IN THE ASHLAND ELEMENTARY CAFETERIA IN SAID DISTRICT ON **MONDAY, FEBRUARY 2, 2026, AT SIX IN THE EVENING (6:00 P.M.)** FOR THE **FIRST (DELIBERATIVE) SESSION** OF THE SCHOOL DISTRICT MEETING. THIS SESSION SHALL CONSIST OF EXPLANATION, DISCUSSION, AND DEBATE OF WARRANT ARTICLES 2 THROUGH 5. WARRANT ARTICLES MAY BE AMENDED SUBJECT TO THE FOLLOWING LIMITATIONS: (1) WARRANT ARTICLES WHOSE WORDING IS PRESCRIBED BY LAW SHALL NOT BE AMENDED; (2) WARRANT ARTICLES THAT ARE AMENDED SHALL BE PLACED ON THE OFFICIAL BALLOT FOR A FINAL VOTE ON THE MAIN MOTION, AS AMENDED; AND (3) NO WARRANT ARTICLE SHALL BE AMENDED TO ELIMINATE THE SUBJECT MATTER OF THE ARTICLE.

ON **TUESDAY, MARCH 10, 2026**, VOTERS WILL MEET FOR THE **SECOND (VOTING) SESSION** IN THE WILLIAM J. TIRONE GYMNASIUM, IN CONJUNCTION WITH THE TOWN MEETING, FOR THE PURPOSE OF VOTING ON THE ARTICLES, AS MAY BE AMENDED AT THE FIRST SESSION. THE POLLS WILL OPEN AT 8:00 A.M. AND NOT CLOSE BEFORE 7:00 P.M.

Article 1. To choose the following school district officers:

- ❖ Two (2) School Board Members for the ensuing three (3) years
- ❖ One (1) Treasurer for the ensuing one (1) year

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

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

The Ashland Budget Committee recommends this article by a vote of 6 in favor; 0 opposed. The Ashland School Board recommends this article by a vote of 5 in favor; 0 opposed.

Article 3. The average cost-per-pupil for the preceding year as calculated in accordance with RSA 189:75, I(a) is \$27,495. ELA Proficiency: 43%; Math Proficiency: 31%; Science Proficiency: 20%. Shall the Ashland School District raise and appropriate, as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$5,081,357. Should this article be defeated, the default budget shall be \$5,130,336, with certain adjustments required by previous action of the Ashland School District or by law; or the governing body may hold one special meeting, in accordance with R.S.A. 40:13, X and XVI, to take up the issue of a revised operating budget only. *(This article excludes special warrant articles and other appropriations voted separately.)*

The Ashland Budget Committee recommends the appropriation of \$5,081,357 by a vote of 6 in favor; 0 opposed. The Ashland Board recommends the appropriation of \$5,081,357 by a vote of 5 in favor; 0 opposed.

2026/2027 BUDGET REPORT FUNCTION/OBJECT FOR: ASHLAND GENERAL FUND

January 14, 2026

<u>ACCOUNT</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>ACTUAL</u>	<u>25/26</u> <u>VOTED</u>	<u>26/27</u> <u>ADMINISTRATION</u>	<u>26/27</u> <u>SCHOOL</u> <u>BOARD</u>	<u>26/27</u> <u>BUDGET</u> <u>COMM.</u>	<u>26/27</u> <u>VOTED</u>	<u>INC./DEC</u> <u>25/26 TO</u> <u>26/27</u>	<u>INC./DEC.</u> <u>25/26 TO</u> <u>26/27 %</u>
1100 REGULAR EDUCATION										
PROFESSIONAL SALARIES	943,809	1,035,013	1,049,812	1,050,826	1,031,429	1,031,429	1,031,429	0	(19,397)	(1.85)%
PARAPROFESSIONAL SALARIES	38,919	69,633	76,060	82,906	26,910	26,910	26,910	0	(55,996)	(67.54)%
SUBSTITUTES SALARIES	10,082	9,400	29,065	10,000	10,000	10,000	10,000	0	0	0.00%
MEDICAL INSURANCE	258,985	305,944	367,284	462,561	468,386	468,386	468,386	0	5,825	1.26%
DENTAL INSURANCE	3,859	5,732	4,272	4,508	8,768	8,768	8,768	0	4,260	94.50%
LIFE INSURANCE	1,017	1,102	846	979	756	756	756	0	(223)	(22.78)%
SOCIAL SECURITY & MEDICARE EXP	73,194	82,244	85,421	87,495	82,322	82,322	82,322	0	(5,173)	(5.91)%
EMPLOYEE RETIREMENT	2,514	9,421	12,738	10,571	3,431	3,431	3,431	0	(7,140)	(67.54)%
TEACHER RETIREMENT	195,762	203,277	206,183	202,074	198,183	198,183	198,183	0	(3,891)	(1.93)%
OTHER PROFESSIONAL SERVICES	8,000	6,523	8,496	22,200	10,000	10,000	10,000	0	(12,200)	(54.95)%
REPAIRS & MAINTENANCE SERV	348	264	215	1,610	1,500	1,500	1,500	0	(110)	(6.83)%
SUPPLIES	24,545	19,731	15,848	24,700	16,999	16,999	16,999	0	(7,701)	(31.18)%
BOOKS	3,848	5,335	2,940	5,650	6,895	6,895	6,895	0	1,245	22.04%
ELECTRONIC INFORMATION ACCESS	11,220	6,898	6,687	12,345	14,083	14,083	14,083	0	1,738	14.08%
NEW EQUIPMENT	1,002	446	0	1,350	1,100	1,100	1,100	0	(250)	(18.52)%
NEW FURNITURE	0	0	3,468	1	1	1	1	0	0	0.00%
REPLACEMENT EQUIPMENT	2,368	1,875	329	1,900	1,900	1,900	1,900	0	0	0.00%
REPLACEMENT FURNITURE	0	0	0	0	1	1	1	0	1	0.00%
DUES & FEES	659	655	781	1,530	1,530	1,530	1,530	0	0	0.00%
REGULAR EDUCATION TOTALS	1,580,132	1,763,492	1,870,445	1,983,206	1,884,194	1,884,194	1,884,194	0	(99,012)	(4.99)%
1190 OTHER REGULAR PROGRAMS										
TUITION OTHER LEAS IN STATE	0	0	0	0	1	1	1	0	1	0.00%
OTHER REGULAR PROGRAMS TOTALS	0	0	0	0	1	1	1	0	1	0.00%
1210 SPECIAL EDUCATION										
PROFESSIONAL SALARIES	111,708	136,410	143,169	143,168	168,176	168,176	168,176	0	25,008	17.47%
PARAPROFESSIONAL SALARIES	115,717	126,285	117,566	132,380	226,409	226,409	226,409	0	94,029	71.03%
MEDICAL INSURANCE	57,833	64,803	88,922	103,272	218,066	218,066	218,066	0	114,794	111.16%
DENTAL INSURANCE	1,582	866	859	902	5,010	5,010	5,010	0	4,108	455.43%

