Draft

Ashland School Board Regular Meeting

Ashland Elementary School – Heffernan Media Center
Tuesday, October 6, 2026
Budget Work Session

MINUTES

I. RECORD ROLL

Members Present:
Mr. Jesse Farris, Chair
Mrs. Sandra Coleman, Vice-Chair
Mrs. Alicia Gillis
Mrs. Jennifer Foote

Administrators Present:
Mrs. Mary Moriarty, Superintendent
Mrs. Ashley Dolloff, Business Administrator
Mrs. Carrie Sanborn, Principal

Members Absent with Notice:
Mr. Stephen Heath

Others Present:

II. BUDGET WORK SESSION

Start Time: 7:19 p.m.

End Time: 8:06 p.m.

The Board reviewed a video produced by the New Hampshire School Administrators Association regarding HB 1300 and the upcoming local vote on a School District tax cap.

Mrs. Moriarty and Mrs. Dolloff reviewed the attached information with the School Board to provide historical information on enrollment, staffing, budget increases, health insurance costs, and special education costs.

The Board engaged in conversations regarding the rising costs and declining enrollment. Discussion included looking to establish future priorities for budgets.

Mrs. Moriarty at a future meeting will provide a breakdown of employee assignments and information on Open Enrollment for future discussions.

Ashland School Board Work Session:
Future Budget Planning
Legislative Context & Budget Cap

HB 1300 Guidelines & Projections

- **Legislation Framework:** HB 1300
- **Inflation Metrics:** CPI March 2026 = 3.6% (Northeast Region)
- **Taxable Growth Status:** Net New Taxable Property Growth = TBD (awaiting information from DRA)
- **Cap Impact & Threshold:** If using the 3.6% threshold/tax cap, the 2027–2028 budget could increase approximately $180,000 without requiring a 3/5 majority (60%). At this stage, we are unsure how revenue may impact this calculation.

2027-2028 Budget Consideration

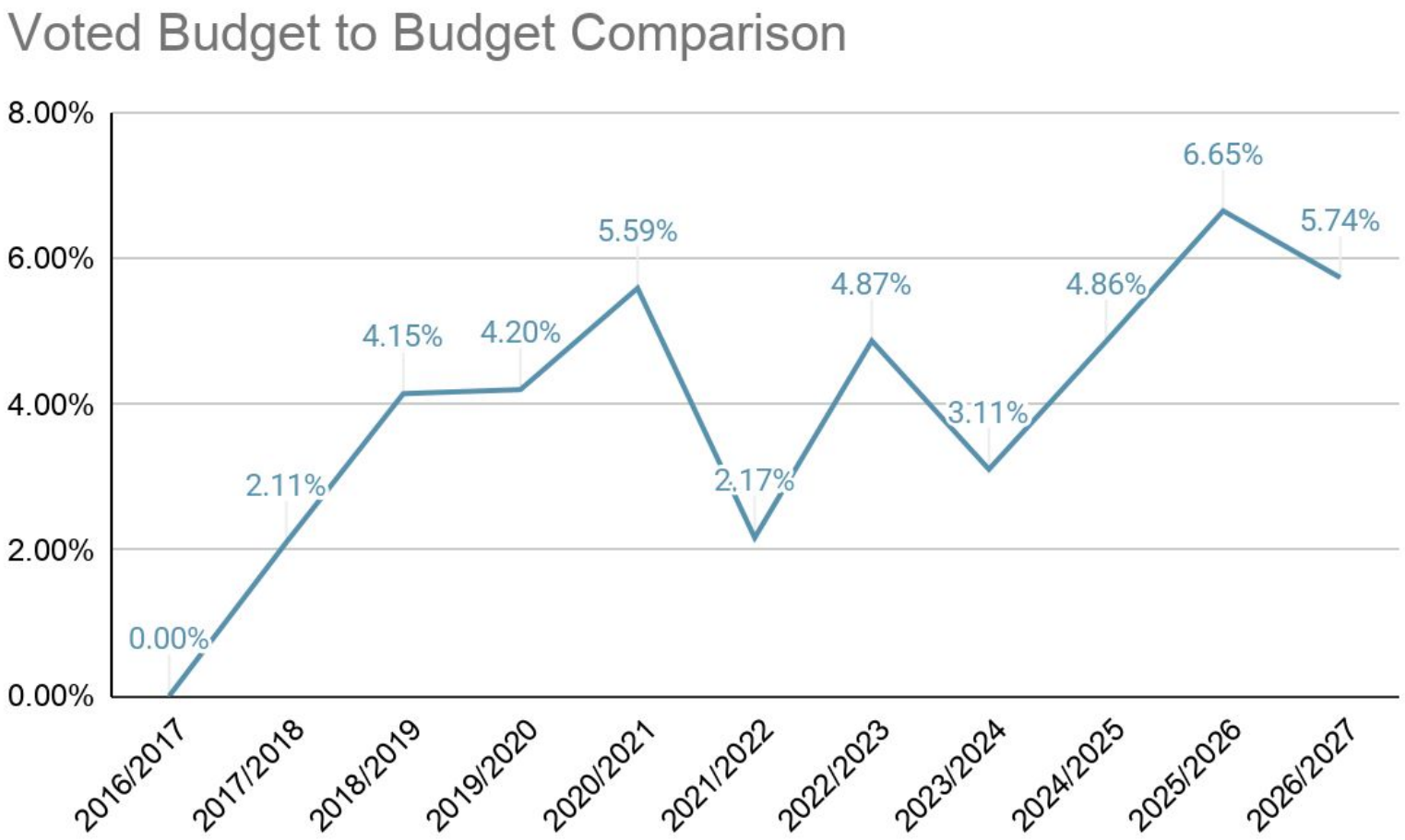
- ATA CBA Estimated Increase: $93,122
- EOY Encumbrance to Support Paraeducator Raises: $21,000
- Transportation Contract: $2,916
- Projected Health Insurance Increase (12%): $93,600
- **Total: $210,638**

