
Ashland School District

Proposed 2025/2026 Budget
First Deliberative Session

Monday, February 3, 2025
6:00 pm Ashland Elementary School Cafeteria

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ASHLAND SCHOOL DISTRICT 2025/2026 BUDGET OVERVIEW

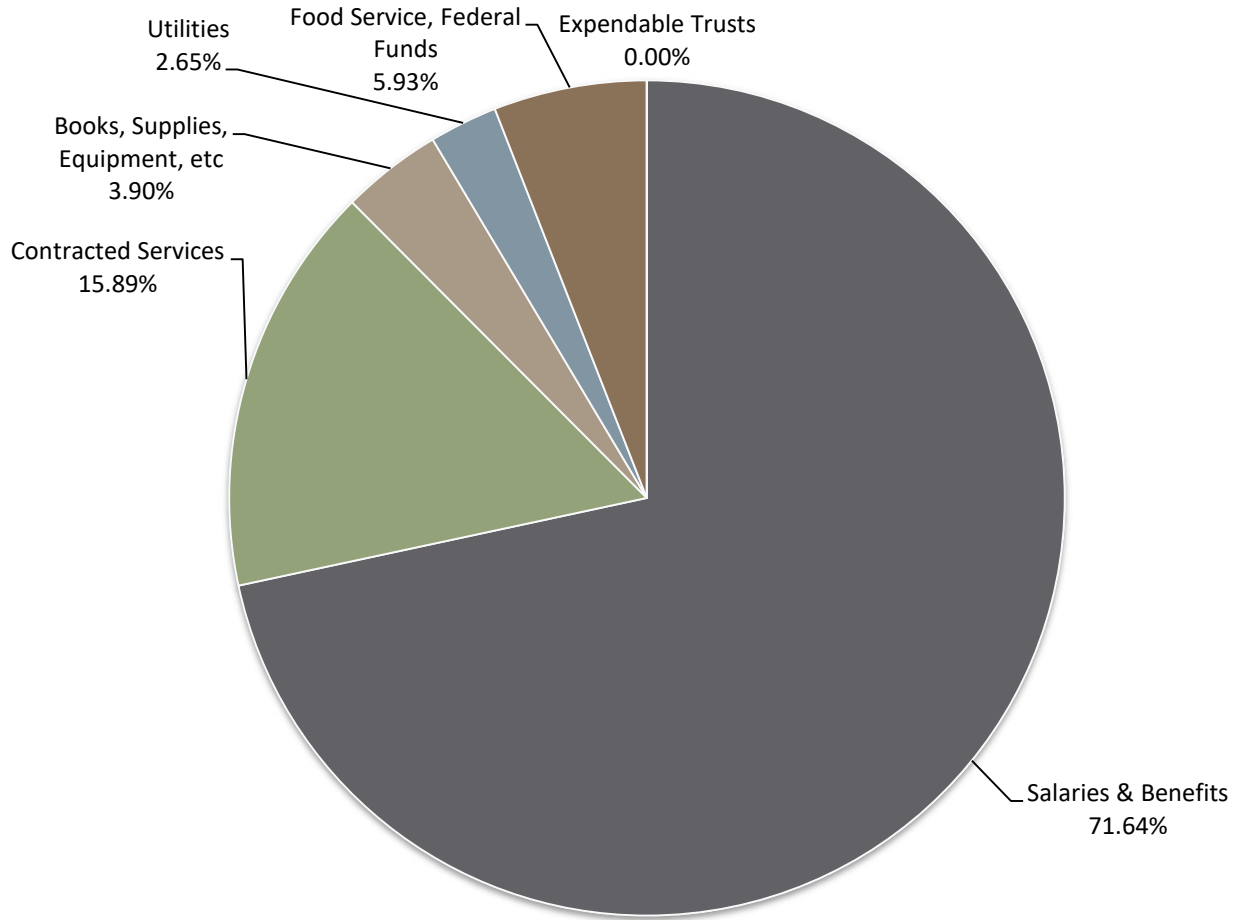
⇒ **Operating Budget**

The general fund operational budget presented \$4,721,778 has an increase of \$215,934 or 4.79% over the 2024/2025 voted budget of \$4,505,844.

- ✓ **Health/Dental Insurance** – Health insurance is increasing for AB20 by 16.1% and ABSOS by 19.3%. Dental insurance has increased by 5%. In previous years, a Guaranteed Maximum Rate (GMR) was provided for the budgeting process. HealthTrust is now providing the actual rate at this time. The actual rate increase for 2024/2025 was 15.7% for health insurance and dental was 4.7%. **Health and dental insurance increases and subscription changes represent close to a \$143,000 increase in the proposed budget.**
- ✓ **Regular Education** – **Other Professional Services** increase of \$4,500 is to support additional field experiences for learners. **Electronic Information Access** increase is due to shifting the cost of NWEA from Guidance to this section, which is in the amount of \$3,400; a decrease will be observed in Guidance. **Note:** close to \$112,000 of the increase in Regular Education is attributable to the increase in health insurance.
- ✓ **Special Education** – **Other Professional Services** have decreased by close to \$5,600 based on current needs. **Tuition Other LEAS in State** has increased by \$8,500 due to a legal obligation. **Tuition to Private Schools** has decreased by \$16,600.
- ✓ **Extended School Year** – **Other Professional Services**, in particular, speech services this past summer were provided through a contracted service, which we anticipate needing to do again, which has an increased cost of \$5,600.
- ✓ **Bilingual** – **Other Professional Services** have a substantial increase of about \$18,000; this is due to an increase in required service time, which is shifting from 0.2 FTE budgeted 24/25 to 0.333 FTE proposed for 25/26.
- ✓ **Speech Services/Physical/Occupational Therapy** – **Other Professional Services** have been level funded. However, contracted services for Occupational Therapy and Speech Services have increased by \$68,000 based on the cost for contracted services as well as requirements for current IEPs and 504 Plans. The district plans to use the funds encumbered in June 2024, \$150,000 for special education, for this increase. It is important to note, that this will create a future budgetary increase, although delayed.

- ✓ **Technology – Other Professional Services** have increased by \$3,500 for Google Licensing which corresponds to the proposed new lease for Chromebooks. **Electronic Information Access** has increased due to the increased cost to maintain existing access.
- ✓ **Curriculum & Development – Books** represent a significant decrease (\$31,750), which is due to the full implementation of the literacy program that has been achieved through the current budget.
- ✓ **Office of the Principal** – Salary lines reflect the distribution of 24/25 salary increases; recall, during the budget process, non-bargaining staff salary/wage increases are pooled together and distributed later.
- ✓ **Operation of Plant – Supplies** have increased by \$1,500 due to the cost of goods increasing. **Electricity** has increased by close to \$15,000. **Replacement Equipment** has increased by \$15,000 due to the cost of filters for the new HVAC system. **Snow Plowing Services** represent a 5% increase over current contract.
- ✓ **Building & Equipment – Other Professional Services** have increased by \$21,600 of which \$10,000 has been budgeted to hire a professional service to complete a review and documentation of building systems in order to provide for long-range planning; the remaining increase of \$11,600 is for electrical and plumbing services.
- ✓ **Regular Student/Special Education/Athletic/Co-Curricular 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.
- ✓ **Costs to Distribute** – Salary/wage increases for non-bargaining staff have been budgeted at 4%, which is down from last year's increase of 5% for a decrease close to \$9,200.