<u>ACCOUNT</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>ACTUAL</u>	<u>25/26</u> <u>VOTED</u>	<u>26/27</u> <u>ADMINISTRATION</u>	<u>26/27</u> <u>SCHOOL</u> <u>BOARD</u>	<u>26/27</u> <u>BUDGET</u> <u>COMM.</u>	<u>26/27</u> <u>VOTED</u>	<u>INC./DEC</u> <u>25/26 TO</u> <u>26/27</u>	<u>INC./DEC.</u> <u>25/26 TO</u> <u>26/27 %</u>
LIFE INSURANCE	122	122	153	122	162	162	162	0	40	32.79%
SOCIAL SECURITY & MEDICARE EXP	17,139	19,293	18,680	21,079	33,234	33,234	33,234	0	12,155	57.66%
EMPLOYEE RETIREMENT	16,266	17,086	15,907	16,879	28,867	28,867	28,867	0	11,988	71.02%
TEACHER RETIREMENT	23,515	26,791	28,118	27,531	40,003	40,003	40,003	0	12,472	45.30%
OTHER PROFESSIONAL SERVICES	21,567	59,944	72,814	77,586	132,020	132,020	132,020	0	54,434	70.16%
MEDICAID SERVICES	2	3,351	2,079	3,500	3,500	3,500	3,500	0	0	0.00%
TUITION OTHER LEAS IN STATE	0	0	0	13,500	10,000	10,000	10,000	0	(3,500)	(25.93)%
TUITION TO PRIVATE SCHOOLS	6	70,024	15,519	0	0	0	0	0	0	0.00%
CONFERENCE AND TRAVEL	122	0	0	0	0	0	0	0	0	0.00%
SUPPLIES	583	1,203	410	1,500	1,200	1,200	1,200	0	(300)	(20.00)%
ELECTRONIC INFORMATION ACCESS	90	292	232	675	875	875	875	0	200	29.63%
NEW EQUIPMENT	0	0	1,329	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	303	0	0	0	0	0	0	0	0	0.00%
DUES & FEES	200	0	400	700	700	700	700	0	0	0.00%
SPECIAL EDUCATION TOTALS	366,756	526,471	506,156	542,794	868,222	868,222	868,222	0	325,428	59.95%
1215 EXTENDED SCHOOL YEAR										
PROFESSIONAL SALARIES	6,086	8,030	4,874	8,960	8,960	8,960	8,960	0	0	0.00%
PARAPROFESSIONAL SALARIES	1,370	2,970	4,356	3,840	3,840	3,840	3,840	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	588	841	706	979	979	979	979	0	0	0.00%
EMPLOYEE RETIREMENT	193	296	589	490	490	490	490	0	0	0.00%
TEACHER RETIREMENT	1,328	1,730	925	1,723	1,723	1,723	1,723	0	0	0.00%
OTHER PROFESSIONAL SERVICES	1,013	1,071	8,176	8,300	9,230	9,230	9,230	0	930	11.20%
SUPPLIES	155	189	287	300	500	500	500	0	200	66.67%
EXTENDED SCHOOL YEAR TOTALS	10,732	15,128	19,914	24,592	25,722	25,722	25,722	0	1,130	4.59%
1260 BILINGUAL										
OTHER PROFESSIONAL SERVICES	6,579	31,185	37,878	39,498	41,135	41,135	41,135	0	1,637	4.14%
MILEAGE REIMBURSEMENT	1,418	2,240	2,344	2,500	2,500	2,500	2,500	0	0	0.00%
BILINGUAL TOTALS	7,997	33,425	40,222	41,998	43,635	43,635	43,635	0	1,637	3.90%
1410 CO-CURRICULAR										
TEMP/PART TIME SALARIES	34,400	31,800	30,800	34,900	34,900	34,900	34,900	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	2,188	2,433	2,354	2,670	2,670	2,670	2,670	0	0	0.00%
EMPLOYEE RETIREMENT	337	446	446	0	0	0	0	0	0	0.00%
TEACHER RETIREMENT	5,339	5,597	4,989	6,711	6,711	6,711	6,711	0	0	0.00%