Ashland School Board Work Session:
Future Budget Planning Questions to Consider

- What is driving our costs?
- What is fixed by law?
- What a tax cap would realistically mean for programs and staffing?
- What priorities does the School Board have for future budgets?

Ashland Voted Budget Comparison

Budget to Budget Historical Percentage Increase



School Year	Voted Budget
2016/2017*	$3,324,031
2017/2018	$3,394,031
2018/2019*	$3,534,774
2019/2020	$3,683,302
2020/2021	$3,889,292
2021/2022	$3,973,744
2022/2023*	$4,167,287
2023/2024	$4,296,866
2024/2025	$4,505,844
2025/2026*	$4,805,621
2026/2027	$5,081,357

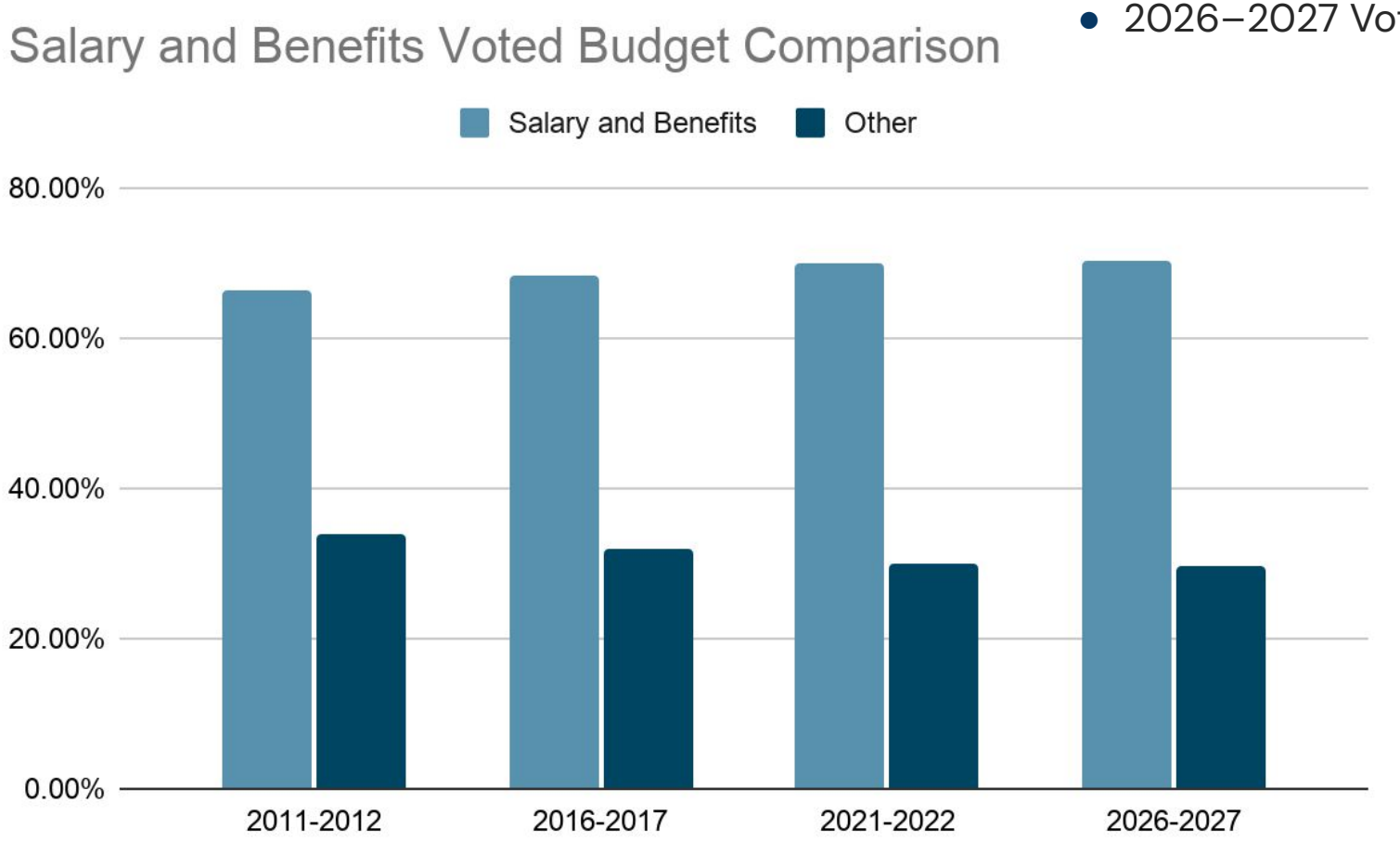
*Included CBA warrant article

Average percent increase over this period of time was 4.35%.