**PIE CHART OF THE GENERAL OPERATING BUDGET
ASHLAND SCHOOL DISTRICT
PROPOSED BUDGET 2025-2026
PERCENTAGE OF EXPENSES TO TOTAL BUDGET**



	2024/2025	2025/2026	\$ Change	% Change
Salaries & Benefits	\$ 3,213,749	\$ 3,382,636	\$ 168,887	5.26%
Contracted Services	\$ 702,411	\$ 750,131	\$ 47,720	6.79%
Books, Supplies, Equipment, etc	\$ 198,290	\$ 184,011	\$ (14,279)	(7.20)%
Utilities	\$ 111,394	\$ 125,000	\$ 13,606	12.21%
Food Service, Federal Funds	\$ 280,000	\$ 280,000	\$ -	0.00%
Expendable Trusts	\$ -	\$ -	\$ -	0.00%
Debt Services	\$ -	\$ -	\$ -	0.00%
	<u>\$ 4,505,844</u>	<u>\$ 4,721,778</u>	<u>\$ 215,934</u>	<u>4.79%</u>

For more detail, please see category chart.

ASHLAND SCHOOL DISTRICT PROPOSED BUDGET 2025/2026 CATEGORY COMPARISONS

<u>Salaries & Benefits</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>Increase/(Decrease)</u>	
Salaries	\$ 2,055,055	\$ 2,084,663	\$ 29,608	
Health & Dental Insurance	\$ 623,613	\$ 766,396	\$ 142,783	
Life, Retirement, FICA, Workers Comp, Unemployment	\$ 535,081	\$ 531,577	\$ (3,504)	
Sub-Total	\$ 3,213,749	\$ 3,382,636	\$ 168,887	5.26%

<u>Contracted Services</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>Increase/(Decrease)</u>	
Contracted Services	\$ 496,621	\$ 536,405	\$ 39,784	
Repairs & Maintenance	\$ 12,750	\$ 13,060	\$ 310	
Travel/Professional Development/Conferences	\$ 36,000	\$ 36,251	\$ 251	
Other Purchased Services	\$ 60,052	\$ 62,625	\$ 2,573	
Tuition	\$ 21,600	\$ 13,500	\$ (8,100)	
Transportation	\$ 75,388	\$ 88,290	\$ 12,902	
Sub-Total	\$ 702,411	\$ 750,131	\$ 47,720	6.79%

<u>Books, Supplies, Equipment, etc.</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>Increase/(Decrease)</u>	
Books & Supplies	\$ 112,150	\$ 78,405	\$ (33,745)	
Software & Electronic Information Access	\$ 27,715	\$ 32,416	\$ 4,701	
Equipment & Computers	\$ 50,967	\$ 64,366	\$ 13,399	
Dues & Fees	\$ 7,458	\$ 8,824	\$ 1,366	
Sub-Total	\$ 198,290	\$ 184,011	\$ (14,279)	(7.20)%

<u>Utilities</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>Increase/(Decrease)</u>	
Electricity/Fuel Oil/Propane	\$ 111,394	\$ 125,000	\$ 13,606	
Sub-Total	\$ 111,394	\$ 125,000	\$ 13,606	12.21%

<u>Other Expenses</u>	<u>2024/2025</u>	<u>2025/2026</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%

	\$ 4,505,844	\$ 4,721,778	\$ 215,934	4.79%
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**ASHLAND SCHOOL DISTRICT WARRANT
2025
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 3, 2025, 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 11, 2025**, 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 two (2) years
- ❖ One (1) District Clerk for the ensuing two (2) years
- ❖ One (1) Moderator for the ensuing three (3) years

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 3 in favor; 0 opposed.

Article 3. To see if the District will vote to approve the cost items included in the collective bargaining agreement reached between the Ashland School Board and the Ashland Teachers Association which calls for the following increases in salaries and benefits at the current staffing levels; over those paid in the prior fiscal year.

<u>Year</u>	<u>Estimated Increase</u>
2025-2026	\$83,843
2026-2027	\$91,798
2027-2028	\$93,122

And, further, to raise and appropriate the sum of \$83,843 for the 2025-2026 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those of the appropriation at current staffing levels paid in the prior fiscal year.

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 3 in favor; 0 opposed.

Article 4. Shall the District, if Article 3 is defeated, authorize the Ashland School Board to call one special meeting, at its option, to address Article 3 cost items only?

The Ashland School Board recommends this article by a vote of 3 in favor; 0 opposed.

Article 5. 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 \$4,721,778. Should this article be defeated, the default budget shall be \$4,733,184, 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 \$4,721,778 by a vote of 6 in favor; 0 opposed. The Ashland Board recommends the appropriation of \$4,721,778 by a vote of 3 in favor; 0 opposed.

GIVEN UNDER OUR HANDS AND SEALS AT SAID ASHLAND THIS 23rd DAY OF JANUARY, 2025.

Stephen Heath, Chair

Sandra Coleman, Vice-Chair

Jennifer Foote

Stephen Felton

Jesse Farris

ASHLAND SCHOOL BOARD AND ASHLAND TEACHERS' ASSOCIATION SUMMARY OF PROPOSED CONTRACT

The Association currently represents **22 people or 21.5 FTEs**. These positions include classroom teachers, specialist teachers, special education teachers, title I teacher, academic interventionists, guidance counselor, school nurse, and librarian. Retention of current teaching staff and future recruitment of teachers were priorities of negotiations. To this end, the proposal reflects maintaining salaries and strengthening benefits.

COST ITEMS

Salary

The proposed salary schedule is increased as follows:

- **Year 1** **3.0% on base**
- **Year 2** **3.0% on base**
- **Year 3** **3.0% on base**

The proposed increases on base and steps equal average increases of:

- **Year 1** **4.87% or \$3,076**
- **Year 2** **4.93% or \$3,283**
- **Year 3** **4.76% or \$3,330**

Personal Day Compensation

The proposal provides a pool of \$3,000 plus approximately \$800 in fixed costs to provide compensation annually for unused personal time.

Dental Insurance

The proposal includes increasing from 50% of a Single Dental Plan to 100% of a Single Dental Plan. This increase of approximately \$5,410 in dental insurance costs is offset by a proposed reduction in Professional Improvement funds of \$5,500. *(Note - Employees may enroll in a two person or family plan, and will pay the difference between the cost of the plan and chosen plan through a payroll deduction.)*

Cost Summary

Cost Summary	Year 1	Year 2	Year 3
Salary Increase & Associated Fixed Costs	\$80,126	\$91,798	\$93,122
Personal Day Compensation	\$3,807	\$ -	\$ -
Dental Insurance	\$5,410	\$ -	\$ -
Professional Improvement Reduction	\$(5,500)	\$ -	\$ -
Total Cost Impact	\$83,843	\$91,798	\$93,122

NON-COST ITEMS

Authorized Leave

- Increased from ten (10) sick days to fifteen (15) sick days to align with many surrounding school districts.
- Language to provide the Superintendent the authority to grant additional personal days for extenuating circumstances.

Recognition of Service

- Retirement Provision has changed to a Recognition of Service.
- The formula for this recognition has changed to at the time of retirement, with at least 15 years of teaching service and being at least 58 years of age, the individual will receive a Recognition of Service in the amount of 50% of highest salary.
- Compensation will be provided through a lump sum or through an enhanced salary for the final year.
- As there are no planned retirements throughout the three (3) year proposed contract period, there is no cost impact to the proposed contract.

Other

- Dates within the contract language were adjusted to improve timing for when Teacher contracts are distributed, expected to be returned, and timing for requests for extensions.
- Contract language regarding end of day was changed from 30 minutes after the school day to when professional responsibilities are complete.
- Contract language was streamlined regarding timing for starting negotiations.

