Ashland School District

Proposed 2023/2024 Budget

ASHLAND SCHOOL DISTRICT 2023/2024 BUDGET OVERVIEW

⇒ **Operating Budget**

The general fund operational budget presented $4,296,866 has an increase of $129,579 or 3.11% over the 2022/2023 voted budget of $4,167,287.

- ✓ The health insurance GMR (Guaranteed Maximum Rate) is an increase of 7.1%. The GMR for 2022/2023 was 7.1% and the actual rate increase was 7.1%. Dental insurance has a GMR of 1.5%.

- ✓ Regular Education - Maintain through School District funds the Academic Intervention Teacher initially funded through ESSER funds for 2021/2022 and 2022/2023. The total cost of this additional teacher is $118,759.

- ✓ Curriculum & Development - New literacy curriculum materials are requested for grades K – 8: Into Reading (K – 5) and Into Literature (6 – 8). The proposed cost for 2023/2024 is installment one of two installments for this curriculum purchase; the second installment is for the 2024/2025 budget. The total cost is $63,000; installment one (23/24) is $32,000 and installment two (24/25) is $31,000. If approved for the 2023/2024 operating budget, the second installment will be automatically included in the default budget for 2024/2025.

- ✓ Curriculum & Development – Instructional Salaries have increased by $3,250. It is proposed to shift from Title II grant funds additional stipends for the Literacy Committee, New Teacher Mentors, and New Para Mentors to the operating budget. This shift will allow funds in Title II to be used as additional funds to support funding the Title I Teacher. Title grant funds have been decreasing and our objective is to maintain our Title I program, which is 1.0 FTE Title I Teacher. Title II and Title IV funds are able to be transferred to Title I. Additionally, Rural Education Achievement Program (REAP) Funds are able to be used for Title I programming. In addition to supporting Title I programming, Title II funds, if available, will support Mathematics Committee stipends. In future years, as funding for Title I decreases, additional stipends funded from Title II may need to shift to the operating budget.

- ✓ Recall the Ashland School Board Collective Bargaining Agreement with the Ashland Teachers' Association will be in year two. This is the first year that additional costs due to the new CBA will be reflected in the operating budget.

- ✓ The School Board approved for the 2022/2023 school year budget three (3) additional holidays for school year support staff. These days are included in the proposed budget for the 2023/2024 school year.

- ✓ Fuel has increased by $28,659 and electricity has increased by $6,704 from the previous budget.

- ✓ The salary pool to distribute to all non-union staff (administration, facilities staff, school support staff) is based on a 5% increase.

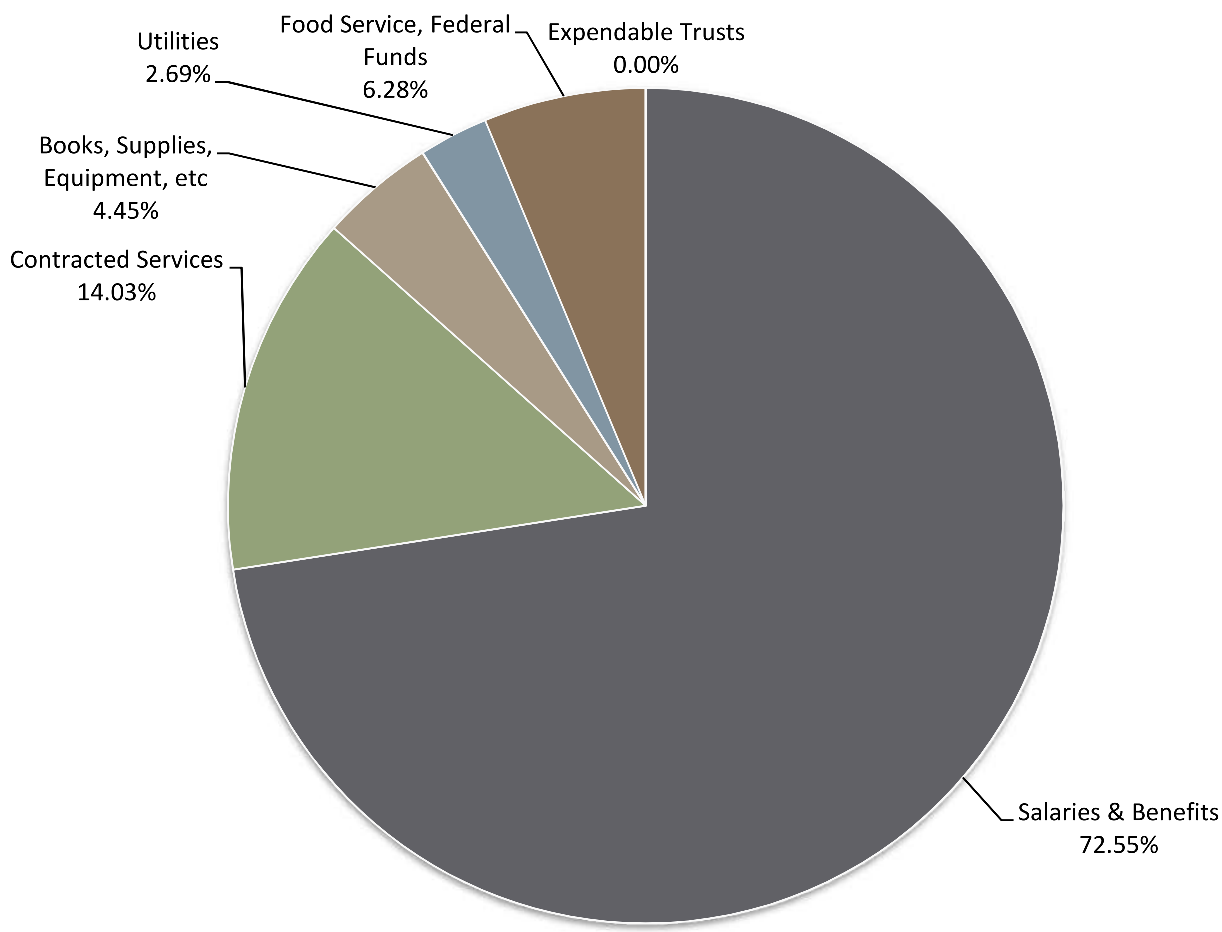
- ✓ Facilities – only maintenance is proposed in the 2023/2024 operating budget.

⇒ **<u>Notes:</u>**

Expendable Trust Balances are:

- ✓ Special Education: $230,547
- ✓ Facilities: $126,842

PIE CHART OF THE GENERAL OPERATING BUDGET
ASHLAND SCHOOL DISTRICT
PROPOSED BUDGET 2023-2024
PERCENTAGE OF EXPENSES TO TOTAL BUDGET



	2022/2023	2023/2024	$ Change	% Change
Salaries & Benefits	$ 2,997,527	$ 3,117,496	$ 119,969	4.00%
Contracted Services	$ 592,180	$ 602,761	$ 10,581	1.79%
Books, Supplies, Equipment, etc	$ 152,896	$ 191,062	$ 38,166	24.96%
Utilities	$ 79,684	$ 115,547	$ 35,863	45.01%
Food Service, Federal Funds	$ 270,000	$ 270,000	$ -	0.00%
Expendable Trusts	$ 75,000	$ -	$ (75,000)	(100.00)%
Debt Services	$ -	$ -	$ -	0.00%
	$ 4,167,287	$ 4,296,866	$ 129,579	3.11%

For more detail, please see category chart.