Salary and Benefits Comparison

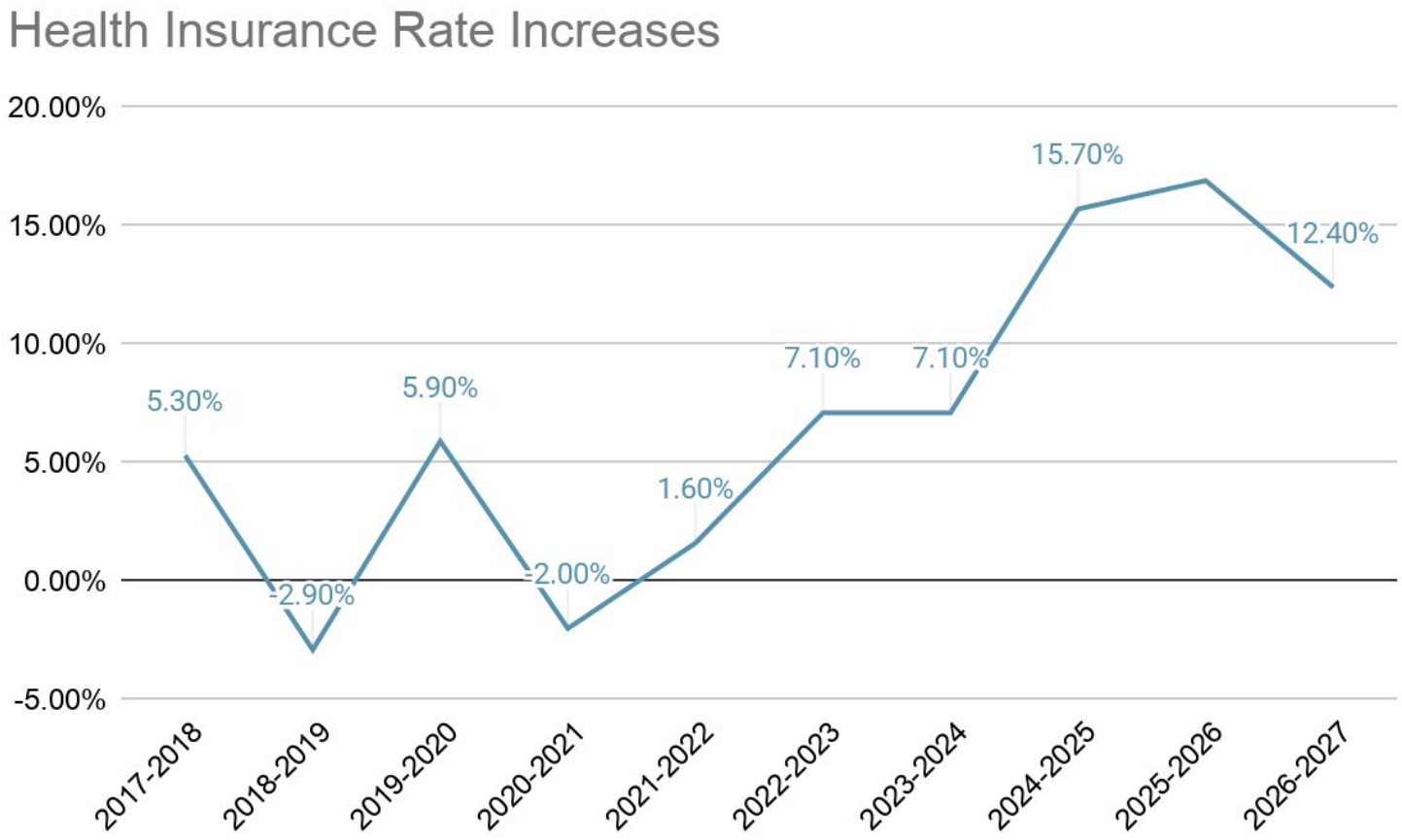
Historical Salary and Benefits Comparison

- 2011–2012 Voted Budget Salaries and Benefits = 66.22%
- 2016–2017 Voted Budget Salaries and Benefits = 68.20%
- 2021–2022 Voted Budget Salaries and Benefits = 70.07%
- 2026–2027 Voted Budget Salaries and Benefits = 70.32%