Proposed Ashland School Board & Ashland Teacher Association Salary Schedule

Year 1 – 2025-2026 Proposed Increase on Base: 3.00%				
Step/Track	BA	BA+15	MA	MA+21
1	\$44,766	\$46,331	\$48,188	\$49,873
2	\$46,178	\$47,794	\$49,707	\$51,446
3	\$47,631	\$49,298	\$51,270	\$53,066
4	\$49,131	\$50,850	\$52,887	\$54,737
5	\$50,681	\$52,454	\$54,554	\$56,464
6	\$52,277	\$54,107	\$56,271	\$58,240
7	\$53,923	\$55,811	\$58,043	\$60,075
8	\$55,621	\$57,569	\$59,872	\$61,967
9	\$57,375	\$59,382	\$61,757	\$63,919
10	\$59,352	\$61,429	\$63,889	\$66,124
11	\$61,400	\$63,551	\$66,091	\$68,407
12	\$63,519	\$65,743	\$68,372	\$70,764
13	\$65,711	\$68,009	\$70,729	\$73,203
14	\$67,977	\$70,357	\$73,170	\$75,734
15	\$70,323	\$72,783	\$75,694	\$78,344
16	\$73,477	\$76,047	\$79,091	\$81,857

Proposed Ashland School Board & Ashland Teacher Association Salary Schedule

Year 2 – 2026-2027 Proposed Increase on Base: 3.00%				
Step/Track	BA	BA+15	MA	MA+21
1	\$46,109	\$47,721	\$49,633	\$51,369
2	\$47,563	\$49,228	\$51,198	\$52,990
3	\$49,060	\$50,777	\$52,808	\$54,658
4	\$50,605	\$52,376	\$54,474	\$56,379
5	\$52,202	\$54,027	\$56,191	\$58,157
6	\$53,845	\$55,730	\$57,959	\$59,988
7	\$55,540	\$57,485	\$59,784	\$61,877
8	\$57,290	\$59,296	\$61,668	\$63,826
9	\$59,096	\$61,163	\$63,609	\$65,836
10	\$61,132	\$63,272	\$65,806	\$68,108
11	\$63,242	\$65,458	\$68,074	\$70,460
12	\$65,425	\$67,715	\$70,424	\$72,887
13	\$67,682	\$70,049	\$72,851	\$75,399
14	\$70,016	\$72,468	\$75,365	\$78,006
15	\$72,433	\$74,966	\$77,964	\$80,694
16	\$75,681	\$78,328	\$81,463	\$84,313

Proposed Ashland School Board & Ashland Teacher Association Salary Schedule

<p style="text-align: center;">Year 3 – 2027-2028 Proposed Increase on Base: 3.00%</p>				
Step/Track	BA	BA+15	MA	MA+21
1	\$47,492	\$49,153	\$51,122	\$52,910
2	\$48,990	\$50,705	\$52,734	\$54,580
3	\$50,532	\$52,300	\$54,393	\$56,297
4	\$52,123	\$53,947	\$56,108	\$58,071
5	\$53,768	\$55,648	\$57,876	\$59,902
6	\$55,460	\$57,402	\$59,698	\$61,787
7	\$57,206	\$59,209	\$61,577	\$63,733
8	\$59,008	\$61,075	\$63,518	\$65,741
9	\$60,869	\$62,998	\$65,518	\$67,811
10	\$62,966	\$65,170	\$67,780	\$70,151
11	\$65,140	\$67,421	\$70,116	\$72,573
12	\$67,387	\$69,747	\$72,536	\$75,074
13	\$69,713	\$72,151	\$75,036	\$77,661
14	\$72,117	\$74,642	\$77,626	\$80,346
15	\$74,606	\$77,215	\$80,303	\$83,115
16	\$77,952	\$80,678	\$83,907	\$86,842

2025/2026 BUDGET REPORT FUNCTION/OBJECT FOR: ASHLAND GENERAL FUND

January 13, 2025

<u>ACCOUNT</u>	<u>21/22</u> <u>ACTUAL</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>VOTED</u>	<u>25/26</u> <u>ADMINISTRATION</u>	<u>25/26</u> <u>SCHOOL</u> <u>BOARD</u>	<u>25/26</u> <u>BUDGET</u> <u>COMM.</u>	<u>25/26</u> <u>VOTED</u>	<u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u>	<u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u>
1100 REGULAR EDUCATION										
PROFESSIONAL SALARIES	856,019	943,809	1,035,013	1,042,095	1,050,826	1,050,826	1,050,826	0	8,731	0.84%
PARAPROFESSIONAL SALARIES	38,261	38,919	69,633	77,554	82,906	82,906	82,906	0	5,352	6.90%
SUBSTITUTES SALARIES	22,843	10,082	9,400	10,000	10,000	10,000	10,000	0	0	0.00%
MEDICAL INSURANCE	227,198	258,985	305,944	350,861	462,561	462,561	462,561	0	111,700	31.84%
DENTAL INSURANCE	3,639	3,859	5,732	4,293	4,508	4,508	4,508	0	215	5.01%
LIFE INSURANCE	1,066	1,017	1,102	992	979	979	979	0	(13)	(1.31)%
SOCIAL SECURITY & MEDICARE EXP	68,621	73,194	82,244	86,955	87,495	87,495	87,495	0	540	0.62%
EMPLOYEE RETIREMENT	3,355	2,514	9,421	10,493	10,571	10,571	10,571	0	78	0.74%
TEACHER RETIREMENT	182,936	195,762	203,277	204,667	202,074	202,074	202,074	0	(2,593)	(1.27)%
OTHER PROFESSIONAL SERVICES	5,572	8,000	6,523	17,700	22,200	22,200	22,200	0	4,500	25.42%
REPAIRS & MAINTENANCE SERV	485	348	264	1,400	1,610	1,610	1,610	0	210	15.00%
SUPPLIES	23,680	24,545	19,731	24,700	24,700	24,700	24,700	0	0	0.00%
BOOKS	3,046	3,848	5,335	5,250	5,650	5,650	5,650	0	400	7.62%
ELECTRONIC INFORMATION ACCESS	7,335	11,220	6,898	8,839	12,345	12,345	12,345	0	3,506	39.67%
NEW EQUIPMENT	3,084	1,002	446	1,300	1,350	1,350	1,350	0	50	3.85%
NEW FURNITURE	0	0	0	800	1	1	1	0	(799)	(99.88)%
REPLACEMENT EQUIPMENT	5,061	2,368	1,875	2,325	1,900	1,900	1,900	0	(425)	(18.28)%
DUES & FEES	939	659	655	1,030	1,530	1,530	1,530	0	500	48.54%
REGULAR EDUCATION TOTALS	1,453,142	1,580,132	1,763,492	1,851,254	1,983,206	1,983,206	1,983,206	0	131,952	7.13%
1210 SPECIAL EDUCATION										
PROFESSIONAL SALARIES	121,356	111,708	136,410	143,168	143,168	143,168	143,168	0	0	0.00%
PARAPROFESSIONAL SALARIES	101,103	115,717	126,285	127,359	132,380	132,380	132,380	0	5,021	3.94%
MEDICAL INSURANCE	61,167	57,833	64,803	76,905	103,272	103,272	103,272	0	26,367	34.29%
DENTAL INSURANCE	1,051	1,582	866	1,144	902	902	902	0	(242)	(21.15)%
LIFE INSURANCE	122	122	122	124	122	122	122	0	(2)	(1.61)%
SOCIAL SECURITY & MEDICARE EXP	16,322	17,139	19,293	20,695	21,079	21,079	21,079	0	384	1.86%
EMPLOYEE RETIREMENT	13,979	16,266	17,086	17,232	16,879	16,879	16,879	0	(353)	(2.05)%
TEACHER RETIREMENT	25,509	23,515	26,791	28,118	27,531	27,531	27,531	0	(587)	(2.09)%
OTHER PROFESSIONAL SERVICES	33,822	21,567	59,944	83,248	77,586	77,586	77,586	0	(5,662)	(6.80)%