ASHLAND SCHOOL DISTRICT PROPOSED BUDGET 2023/2024

CATEGORY COMPARISONS

Salaries & Benefits	2022/2023	2023/2024	Increase/(Decrease)	
Salaries	$ 1,920,148	$ 2,011,400	$ 91,252	
Health & Dental Insurance	$ 559,105	$ 586,389	$ 27,284	
Life, Retirement, FICA, Workers Comp, Unemployment	$ 518,274	$ 519,707	$ 1,433	
Sub-Total	**$ 2,997,527**	**$ 3,117,496**	**$ 119,969**	**4.00%**

Contracted Services	2022/2023	2023/2024	Increase/(Decrease)	
Contracted Services	$ 402,970	$ 422,976	$ 20,006	
Repairs & Maintenance	$ 12,850	$ 9,850	$ (3,000)	
Travel/Professional Development/Conferences	$ 35,000	$ 36,000	$ 1,000	
Other Purchased Services	$ 59,126	$ 56,422	$ (2,704)	
Tuition	$ 10,000	$ 5,000	$ (5,000)	
Transportation	$ 72,234	$ 72,513	$ 279	
Sub-Total	**$ 592,180**	**$ 602,761**	**$ 10,581**	**1.79%**

Books, Supplies, Equipment, etc.	2022/2023	2023/2024	Increase/(Decrease)	
Books & Supplies	$ 75,866	$ 114,130	$ 38,264	
Software & Electronic Information Access	$ 29,388	$ 23,613	$ (5,775)	
Equipment & Computers	$ 40,360	$ 45,912	$ 5,552	
Dues & Fees	$ 7,282	$ 7,407	$ 125	
Sub-Total	**$ 152,896**	**$ 191,062**	**$ 38,166**	**24.96%**

Utilities	2022/2023	2023/2024	Increase/(Decrease)	
Electricity/Fuel Oil/Propane	$ 79,684	$ 115,547	$ 35,863	
Sub-Total	**$ 79,684**	**$ 115,547**	**$ 35,863**	**45.01%**

Other Expenses	2022/2023	2023/2024	Increase/(Decrease)	
Food Service, Federal Funds	$ 270,000	$ 270,000	$ -	
Expendable Trusts	$ 75,000	$ -	$ (75,000)	
Debt Services	$ -	$ -	$ -	
Sub-Total	**$ 345,000**	**$ 270,000**	**$ (75,000)**	**(21.74)%**

	$ 4,167,287	**$ 4,296,866**	**$ 129,579**	**3.11%**

ASHLAND SCHOOL DISTRICT WARRANT
2023
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 **TUESDAY, FEBRUARY 7, 2023, 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 4. 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 14, 2023,** 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

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

Moderator	$50.00
District Clerk	$12.00/hour
School Board Chairman	$500.00
School Board Members (4) each	$400.00
District Treasurer	$800.00

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. 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 $4,296,866. Should this article be defeated, the default budget shall be $4,303,509, 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 $4,296,866 by a vote of 6 in favor; 0 opposed. The Ashland School Board recommends the appropriation of $4,296,866 by a vote of 5 in favor; 0 opposed.

Article 4. To see if the School District will vote to exercise the Right of First Refusal contained in that certain Deed from the District to Tri County Community Action Program, Inc. as recorded at the Grafton

County Registry of Deeds at Book 3529, Page 472 to repurchase the old School Building located at 41 School St., Ashland, NH at a price of Four Hundred Thousand Dollars ($400,000.00) and to appropriate the amount of said Four Hundred Thousand Dollars ($400,000.00) by the raising of taxes for said repurchase. (Majority vote required.)

A 6 to 0 majority of the Ashland Budget Committee ***RECOMMENDS a NO Vote*** *on this Article. A 5 to 0 majority of the Ashland School Board* ***RECOMMENDS a NO Vote*** *on this Article.*

GIVEN UNDER OUR HANDS AND SEALS AT SAID ASHLAND THIS _____DAY OF JANUARY, 2023.

Stephen Heath, Chair

Sandra Coleman, Vice-Chair

Jennifer Foote

Stephen Felton

Jesse Farris

EXPLANATION ARTICLE 4

By a unanimous decision, the **Ashland School Board recommends a VOTE OF NO on ARTICLE 4.** On June 7, 2022, the Ashland School Board by a majority vote of 4 – 0 voted to refuse to exercise the right of first refusal for the purchase of the Old School Building. In March 2022, the voters of Ashland approved the purchase of the Old School Building by the Town of Ashland for the use as the Ashland Town Library. As part of the Purchase and Sales Agreement, the Town has required a vote of the Ashland School District (the voters of Ashland) on whether or not to exercise the School District's right of first refusal. The **Ashland School Board recommends a vote of "NO"** on this article because the **School District has NO use for the building** nor does the School Board want the future expense of maintaining the building. Should the citizens of Ashland decide to exercise the right of first refusal, the taxpayers will have to raise and appropriate $400,000.

Ashland School District Revenue Information
Estimated 2023/2024

	MS 24 Actual 2020/2021	MS24 Actual 2021/2022	MS 24 Actual 2022/2023	Budget Estimates 2023/2024
General Fund Revenue				
Unreserved Fund Balance	113,023	85,354	84,739	75,000
Retained Fund Balance	-			
Amounts Voted From Fund Balance	40,000	85,000	75,000	-
Revenue From State Sources				
Special Education Aid	-	-	-	-
Extraordinary Need Grant	-	-	20,668	20,668
Adequate Education Grant	686,329	717,162	814,283	603,188
Building Aid				
Revenue From Federal Sources				
Medicaid	20,000	20,000	100	10,000
Federal Forest	376	323	383	383
Local Revenue Other Than Taxes				
Transfer from Special Ed Expendable Trust	-	-	-	-
Tuition	-	-	-	-
Earnings on Investments	350	200	200	200
Misc	500	500	500	500
Total General Fund Revenues	860,578	908,539	995,873	709,939
Federal Fund Revenue				
Other Federal/State Grants	150,000	150,000	150,000	150,000
Total Federal Fund Revenues	150,000	150,000	150,000	150,000
Food Service Revenue				
Child Nutrition/Hot Lunch Program	100,000	100,000	100,000	100,000
Student Activitiy Revenues				
Total School Revenue & Credits	1,110,578	1,158,539	1,245,873	959,939
District Appropriation	**3,889,292**	**3,973,744**	**4,167,287**	**4,296,866**
District Assessment	2,778,714	2,815,205 ✓	2,921,414	3,336,927
Assessment Increase/(Decrease)	$126,601	$36,491	$106,209	$415,513
Percentage Increase/(Decrease)	4.77%	1.31%	3.77%	14.22%
Tax Rate Estimated Impact Increase/(Decrease)	$0.5045	$0.1436	$0.4179	$1.6106

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

WHAT DOES THIS BUDGET MEAN FOR MY TAX BILL?

Article 3 - Operating Budget

Total Expense Change	$	129,579
Total Revenue Decrease	$	(285,934)
Net Increase Assessment Operating Budget	**$**	**415,513**
Town Assessed Valuation Fall 2022	$	257,990,052

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

$161.06 per year

$13.42 per month

Article 4 - Repurchase old School Building $400,000.