<u>ACCOUNT</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>ACTUAL</u>	<u>25/26</u> <u>VOTED</u>	<u>26/27</u> <u>ADMINISTRATION</u>	<u>26/27</u> <u>SCHOOL</u> <u>BOARD</u>	<u>26/27</u> <u>BUDGET</u> <u>COMM.</u>	<u>26/27</u> <u>VOTED</u>	<u>INC./DEC</u> <u>25/26 TO</u> <u>26/27</u>	<u>INC./DEC.</u> <u>25/26 TO</u> <u>26/27 %</u>
OTHER PROFESSIONAL SERVICES	0	65	40	150	150	150	150	0	0	0.00%
SUPPLIES	2,877	3,293	7,782	3,050	4,750	4,750	4,750	0	1,700	55.74%
NEW EQUIPMENT	0	448	0	1,000	0	0	0	0	(1,000)	(100.00)%
REPLACEMENT EQUIPMENT	1,136	3,650	0	1,000	0	0	0	0	(1,000)	(100.00)%
CO-CURRICULAR TOTALS	46,277	47,733	46,410	49,481	49,181	49,181	49,181	0	(300)	(0.61)%
1420 ATHLETICS										
TEMP/PART TIME SALARIES	80	80	0	0	0	0	0	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	6	6	0	0	0	0	0	0	0	0.00%
TEACHER RETIREMENT	17	16	0	0	0	0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	4,676	3,922	6,261	4,700	4,700	4,700	4,700	0	0	0.00%
ATHLETICS TOTALS	4,779	4,024	6,261	4,700	4,700	4,700	4,700	0	0	0.00%
2110 ATTENDANCE										
ATTENDANCE SERVICES	0	0	0	1	1	1	1	0	0	0.00%
ATTENDANCE TOTALS	0	0	0	1	1	1	1	0	0	0.00%
2120 GUIDANCE SERVICES										
PROFESSIONAL SALARIES	73,126	81,937	84,769	84,769	85,313	85,313	85,313	0	544	0.64%
MEDICAL INSURANCE	26,184	5,779	6,676	7,753	8,592	8,592	8,592	0	839	10.82%
DENTAL INSURANCE	22	0	0	0	0	0	0	0	0	0.00%
LIFE INSURANCE	56	61	54	61	54	54	54	0	(7)	(11.48)%
SOCIAL SECURITY & MEDICARE EXP	5,362	6,710	6,996	6,485	7,183	7,183	7,183	0	698	10.76%
TEACHER RETIREMENT	15,371	16,092	16,649	16,301	16,405	16,405	16,405	0	104	0.64%
OTHER PROFESSIONAL SERVICES	3,600	3,641	1,200	2,000	2,000	2,000	2,000	0	0	0.00%
MILEAGE REIMBURSEMENT	0	115	0	1	1	1	1	0	0	0.00%
SUPPLIES	688	1,076	1,481	1,880	1,880	1,880	1,880	0	0	0.00%
BOOKS	288	0	470	300	300	300	300	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	2,851	3,062	3,584	1,150	1,350	1,350	1,350	0	200	17.39%
DUES & FEES	385	385	385	375	375	375	375	0	0	0.00%
GUIDANCE SERVICES TOTALS	127,934	118,857	122,264	121,075	123,453	123,453	123,453	0	2,378	1.96%
2130 HEALTH SERVICES										
PROFESSIONAL SALARIES	63,921	68,273	73,832	73,832	78,328	78,328	78,328	0	4,496	6.09%
MEDICAL INSURANCE	26,184	28,043	32,444	37,680	41,757	41,757	41,757	0	4,077	10.82%

<u>ACCOUNT</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>ACTUAL</u>	<u>25/26</u> <u>VOTED</u>	<u>26/27</u> <u>ADMINISTRATION</u>	<u>26/27</u> <u>SCHOOL</u> <u>BOARD</u>	<u>26/27</u> <u>BUDGET</u> <u>COMM.</u>	<u>26/27</u> <u>VOTED</u>	<u>INC./DEC</u> <u>25/26 TO</u> <u>26/27</u>	<u>INC./DEC.</u> <u>25/26 TO</u> <u>26/27 %</u>
DENTAL INSURANCE	269	273	286	301	0	0	0	0	(301)	(100.00)%
LIFE INSURANCE	56	61	54	61	54	54	54	0	(7)	(11.48)%
SOCIAL SECURITY & MEDICARE EXP	4,435	4,750	5,056	5,648	5,992	5,992	5,992	0	344	6.09%
TEACHER RETIREMENT	13,436	13,409	14,501	14,198	15,062	15,062	15,062	0	864	6.09%
OTHER PROFESSIONAL SERVICES	395	407	419	500	600	600	600	0	100	20.00%
REPAIRS & MAINTENANCE SERV	0	0	0	100	100	100	100	0	0	0.00%
SUPPLIES	781	780	845	1,100	1,100	1,100	1,100	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	0	0	0	100	100	100	100	0	0	0.00%
SOFTWARE	575	593	825	850	850	850	850	0	0	0.00%
DUES & FEES	150	150	135	175	175	175	175	0	0	0.00%
HEALTH SERVICES TOTALS	110,202	116,739	128,397	134,545	144,118	144,118	144,118	0	9,573	7.12%
2140 PSYCHOLOGY										
OTHER PROFESSIONAL SERVICES	0	0	0	0	10,000	10,000	10,000	0	10,000	0.00%
OTHER PROFESSIONAL SUPPORT	0	0	0	720	1,200	1,200	1,200	0	480	66.67%
SUPPLIES	142	520	1,880	500	1,200	1,200	1,200	0	700	140.00%
PSYCHOLOGY TOTALS	142	520	1,880	1,220	12,400	12,400	12,400	0	11,180	916.39%
2150 SPEECH SERVICES										
PARAPROFESSIONAL SALARIES	21,033	16,286	17,182	17,102	0	0	0	0	(17,102)	(100.00)%
MEDICAL INSURANCE	9,698	10,386	12,016	13,956	0	0	0	0	(13,956)	(100.00)%
DENTAL INSURANCE	135	137	143	150	0	0	0	0	(150)	(100.00)%
SOCIAL SECURITY & MEDICARE EXP	1,545	1,167	1,227	1,308	0	0	0	0	(1,308)	(100.00)%
EMPLOYEE RETIREMENT	1,932	2,204	2,325	2,180	0	0	0	0	(2,180)	(100.00)%
OTHER PROFESSIONAL SERVICES	42,778	52,174	64,921	58,000	107,100	107,100	107,100	0	49,100	84.66%
SUPPLIES	0	643	300	550	1,000	1,000	1,000	0	450	81.82%
BOOKS	0	0	0	100	100	100	100	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	36	0	500	686	0	0	0	0	(686)	(100.00)%
SPEECH SERVICES TOTALS	77,156	82,997	98,614	94,032	108,200	108,200	108,200	0	14,168	15.07%
2160 PHYSICAL & OCCUPATIONAL THEF										
PROF SERV FOR INSTRUCTION	0	0	0	500	500	500	500	0	0	0.00%
PHYSICAL THERAPY SERVICES	17,468	25,436	22,981	22,020	24,000	24,000	24,000	0	1,980	8.99%
OCCUPATIONAL THERAPY SERV.	41,944	54,353	65,077	43,500	60,000	60,000	60,000	0	16,500	37.93%
PHYSICAL & OCCUPATIONAL THER TO1	59,411	79,790	88,058	66,020	84,500	84,500	84,500	0	18,480	27.99%