<u>ACCOUNT</u>	<u>21/22</u> <u>ACTUAL</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>VOTED</u>	<u>25/26</u> <u>ADMINISTRATION</u>	<u>25/26</u> <u>SCHOOL</u> <u>BOARD</u>	<u>25/26</u> <u>BUDGET</u> <u>COMM.</u>	<u>25/26</u> <u>VOTED</u>	<u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u>	<u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u>
MEDICAID SERVICES	1,435	2	3,351	2,500	3,500	3,500	3,500	0	1,000	40.00%
TUITION OTHER LEAS IN STATE	3,150	0	0	5,000	13,500	13,500	13,500	0	8,500	170.00%
TUITION TO PRIVATE SCHOOLS	0	6	70,024	16,600	0	0	0	0	(16,600)	(100.00)%
CONFERENCE AND TRAVEL	0	122	0	0	0	0	0	0	0	0.00%
SUPPLIES	405	583	1,203	1,500	1,500	1,500	1,500	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	0	90	292	375	675	675	675	0	300	80.00%
NEW EQUIPMENT	0	0	0	1,500	0	0	0	0	(1,500)	(100.00)%
REPLACEMENT EQUIPMENT	0	303	0	0	0	0	0	0	0	0.00%
DUES & FEES	0	200	0	200	700	700	700	0	500	250.00%
SPECIAL EDUCATION TOTALS	379,421	366,756	526,471	525,668	542,794	542,794	542,794	0	17,126	3.26%
1215 EXTENDED SCHOOL YEAR										
PROFESSIONAL SALARIES	6,560	6,086	8,030	8,960	8,960	8,960	8,960	0	0	0.00%
PARAPROFESSIONAL SALARIES	807	1,370	2,970	2,560	3,840	3,840	3,840	0	1,280	50.00%
MEDICAL INSURANCE	0	0	0	0	0	0	0	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	564	588	841	881	979	979	979	0	98	11.12%
EMPLOYEE RETIREMENT	113	193	296	346	490	490	490	0	144	41.62%
TEACHER RETIREMENT	1,379	1,328	1,730	1,760	1,723	1,723	1,723	0	(37)	(2.10)%
OTHER PROFESSIONAL SERVICES	1,647	1,013	1,071	2,700	8,300	8,300	8,300	0	5,600	207.41%
SUPPLIES	239	155	189	300	300	300	300	0	0	0.00%
EXTENDED SCHOOL YEAR TOTALS	11,309	10,732	15,128	17,507	24,592	24,592	24,592	0	7,085	40.47%
1260 BILINGUAL										
OTHER PROFESSIONAL SERVICES	21,545	6,579	31,185	22,449	39,498	39,498	39,498	0	17,049	75.95%
MILEAGE REIMBURSEMENT	1,813	1,418	2,240	1,500	2,500	2,500	2,500	0	1,000	66.67%
BILINGUAL TOTALS	23,357	7,997	33,425	23,949	41,998	41,998	41,998	0	18,049	75.36%
1410 CO-CURRICULAR										
TEMP/PART TIME SALARIES	29,450	34,400	31,800	34,900	34,900	34,900	34,900	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	2,253	2,188	2,433	2,723	2,670	2,670	2,670	0	(53)	(1.95)%
EMPLOYEE RETIREMENT	436	337	446	0	0	0	0	0	0	0.00%
TEACHER RETIREMENT	5,539	5,339	5,597	6,854	6,711	6,711	6,711	0	(143)	(2.09)%
OTHER PROFESSIONAL SERVICES	0	0	65	90	150	150	150	0	60	66.67%
SUPPLIES	1,523	2,877	3,293	4,400	3,050	3,050	3,050	0	(1,350)	(30.68)%
NEW EQUIPMENT	0	0	448	1,400	1,000	1,000	1,000	0	(400)	(28.57)%
REPLACEMENT EQUIPMENT	1,067	1,136	3,650	2,000	1,000	1,000	1,000	0	(1,000)	(50.00)%

<u>ACCOUNT</u>	<u>21/22</u> <u>ACTUAL</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>VOTED</u>	<u>25/26</u> <u>ADMINISTRATION</u>	<u>25/26</u> <u>SCHOOL</u> <u>BOARD</u>	<u>25/26</u> <u>BUDGET</u> <u>COMM.</u>	<u>25/26</u> <u>VOTED</u>	<u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u>	<u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u>
CO-CURRICULAR TOTALS	40,268	46,277	47,733	52,367	49,481	49,481	49,481	0	(2,886)	(5.51)%
1420 ATHLETICS										
TEMP/PART TIME SALARIES	93	80	80	0	0	0	0	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	7	6	6	0	0	0	0	0	0	0.00%
TEACHER RETIREMENT	20	17	16	0	0	0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	2,871	4,676	3,922	4,700	4,700	4,700	4,700	0	0	0.00%
ATHLETICS TOTALS	2,991	4,779	4,024	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	67,864	73,126	81,937	84,769	84,769	84,769	84,769	0	0	0.00%
MEDICAL INSURANCE	22,416	26,184	5,779	6,676	7,753	7,753	7,753	0	1,077	16.13%
DENTAL INSURANCE	405	22	0	0	0	0	0	0	0	0.00%
LIFE INSURANCE	61	56	61	62	61	61	61	0	(1)	(1.61)%
SOCIAL SECURITY & MEDICARE EXP	4,892	5,362	6,710	6,485	6,485	6,485	6,485	0	0	0.00%
TEACHER RETIREMENT	14,265	15,371	16,092	16,649	16,301	16,301	16,301	0	(348)	(2.09)%
OTHER PROFESSIONAL SERVICES	1,027	3,600	3,641	2,000	2,000	2,000	2,000	0	0	0.00%
MILEAGE REIMBURSEMENT	0	0	115	0	1	1	1	0	1	0.00%
SUPPLIES	958	688	1,076	2,200	1,880	1,880	1,880	0	(320)	(14.55)%
BOOKS	393	288	0	200	300	300	300	0	100	50.00%
ELECTRONIC INFORMATION ACCESS	2,601	2,851	3,062	3,650	1,150	1,150	1,150	0	(2,500)	(68.49)%
DUES & FEES	385	385	385	375	375	375	375	0	0	0.00%
GUIDANCE SERVICES TOTALS	115,268	127,934	118,857	123,066	121,075	121,075	121,075	0	(1,991)	(1.62)%
2130 HEALTH SERVICES										
PROFESSIONAL SALARIES	59,842	63,921	68,273	73,832	73,832	73,832	73,832	0	0	0.00%
MEDICAL INSURANCE	22,416	26,184	28,043	32,444	37,680	37,680	37,680	0	5,236	16.14%
DENTAL INSURANCE	0	269	273	286	301	301	301	0	15	5.24%
LIFE INSURANCE	61	56	61	62	61	61	61	0	(1)	(1.61)%
SOCIAL SECURITY & MEDICARE EXP	4,273	4,435	4,750	5,648	5,648	5,648	5,648	0	0	0.00%
TEACHER RETIREMENT	12,579	13,436	13,409	14,501	14,198	14,198	14,198	0	(303)	(2.09)%