$155.04 per year
$12.92 per month

Total

$316.10 per year
$26.34 per month

2023/2024 BUDGET REPORT FUNCTION/OBJECT
FOR: ASHLAND GENERAL FUND

January 17, 2023

ACCOUNT	19/20 ACTUAL	20/21 ACTUAL	21/22 ACTUAL	22/23 VOTED	23/24 ADMINISTRATION	23/24 SCHOOL BOARD	23/24 BUDGET COMMITTEE	23/24 VOTED	INC/DEC 22/23 TO 23/24	INC/DEC 22/23 TO 23/24 %
1100 REGULAR EDUCATION										
PROFESSIONAL SALARIES	801,229	867,631	856,019	988,875	1,049,715	1,049,715	1,049,715	0	60,840	6.15%
PARAPROFESSIONAL SALARIES	31,632	36,913	38,261	58,700	61,671	61,671	61,671	0	2,971	5.06%
SUBSTITUTES SALARIES	20,892	7,303	22,843	10,000	10,000	10,000	10,000	0	0	0.00%
MEDICAL INSURANCE	259,716	238,671	227,198	278,738	316,299	316,299	316,299	0	37,561	13.48%
DENTAL INSURANCE	4,429	4,140	3,639	4,308	4,374	4,374	4,374	0	66	1.53%
LIFE INSURANCE	1,188	1,030	1,066	979	1,054	1,054	1,054	0	75	7.66%
SOCIAL SECURITY & MEDICARE EXP	64,606	67,433	68,621	81,594	86,323	86,323	86,323	0	4,729	5.80%
EMPLOYEE RETIREMENT	1,878	2,263	3,355	5,454	5,470	5,470	5,470	0	16	0.29%
TEACHER RETIREMENT	146,911	154,662	182,936	207,842	205,801	205,801	205,801	0	(2,041)	-0.98%
UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	0	0.00%
WORKER'S COMPENSATION	1,715	0	0	0	0	0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	8,852	6,889	5,572	15,920	15,700	15,700	15,700	0	(220)	-1.38%
REPAIRS & MAINTENANCE SERV	508	272	485	2,000	1,000	1,000	1,000	0	(1,000)	-50.00%
SUPPLIES	26,180	21,876	23,680	28,650	29,350	29,350	29,350	0	700	2.44%
AV MATERIALS	0	0.00	0	0	0	0	0	0	0	0.00%
BOOKS	5,148	3,065	3,046	4,320	4,550	4,550	4,550	0	230	5.32%
ELECTRONIC INFORMATION ACCESS	10,501	8,579	7,335	13,652	5,438	5,438	5,438	0	(8,214)	-60.17%
SOFTWARE	0	0.00	0	0	0	0	0	0	0	0.00%
NEW EQUIPMENT	2,258	2,121	3,084	1,860	950	950	950	0	(910)	-48.92%
NEW FURNITURE	377	0	0	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	4,224	1,338	5,061	3,100	2,250	2,250	2,250	0	(850)	-27.42%
DUES & FEES	648	419	939	1,155	1,330	1,330	1,330	0	175	15.15%
REGULAR EDUCATION TOTALS	**1,392,892**	**1,424,604**	**1,453,142**	**1,707,147**	**1,801,275**	**1,801,275**	**1,801,275**	**0**	**94,128**	**5.51%**
1210 SPECIAL EDUCATION										
PROFESSIONAL SALARIES	113,406.00	117,252	121,356	127,134	114,172	114,172	114,172	0	(12,962)	-10.20%
PARAPROFESSIONAL SALARIES	111,360.90	105,863	101,103	121,362	128,610	128,610	128,610	0	7,248	5.97%
SUBSTITUTES SALARIES	0.00	19,744	0	0	0	0	0	0	0	0.00%
TUTORS SALARIES	100.00	0	0	0	0	0	0	0	0	0.00%
MEDICAL INSURANCE	73,486.91	59,387	61,167	86,785	63,237	63,237	63,237	0	(23,548)	-27.13%
DENTAL INSURANCE	1,337.27	1,047	1,051	1,616	1,640	1,640	1,640	0	24	1.49%
LIFE INSURANCE	144.00	122	122	123	124	124	124	0	1	0.81%
SOCIAL SECURITY & MEDICARE EXP	16,437.41	17,932	16,322	19,010	18,573	18,573	18,573	0	(437)	-2.30%
EMPLOYEE RETIREMENT	12,439.00	11,825	13,979	17,064	17,401	17,401	17,401	0	337	1.97%
TEACHER RETIREMENT	20,204.23	23,695	25,509	26,724	22,423	22,423	22,423	0	(4,301)	-16.09%
UNEMPLOYMENT COMPENSATION	0.00	0	0	0	0	0	0	0	0	0.00%
WORKER'S COMPENSATION	454.97	0	0	0	0	0	0	0	0	0.00%

ACCOUNT	19/20 ACTUAL	20/21 ACTUAL	21/22 ACTUAL	22/23 VOTED	23/24 ADMINISTRATION	23/24 SCHOOL BOARD	23/24 BUDGET COMMITTEE	23/24 VOTED	INC/DEC 22/23 TO 23/24	INC/DEC 22/23 TO 23/24 %
OTHER PROFESSIONAL SERVICES	10,406.25	26,319	33,822	24,070	24,620	24,620	24,620	0	550	2.29%
MEDICAID SERVICES	1,709.32	1,623	1,435	2,500	2,500	2,500	2,500	0	0	0.00%
TUITION OTHER LEAS IN STATE	5,272.92	0	3,150	10,000	5,000	5,000	5,000	0	(5,000)	-50.00%
MILEAGE REIMBURSEMENT	0.00	0	0	0	0	0	0	0	0	0.00%
CONFERENCE & TRAVEL	67.51	0	0	0	0	0	0	0	0	0.00%
SUPPLIES	564.29	640	405	700	950	950	950	0	250	35.71%
BOOKS	1,578.25	0	0	0	0	0	0	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	80.00	80	0	80	250	250	250	0	170	212.50%
NEW EQUIPMENT	60.00	0	0	0	0	0	0	0	0	0.00%
DUES & FEES	280.00	300	0	310	200	200	200	0	(110)	-35.48%
SPECIAL EDUCATION TOTALS	**369,389.23**	**385,829**	**379,421**	**437,478**	**399,700**	**399,700**	**399,700**	**0**	**(37,778)**	**-8.64%**
1215 EXTENDED SCHOOL YEAR										
PROFESSIONAL SALARIES	6,460.00	5,559	6,560	6,780	6,720	6,720	6,720	0	(60)	-0.88%
PARAPROFESSIONAL SALARIES	1,893.62	2,307	807	2,051	2,051	2,051	2,051	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	639.07	602	564	676	671	671	671	0	(5)	-0.74%
EMPLOYEE RETIREMENT	157.10	463	113	288	277	277	277	0	(11)	-3.82%
TEACHER RETIREMENT	1,149.88	663	1,379	1,425	1,320	1,320	1,320	0	(105)	-7.37%
WORKER'S COMPENSATION	16.65	0	0	0	0	0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	1,547.07	2,020	0	2,700	2,700	2,700	2,700	0	0	0.00%
SUPPLIES	247.38	249	239	250	300	300	300	0	50	20.00%
EXTENDED SCHOOL YEAR TOTALS	**12,110.77**	**11,862**	**9,662**	**14,170**	**14,039**	**14,039**	**14,039**	**0**	**(131)**	**-0.92%**
1260 BILINGUAL										
OTHER PROFESSIONAL SERVICES	19,554.83	19,592	21,545	20,657	21,062	21,062	21,062	0	405	1.96%
MILEAGE REIMBURSEMENT	729.12	0	1,813	1,500	1,500	1,500	1,500	0	0	0.00%
BILINGUAL TOTALS	**20,283.95**	**19,592**	**23,357**	**22,157**	**22,562**	**22,562**	**22,562**	**0**	**405**	**1.83%**
1410 CO-CURRICULAR										
TEMP/PART TIME SALARIES	28,700.00	27,650	29,450	32,700	33,900	33,900	33,900	0	1,200	3.67%
SOCIAL SECURITY & MEDICARE EXP	2,195.55	2,115	2,253	2,501	2,646	2,646	2,646	0	145	5.80%
EMPLOYEE RETIREMENT	502.65	503	436	0	0	0	0	0	0	0.00%
TEACHER RETIREMENT	4,307.60	4,121	5,539	6,873	6,805	6,805	6,805	0	(68)	-0.99%
WORKER'S COMPENSATION	64.39	0	0	0	0	0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	0.00	0	0	0	60	60	60		60	0.00%
SUPPLIES	899.98	2,341	1,523	2,000	4,400	4,400	4,400	0	2,400	120.00%
NEW EQUIPMENT	0.00	0	0	0	1,400	1,400	1,400		1,400	0.00%
REPLACEMENT EQUIPMENT	1,466.92	643	1,067	2,000	2,000	2,000	2,000	0	0	0.00%
CO-CURRICULAR TOTALS	**38,137.09**	**37,372**	**40,268**	**46,074**	**51,211**	**51,211**	**51,211**	**0**	**5,137**	**11.15%**
1420 ATHLETICS										