Historical Health Insurance Comparison

Health Insurance Actual Rate Increase Comparison



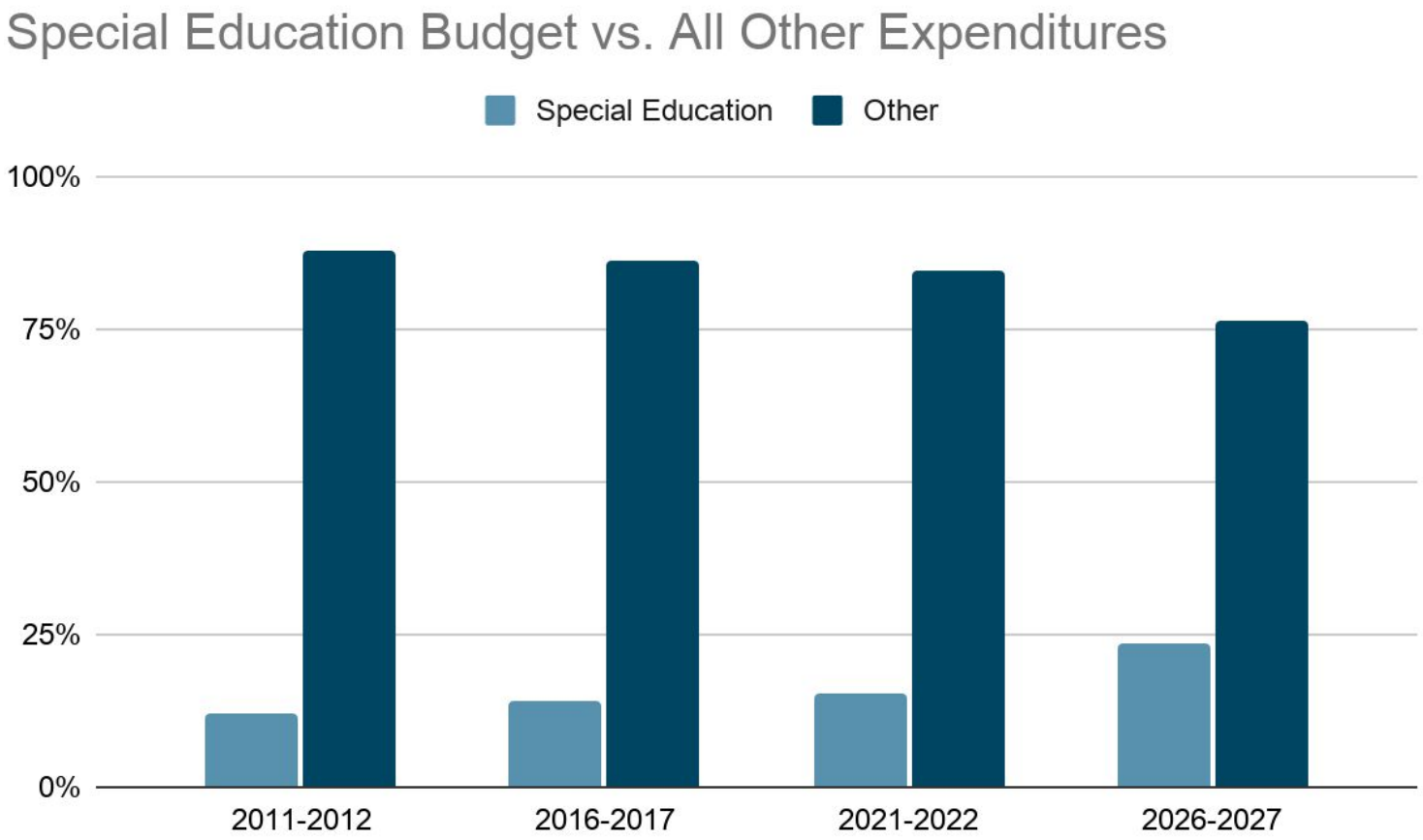
Year	% Increase / Decrease
2017-2018	5.30%
2018-2019	-2.90%
2019-2020	5.90%
2020-2021	-2.00%
2021-2022	1.60%
2022-2023	7.10%
2023-2024	7.10%
2024-2025	15.70%
2025-2026	16.90%
2026-2027	12.40%