<u>ACCOUNT</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>ACTUAL</u>	<u>25/26</u> <u>VOTED</u>	<u>26/27</u> <u>ADMINISTRATION</u>	<u>26/27</u> <u>SCHOOL</u> <u>BOARD</u>	<u>26/27</u> <u>BUDGET</u> <u>COMM.</u>	<u>26/27</u> <u>VOTED</u>	<u>INC./DEC</u> <u>25/26 TO</u> <u>26/27</u>	<u>INC./DEC.</u> <u>25/26 TO</u> <u>26/27 %</u>
2210 TECHNOLOGY										
TECHNOLOGY COORDINATOR	51,500	59,075	62,029	62,029	64,510	64,510	64,510	0	2,481	4.00%
MEDICAL INSURANCE	22,272	20,773	14,019	13,956	30,931	30,931	30,931	0	16,975	121.63%
DENTAL INSURANCE	224	273	286	301	626	626	626	0	325	107.97%
SOCIAL SECURITY & MEDICARE EXP	3,692	4,283	4,597	4,745	4,935	4,935	4,935	0	190	4.00%
EMPLOYEE RETIREMENT	7,241	7,993	8,393	7,909	8,225	8,225	8,225	0	316	4.00%
OTHER PROFESSIONAL SERVICES	5,244	1,397	3,041	10,650	10,750	10,750	10,750	0	100	0.94%
COPIER SERVICES	5,967	5,445	6,970	7,000	7,000	7,000	7,000	0	0	0.00%
REPAIRS & MAINTENANCE SERV	0	363	331	0	0	0	0	0	0	0.00%
DATA COMMUNICATIONS	0	4,591	7,573	4,500	4,500	4,500	4,500	0	0	0.00%
SUPPLIES	4,661	3,318	2,427	9,000	12,500	12,500	12,500	0	3,500	38.89%
ELECTRONIC INFORMATION ACCESS	9,306	9,930	11,320	14,000	17,995	17,995	17,995	0	3,995	28.54%
NEW EQUIPMENT	2,550	0	0	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	3,058	10,525	3,730	6,112	6,612	6,612	6,612	0	500	8.18%
REPLACEMENT COMPUTERS	24,868	27,334	24,555	32,000	34,000	34,000	34,000	0	2,000	6.25%
DUES & FEES	0	0	0	300	300	300	300	0	0	0.00%
TECHNOLOGY TOTALS	140,582	155,301	149,272	172,502	202,884	202,884	202,884	0	30,382	17.61%
2212 CURRICULUM & DEVELOPMENT										
INSTRUCTIONAL SALARIES	5,750	9,250	7,500	6,750	6,750	6,750	6,750	0	0	0.00%
PARAPROFESSIONAL SALARIES	0	1,000	0	0	0	0	0	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	440	784	574	516	516	516	516	0	0	0.00%
EMPLOYEE RETIREMENT	0	135	101	0	0	0	0	0	0	0.00%
TEACHER RETIREMENT	1,209	1,817	1,326	1,298	1,298	1,298	1,298	0	0	0.00%
NON TEACHING STAFF CONFERENCES	0	0	85	1,500	1,500	1,500	1,500	0	0	0.00%
ATA PROFESSIONAL DEVELOP	23,600	10,677	11,137	23,500	18,000	18,000	18,000	0	(5,500)	(23.40)%
IN SERVICE TRAINING	1,013	0	5,779	5,000	6,400	6,400	6,400	0	1,400	28.00%
BOOKS	0	31,403	31,403	250	250	250	250	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	666	715	762	750	750	750	750	0	0	0.00%
CURRICULUM & DEVELOPMENT TOTAL	32,677	55,782	58,667	39,564	35,464	35,464	35,464	0	(4,100)	(10.36)%
2222 LIBRARY & MEDIA SERVICES										
MEDIA SPECIALISTS SALARY	33,378	34,463	35,669	36,169	15,336	15,336	15,336	0	(20,833)	(57.60)%
MEDICAL INSURANCE	9,698	10,386	12,016	13,956	0	0	0	0	(13,956)	(100.00)%
DENTAL INSURANCE	135	137	143	150	0	0	0	0	(150)	(100.00)%

<u>ACCOUNT</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>ACTUAL</u>	<u>25/26</u> <u>VOTED</u>	<u>26/27</u> <u>ADMINISTRATION</u>	<u>26/27</u> <u>SCHOOL</u> <u>BOARD</u>	<u>26/27</u> <u>BUDGET</u> <u>COMM.</u>	<u>26/27</u> <u>VOTED</u>	<u>INC./DEC</u> <u>25/26 TO</u> <u>26/27</u>	<u>INC./DEC.</u> <u>25/26 TO</u> <u>26/27 %</u>
LIFE INSURANCE	0	0	0	61	54	54	54	0	(7)	(11.48)%
SOCIAL SECURITY & MEDICARE EXP	2,394	2,479	2,549	2,729	1,159	1,159	1,159	0	(1,570)	(57.53)%
EMPLOYEE RETIREMENT	4,693	4,663	4,826	4,548	0	0	0	0	(4,548)	(100.00)%
OTHER PROFESSIONAL SERVICES	695	1,150	1,000	1,000	1,000	1,000	1,000	0	0	0.00%
SUPPLIES	297	259	327	300	500	500	500	0	200	66.67%
BOOKS	4,228	4,452	3,892	5,000	5,000	5,000	5,000	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	1,759	1,996	1,270	1,860	2,100	2,100	2,100	0	240	12.90%
NEW FURNITURE	0	0	249	1	1	1	1	0	0	0.00%
DUES & FEES	189	252	130	250	250	250	250	0	0	0.00%
LIBRARY & MEDIA SERVICES TOTALS	57,465	60,236	62,071	66,024	25,400	25,400	25,400	0	(40,624)	(61.53)%
2310 SCHOOL BOARD SERVICES										
TREASURER'S SALARIES	800	800	800	800	1,000	1,000	1,000	0	200	25.00%
SCHOOL BOARD SALARIES	2,100	2,100	2,100	2,100	2,100	2,100	2,100	0	0	0.00%
DISTRICT OFFICER'S SALARIES	495	540	540	550	550	550	550	0	0	0.00%
SCHOOL BOARD CLERK	206	218	396	400	800	800	800	0	400	100.00%
SOCIAL SECURITY & MEDICARE EXP	275	280	293	352	340	340	340	0	(12)	(3.41)%
EMPLOYEE RETIREMENT	0	0	0	96	0	0	0	0	(96)	(100.00)%
OTHER PROFESSIONAL SERVICES	7,494	2,080	0	0	0	0	0	0	0	0.00%
DISTRICT MEETING	0	628	0	800	800	800	800	0	0	0.00%
POSTAGE	237	0	0	400	400	400	400	0	0	0.00%
ADVERTISING	3,401	1,647	1,271	1,800	1,800	1,800	1,800	0	0	0.00%
PRINTING & BINDING	0	0	965	600	600	600	600	0	0	0.00%
CONFERENCE AND TRAVEL	0	48	0	500	500	500	500	0	0	0.00%
SUPPLIES	1,333	420	453	600	600	600	600	0	0	0.00%
DUES & FEES	3,945	4,050	4,619	4,544	4,544	4,544	4,544	0	0	0.00%
SCHOOL BOARD SERVICES TOTALS	20,287	12,810	11,437	13,542	14,034	14,034	14,034	0	492	3.63%
2317 AUDIT SERVICES										
AUDIT SERVICES	10,500	8,213	788	16,250	14,840	14,840	14,840	0	(1,410)	(8.68)%
AUDIT SERVICES TOTALS	10,500	8,213	788	16,250	14,840	14,840	14,840	0	(1,410)	(8.68)%
2318 LEGAL SERVICES										
LEGAL SERVICES	5,462	2,803	3,960	5,000	5,000	5,000	5,000	0	0	0.00%
LEGAL SERVICES TOTALS	5,462	2,803	3,960	5,000	5,000	5,000	5,000	0	0	0.00%