<u>ACCOUNT</u>	<u>21/22</u> <u>ACTUAL</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>VOTED</u>	<u>25/26</u> <u>ADMINISTRATION</u>	<u>25/26</u> <u>SCHOOL</u> <u>BOARD</u>	<u>25/26</u> <u>BUDGET</u> <u>COMM.</u>	<u>25/26</u> <u>VOTED</u>	<u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u>	<u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u>
OTHER PROFESSIONAL SERVICES	445	395	407	500	500	500	500	0	0	0.00%
REPAIRS & MAINTENANCE SERV	0	0	0	100	100	100	100	0	0	0.00%
SUPPLIES	1,068	781	780	1,100	1,100	1,100	1,100	0	0	0.00%
BOOKS	45	0	0	0	0	0	0	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	0	0	0	100	100	100	100	0	0	0.00%
SOFTWARE	560	575	593	750	850	850	850	0	100	13.33%
DUES & FEES	150	150	150	175	175	175	175	0	0	0.00%
HEALTH SERVICES TOTALS	101,439	110,202	116,739	129,498	134,545	134,545	134,545	0	5,047	3.90%
2140 PSYCHOLOGY										
OTHER PROFESSIONAL SUPPORT	1,585	0	0	720	720	720	720	0	0	0.00%
SUPPLIES	830	142	520	500	500	500	500	0	0	0.00%
PSYCHOLOGY TOTALS	2,416	142	520	1,220	1,220	1,220	1,220	0	0	0.00%
2150 SPEECH SERVICES										
PARAPROFESSIONAL SALARIES	13,380	21,033	16,286	16,286	17,102	17,102	17,102	0	816	5.01%
MEDICAL INSURANCE	8,302	9,698	10,386	12,016	13,956	13,956	13,956	0	1,940	16.15%
DENTAL INSURANCE	125	135	137	143	150	150	150	0	7	4.90%
SOCIAL SECURITY & MEDICARE EXP	960	1,545	1,167	1,246	1,308	1,308	1,308	0	62	4.98%
EMPLOYEE RETIREMENT	1,881	1,932	2,204	2,203	2,180	2,180	2,180	0	(23)	(1.04)%
OTHER PROFESSIONAL SERVICES	38,694	42,778	52,174	58,000	58,000	58,000	58,000	0	0	0.00%
SUPPLIES	435	0	643	550	550	550	550	0	0	0.00%
BOOKS	0	0	0	100	100	100	100	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	336	36	0	686	686	686	686	0	0	0.00%
NEW EQUIPMENT	1,632	0	0	0	0	0	0	0	0	0.00%
SPEECH SERVICES TOTALS	65,745	77,156	82,997	91,230	94,032	94,032	94,032	0	2,802	3.07%
2160 PHYSICAL & OCCUPATIONAL THEF										
PROF SERV FOR INSTRUCTION	0	0	0	500	500	500	500	0	0	0.00%
PHYSICAL THERAPY SERVICES	15,442	17,468	25,436	21,060	22,020	22,020	22,020	0	960	4.56%
OCCUPATIONAL THERAPY SERV.	43,588	41,944	54,353	43,500	43,500	43,500	43,500	0	0	0.00%
PHYSICAL & OCCUPATIONAL THER TO1	59,030	59,411	79,790	65,060	66,020	66,020	66,020	0	960	1.48%
2210 TECHNOLOGY										
TECHNOLOGY COORDINATOR	50,323	51,500	59,075	59,075	62,029	62,029	62,029	0	2,954	5.00%

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MEDICAL INSURANCE	20,386	22,272	20,773	32,444	13,956	13,956	13,956	0	(18,488)	(56.98)%
DENTAL INSURANCE	227	224	273	286	301	301	301	0	15	5.24%
SOCIAL SECURITY & MEDICARE EXP	3,592	3,692	4,283	4,519	4,745	4,745	4,745	0	226	5.00%
EMPLOYEE RETIREMENT	7,036	7,241	7,993	7,993	7,909	7,909	7,909	0	(84)	(1.05)%
OTHER PROFESSIONAL SERVICES	4,248	5,244	1,397	7,150	10,650	10,650	10,650	0	3,500	48.95%
COPIER SERVICES	5,031	5,967	5,445	6,245	7,000	7,000	7,000	0	755	12.09%
REPAIRS & MAINTENANCE SERV	0	0	363	0	0	0	0	0	0	0.00%
DATA COMMUNICATIONS	0	0	4,591	4,500	4,500	4,500	4,500	0	0	0.00%
SUPPLIES	3,067	4,661	3,318	9,000	9,000	9,000	9,000	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	8,311	9,306	9,930	10,705	14,000	14,000	14,000	0	3,295	30.78%
NEW EQUIPMENT	1,674	2,550	0	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	0	3,058	10,525	6,112	6,112	6,112	6,112	0	0	0.00%
REPLACEMENT COMPUTERS	23,257	24,868	27,334	27,500	32,000	32,000	32,000	0	4,500	16.36%
DUES & FEES	0	0	0	300	300	300	300	0	0	0.00%
TECHNOLOGY TOTALS	127,152	140,582	155,301	175,829	172,502	172,502	172,502	0	(3,327)	(1.89)%
2212 CURRICULUM & DEVELOPMENT										
INSTRUCTIONAL SALARIES	4,500	5,750	9,250	10,250	6,750	6,750	6,750	0	(3,500)	(34.15)%
PARAPROFESSIONAL SALARIES	0	0	1,000	0	0	0	0	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	344	440	784	784	516	516	516	0	(268)	(34.18)%
EMPLOYEE RETIREMENT	0	0	135	0	0	0	0	0	0	0.00%
TEACHER RETIREMENT	946	1,209	1,817	2,013	1,298	1,298	1,298	0	(715)	(35.52)%
NON TEACHING STAFF CONFERENCES	0	0	0	1,500	1,500	1,500	1,500	0	0	0.00%
ATA PROFESSIONAL DEVELOP	12,094	23,600	10,677	23,500	23,500	23,500	23,500	0	0	0.00%
IN SERVICE TRAINING	1,800	1,013	0	5,000	5,000	5,000	5,000	0	0	0.00%
BOOKS	16,586	0	31,403	32,000	250	250	250	0	(31,750)	(99.22)%
ELECTRONIC INFORMATION ACCESS	631	666	715	750	750	750	750	0	0	0.00%
CURRICULUM & DEVELOPMENT TOTAL	36,900	32,677	55,782	75,797	39,564	39,564	39,564	0	(36,233)	(47.80)%
2222 LIBRARY & MEDIA SERVICES										
MEDIA SPECIALISTS SALARY	32,327	33,378	34,463	35,669	36,169	36,169	36,169	0	500	1.40%
MEDICAL INSURANCE	8,302	9,698	10,386	12,016	13,956	13,956	13,956	0	1,940	16.15%
DENTAL INSURANCE	125	135	137	143	150	150	150	0	7	4.90%
LIFE INSURANCE	0	0	0	62	61	61	61	0	(1)	(1.61)%
SOCIAL SECURITY & MEDICARE EXP	2,341	2,394	2,479	2,729	2,729	2,729	2,729	0	0	0.00%
EMPLOYEE RETIREMENT	4,545	4,693	4,663	4,826	4,548	4,548	4,548	0	(278)	(5.76)%

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OTHER PROFESSIONAL SERVICES	800	695	1,150	1,000	1,000	1,000	1,000	0	0	0.00%
SUPPLIES	327	297	259	300	300	300	300	0	0	0.00%
BOOKS	3,717	4,228	4,452	5,000	5,000	5,000	5,000	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	1,731	1,759	1,996	1,860	1,860	1,860	1,860	0	0	0.00%
NEW FURNITURE	0	0	0	530	1	1	1	0	(529)	(99.81)%
DUES & FEES	201	189	252	250	250	250	250	0	0	0.00%
LIBRARY & MEDIA SERVICES TOTALS	54,416	57,465	60,236	64,385	66,024	66,024	66,024	0	1,639	2.55%
2310 SCHOOL BOARD SERVICES										
TREASURER'S SALARIES	800	800	800	800	800	800	800	0	0	0.00%
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	420	495	540	375	550	550	550	0	175	46.67%
SCHOOL BOARD CLERK	256	206	218	400	400	400	400	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	274	275	280	339	352	352	352	0	13	3.83%
EMPLOYEE RETIREMENT	0	0	0	101	96	96	96	0	(5)	(4.95)%
OTHER PROFESSIONAL SERVICES	11,901	7,494	2,080	1,350	0	0	0	0	(1,350)	(100.00)%
DISTRICT MEETING	0	0	628	800	800	800	800	0	0	0.00%
POSTAGE	253	237	0	400	400	400	400	0	0	0.00%
ADVERTISING	1,961	3,401	1,647	2,460	1,800	1,800	1,800	0	(660)	(26.83)%
PRINTING & BINDING	0	0	0	600	600	600	600	0	0	0.00%
CONFERENCE AND TRAVEL	182	0	48	500	500	500	500	0	0	0.00%
SUPPLIES	2,365	1,333	420	1,600	600	600	600	0	(1,000)	(62.50)%
DUES & FEES	3,312	3,945	4,050	4,278	4,544	4,544	4,544	0	266	6.22%
SCHOOL BOARD SERVICES TOTALS	23,823	20,287	12,810	16,103	13,542	13,542	13,542	0	(2,561)	(15.90)%
2317 AUDIT SERVICES										
AUDIT SERVICES	8,250	10,500	8,213	18,500	16,250	16,250	16,250	0	(2,250)	(12.16)%
AUDIT SERVICES TOTALS	8,250	10,500	8,213	18,500	16,250	16,250	16,250	0	(2,250)	(12.16)%
2318 LEGAL SERVICES										
LEGAL SERVICES	6,969	5,462	2,803	5,000	5,000	5,000	5,000	0	0	0.00%
LEGAL SERVICES TOTALS	6,969	5,462	2,803	5,000	5,000	5,000	5,000	0	0	0.00%
2320 SAU ADMINISTRATION										
OTHER PROFESSIONAL SERVICES	112,996	135,967	148,344	153,418	147,730	147,730	147,730	0	(5,688)	(3.71)%