Avg. Increase = 6.71%

Historical Special Education Comparison

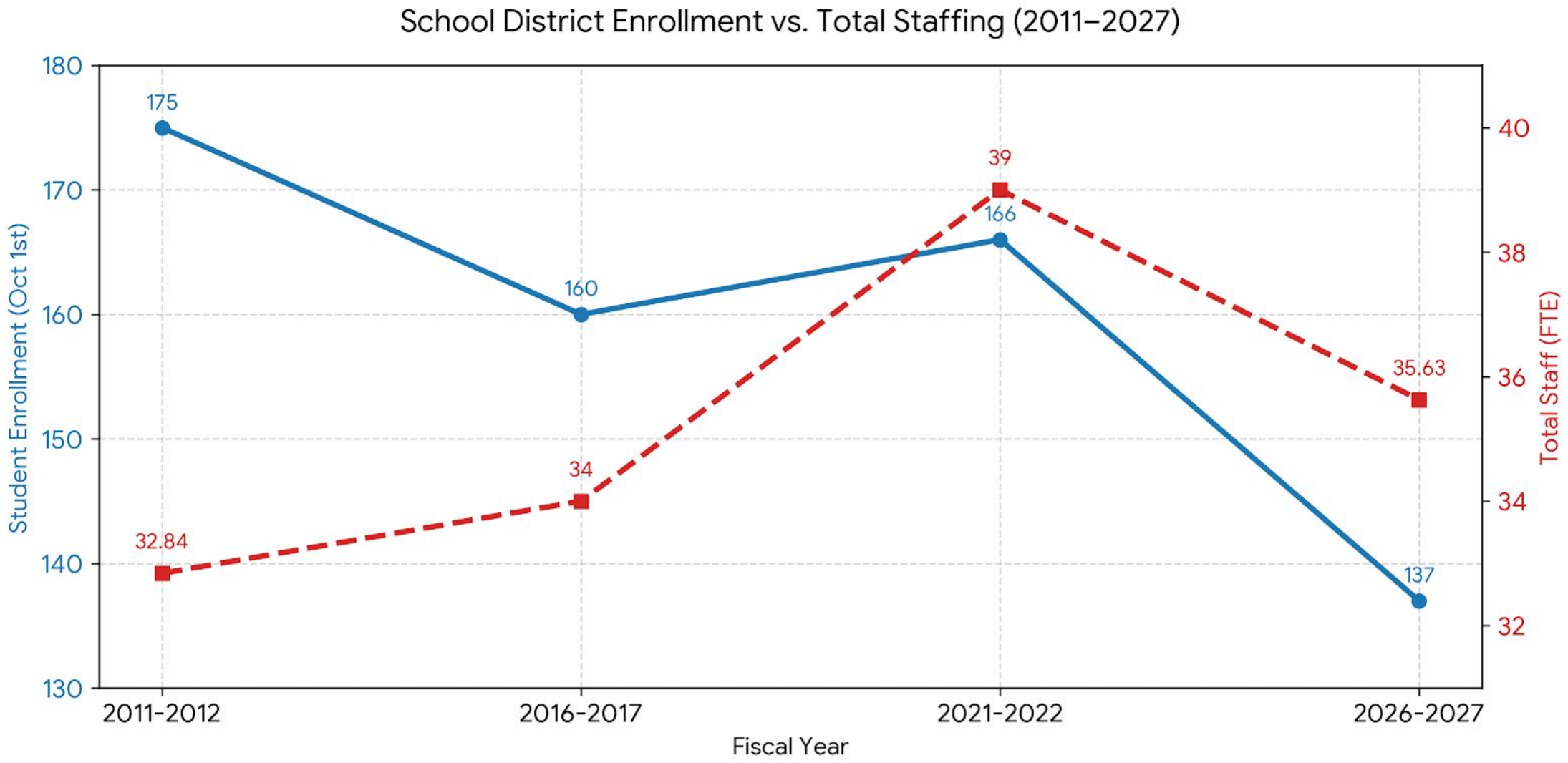
Special Education Comparison

- 2011–2012 Voted Budget Special Education = 12.00%
- 2016–2017 Voted Budget Special Education = 14.00%
- 2021–2022 Voted Budget Special Education = 15.38%
- 2026–2027 Voted Budget Special Education = 23.50%