ACCOUNT	19/20 ACTUAL	20/21 ACTUAL	21/22 ACTUAL	22/23 VOTED	23/24 ADMINISTRATION	23/24 SCHOOL BOARD	23/24 BUDGET COMMITTEE	23/24 VOTED	INC/DEC 22/23 TO 23/24	INC/DEC 22/23 TO 23/24 %
TEMP/PART TIME SALARIES	511.50	225	93	0	0	0	0	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	39.14	17	7	0		0	0	0	0	0.00%
TEACHER RETIREMENT	91.04	40	20	0		0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	1,976.00	1,363	2,871	4,700	4,700	4,700	4,700	0	0	0.00%
ATHLETICS TOTALS	**2,617.68**	**1,645**	**2,991**	**4,700**	**4,700**	**4,700**	**4,700**	**0**	**0**	**0.00%**
2110 ATTENDANCE										
ATTENDANCE SERVICES	0.00	0	0	1	1	1	1	0	1	0.00%
ATTENDANCE TOTALS	**0.00**	**0**	**0**	**1**	**1**	**1**	**1**	**0**	**1**	**0.00%**
2120 GUIDANCE										
PROFESSIONAL SALARIES	60,951	64,313	67,865	72,413	81,937	81,937	81,937	0	9,524	13.15%
MEDICAL INSURANCE	24,554	22,998	22,416	26,184	28,043	28,043	28,043	0	1,859	7.10%
DENTAL INSURANCE	263	262	405	270	0	0	0	0	(270)	-100.00%
LIFE INSURANCE	72	61	61	62	62	62	62	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	4,339	4,610	4,892	5,540	6,268	6,268	6,268	0	728	13.14%
TEACHER RETIREMENT	10,849	11,448	14,266	15,222	16,092	16,092	16,092	0	870	5.72%
UNEMPLOYMENT COMPENSATION	0	0	0	0		0	0	0	0	0.00%
WORKER'S COMPENSATION	122	0	0	0		0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	2,332	550	1,027	2,000	2,000	2,000	2,000	0	0	0.00%
SUPPLIES	823	1,207	958	1,280	1,280	1,280	1,280	0	0	0.00%
BOOKS	462	497	393	300	300	300	300	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	2,200	2,500	2,601	3,250	3,449	3,449	3,449	0	199	6.12%
DUES & FEES	385	385	385	385	385	385	385	0	0	0.00%
GUIDANCE SERVICES TOTALS	**107,353**	**108,831**	**115,269**	**126,906**	**139,816**	**139,816**	**139,816**	**0**	**12,910**	**10.17%**
2130 HEALTH SERVICES										
PROFESSIONAL SALARIES	53,748	56,794	59,842	63,921	68,273	68,273	68,273	0	4,352	6.81%
MEDICAL INSURANCE	24,554	22,998	22,416	26,184	28,043	28,043	28,043	0	1,859	7.10%
DENTAL INSURANCE	0	0	0	0	274	274	274	0	274	0.00%
LIFE INSURANCE	72	61	61	62	62	62	62	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	3,857	4,035	4,273	4,890	5,223	5,223	5,223	0	333	6.81%
TEACHER RETIREMENT	9,567	10,109	12,579	13,436	13,409	13,409	13,409	0	(27)	-0.20%
UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	0	0.00%
WORKER'S COMPENSATION	107	0	0	0	0	0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	350	350	445	500	500	500	500	0	0	0.00%
REPAIRS & MAINTENANCE SERV	0	65	0	100	100	100	100	0	0	0.00%
SUPPLIES	1,090	1,120	1,068	800	800	800	800	0	0	0.00%
BOOKS	120	397	45	200	0	0	0	0	(200)	-100.00%
ELECTRONIC INFORMATION ACCESS	0	0	0	0	100	100	100		100	0.00%
SOFTWARE	560	560	560	560	575	575	575	0	15	2.68%
NEW EQUIPMENT	0	0	0	0	0	0	0	0	0	0.00%

ACCOUNT	19/20 ACTUAL	20/21 ACTUAL	21/22 ACTUAL	22/23 VOTED	23/24 ADMINISTRATION	23/24 SCHOOL BOARD	23/24 BUDGET COMMITTEE	23/24 VOTED	INC/DEC 22/23 TO 23/24	INC/DEC 22/23 TO 23/24 %
REPLACEMENT EQUIPMENT	0	0	0	0	0	0	0	0	0	0.00%
DUES & FEES	150	150	150	145	150	150	150	0	5	3.45%
HEALTH SERVICES TOTALS	**94,176**	**96,640**	**101,439**	**110,798**	**117,509**	**117,509**	**117,509**	**0**	**6,711**	**6.06%**
2140 PSYCHOLOGY										
OTHER PROFESSIONAL SUPPORT	0.00	0	1,585	720	720	720	720	0	0	0.00%
SUPPLIES	0.00	0	830	150	500	500	500	0	350	233.33%
PSYCHOLOGY TOTALS	**0**	**0**	**2,416**	**870**	**1,220**	**1,220**	**1,220**	**0**	**350**	**40.23%**
2150 SPEECH SERVICES										
PARAPROFESSIONAL SALARIES	12,115.79	12,722	13,380	13,163	14,033	14,033	14,033	0	870	6.61%
MEDICAL INSURANCE	11,746.67	8,823	8,302	9,698	10,386	10,386	10,386	0	688	7.09%
DENTAL INSURANCE	131.54	159	125	135	137	137	137	0	2	1.48%
SOCIAL SECURITY & MEDICARE EXP	827.75	908	960	1,007	1,073	1,073	1,073	0	66	6.55%
EMPLOYEE RETIREMENT	1,353.35	1,421	1,881	1,851	1,899	1,899	1,899	0	48	2.59%
UNEMPLOYMENT COMPENSATION	0.00	0	0	0	0	0	0	0	0	0.00%
WORKER'S COMPENSATION	24.50	0	0	0	0	0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	26,983.86	29,274	38,694	42,615	48,679	48,679	48,679	0	6,064	14.23%
CONFERENCE AND TRAVEL	230.25	0	0	0	0	0	0	0	0	0.00%
SUPPLIES	372.54	525	435	916	1,000	1,000	1,000	0	84	9.17%
BOOKS	368.79	114	0	100	100	100	100	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	513.84	336	336	501	686	686	686	0	185	36.93%
SOFTWARE	0.00	0	0	0	0	0	0	0	0	0.00%
NEW EQUIPMENT	0.00	0	1,632	0	0	0	0	0	0	0.00%
SPEECH SERVICES TOTALS	**54,668.88**	**54,283**	**65,745**	**69,986**	**77,993**	**77,993**	**77,993**	**0**	**8,007**	**11.44%**
2160 PHYSICAL & OCCUPATIONAL THERAPY										
CONSULTING SERVICES	0	0	0	500	500	500	500	0	0	0.00%
PHYSICAL THERAPY SERVICES	15,180.97	13,468	15,442	21,060	21,060	21060	21,060	0	0	0.00%
OCCUPATIONAL THERAPY SERV.	38,155.50	48,953	43,588	43,200	43,500	43500	43,500	0	300	0.69%
PHYSICAL & OCCUPATIONAL THER TOTA	**53,336**	**62,421**	**59,030**	**64,760**	**65,060**	**65,060**	**65,060**	**0**	**300**	**0.46%**
2210 TECHNOLOGY										
TECHNOLOGY COORDINATOR	47,999.90	49,920	50,323	54,359	51,500	51,500	51,500	0	(2,859)	-5.26%
MEDICAL INSURANCE	24,554.34	22,998	20,386	26,184	28,043	28,043	28,043	0	1,859	7.10%
DENTAL INSURANCE	263.10	262	227	270	273	273	273	0	3	1.11%
SOCIAL SECURITY & MEDICARE EXP	3,348.53	3,518	3,592	4,159	3,940	3,940	3,940	0	(219)	-5.27%
EMPLOYEE RETIREMENT	5,361.46	5,576	7,036	7,643	6,968	6,968	6,968	0	(675)	-8.83%
UNEMPLOYMENT COMPENSATION	0.00	0	0	0	0	0	0	0	0	0.00%
WORKER'S COMPENSATION	95.69	0	0	0	0	0	0	0	0	0.00%