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SAU ADMINISTRATION TOTALS	112,996	135,967	148,344	153,418	147,730	147,730	147,730	0	(5,688)	(3.71)%
2410 OFFICE OF THE PRINCIPAL										
PRINCIPAL'S SALARY	90,000	116,563	105,000	105,000	110,250	110,250	110,250	0	5,250	5.00%
SECRETARY'S SALARY	69,358	81,961	68,829	68,530	73,826	73,826	73,826	0	5,296	7.73%
OFFICE OF THE PRIN STIPENDS	6,000	6,000	10,267	7,500	7,500	7,500	7,500	0	0	0.00%
MEDICAL INSURANCE	41,512	48,572	47,950	56,477	63,580	63,580	63,580	0	7,103	12.58%
DENTAL INSURANCE	751	807	797	858	902	902	902	0	44	5.13%
LIFE INSURANCE	61	61	61	62	61	61	61	0	(1)	(1.61)%
SOCIAL SECURITY & MEDICARE EXP	12,177	15,548	13,516	13,850	14,656	14,656	14,656	0	806	5.82%
EMPLOYEE RETIREMENT	9,752	11,636	9,312	9,272	9,413	9,413	9,413	0	141	1.52%
TEACHER RETIREMENT	20,179	26,814	22,095	22,095	22,643	22,643	22,643	0	548	2.48%
OTHER PROFESSIONAL SERVICES	1,249	1,159	1,258	1,390	600	600	600	0	(790)	(56.83)%
REPAIRS & MAINTENANCE SERV	0	0	0	250	350	350	350	0	100	40.00%
TELEPHONE	3,102	3,117	2,347	4,164	4,140	4,140	4,140	0	(24)	(0.58)%
POSTAGE	1,500	750	1,118	2,000	2,000	2,000	2,000	0	0	0.00%
PRINTING & BINDING	320	1,020	568	2,500	2,700	2,700	2,700	0	200	8.00%
CONFERENCE AND TRAVEL	850	180	0	3,500	2,500	2,500	2,500	0	(1,000)	(28.57)%
SUPPLIES	4,020	3,568	1,758	3,950	3,000	3,000	3,000	0	(950)	(24.05)%
BOOKS	120	0	124	500	125	125	125	0	(375)	(75.00)%
NEW FURNITURE	0	0	0	0	1	1	1	0	1	0.00%
DUES & FEES	795	819	0	850	950	950	950	0	100	11.76%
OFFICE OF THE PRINCIPAL TOTALS	261,746	318,574	285,000	302,748	319,197	319,197	319,197	0	16,449	5.43%
2610 OPERATION OF PLANT										
CUSTODIAL SALARIES	124,155	128,312	146,406	113,142	118,251	118,251	118,251	0	5,109	4.52%
MEDICAL INSURANCE	33,209	38,790	41,545	36,049	41,867	41,867	41,867	0	5,818	16.14%
DENTAL INSURANCE	751	807	820	572	601	601	601	0	29	5.07%
SOCIAL SECURITY & MEDICARE EXP	9,123	9,386	10,746	8,656	9,047	9,047	9,047	0	391	4.52%
EMPLOYEE RETIREMENT	16,242	16,984	18,695	15,308	15,078	15,078	15,078	0	(230)	(1.50)%
OTHER PROFESSIONAL SERVICES	5,285	4,670	1,917	6,000	6,000	6,000	6,000	0	0	0.00%
WATER AND SEWER	4,224	7,772	4,451	4,500	4,500	4,500	4,500	0	0	0.00%
DISPOSAL SERVICES	4,097	4,825	5,307	5,200	5,200	5,200	5,200	0	0	0.00%
SNOW PLOWING SERVICES	19,340	18,040	16,725	17,600	18,480	18,480	18,480	0	880	5.00%
REPAIRS & MAINTENANCE SERV	0	0	3,721	2,500	2,500	2,500	2,500	0	0	0.00%
INSURANCE	8,763	11,632	13,691	16,128	18,305	18,305	18,305	0	2,177	13.50%

<u>ACCOUNT</u>	<u>21/22</u> <u>ACTUAL</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>VOTED</u>	<u>25/26</u> <u>ADMINISTRATION</u>	<u>25/26</u> <u>SCHOOL</u> <u>BOARD</u>	<u>25/26</u> <u>BUDGET</u> <u>COMM.</u>	<u>25/26</u> <u>VOTED</u>	<u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u>	<u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u>
DATA COMMUNICATIONS	2,419	7,969	0	0	0	0	0	0	0	0.00%
CONFERENCE AND TRAVEL	0	0	0	500	750	750	750	0	250	50.00%
SUPPLIES	8,754	8,617	8,213	10,500	12,000	12,000	12,000	0	1,500	14.29%
ELECTRICITY	30,468	21,051	50,338	35,038	50,000	50,000	50,000	0	14,962	42.70%
BOTTLED GAS / PROPANE	1,072	3,169	3,108	3,500	30,000	30,000	30,000	0	26,500	757.14%
FUEL OIL	46,152	61,247	60,600	72,856	45,000	45,000	45,000	0	(27,856)	(38.23)%
NEW EQUIPMENT	2,375	0	0	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	1,664	1,057	7,508	2,500	18,000	18,000	18,000	0	15,500	620.00%
OPERATION OF PLANT TOTALS	318,094	344,327	393,789	350,549	395,579	395,579	395,579	0	45,030	12.85%
2620 BUILDING & EQUIPMENT										
OTHER PROFESSIONAL SERVICES	18,041	17,636	25,991	29,600	51,200	51,200	51,200	0	21,600	72.97%
REPAIRS & MAINTENANCE SERV	9,397	6,308	1,906	7,500	7,500	7,500	7,500	0	0	0.00%
SUPPLIES	5,705	6,631	5,598	6,000	6,000	6,000	6,000	0	0	0.00%
NEW EQUIPMENT	0	42,314	40,201	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	568	11,530	47,730	3,000	3,000	3,000	3,000	0	0	0.00%
BUILDING & EQUIPMENT TOTALS	33,712	84,419	121,425	46,100	67,700	67,700	67,700	0	21,600	46.85%
2630 CARE OF GROUNDS										
OTHER PROFESSIONAL SERVICES	1,875	4,838	1,800	6,500	7,000	7,000	7,000	0	500	7.69%
REPAIRS & MAINTENANCE SERV	295	431	254	1,000	1,000	1,000	1,000	0	0	0.00%
SUPPLIES	975	924	400	2,500	2,500	2,500	2,500	0	0	0.00%
NEW EQUIPMENT	0	0	0	0	1	1	1	0	1	0.00%
REPLACEMENT EQUIPMENT	1,100	598	0	2,000	0	0	0	0	(2,000)	(100.00)%
CARE OF GROUNDS TOTALS	4,245	6,791	2,454	12,000	10,501	10,501	10,501	0	(1,499)	(12.49)%
2721 REGULAR TRANSPORTATION										
REGULAR STUDENT TRANS	54,542	54,968	58,987	60,757	70,114	70,114	70,114	0	9,357	15.40%
REGULAR TRANSPORTATION TOTALS	54,542	54,968	58,987	60,757	70,114	70,114	70,114	0	9,357	15.40%
2722 SPED TRANSPORTATION										
SPED TRANSPORTATION	17,220	3,360	2,943	3,500	4,675	4,675	4,675	0	1,175	33.57%
SPED TRANSPORTATION TOTALS	17,220	3,360	2,943	3,500	4,675	4,675	4,675	0	1,175	33.57%
2724 ATHLETIC TRANSPORTATION										