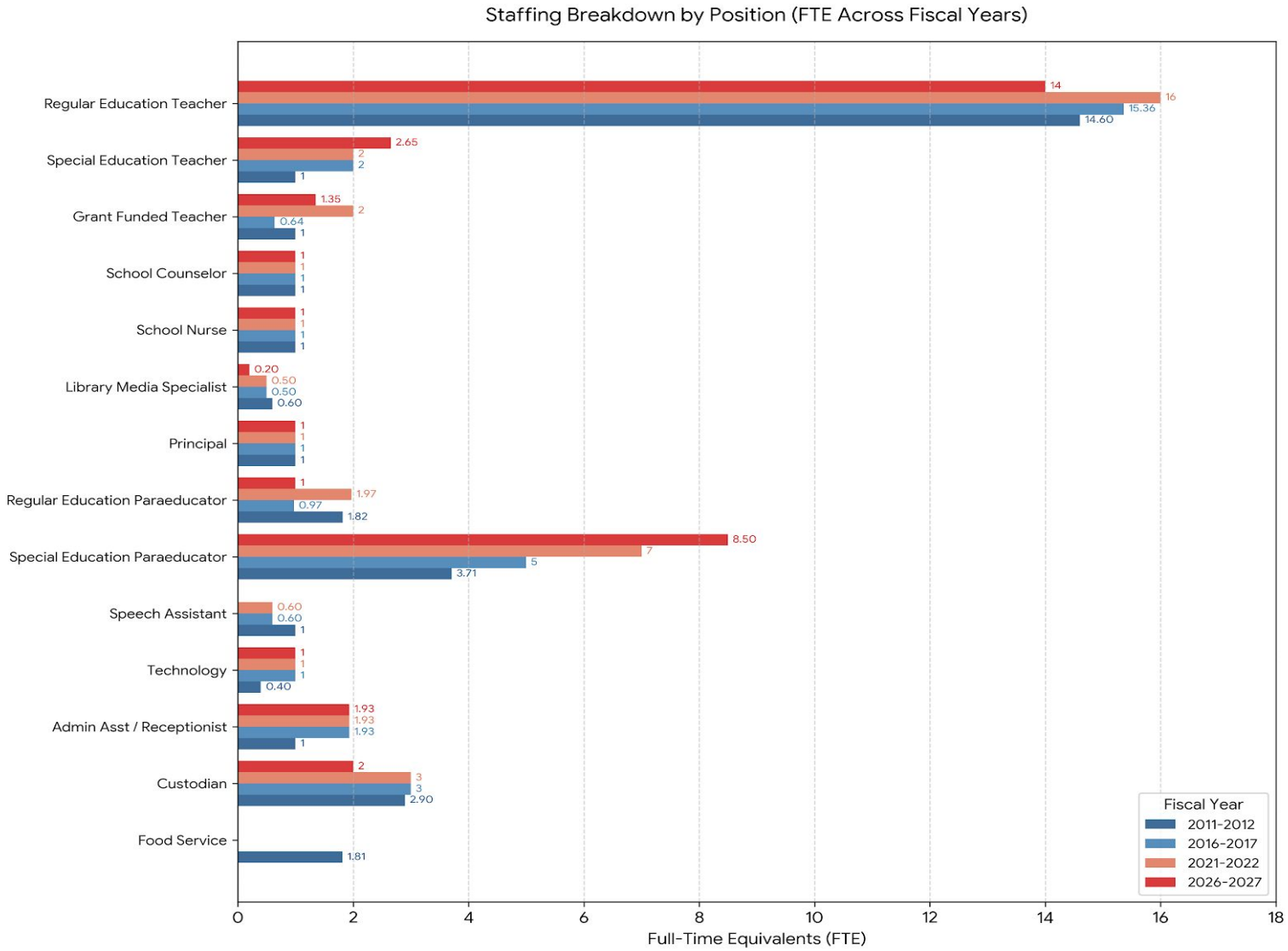
Ashland Voted Budget Staffing and Enrollment Comparison

Staffing History



Ashland Voted Budget Staffing Comparison

Staffing History By Position



Fiscal Year	Enrollment Total/Special Ed	Regular Education Teachers	Special Education Teachers	Grant Funded Teachers	Teaching Totals		Guidance	Nurse	Library	Principal	Total Other Professionals
2010/2011	167/31	14.60	1.00	1.00	16.60		1.00	1.00	0.60	1.00	3.60
2011/2012	175/31	14.60	1.00	1.00	16.60		1.00	1.00	0.60	1.00	3.60
2012/2013	174/32	15.60	1.00	1.60	18.20		1.00	1.00	0.60	1.00	3.60
2013/2014	161/23	16.00	1.00	1.60	18.60		1.00	1.00	0.60	1.00	3.60
2014/2015	163/28	16.00	1.00	1.00	18.00		1.00	1.00	0.60	1.00	3.60
2015/2016	146/21	16.00	1.00	1.00	18.00		1.00	1.00	0.50	1.00	3.50