<u>ACCOUNT</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>ACTUAL</u>	<u>25/26</u> <u>VOTED</u>	<u>26/27</u> <u>ADMINISTRATION</u>	<u>26/27</u> <u>SCHOOL</u> <u>BOARD</u>	<u>26/27</u> <u>BUDGET</u> <u>COMM.</u>	<u>26/27</u> <u>VOTED</u>	<u>INC./DEC</u> <u>25/26 TO</u> <u>26/27</u>	<u>INC./DEC.</u> <u>25/26 TO</u> <u>26/27 %</u>
2320 SAU ADMINISTRATION										
OTHER PROFESSIONAL SERVICES	135,967	148,344	153,418	147,730	157,390	157,390	157,390	0	9,660	6.54%
SAU ADMINISTRATION TOTALS	135,967	148,344	153,418	147,730	157,390	157,390	157,390	0	9,660	6.54%
2410 OFFICE OF THE PRINCIPAL										
PRINCIPAL'S SALARY	116,563	105,000	110,250	110,250	114,660	114,660	114,660	0	4,410	4.00%
SECRETARY'S SALARY	81,961	68,829	75,225	73,826	78,308	78,308	78,308	0	4,482	6.07%
OFFICE OF THE PRIN STIPENDS	6,000	10,267	7,500	7,500	11,000	11,000	11,000	0	3,500	46.67%
MEDICAL INSURANCE	48,572	47,950	54,470	63,580	70,813	70,813	70,813	0	7,233	11.38%
DENTAL INSURANCE	807	797	859	902	1,879	1,879	1,879	0	977	108.31%
LIFE INSURANCE	61	61	54	61	54	54	54	0	(7)	(11.48)%
SOCIAL SECURITY & MEDICARE EXP	15,548	13,516	14,158	14,656	15,604	15,604	15,604	0	948	6.47%
EMPLOYEE RETIREMENT	11,636	9,312	10,178	9,413	9,984	9,984	9,984	0	571	6.07%
TEACHER RETIREMENT	26,814	22,095	23,126	22,643	24,164	24,164	24,164	0	1,521	6.72%
OTHER PROFESSIONAL SERVICES	1,159	1,258	1,341	600	700	700	700	0	100	16.67%
REPAIRS & MAINTENANCE SERV	0	0	0	350	450	450	450	0	100	28.57%
TELEPHONE	3,117	2,347	2,620	4,140	4,440	4,440	4,440	0	300	7.25%
POSTAGE	750	1,118	1,009	2,000	2,100	2,100	2,100	0	100	5.00%
PRINTING & BINDING	1,020	568	290	2,700	2,700	2,700	2,700	0	0	0.00%
CONFERENCE AND TRAVEL	180	0	0	2,500	2,600	2,600	2,600	0	100	4.00%
SUPPLIES	3,568	1,758	1,654	3,000	4,850	4,850	4,850	0	1,850	61.67%
BOOKS	0	124	0	125	125	125	125	0	0	0.00%
NEW EQUIPMENT	0	0	0	0	1,085	1,085	1,085	0	1,085	0.00%
NEW FURNITURE	0	0	0	1	1	1	1	0	0	0.00%
DUES & FEES	819	0	0	950	950	950	950	0	0	0.00%
OFFICE OF THE PRINCIPAL TOTALS	318,574	285,000	302,732	319,197	346,467	346,467	346,467	0	27,270	8.54%
2610 OPERATION OF PLANT										
CUSTODIAL SALARIES	128,312	146,406	121,383	118,251	131,539	131,539	131,539	0	13,288	11.24%
MEDICAL INSURANCE	38,790	41,545	36,800	41,867	46,397	46,397	46,397	0	4,530	10.82%
DENTAL INSURANCE	807	820	594	601	1,253	1,253	1,253	0	652	108.49%
SOCIAL SECURITY & MEDICARE EXP	9,386	10,746	8,889	9,047	9,910	9,910	9,910	0	863	9.54%
EMPLOYEE RETIREMENT	16,984	18,695	14,952	15,078	16,516	16,516	16,516	0	1,438	9.54%
OTHER PROFESSIONAL SERVICES	4,670	1,917	6,100	6,000	6,000	6,000	6,000	0	0	0.00%
WATER AND SEWER	7,772	4,451	10,202	4,500	5,000	5,000	5,000	0	500	11.11%