ACCOUNT	19/20 ACTUAL	20/21 ACTUAL	21/22 ACTUAL	22/23 VOTED	23/24 ADMINISTRATION	23/24 SCHOOL BOARD	23/24 BUDGET COMMITTEE	23/24 VOTED	INC/DEC 22/23 TO 23/24	INC/DEC 22/23 TO 23/24 %
OTHER PROFESSIONAL SERVICES	7,182.54	342	4,248	2,595	4,645	4,645	4,645	0	2,050	79.00%
COPIER SERVICES	6,064.93	6,011	5,031	6,245	6,245	6,245	6,245	0	0	0.00%
REPAIRS & MAINTENANCE SERV	323.29	270	0	0	0	0	0	0	0	0.00%
DATA COMMUNICATIONS	0.00	0	0	0	4,500	4,500	4,500		4,500	0.00%
SUPPLIES	2,334.93	3,846	3,067	6,600	8,000	8,000	8,000	0	1,400	21.21%
ELECTRONIC INFORMATION ACCESS	2,710.00	7,459	8,311	8,995	10,605	10,605	10,605	0	1,610	17.90%
SOFTWARE	4,398.52	0	0	0	0	0	0	0	0	0.00%
NEW EQUIPMENT	3,000.00	0	1,674	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	0.00	0	0	2,800	6,112	6,112	6,112	0	3,312	118.29%
REPLACEMENT COMPUTERS	16,275.65	13,524	23,257	24,100	26,700	26,700	26,700	0	2,600	10.79%
TECHNOLOGY TOTALS	**123,912.88**	**113,725**	**127,152**	**143,950**	**157,531**	**157,531**	**157,531**	**0**	**13,581**	**9.43%**
2212 CURRICULUM & DEVELOPMENT										
INSTRUCTIONAL SALARIES	6,000.00	5,250	4,500	7,000	10,250	10,250	10,250	0	3,250	46.43%
PARAPROFESSIONAL SALARIES	1,400.00	1,400	0	1,400	0	0	0	0	(1,400)	-100.00%
SOCIAL SECURITY & MEDICARE EXP	566.12	509	344	643	784	784	784	0	141	21.93%
EMPLOYEE RETIREMENT	156.38	156	0	197	0	0	0	0	(197)	-100.00%
TEACHER RETIREMENT	1,068.00	935	946	1,471	2,013	2,013	2,013	0	542	36.85%
WORKER'S COMPENSATION	14.75	0	0	0	0	0	0	0	0	0.00%
PROF SERV FOR INSTRUCTION	0.00	0	0	0	0	0	0	0	0	0.00%
NON TEACHING STAFF CONFERENCES	135.00	25	0	1,500	1,500	1,500	1,500	0	0	0.00%
ATA PROFESSIONAL DEVELOP	7,319.33	15,281	12,094	23,500	23,500	23,500	23,500	0	0	0.00%
IN SERVICE TRAINING	2,520.00	5,040	1,800	3,000	5,000	5,000	5,000	0	2,000	66.67%
BOOKS	0.00	24,878	16,586	0	32,000	32,000	32,000	0	32,000	0.00%
ELECTRONIC INFORMATION ACCESS	573.85	602	631	650	750	750	750	0	100	15.38%
CURRICULUM & DEVELOPMENT TOTALS	**19,753.43**	**54,076**	**36,900**	**39,361**	**75,797**	**75,797**	**75,797**	**0**	**36,436**	**92.57%**
2222 LIBRARY & MEDIA SERVICES										
MEDIA SPECIALISTS SALARY	29,738.50	31,693	32,327	33,378	34,463	34,463	34,463	0	1,085	3.25%
MEDICAL INSURANCE	11,746.68	7,983	8,302	9,698	10,386	10,386	10,386	0	688	7.09%
DENTAL INSURANCE	131.56	103	125	135	137	137	137	0	2	1.48%
LIFE INSURANCE	0.00	0	0	62	62	62	62	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	2,069.12	2,292	2,341	2,553	2,636	2,636	2,636	0	83	3.25%
EMPLOYEE RETIREMENT	3,321.76	3,540	4,545	4,766	4,663	4,663	4,663	0	(103)	-2.16%
UNEMPLOYMENT COMPENSATION	0.00	0	0	0	0	0	0	0	0	0.00%
WORKER'S COMPENSATION	59.28	0	0	0	0	0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	0.00	0	800	750	1,000	1,000	1,000	0	250	33.33%
REPAIRS & MAINTENANCE SERV	130.32	0	0	0	0	0	0	0	0	0.00%
SUPPLIES	298.37	254	327	300	300	300	300	0	0	0.00%
AV MATERIALS	0.00	0	0	0	0	0	0	0	0	0.00%
BOOKS	4,305.94	3,063	3,717	4,500	4,750	4,750	4,750	0	250	5.56%
ELECTRONIC INFORMATION ACCESS	1,641.50	1,642	1,731	1,700	1,760	1,760	1,760	0	60	3.53%
NEW EQUIPMENT	151.17	517	0	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	0.00	0	0	0	0	0	0	0	0	0.00%
DUES & FEES	20.00	151	201	214	214	214	214	0	0	0.00%