<u>ACCOUNT</u>	<u>21/22</u> <u>ACTUAL</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>VOTED</u>	<u>25/26</u> <u>ADMINISTRATION</u>	<u>25/26</u> <u>SCHOOL</u> <u>BOARD</u>	<u>25/26</u> <u>BUDGET</u> <u>COMM.</u>	<u>25/26</u> <u>VOTED</u>	<u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u>	<u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u>
ATHLETIC TRANSPORTATION	1,802	3,854	4,505	4,130	5,500	5,500	5,500	0	1,370	33.17%
ATHLETIC TRANSPORTATION TOTALS	1,802	3,854	4,505	4,130	5,500	5,500	5,500	0	1,370	33.17%
2725 CO-CURRICULAR TRANS										
CO-CURRICULAR TRANSPORTATION	1,453	6,156	2,564	7,000	8,000	8,000	8,000	0	1,000	14.29%
CO-CURRICULAR TRANS TOTALS	1,453	6,156	2,564	7,000	8,000	8,000	8,000	0	1,000	14.29%
2727 HOMELESS TRANSPORTATION										
HOMELESS TRANSPORTATION	1,400	3,144	4,038	1	1	1	1	0	0	0.00%
HOMELESS TRANSPORTATION TOTALS	1,400	3,144	4,038	1	1	1	1	0	0	0.00%
2900 COSTS TO DISTRIBUTE										
SALARY POOL	0	0	0	30,731	23,355	23,355	23,355	0	(7,376)	(24.00)%
SOCIAL SECURITY & MEDICARE EXP	0	0	0	2,352	1,787	1,787	1,787	0	(565)	(24.02)%
EMPLOYEE RETIREMENT	0	0	0	3,449	2,416	2,416	2,416	0	(1,033)	(29.95)%
TEACHER RETIREMENT	0	0	0	1,031	848	848	848	0	(183)	(17.75)%
UNEMPLOYMENT COMPENSATION	0	112	689	689	634	634	634	0	(55)	(7.98)%
WORKER'S COMPENSATION	3,671	5,445	5,991	6,255	7,195	7,195	7,195	0	940	15.03%
COSTS TO DISTRIBUTE TOTALS	3,671	5,557	6,680	44,507	36,235	36,235	36,235	0	(8,272)	(18.59)%
3100 TRANSFER TO FOOD SERVICE										
TRANSFER TO FOOD SERVICE	20,000	30,000	30,000	30,000	30,000	30,000	30,000	0	0	0.00%
TRANSFER TO FOOD SERVICE TOTALS	20,000	30,000	30,000	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%
FOOD SERVICE FUND TOTALS	0	0	0	100,000	100,000	100,000	100,000	0	0	0.00%
TRANSFER TO EXPENDABLE TRUST	85,000	75,000	0	0	0	0	0	0	0	0.00%
TRANSFER TO CAPITAL RESERVE TOTALS	85,000	75,000	0	0	0	0	0	0	0	0.00%

<u>ACCOUNT</u>	<u>21/22</u> <u>ACTUAL</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>ACTUAL</u>	<u>24/25</u> <u>VOTED</u>	<u>25/26</u> <u>ADMINISTRATION</u>	<u>25/26</u> <u>SCHOOL</u> <u>BOARD</u>	<u>25/26</u> <u>BUDGET</u> <u>COMM.</u>	<u>25/26</u> <u>VOTED</u>	<u>INC./DEC</u> <u>24/25 TO</u> <u>25/26</u>	<u>INC./DEC.</u> <u>24/25 TO</u> <u>25/26 %</u>
GRAND TOTALS:	3,427,776	3,730,608	4,145,049	4,505,844	4,721,778	4,721,778	4,721,778	0	215,934	4.79%

Ashland School District
 Default Budget Worksheet 2025/2026
 Department of Revenue Administration Format

	Adopted Budget 2024/2025	Add Contractual & Mandated	Minus One Time Appropriations, Eliminated Positions, New Contracts	Default Budget 2025 2026	Explanation
1100-1199 Regular Programs	\$ 1,851,254	\$ 133,141	\$ -	\$ 1,984,395	Collective Bargaining Increases and contract increases
1200-1299 Special Programs	\$ 567,124	\$ 65,472	\$ (1,500)	\$ 631,096	Collective Bargaining Increases and IEP Requirements
1400-1499 Other Programs	\$ 57,067	\$ -	\$ -	\$ 57,067	
2000-2199 Student Support Services	\$ 410,075	\$ 10,113	\$ -	\$ 420,188	Collective Bargaining Increases and IEP required increases
2200-2299 Instructional Staff Services	\$ 316,011	\$ 13,748	\$ -	\$ 329,759	Collective Bargaining Increases and contract increases
2310-2319 Other School Board	\$ 39,603	\$ -	\$ -	\$ 39,603	School Board/Audit/Legal
2320 (310) SAU Management Services	\$ 153,418	\$ -	\$ -	\$ 153,418	Mandated appropriation
2400-2499 School Administration Services	\$ 302,748	\$ 19,188	\$ -	\$ 321,936	Approved salary increases 24/25
2600-2699 Plant Operations and Maintenance	\$ 408,649	\$ 13,524	\$ -	\$ 422,173	Approved salary increases 24/25 and Contractual Increases
2700-2799 Student Transportation	\$ 75,388	\$ 1,175	\$ -	\$ 76,563	IEP Requirement
2800-2999 Support Service, Central and Other	\$ 44,507	\$ 940	\$ (28,461)	\$ 16,986	WC Insurance Increase - Remove 25/26 Non Bargaining Salary adjustments
3100 Food Service Support	\$ 30,000	\$ -	\$ -	\$ 30,000	
Sub Total Operating General Fund	\$ 4,255,844	\$ 257,301	\$ (29,961)	\$ 4,483,184	
Other Funds					
Grants/Federal	\$ 150,000			\$ 150,000	
Food Fund	\$ 100,000			\$ 100,000	
Expendable Trust	\$ -			\$ -	
Sub Total Other	\$ 250,000			\$ 250,000	
Total Appropriations	\$ 4,505,844			\$ 4,733,184	Total Default Budget
Proposed Operating General Fund 2025/2026	\$ 4,471,778				
Other Funds					
Grants/Federal	\$ 150,000				
Food Fund	\$ 100,000				
Expendable Trust	\$ -				
	\$ 250,000				
Total Appropriations	\$ 4,721,778			\$ 11,406	

School Board Approved 1/7/2025

**ASHLAND SCHOOL DISTRICT 2025/2026 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	\$42,612	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	\$5,200	Trash Removal
Snow Plowing	Operation of Plant	\$18,480	Estimated increase of 5% over 2024/2025 budget. Year 1 of most likely a 3 to 5 year contract.
Propane	Operation of Plant	\$30,000	Gym heating system
Fuel Oil	Operation of Plant	\$45,000	School building heating system
Durham Transportation Services	Regular Student Transportation	\$70,114	2025/2026 will be year 1 of a 5-year contract. Year 1 increase is 15.4%, years 2-5 is a 4% increase.
Capital Improvement Plan	Operation of Plant and Buildings and Equipment	See included document	The district uses a Capital Improvement Plan in order to plan for needed maintenance and improvements for the buildings. The plan projects forward 4 years and is designed to smooth out the impact on the budget through contributions to the Expendable Trust Funds.