<u>ACCOUNT</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>ACTUAL</u>	<u>25/26</u> <u>VOTED</u>	<u>26/27</u> <u>ADMINISTRATION</u>	<u>26/27</u> <u>SCHOOL</u> <u>BOARD</u>	<u>26/27</u> <u>BUDGET</u> <u>COMM.</u>	<u>26/27</u> <u>VOTED</u>	<u>INC./DEC</u> <u>25/26 TO</u> <u>26/27</u>	<u>INC./DEC.</u> <u>25/26 TO</u> <u>26/27 %</u>
DISPOSAL SERVICES	4,825	5,307	5,493	5,200	5,500	5,500	5,500	0	300	5.77%
SNOW PLOWING SERVICES	18,040	16,725	21,345	18,480	22,400	22,400	22,400	0	3,920	21.21%
REPAIRS & MAINTENANCE SERV	0	3,721	0	2,500	2,500	2,500	2,500	0	0	0.00%
INSURANCE	11,632	13,691	16,128	18,305	18,319	18,319	18,319	0	14	0.08%
DATA COMMUNICATIONS	7,969	0	0	0	0	0	0	0	0	0.00%
CONFERENCE AND TRAVEL	0	0	500	750	1,000	1,000	1,000	0	250	33.33%
SUPPLIES	8,617	8,213	11,034	12,000	12,000	12,000	12,000	0	0	0.00%
ELECTRICITY	21,051	50,338	56,847	50,000	60,000	60,000	60,000	0	10,000	20.00%
BOTTLED GAS / PROPANE	3,169	3,108	17,187	30,000	20,000	20,000	20,000	0	(10,000)	(33.33)%
FUEL OIL	61,247	60,600	31,342	45,000	40,000	40,000	40,000	0	(5,000)	(11.11)%
REPLACEMENT EQUIPMENT	1,057	7,508	7,549	18,000	18,000	18,000	18,000	0	0	0.00%
OPERATION OF PLANT TOTALS	344,327	393,789	366,345	395,579	416,334	416,334	416,334	0	20,755	5.25%
2620 BUILDING & EQUIPMENT										
OTHER PROFESSIONAL SERVICES	17,636	25,991	12,178	51,200	42,050	42,050	42,050	0	(9,150)	(17.87)%
REPAIRS & MAINTENANCE SERV	6,308	1,906	16,373	7,500	7,500	7,500	7,500	0	0	0.00%
SUPPLIES	6,631	5,598	4,098	6,000	6,000	6,000	6,000	0	0	0.00%
NEW EQUIPMENT	42,314	40,201	18,569	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	11,530	47,730	79,665	3,000	3,000	3,000	3,000	0	0	0.00%
BUILDING & EQUIPMENT TOTALS	84,419	121,425	130,884	67,700	58,550	58,550	58,550	0	(9,150)	(13.52)%
2630 CARE OF GROUNDS										
OTHER PROFESSIONAL SERVICES	4,838	1,800	1,000	7,000	7,500	7,500	7,500	0	500	7.14%
REPAIRS & MAINTENANCE SERV	431	254	1,235	1,000	1,000	1,000	1,000	0	0	0.00%
SUPPLIES	924	400	525	2,500	2,500	2,500	2,500	0	0	0.00%
NEW EQUIPMENT	0	0	0	1	1	1	1	0	0	0.00%
REPLACEMENT EQUIPMENT	598	0	0	0	0	0	0	0	0	0.00%
CARE OF GROUNDS TOTALS	6,791	2,454	2,760	10,501	11,001	11,001	11,001	0	500	4.76%
2721 REGULAR TRANSPORTATION										
REGULAR STUDENT TRANS	54,968	58,987	60,757	70,114	72,918	72,918	72,918	0	2,804	4.00%
REGULAR TRANSPORTATION TOTALS	54,968	58,987	60,757	70,114	72,918	72,918	72,918	0	2,804	4.00%
2722 SPED TRANSPORTATION										
SPED TRANSPORTATION	3,360	2,943	4,056	4,675	41,321	41,321	41,321	0	36,646	783.87%

<u>ACCOUNT</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>ACTUAL</u>	<u>25/26</u> <u>VOTED</u>	<u>26/27</u> <u>ADMINISTRATION</u>	<u>26/27</u> <u>SCHOOL</u> <u>BOARD</u>	<u>26/27</u> <u>BUDGET</u> <u>COMM.</u>	<u>26/27</u> <u>VOTED</u>	<u>INC./DEC</u> <u>25/26 TO</u> <u>26/27</u>	<u>INC./DEC.</u> <u>25/26 TO</u> <u>26/27 %</u>
SPED TRANSPORTATION TOTALS	3,360	2,943	4,056	4,675	41,321	41,321	41,321	0	36,646	783.87%
2724 ATHLETIC TRANSPORTATION										
ATHLETIC TRANSPORTATION	3,854	4,505	4,087	5,500	5,500	5,500	5,500	0	0	0.00%
ATHLETIC TRANSPORTATION TOTALS	3,854	4,505	4,087	5,500	5,500	5,500	5,500	0	0	0.00%
2725 CO-CURRICULAR TRANS										
CO-CURRICULAR TRANSPORTATION	6,156	2,564	6,642	8,000	8,000	8,000	8,000	0	0	0.00%
CO-CURRICULAR TRANS TOTALS	6,156	2,564	6,642	8,000	8,000	8,000	8,000	0	0	0.00%
2727 HOMELESS TRANSPORTATION										
HOMELESS TRANSPORTATION	3,144	4,038	0	1	5,000	5,000	5,000	0	4,999	499,900%
HOMELESS TRANSPORTATION TOTALS	3,144	4,038	0	1	5,000	5,000	5,000	0	4,999	499,900%
2900 COSTS TO DISTRIBUTE										
SALARY POOL	0	0	0	89,460	18,912	18,912	18,912	0	(70,548)	(78.86)%
DENTAL INSURANCE	0	0	0	5,410	0	0	0	0	(5,410)	(100.00)%
SOCIAL SECURITY & MEDICARE EXP	0	0	0	6,973	1,460	1,460	1,460	0	(5,513)	(79.06)%
EMPLOYEE RETIREMENT	0	0	0	2,476	2,437	2,437	2,437	0	(39)	(1.58)%
TEACHER RETIREMENT	0	0	0	7,930	0	0	0	0	(7,930)	(100.00)%
UNEMPLOYMENT COMPENSATION	112	689	634	634	743	743	743	0	109	17.19%
WORKER'S COMPENSATION	5,445	5,991	6,255	7,195	9,375	9,375	9,375	0	2,180	30.30%
COSTS TO DISTRIBUTE TOTALS	5,557	6,680	6,889	120,078	32,927	32,927	32,927	0	(87,151)	(72.58)%
3100 TRANSFER TO FOOD SERVICE										
TRANSFER TO FOOD SERVICE	30,000	30,000	31,176	30,000	30,000	30,000	30,000	0	0	0.00%
TRANSFER TO FOOD SERVICE TOTALS	30,000	30,000	31,176	30,000	30,000	30,000	30,000	0	0	0.00%
5210 TRANSFER TO GENERAL FUND										
GRANT FUNDS	0	0	0	150,000	150,000	150,000	150,000	0	0	0.00%
TRANSFER TO GENERAL FUND TOTALS	0	0	0	150,000	150,000	150,000	150,000	0	0	0.00%
5212 FOOD SERVICE FUND										
FOOD SERVICE FUND	0	0	0	100,000	100,000	100,000	100,000	0	0	0.00%