2016/2017	163/23	15.36	2.00	0.64	18.00		1.00	1.00	0.50	1.00	3.50
2017/2018	159/29	15.36	2.00	0.64	18.00		1.00	1.00	0.50	1.00	3.50
2018/2019	150/26	15.36	2.00	1.00	18.36		1.00	1.00	0.50	1.00	3.50
2019/2020	169/31	15.50	2.00	1.50	19.00		1.00	1.00	0.50	1.00	3.50
2020/2021	162/24	16.00	2.00	1.00	19.00		1.00	1.00	0.50	1.00	3.50
2021/2022	166/25	16.00	2.00	2.00	20.00		1.00	1.00	0.50	1.00	3.50
2022/2023	159/25	16.00	2.00	2.00	20.00		1.00	1.00	0.50	1.00	3.50
2023/2024	166/34	17.00	2.00	1.00	20.00		1.00	1.00	0.50	1.00	3.50
2024/2025	155/31	16.00	2.00	1.00	19.00		1.00	1.00	0.50	1.00	3.50
2025/2026	159/39	16.00	2.00	1.00	19.00		1.00	1.00	0.50	1.00	3.50
2026/2027	***146/44***	***14.00***	***2.65***	***1.35***	***18.00***		***1.00***	***1.00***	***0.20***	***1.00***	***3.20***