ACCOUNT	19/20 ACTUAL	20/21 ACTUAL	21/22 ACTUAL	22/23 VOTED	23/24 ADMINISTRATION	23/24 SCHOOL BOARD	23/24 BUDGET COMMITTEE	23/24 VOTED	INC/DEC 22/23 TO 23/24	INC/DEC 22/23 TO 23/24 %
LIBRARY & MEDIA SERVICES TOTALS	**53,614.20**	**51,238**	**54,416**	**58,056**	**60,371**	**60,371**	**60,371**	**0**	**2,315**	**3.99%**
2310 SCHOOL BOARD SERVICES										
TREASURER'S SALARIES	800.00	800	800	800	800	800	800	0	0	0.00%
SCHOOL BOARD SALARIES	1,967.00	2,036	2,100	2,100	2,100	2,100	2,100	0	0	0.00%
DISTRICT OFFICER'S SALARIES	315.00	306	420	375	375	375	375	0	0	0.00%
SCHOOL BOARD CLERK	217.00	1,500	256	1,150	1,150	1,150	1,150	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	252.39	346	274	339	339	339	339	0	0	0.00%
EMPLOYEE RETIREMENT	0.00	168	0	105	101	101	101	0	(4)	-3.81%
WORKER'S COMPENSATION	6.58	0	0	0	0	0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	820.07	2,350	11,901	1,350	1,350	1,350	1,350	0	0	0.00%
DISTRICT MEETING	779.50	693	0	800	800	800	800	0	0	0.00%
POSTAGE	239.32	242	253	400	400	400	400	0	0	0.00%
ADVERTISING	1,682.11	2,018	1,961	2,100	1,887	1,887	1,887	0	(213)	-10.14%
PRINTING & BINDING	537.04	318	0	600	600	600	600	0	0	0.00%
CONFERENCE AND TRAVEL	194.95	303	182	500	500	500	500	0	0	0.00%
SUPPLIES	576.38	2,105	2,365	1,600	1,600	1,600	1,600	0	0	0.00%
DUES & FEES	4,398.48	3,243	3,312	4,278	4,278	4,278	4,278	0	0	0.00%
SCHOOL BOARD SERVICES TOTALS	**12,785.82**	**16,427**	**23,823**	**16,497**	**16,280**	**16,280**	**16,280**	**0**	**(217)**	**-1.32%**
2317 AUDIT SERVICES										
AUDIT SERVICES	8,250.00	10,200	8,250	18,200	18,200	18,200	18,200	0	0	0.00%
AUDIT SERVICES TOTALS	**8,250.00**	**10,200**	**8,250**	**18,200**	**18,200**	**18,200**	**18,200**	**0**	**0**	**0.00%**
2318 LEGAL SERVICES										
LEGAL SERVICES	1,591.00	2,779	6,969	5,000	5,000	5,000	5,000	0	0	0.00%
LEGAL SERVICES TOTALS	**1,591.00**	**2,779**	**6,969**	**5,000**	**5,000**	**5,000**	**5,000**	**0**	**0**	**0.00%**
2320 SAU ADMINISTRATION										
OTHER PROFESSIONAL SERVICES	91,416.00	103,218	112,996	135,967	148,344	148,344	148,344	0	12,377	9.10%
SAU ADMINISTRATION TOTALS	**91,416.00**	**103,218**	**112,996**	**135,967**	**148,344**	**148,344**	**148,344**	**0**	**12,377**	**11.99%**
2410 OFFICE OF THE PRINCIPAL										
PRINCIPAL'S SALARY	103,782.55	108,421	90,000	90,000	94,500	94,500	94,500	0	4,500	5.00%
SECRETARY'S SALARY	60,493.08	62,750	69,358	68,900	81,851	81,851	81,851	0	12,951	18.80%
OFFICE OF THE PRIN STIPENDS	9,000.00	9,000	6,000	7,500	7,500	7,500	7,500	0	0	0.00%
MEDICAL INSURANCE	30,819.20	43,444	41,512	48,489	51,932	51,932	51,932	0	3,443	7.10%
DENTAL INSURANCE	745.45	799	751	810	820	820	820	0	10	1.23%

ACCOUNT	19/20 ACTUAL	20/21 ACTUAL	21/22 ACTUAL	22/23 VOTED	23/24 ADMINISTRATION	23/24 SCHOOL BOARD	23/24 BUDGET COMMITTEE	23/24 VOTED	INC/DEC 22/23 TO 23/24	INC/DEC 22/23 TO 23/24 %
LIFE INSURANCE	72.00	61	61	62	62	62	62	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	13,135.28	13,182	12,177	12,730	14,065	14,065	14,065	0	1,335	10.49%
EMPLOYEE RETIREMENT	6,924.54	7,181	9,752	9,688	11,074	11,074	11,074	0	1,386	14.31%
TEACHER RETIREMENT	19,808.24	13,480	20,179	20,495	20,033	20,033	20,033	0	(462)	-2.25%
UNEMPLOYMENT COMPENSATION	0.00	0	0	0	0	0	0	0	0	0.00%
WORKER'S COMPENSATION	327.68	0	0	0	0	0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	2,645.22	1,181	1,249	1,290	1,390	1,390	1,390	0	100	7.75%
REPAIRS & MAINTENANCE SERV	0.00	0	0	250	250	250	250	0	0	0.00%
TELEPHONE	2,884.64	3,003	3,102	3,172	4,164	4,164	4,164	0	992	31.27%
POSTAGE	2,049.95	2,000	1,500	2,000	2,000	2,000	2,000	0	0	0.00%
PRINTING & BINDING	1,027.50	1,369	320	2,500	2,500	2,500	2,500	0	0	0.00%
CONFERENCE AND TRAVEL	697.50	12,290	850	4,500	3,500	3,500	3,500	0	(1,000)	-22.22%
SUPPLIES	1,184.90	2,711	4,020	4,200	4,450	4,450	4,450	0	250	5.95%
BOOKS	539.06	380	120	500	500	500	500	0	0	0.00%
DUES & FEES	0.00	795	795	795	850	850	850	0	55	6.92%
OFFICE OF THE PRINCIPAL TOTALS	**256,137**	**282,045**	**261,746**	**277,881**	**301,441**	**301,441**	**301,441**	**0**	**23,560**	**8.48%**
2610 OPERATION OF PLANT										
CUSTODIAL SALARIES	114,847.77	119,359	124,155	121,781	126,177	126,177	126,177	0	4,396	3.61%
MEDICAL INSURANCE	36,376.89	34,072	33,209	38,791	41,545	41,545	41,545	0	2,754	7.10%
DENTAL INSURANCE	789.30	786	751	810	820	820	820	0	10	1.23%
SOCIAL SECURITY & MEDICARE EXP	8,379.00	8,744	9,123	9,316	9,653	9,653	9,653	0	337	3.62%
EMPLOYEE RETIREMENT	12,277.92	12,668	16,242	17,123	17,072	17,072	17,072	0	(51)	-0.30%
UNEMPLOYMENT COMPENSATION	0.00	0	0	0	0	0	0	0	0	0.00%
WORKER'S COMPENSATION	225.19	0	0	0	0	0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	2,691.60	1,480	5,285	5,000	5,500	5,500	5,500	0	500	10.00%
WATER AND SEWER	4,402.55	4,383	4,224	4,500	4,500	4,500	4,500	0	0	0.00%
DISPOSAL SERVICES	3,451.05	3,525	4,097	3,600	4,380	4,380	4,380	0	780	21.67%
SNOW PLOWING SERVICES	18,730.00	15,205	19,340	18,880	17,800	17,800	17,800	0	(1,080)	-5.72%
REPAIRS & MAINTENANCE SERV	0.00	0	0	2,000	0	0	0	0	(2,000)	-100.00%
INSURANCE	9,034.63	10,166	8,763	12,446	13,691	13,691	13,691	0	1,245	10.00%
DATA COMMUNICATIONS	6,438.15	3,414	2,419	8,928	0	0	0	0	(8,928)	-100.00%
CONFERENCE AND TRAVEL	69.60	0	0	500	500	500	500	0	0	0.00%
SUPPLIES	11,698.12	7,127	8,754	10,000	10,500	10,500	10,500	0	500	5.00%
ELECTRICITY	27,914.86	29,701	30,468	28,334	35,038	35,038	35,038	0	6,704	23.66%
BOTTLED GAS / PROPANE	1,796.03	1,954	1,072	2,000	2,500	2,500	2,500	0	500	25.00%
FUEL OIL	47,196.81	38,100	46,152	49,350	78,009	78,009	78,009	0	28,659	58.07%
NEW EQUIPMENT	0.00	0	2,375	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	8,111.16	1,513	1,664	1,500	1,500	1,500	1,500	0	0	0.00%
OPERATION OF PLANT TOTALS	**314,430.63**	**292,197**	**318,094**	**334,859**	**369,185**	**369,185**	**369,185**	**0**	**34,326**	**10.25%**