<u>ACCOUNT</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>ACTUAL</u>	<u>25/26</u> <u>VOTED</u>	<u>26/27</u> <u>ADMINISTRATION</u>	<u>26/27</u> <u>SCHOOL</u> <u>BOARD</u>	<u>26/27</u> <u>BUDGET</u> <u>COMM.</u>	<u>26/27</u> <u>VOTED</u>	<u>INC./DEC</u> <u>25/26 TO</u> <u>26/27</u>	<u>INC./DEC.</u> <u>25/26 TO</u> <u>26/27 %</u>
FOOD SERVICE FUND TOTALS	0	0	0	100,000	100,000	100,000	100,000	0	0	0.00%
TRANSFER TO EXPENDABLE TRUST	75,000	0	0	0	0	0	0	0	0	0.00%
TRANSFER TO CAPITAL RESERVE TOTAL	75,000	0	0	0	0	0	0	0	0	0.00%
GRAND TOTALS:	3,730,608	4,145,049	4,284,561	4,805,621	5,081,357	5,081,357	5,081,357	0	275,736	5.74%

Ashland School District
Default Budget Worksheet 2026/2027
Department of Revenue Administration Format

	Voted Budget 2025/2026	Add Contractual & Mandated	Minus One Time Appropriations, Eliminated Positions, New Contracts	Default Budget 2026/2027	Explanation
1100-1199 Regular Programs	\$ 1,983,206	\$ 19,171	\$ (101,895)	\$ 1,900,482	Collective Bargaining Increases and Position Reductions
1200-1299 Special Programs	\$ 609,384	\$ 347,544	\$ -	\$ 956,928	Collective Bargaining Increases and IEP Requirements
1400-1499 Other Programs	\$ 54,181	\$ -	\$ -	\$ 54,181	
2000-2199 Student Support Services	\$ 416,893	\$ 90,476	\$ (34,696)	\$ 472,673	Collective Bargaining Increases and IEP required increases
2200-2299 Instructional Staff Services	\$ 278,090	\$ 2,987	\$ (46,557)	\$ 234,520	Library Media Specialist Reduction (FTE from 0.50 to 0.20)
2310-2319 Other School Board	\$ 34,792	\$ 600	\$ -	\$ 35,392	School Board/Audit/Legal
2320 (310) SAU Management Services	\$ 147,730	\$ 9,660	\$ -	\$ 157,390	Mandated appropriation
2400-2499 School Administration Services	\$ 319,197	\$ 11,932	\$ -	\$ 331,129	Approved salary increases 25/26
2600-2699 Plant Operations and Maintenance	\$ 473,780	\$ 10,823	\$ (9,150)	\$ 475,453	Approved salary increases 25/26 and Contractual Increases
2700-2799 Student Transportation	\$ 88,290	\$ 44,449	\$ -	\$ 132,739	IEP Requirement
2800-2999 Support Service, Central and Other	\$ 120,078	\$ 2,180	\$ (22,809)	\$ 99,449	WC Insurance Increase - Remove 26/27 Non Bargaining Salary adjustments
3100 Food Service Support	\$ 30,000	\$ -	\$ -	\$ 30,000	
Sub Total Operating General Fund	\$ 4,555,621	\$ 539,822	\$ (215,107)	\$ 4,880,336	
Other Funds					
Grants/Federal	\$ 150,000			\$ 150,000	
Food Fund	\$ 100,000			\$ 100,000	
Expendable Trust	\$ -			\$ -	
Sub Total Other	\$ 250,000			\$ 250,000	
Total 2025/2026 Voted Budget	\$ 4,805,621			\$ 5,130,336	Total 2026/2027 Default Budget
Proposed Operating General Fund 2026/2027	\$ 4,831,357				
Other Funds					
Grants/Federal	\$ 150,000				
Food Fund	\$ 100,000				
Expendable Trust	\$ -				
	\$ 250,000				
Total Appropriations	\$ 5,081,357			\$ 48,979	Difference between School Board Proposed Budget and Default Budget

School Board Approved: January 6, 2026

**ASHLAND SCHOOL DISTRICT 2026/2027 BUDGET
CONTRACTS & LEASES FOR DISCUSSION AND NOTICE**

Contracts & Leases	Function of the Budget	Amount	Notes
The District uses leases within the technology budget to smooth out the impact of technology purchases on the budget.	Technology	\$41,612	Amounts will vary as leases end and new ones are entered into. Budgeted amounts will most likely stay under \$45,000 per year.
Waste Management	Operation of Plant	\$5,500	Disposal Services
Snow Plowing	Operation of Plant	\$22,400	Year 2 of 3 contract.
Propane	Operation of Plant	\$20,000	Gym heating system
Fuel Oil	Operation of Plant	\$40,000	School building heating system
Durham Transportation Services	Regular Student Transportation	\$72,918	2026/2027 will be year 2 of a 5-year contract. Year 1 increase was 15.4%, years 2-5 is a 4% increase.
Capital Improvement Plan	Operation of Plant and Buildings and Equipment	Pending receipt of Facilities Assessment Report. Regular recurring expenses.	The district uses a Capital Improvement Plan in order to plan for needed maintenance and improvements for the buildings. The plan projects forward and is designed to smooth out the impact on the budget through contributions to the Expendable Trust Funds.