Fiscal Year	Enrollment Total/Special Ed	Regular Education Para-professionals	Special Education Para-professionals	Grant Funded Para-professionals	Speech Assistant	Technology	Administrative Assistant/Secretary	Custodians	Food Service	Support Total
2010/2011	167/31	1.32	4.00	1.00	1.00	0.40	1.00	2.90	1.81	13.43
2011/2012	175/31	1.82	3.71	0.00	1.00	0.40	1.00	2.90	1.81	12.64
2012/2013	174/32	1.42	3.64	0.00	1.00	0.40	1.00	2.90	1.81	12.17
2013/2014	161/23	1.42	5.07	0.00	1.00	0.40	1.00	2.90	1.81	13.60
2014/2015	163/28	1.00	2.85	0.00	1.00	0.85	1.93	2.90	0.00	10.53
2015/2016	146/21	1.00	4.71	0.00	1.00	0.72	1.93	2.90	0.00	12.26
2016/2017	163/23	0.97	5.00	0.00	0.60	1.00	1.93	3.00	0.00	12.50
2017/2018	159/29	0.97	5.00	1.00	0.60	1.00	1.93	3.00	0.00	13.50
2018/2019	150/26	1.97	6.00	1.00	0.60	1.00	1.93	3.00	0.00	15.50
2019/2020	169/31	1.97	7.00	0.00	0.60	1.00	1.93	3.00	0.00	15.50
2020/2021	162/24	1.97	7.00	0.00	0.60	1.00	1.93	3.00	0.00	15.50
2021/2022	166/25	1.97	7.00	0.00	0.60	1.00	1.93	3.00	0.00	15.50
2022/2023	159/25	2.91	6.00	0.00	0.60	1.00	1.93	3.00	0.00	15.44
2023/2024	166/34	2.91	6.00	0.00	0.60	1.00	1.93	3.00	0.00	15.44
2024/2025	155/31	3.14	5.00	0.00	0.60	1.00	1.93	2.00	0.00	13.67
2025/2026	159/39	3.00	5.00	0.00	0.60	1.00	1.93	2.00	0.00	13.53
2026/2027	***146/44***	***1.00***	***8.50***	***0.00***	***0.00***	***1.00***	***1.93***	***2.00***	***0.00***	***14.43***

Ashland Elementary School Enrollment Report

October 6, 2026 Meeting

MONTHLY ENROLLMENTS		K		1		2		3*		4*		5	K - 5 Total		6		7		8	6-8 Total		TOTAL K- 8
August 2026		13		11		12		9		13		21	**79**		19		19		29	**67**		**146**
September 2026		13		12		12		9		11		21	**78**		17		18		26	**61**		**139**
October 2026		13		11		11		9		11		21	**76**		17		18		26	**61**		**137**

COMPARISONS (FROM JUNE)		K		1		2		3		4		5	S-TOT K - 5		6		7		8	S-TOT 6-8		TOTAL K-8
2020-2021		20		23		27		14		24		17	**125**		18		12		17	**47**		**172**
2021-2022		19		17		20		20		24		21	**125**		17		17		13	**47**		**172**
2022-2023		13		16		19		19		24		16	**107**		23		13		16	**52**		**159**
2023-2024		6		12		18		18		24		25	**103**		16		24		12	**52**		**155**
2024-2025		12		5		13		22		15		25	**92**		27		15		22	**64**		**156**
2025-2026		11		12		9		13		21		19	**85**		19		29		16	**64**		**149**

*** Grades 3 and 4 are one multi-age classroom.**