ACCOUNT	19/20 ACTUAL	20/21 ACTUAL	21/22 ACTUAL	22/23 VOTED	23/24 ADMINISTRATION	23/24 SCHOOL BOARD	23/24 BUDGET COMMITTEE	23/24 VOTED	INC/DEC 22/23 TO 23/24	INC/DEC 22/23 TO 23/24 %
2620 BUILDING & EQUIPMENT										
OTHER PROFESSIONAL SERVICES	36,574.05	25,570	18,041	36,630	37,200	37,200	37,200	0	570	1.56%
REPAIRS & MAINTENANCE SERV	755.76	5,511	9,397	7,500	7,500	7,500	7,500	0	0	0.00%
SUPPLIES	5,207.27	5,241	5,705	5,500	6,000	6,000	6,000	0	500	9.09%
NEW EQUIPMENT	760.00	15,200	0	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	151,833.09	21,348	568	3,000	3,000	3,000	3,000	0	0	0.00%
BUILDING & EQUIPMENT TOTALS	**195,130.17**	**72,870**	**33,712**	**52,630**	**53,700**	**53,700**	**53,700**	**0**	**1,070**	**2.03%**
2630 CARE OF GROUNDS										
OTHER PROFESSIONAL SERVICES	5,005.18	0	1,875	8,000	5,000	5,000	5,000	0	(3,000)	-37.50%
REPAIRS & MAINTENANCE SERV	567.50	490	295	1,000	1,000	1,000	1,000	0	0	0.00%
SUPPLIES	2,114.00	400	975	3,000	2,500	2,500	2,500	0	(500)	-16.67%
NEW EQUIPMENT	0.00	0	0	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	45,290.00	36,045	1,100	2,000	2,000	2,000	2,000	0	0	0.00%
CARE OF GROUNDS TOTALS	**52,977**	**36,935**	**4,245**	**14,000**	**10,500**	**10,500**	**10,500**	**0**	**-3,500**	**-25.00%**
2721 REGULAR TRANSPORTATION										
REGULAR STUDENT TRANS	50,382.62	52,953	54,542	57,269	58,987	58,987	58,987	0	1,718	3.00%
REGULAR TRANSPORTATION TOTALS	**50,382.62**	**52,953**	**54,542**	**57,269**	**58,987**	**58,987**	**58,987**	**0**	**1,718**	**3.00%**
2722 SPED TRANSPORTATION										
SPED TRANSPORTATION	0.00	18,634	17,220	2,940	3,500	3,500	3,500	0	560	19.05%
SPED TRANSPORTATION TOTALS	**0.00**	**18,634**	**17,220**	**2,940**	**3,500**	**3,500**	**3,500**	**0**	**560**	**19.05%**
2724 ATHLETIC TRANSPORTATION										
ATHLETIC TRANSPORTATION	2,750.00	1,041	1,802	3,960	3,960	3,960	3,960	0	0	0.00%
ATHLETIC TRANSPORTATION TOTALS	**2,750.00**	**1,041**	**1,802**	**3,960**	**3,960**	**3,960**	**3,960**	**0**	**0**	**0.00%**
2725 CO-CURRICULAR TRANSPORTATION										
CO-CURRICULAR TRANSPORTATION	2,005.25	0	1,453	6,065	6,065	6,065	6,065	0	0	0.00%
CO-CURRICULAR TRANS TOTALS	**2,005.25**	**0**	**1,453**	**6,065**	**6,065**	**6,065**	**6,065**	**0**	**0**	**0.00%**
2727 HOMELESS TRANSPORTATION										

ACCOUNT	19/20 ACTUAL	20/21 ACTUAL	21/22 ACTUAL	22/23 VOTED	23/24 ADMINISTRATION	23/24 SCHOOL BOARD	23/24 BUDGET COMMITTEE	23/24 VOTED	INC/DEC 22/23 TO 23/24	INC/DEC 22/23 TO 23/24 %
HOMELESS TRANSPORTATION	5,387.50	1,592	1,400	2,000	1	1	1	0	(1,999)	-99.95%
HOMELESS TRANSPORTATION TOTALS	**5,387.50**	**1,592**	**1,400**	**2,000**	**1**	**1**	**1**	**0**	**(1,999)**	**-99.95%**
2900 COSTS TO DISTRIBUTE										
SALARY POOL	0.00	0	0	34,306	29,652	29,652	29,652	0	(4,654)	-13.57%
SOCIAL SECURITY & MEDICARE EXP	0.00	0	0	2,625	2,268	2,268	2,268	0	(357)	-13.60%
EMPLOYEE RETIREMENT	0.00	0	0	4,190	3,373	3,373	3,373	0	(817)	-19.50%
TEACHER RETIREMENT	0.00	0	0	946	928	928	928	0	(18)	-1.90%
UNEMPLOYMENT COMPENSATION	0.00	0	0	718	706	706	706	0	(12)	-1.67%
WORKER'S COMPENSATION	0.00	5,536	3,671	5,820	5,991	5,991	5,991	0	171	2.94%
COSTS TO DISTRIBUTE TOTALS	**0.00**	**5,536**	**3,671**	**48,605**	**42,918**	**42,918**	**42,918**	**0**	**(5,687)**	**-11.70%**
3100 TRANSFER TO FOOD SERVICE										
TRANSFER TO FOOD SERVICE	20,000.00	20,000	20,000	20,000	20,000	20,000	20,000	0	0	0.00%
TRANSFER TO FOOD SERVICE TOTALS	**20,000.00**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**0**	**0**	**0.00%**
5210 TRANSFER TO GENERAL FUND										
GRANT FUNDS	0.00	0	0	150,000	150,000	150,000	150,000	0	150,000	0.00%
TRANSFER TO GENERAL FUND TOTALS	**0**	**0**	**0**	**150,000**	**150,000**	**150,000**	**150,000**	**0**	**150,000**	**0.00%**
5212 FOOD SERVICE FUND										
FOOD SERVICE FUND	0.00	0	0	100,000	100,000	100,000	100,000	0	100,000	0.00%
FOOD SERVICE FUND TOTALS	**0**	**0**	**0**	**100,000**	**100,000**	**100,000**	**100,000**	**0**	**100,000**	**0.00%**
5251 TRANSFER TO CAPITAL RESERVE										
TRANSFER TO EXPENDABLE TRUST	85,000.00	60,000	85,000	75,000	0	0	0	0	(75,000)	-100.00%
TRANSFER TO CAPITAL RESERVE TOTAL	**85,000.00**	**60,000**	**85,000**	**75,000**	**0**	**0**	**0**	**0**	**(75,000)**	**-100.00%**
GRAND TOTALS:	**3,440,487**	**3,398,544**	**3,426,131**	**4,167,287**	**4,296,866**	**4,296,866**	**4,296,866**	**0**	**129,579**	**3.11%**

Ashland School District
Default Budget Worksheet 2023/2024
Department of Revenue Administration Format

	Adopted Budget 2022/2023	Add Contractual & Mandated	Minus One Time Appropriations, Eliminated Positions, New Contracts	Default Budget 2023 2024	Explanation
1100-1199 Regular Programs	$ 1,707,147	$ 201,345	$ (36,161)	$ 1,872,330	Funding Source change for position from Federal to General Fund
1200-1299 Special Programs	$ 473,805	$ 15,762	$ -	$ 489,567	22/23 Salary adjustments and IEP Requirements
1400-1499 Other Programs	$ 50,774	$ 1,544	$ -	$ 52,318	Collective Bargaining Increases
2000-2199 Student Support Services	$ 373,321	$ 23,937	$ -	$ 397,258	Collective Bargaining Increases and IEP required increases
2200-2299 Instructional Staff Services	$ 241,367	$ 2,005	$ -	$ 243,372	Collective Bargaining Increases and contract increases
2310-2319 Other School Board	$ 39,697	$ -	$ -	$ 39,697	School Board/Audit/Legal
2320 (310) SAU Management Services	$ 135,967	$ 12,377	$ -	$ 148,344	Increase is a mandated appropriation
2400-2499 School Administration Services	$ 277,881	$ 24,875	$ -	$ 302,756	Approved salary increases 22/23
2600-2699 Plant Operations and Maintenance	$ 401,489	$ 5,327	$ -	$ 406,816	Approved salary increases 22/24 and Contractual Increases
2700-2799 Student Transportation	$ 72,234	$ 2,278	$ -	$ 74,512	Increase is contractual
2800-2999 Support Service, Central and Other	$ 48,605	$ -	$ (42,067)	$ 6,538	Increase Insurance - Remove 22/23 Non Bargaining Salary adjustments
3100 Food Service Support	$ 20,000	$ -	$ -	$ 20,000	
Sub Total Operating General Fund	$ 3,842,287	$ 289,451	$ (78,228)	$ 4,053,509	$ 4,053,509
Other Funds					
Grants/Federal	$ 150,000			$ 150,000	
Food Fund	$ 100,000			$ 100,000	
Expendable Trust	$ 75,000				
Sub Total Other	$ 325,000				
Total Appropriations	$ 4,167,287			**$ 4,303,509**	**Total Default Budget**
Proposed Operating General Fund 2023/2024	$ 4,046,865				
Other Funds					
Grants/Federal	$ 150,000				
Food Fund	$ 100,000				
Expendable Trust	$ -				
	$ 250,000				
Total Appropriations	$ 4,296,865			**$ 6,644**	