Ashland School District Revenue Information
Estimated 2026/2027

	MS 24 Actual 2023/2024	MS 24 Actual 2024/2025	MS 24 Actual 2025/2026	Proposed Budget Estimates 2026/2027
<u>General Fund Revenue</u>				
Unreserved Fund Balance	119,600	42,832	39,971	5,000
Retained Fund Balance				
Amounts Voted From Fund Balance	-	-	-	-
<u>Revenue From State Sources</u>				
Special Education Aid	-	-	-	-
Extraordinary Need Grant	-	-	-	-
Adequate Education Grant	631,882	610,928	827,227	523,173
Building Aid				
Other State Sources			5,355	-
<u>Revenue From Federal Sources</u>				
Medicaid	10,000	10,000	10,000	10,000
Federal Forest	357	359	410	410
<u>Local Revenue Other Than Taxes</u>				
Tuition	-	-	-	-
Earnings on Investments	1,000	1,000	1,000	1,000
Misc	500	500	500	500
Total General Fund Revenues	763,339	665,619	884,463	540,083
<u>Federal Fund Revenue</u>				
Other Federal/State Grants	150,000	150,000	150,000	150,000
Total Federal Fund Revenues	150,000	150,000	150,000	150,000
<u>Food Service Revenue</u>				
Food Service Program	100,000	100,000	100,000	100,000
Total School Revenue & Credits	1,013,339	915,619	1,134,463	790,083
District Appropriation	4,296,866	4,505,844	4,805,621	5,081,357
District Assessment	3,283,527	3,590,225	3,671,158	4,291,274
Assessment Increase/(Decrease)	\$368,081	\$306,698	\$80,933	\$620,117
Percentage Increase/(Decrease)	12.63%	9.34%	2.16%	12.90%
Tax Rate Estimated Impact Increase/(Decrease)	\$1.4267	\$0.6936	\$0.1779	\$1.3653
Assessed Valuation				
236,939,875	DRA 2016			
237,637,674	DRA 2017			
245,885,361	DRA 2018			
246,777,364	DRA 2019			
250,961,136	DRA 2020			
254,167,678	DRA 2021			
257,990,052	DRA 2022			
442,202,158	DRA 2023			
454,971,865	DRA 2024			
454,195,429	DRA 2025			

WHAT DOES THIS BUDGET MEAN FOR MY TAX BILL?

Estimated Tax Impact

	Warrant #	Budget Impact	Estimated Tax Impact
Net Assessment Increase(Decrease) of Operating Budget	3	\$ 275,736	\$ 0.6071
Decrease in Revenue (Adequate Education Grant)		\$ 344,381	\$ 0.7582
Estimated Total Impact		\$ 620,117	\$ 1.3653

Estimated Assessment Increase

\$ 620,117

If your house is assessed at \$100,000, your taxes would increase by:

\$136.53 per year

\$11.38 per month

If your house is assessed at \$250,000, your taxes would increase by:

\$341.33 per year

\$28.44 per month

If your house is assessed at \$500,000, your taxes would increase by:

\$682.65 per year

\$56.89 per month

Ashland School District

Capital Improvement Plan
and
Maintenance Plan

Revised December 2025

Facilities Committee

Purpose

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

Facilities

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

Summary of Budget Plan

	1	2	3	4	5
Location	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
K-8 Building	\$ 59,200	\$ 45,050	\$ 45,200	\$ 45,200	\$ 45,200
Gymnasium	\$ -	\$ -	\$ -	\$ -	\$ -
Fields & Parking	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Totals	\$ 65,700	\$ 51,550	\$ 51,700	\$ 51,700	\$ 51,700

Funding Source					
General Fund	\$ 65,700	\$ 51,550	\$ 51,700	\$ 51,700	\$ 51,700
Expendable Trust					

Facilities ET Balance					
7/1/2025	\$ 182,250	\$ 182,250	\$ 182,250	\$ 232,250	\$ 282,250
Estimated Additions	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Estimated Subtractions					
Balance Forward	\$ 182,250	\$ 182,250	\$ 232,250	\$ 282,250	\$ 332,250

Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2025/2026

K-8 Building

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

Gymnasium

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

Fields, Parking & Maintenance Shed

Outdoor Parking Lots Lights to LED (H5)		\$ 1,000
Parking Lot Main Building		\$ 50,000
Annual Fields & Grounds Care	\$ 6,500	
Parking area by Playground and expansion		\$ 65,000
	<u>\$ 6,500</u>	<u>\$ 116,000</u>

Total

\$ 65,700	\$ 167,680
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Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2026/2027

K-8 Building

Deferred

Door Replacement: Exterior Middle Wing Playground		TBD
NORA Flooring (Cafeteria, Hallways and Classrooms)		TBD
Hot water control valves (H9)		\$ 4,000
Replace/upgrade lighting		\$ 9,000
Three Phase Hot Water Heater (Cafeteria & Middle)		\$ 8,500
Annual Replacement of Small Equipment	\$ 3,000	
Annual Services & Maintenance	\$ 42,050	
	<u>\$ 45,050</u>	<u>\$ 21,500</u>

Gymnasium

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

Fields, Parking & Maintenance Shed

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

Total

\$ 51,550	\$ 52,680
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Facilities Capital Improvements & Maintenance Plan

Fiscal Year 2027/2028

Additional Items to be Added After Completion of Facilities Assessment

K-8 Building

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

Gymnasium

\$ -

Fields, Parking & Maintenance Shed

Annual Fields & Grounds Care	\$ 6,500
	<u>\$ 6,500</u>

Total \$ 51,700

Facilities Capital Improvements & Maintenance Plan

Fiscal Year 2028/2029

Additional Items to be Added After Completion of Facilities Assessment

K-8 Building

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

Gymnasium

\$ -

Fields, Parking & Maintenance Shed

Annual Fields & Grounds Care	\$ 6,500
	<u>\$ 6,500</u>

Total \$ 51,700

Facilities Capital Improvements & Maintenance Plan

Fiscal Year 2029/2030

Additional Items to be Added After Completion of Facilities Assessment

K-8 Building

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

Gymnasium

\$ -

Fields, Parking & Maintenance Shed

Annual Fields & Grounds Care	\$ 6,500
	<u>\$ 6,500</u>

Total \$ 51,700