Ashland School District Revenue Information
Estimated 2025/2026

	MS 24 Actual 2022/2023	MS 24 Actual 2023/2024	MS 24 Actual 2024/2025	Budget Estimates 2025/2026
General Fund Revenue				
Unreserved Fund Balance	84,739	119,600	42,832	5,000
Retained Fund Balance				
Amounts Voted From Fund Balance	75,000	-	-	-
Revenue From State Sources				
Special Education Aid	-	-	-	-
Extraordinary Need Grant	20,668	-	-	-
Adequate Education Grant	814,283	631,882	610,928	792,204
Building Aid				
Revenue From Federal Sources				
Medicaid	100	10,000	10,000	10,000
Federal Forest	383	357	359	359
Local Revenue Other Than Taxes				
Tuition	-	-	-	-
Earnings on Investments	200	1,000	1,000	1,000
Misc	500	500	500	500
Total General Fund Revenues	<u>995,873</u>	<u>763,339</u>	<u>665,619</u>	<u>809,063</u>
Federal Fund Revenue				
Other Federal/State Grants	150,000	150,000	150,000	150,000
Total Federal Fund Revenues	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Food Service Revenue				
Child Nutrition/Hot Lunch Program	100,000	100,000	100,000	100,000
Student Activity Revenues				
Total School Revenue & Credits	<u>1,245,873</u>	<u>1,013,339</u>	<u>915,619</u>	<u>1,059,063</u>
District Appropriation	<u>4,167,287</u>	<u>4,296,866</u>	<u>4,505,844</u>	<u>4,721,778</u>
District Assessment	<u>2,921,414</u>	<u>3,283,527</u>	<u>3,590,225</u>	<u>3,662,715</u>
Assessment Increase/(Decrease)	\$269,301	\$368,081	\$306,698	\$72,489
Percentage Increase/(Decrease)	10.15%	12.63%	9.34%	2.02%
Tax Rate Estimated Impact Increase/(Decrease)	\$1.0595	\$1.4267	\$0.6936	\$0.1328
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		
	545,971,865	DRA 2024		

WHAT DOES THIS MEAN FOR MY TAX BILL?

Estimated Tax Impact						
				Warrant #	Budget Impact	Tax Impact
Ashland Teachers' Association Collective Bargaining Agreement				3	\$ 83,843	\$0.1536
Net Assessment Increase(Decrease) of Operating Budget				5	\$ 72,489	\$0.1328
				Total Impact	\$ 156,332	\$0.2863
Article 3 - Ashland Teachers Association Collective Bargaining Agreement				\$ 83,843		
If your house is assessed at \$100,000, your taxes would increase by:						
		\$15.36	per year			
		\$1.28	per month			
Article 5 - Operating Budget				\$ 72,489		
If your house is assessed at \$100,000, your taxes would increase by:						
		\$13.28	per year			
		\$1.11	per month			
Total Impact of Article 3 & 5				\$ 156,332		
If your house is assessed at \$100,000, your taxes would increase by:						
		\$28.63	per year			
		\$2.39	per month			

Ashland School District

Capital Improvement Plan
and
Facilities Budget Plan

Revised November 2024
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	6
Location	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
K-8 Building	\$ 38,000	\$ 38,000	\$ 59,200	\$ 66,700	\$ 45,200	\$ 45,200
Gymnasium	\$ 119,500	\$ -	\$ -	\$ 30,180	\$ -	\$ -
Fields & Parking	\$ 36,500	\$ 20,452	\$ 6,500	\$ 8,500	\$ 56,500	\$ 71,500
Totals	\$ 194,000	\$ 58,452	\$ 65,700	\$ 105,380	\$ 101,700	\$ 116,700

Funding Source						
General Fund	\$ 194,000	\$ 58,452	\$ 65,700	\$ 105,380	\$ 101,700	\$ 116,700
Expendable Trust						

Facilities ET Balance						
7/1/2024	\$ 177,759	\$ 179,987	\$ 179,987	\$ 179,987	\$ 229,987	\$ 279,987
Estimated Additions	\$ 2,229	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Estimated Subtractions	\$ -	\$ -				
Balance Forward	\$ 179,987	\$ 179,987	\$ 179,987	\$ 229,987	\$ 279,987	\$ 329,987

**Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2023/2024**

		Deferred
K-8 Building		
Replace/upgrade lighting	\$ -	\$ 9,000
Annual Replacement of Small Equipment	\$ 3,000	
Annual Services & Maintenance	\$ 35,000	
	<u>\$ 38,000</u>	<u>\$ 9,000</u>
Gymnasium		
Heating System Replacement	\$ 119,500	
Locker room & hallway lighting	\$ -	\$ 3,000
Locker Room Windows Replacement	\$ -	\$ 13,100
PE Office & Hallways	\$ -	\$ 14,080
	<u>\$ 119,500</u>	<u>\$ 30,180</u>
Fields, Parking & Maintenance Shed		
Outdoor Parking Lots Lights to LED (H5)	\$ -	\$ 1,000
Playground Phase IV	\$ 30,000	
Annual Fields & Grounds Care	\$ 6,500	
Gym Parking & Walkway	\$ -	\$ 40,000
	<u>\$ 36,500</u>	<u>\$ 41,000</u>

Total

\$ 194,000	\$ 80,180
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**Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2024/2025**

		Deferred
K-8 Building		
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	\$ 35,000	\$ -
	<u>\$ 38,000</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		
Bollards	\$ 13,952	
Outdoor Parking Lots Lights to LED (H5)	\$ -	\$ 1,000
Annual Fields & Grounds Care	\$ 6,500	\$ -
Parking Lot Main Building	\$ -	\$ 50,000
Gym Parking and Walkway	\$ -	\$ 40,000
	<u>\$ 20,452</u>	<u>\$ 91,000</u>

Total	<u>\$ 58,452</u>	<u>\$ 142,680</u>
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**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
Outdoor Parking Lots Lights to LED (H5)		\$ 1,000
Annual Fields & Grounds Care	\$ 6,500	
Parking area by Playground and expansion		\$ 65,000
	<u>\$ 6,500</u>	<u>\$ 117,000</u>

Total \$ 65,700 \$ 168,680

**Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2026/2027**

K-8 Building

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	\$ 42,200
	<u>\$ 66,700</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>\$ 30,180</u>

Fields, Parking & Maintenance Shed

Shed: expansion & roof	TBD
Outdoor Parking Lots Lights to LED (H5)	\$ 1,000
Outdoor Parking Lots Lights to LED (H5)	\$ 1,000
Annual Fields & Grounds Care	\$ 6,500
	<u>\$ 8,500</u>

Total \$ 105,380

**Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2027/2028**

K-8 Building

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

Gymnasium

Lockers Replacement	TBD
	<u>\$ -</u>

Fields, Parking & Maintenance Shed

Shed: expansion & roof	TBD
Parking Lot Main Building	\$ 50,000
Annual Fields & Grounds Care	\$ 6,500
	<u>\$ 56,500</u>

Total \$ 101,700

**Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2028/2029**

K-8 Building

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

Gymnasium

Bathroom Stalls,sinks, showers	TBD
	<u>\$ -</u>

Fields, Parking & Maintenance Shed

Shed: expansion & roof	TBD
Parking area by Playground and expansion	\$ 65,000
Annual Fields & Grounds Care	\$ 6,500
	<u>\$ 71,500</u>

Total \$ 116,700