ASHLAND SCHOOL DISTRICT 2023/2024 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	$34,312	Amounts will vary as leases end and new ones are entered into. Budgeted amounts will most likely stay under $35,000 per year.
Waste Management (Trash Removal)	Operation of Plan	$4,380	Yearly estimated increase of 3% to 5%
3 Lakes Landscaping Services (Snow Plowing)	Operation of Plant	$17,800	We use a rolling 3-year average to budget for snow plowing.
Fuel Oil	Operation of Plant	$78,009	We use an 8-year average of gallons to estimate what will be used for the ensuing budget. Fuel oil prices are volatile and we used an estimate of $3.95 per gallon for the coming year.
Durham Transportation Services	Regular Student Transportation	$58,987	2023/2024 will be year 2 of a 3-year contract. Year 1 increase is 5%, year 2 3% and year 3 3%.
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 5 years and is designed to smooth out the impact on the budget through contributions to the Expendable Trust Funds.

Ashland School District

Capital Improvement Plan
and
Facilities Budget Plan

Revised December 2022
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. Gymnasiam
3. Fields, Parking, and Maintenance Shed

Summary of Budget Plan

	1	2	3	4	5	6	7
	Budget Year						
Location	**2020/2021**	**2021/2022**	**2022/2023**	**2023/2024**	**2024/2025**	**2025/2026**	**2026/2027**
K-8 Building	$ 38,500	$ 42,000	$ 38,000	$ 38,000	$ 50,500	$ 41,000	$ 38,000
Gymnasium	$ 75,000	$ 32,400	$ -	$ -	$ -	$ -	$ -
Fields & Parking	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 57,500	$ 72,500	$ 6,500
Totals	$ 120,000	$ 80,900	$ 44,500	$ 44,500	$ 108,000	$ 113,500	$ 44,500

Funding Source							
General Fund	$ 45,000	$ 80,900	$ 44,500	$ 44,500	$ 108,000	$ 113,500	$ 44,500
Expendable Trust			$ -				
Separate Warrant *	$ 75,000						
Prior Year Encumbrance							

Facilities ET Balance							
7/1/2019	$ 247,406	$ 272,406	$ 322,406	$ 173,811	$ 223,811	$ 273,811	$ 323,811
	$ -						
Estimated Additions	$ 25,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Estimated Subtractions		$ -	$ (198,595)				
Balance Forward	$ 272,406	$ 322,406	$ 173,811	$ 223,811	$ 273,811	$ 323,811	$ 373,811

*Article 5 Gymnasium Heating System

Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2020/2021

K-8 Building

Ober wing zone valve replacement (H3)	$	500
Annual Replacement of Small Equipment	$	3,000
Annual Services & Maintenance	$	35,000
	$	38,500

Gymnasium

Heating System	$	75,000
	$	75,000

Fields, Parking & Maintenance Shed

Annual field and grounds care	$	6,500
Playground Equipment Phase III	$	-
	$	6,500

Total	$	120,000

Notes Facilities Committee decided to fund playground out of available general fund

Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2021/2022

			Deferred
K-8 Building			
	Hot water control valves (H9)	$ 4,000	
	Annual Replacement of Small Equipment	$ 3,000	
	Annual Services & Maintenance	$ 35,000	
		$ 42,000	
Gymnasium			
	New Flooring: Rubberized (PE office, hallways, stairs, locker rooms & front entry)	$ 32,400	*Will encumber forward until gym heating is completed*
		$ 32,400	
Fields, Parking & Maintenance Shed			
	Playground Phase IV	$ -	$ 27,000
	Annual field and grounds care	$ 6,500	
		$ 6,500	
	Total	$ 80,900	$ 27,000

Playground Phase IV $27,000 cut from the budget process.

Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2022/2023

		Deferred
K-8 Building		
Replace/upgrade lighting	$ -	$ 9,000
Annual Replacement of Small Equipment	$ 3,000	
Annual Services & Maintenance	$ 35,000	
	$ 38,000	$ 9,000
Gymnasium		
Locker room & hallway lighting	$ -	$ 3,000
Locker Room Windows Replacement	$ -	$ 13,100
PE Office & Hallways	$ -	$ 14,080
	$ -	$ 30,180
Fields, Parking & Maintenance Shed		
Outdoor Parking Lots Lights to LED (H5)	$ -	$ 1,000
Playground Phase IV	$ -	$ 27,000
Annual Fields & Grounds Care	$ 6,500	
Gym Parking & Walkway	$ -	$ 40,000
	$ 6,500	$ 68,000
Total	$ 44,500	$ 107,180

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	
		$ 38,000	
Gymnasium			
	Locker room & hallway lighting	$ -	$ 3,000
	Locker Room Windows Replacement	$ -	$ 13,100
	PE Office & Hallways	$ -	$ 14,080
		$ -	$ 14,080
Fields, Parking & Maintenance Shed			
	Outdoor Parking Lots Lights to LED (H5)	$ -	$ 1,000
	Playground Phase IV	$ -	$ 27,000
	Annual Fields & Grounds Care	$ 6,500	
	Gym Parking & Walkway	$ -	$ 40,000
		$ 6,500	$ 68,000
	Total	$ 44,500	$ 82,080

Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2024/2025

K-8 Building

Hot water control valves (H9)	$ 4,000
Three Phase Hot Water Heater (Cafeteria & Middle)	$ 8,500
Annual Replacement of Small Equipment	$ 3,000
NORA Flooring (Cafeteria, Hallways and Classrooms)	
Annual Services & Maintenance	$ 35,000
	$ 50,500

Gymnasium

	$ -

Fields, Parking & Maintenance Shed

Outdoor Parking Lots Lights to LED (H5)	$ 1,000
Annual Fields & Grounds Care	$ 6,500
Parking Lot Main Building	$ 50,000
	$ 57,500

Total	$ 108,000

Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2025/2026

K-8 Building

Door Replacement: Exterior Middle Wing Playground		
Expansion of Fob System Access Points	$	3,000
Annual Replacement of Small Equipment	$	3,000
Annual Services & Maintenance	$	35,000
	$	41,000

Gymnasium

	$	-

Fields, Parking & Maintenance Shed

Outdoor Parking Lots Lights to LED (H5)	$	1,000
Annual Fields & Grounds Care	$	6,500
Parking area by Playground and expansion	$	65,000
	$	72,500

Total $ 113,500

Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2026/2027

K-8 Building		
	Door Replacement: All interior	
	Annual Replacement of Small Equipment	$ 3,000
	Annual Services & Maintenance	$ 35,000
		$ 38,000
Gymnasium	Lockers Replacement	
	Bathroom Stalls,sinks, showers	
		$ -
Fields, Parking & Maintenance Shed		
	Shed: expansion & roof	
	Annual Fields & Grounds Care	$ 6,500
		$ 6,500
	Total	$ 44,500