
Ashland School District

Proposed 2024/2025 Budget
First Deliberative Session

Monday, February 5, 2024
6:00 p.m. Ashland Elementary School Cafeteria

ASHLAND SCHOOL DISTRICT 2024/2025 BUDGET OVERVIEW

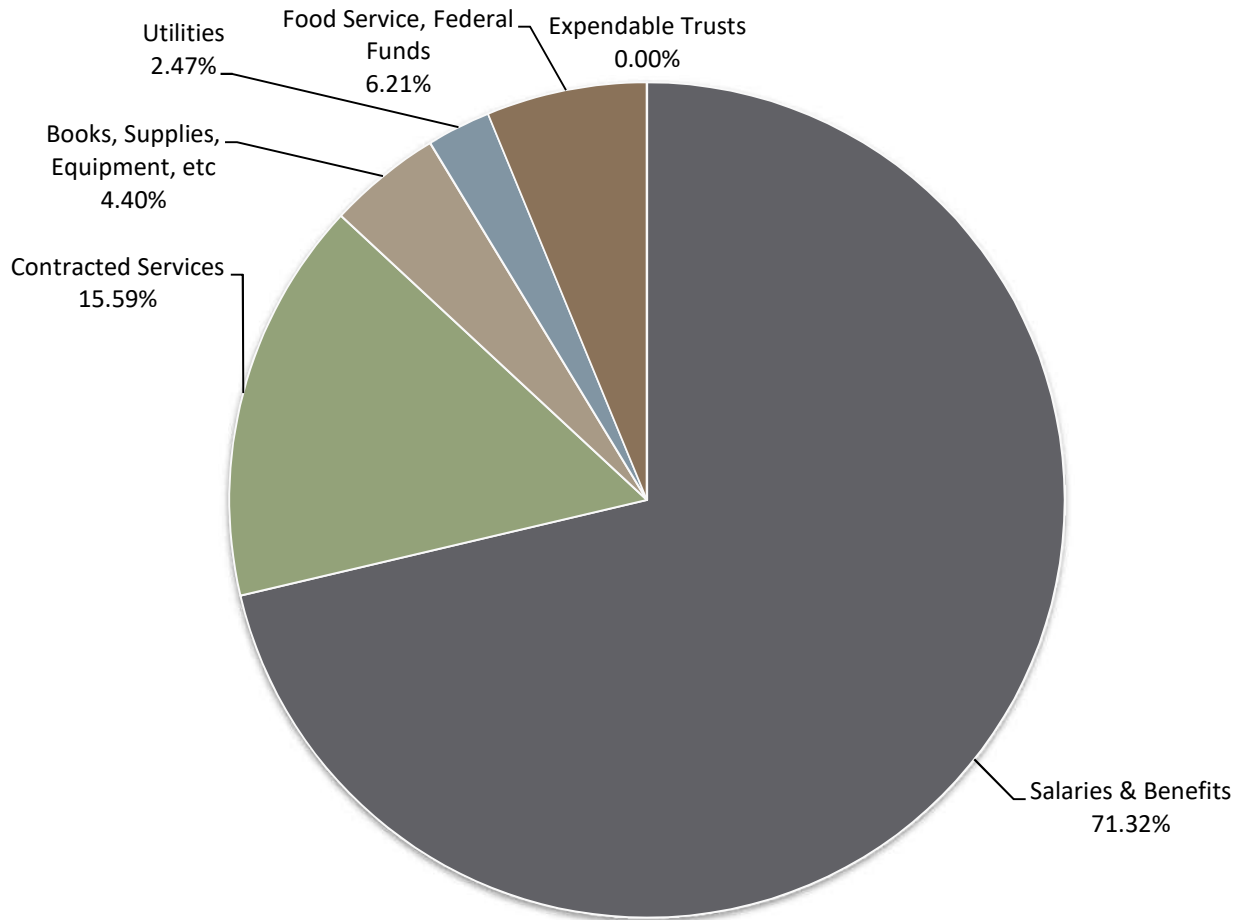
⇒ **Operating Budget**

The general fund operational budget presented \$4,505,844 has an increase of \$208,978 or 4.86% over the 2023/2024 voted budget of \$4,296,866.

- ✓ **Staffing Reductions** – Recognizing the need to manage rising costs within the budget, the proposed budget reduces 1.0 FTE Classroom Teacher, 1.0 FTE Special Education Para-Educator, and 1.0 FTE Custodian. Current enrollment projections indicate that for next year the Classroom Teacher reduction will have minimal impact. The Special Education Para-Educator position was not filled during the 2023/2024 school year. Therefore, the present special education needs are able to be met with the proposed special education services and current level of staffing. The budget does not provide funding for unknown special education needs. The reduction of 1.0 FTE Custodian will be absorbed by reorganizing how cleaning is accomplished within the school. These **reductions** amount to \$165,702.
- ✓ **Insurance** - The health insurance GMR (Guaranteed Maximum Rate) is an increase of 15.7%. The GMR for 2023/2024 was 7.1% and the actual rate increase was 7.1%. **Health insurance increases based on the GMR and subscription changes represents a \$37,974 increase in the proposed budget.** Dental insurance has a GMR of 4.7%.
- ✓ **Curriculum & Development** – Installment two (24/25) of the new literacy curriculum materials for grades K – 8: Into Reading (K – 5) and Into Literature (6 – 8). The total cost is \$64,000; installment one (23/24) was \$32,000 and installment two (24/25) is \$32,000. The second installment is included in the default budget for 2024/2025.
- ✓ **Special Education & Speech** – Special Education Other Professional Services has increased by \$58,628 primarily to support increased contracted services for Behavioral Consultant and a Registered Behavior Technician for special education needs. Additionally, Tuition to Private Schools has increased by \$16,600 to fund a court ordered placement. It is anticipated that Speech Other Professional Services will increase by \$9,321 due to potentially a different provider. **Collectively, this represents an \$84,549 increase in the proposed budget.**

- ✓ **Utilities/Fuel** - Fuel oil decreased by \$5,153 based on the 8 year average of gallons used, propane increased by \$1,000 and electricity remained flat, however, it is anticipated that the new ventilation system will increase electrical costs.
- ✓ **Salaries** - The School Board approved for the 2023/2024 school year a \$2/hour raise in addition to the 5% salary pool that was distributed to non-bargaining staff. The \$2/hour increase was offset for the 2023/2024 school year by a decision to not fill an open special education paraeducator position. The rationale for this increase was to retain and attract non-bargaining staff. There is a staffing shortage in the field of education; many other schools in the state and nation are operating shorthanded. The adjustment proved effective for Ashland Elementary School as we started the 2023/2024 school year fully staffed. **The distributed salary pool from last year, the \$2/hour adjustment for hourly staff, and staff changes represents close to an \$80,000 increase in the proposed budget.**
- ✓ **Salaries** - The salary pool to distribute to all non-union staff (administration, facilities staff, school support staff) is based on a 5% increase. **The salary pool plus associated costs is \$37,563, which is \$1,342 increase over last year.**
- ✓ **Food Service** – Based on actual costs, the School Board approved using fund balance from the 2022/2023 school year in the amount of \$10,000 to support the School Lunch Program for this current year, 2023/2024. **Therefore, based on anticipated costs, the proposed budget includes a \$10,000 increase to support the School Lunch Program.**
- ✓ **Facilities** – only maintenance is proposed in the 2024/2025 operating budget.

**PIE CHART OF THE GENERAL OPERATING BUDGET
ASHLAND SCHOOL DISTRICT
PROPOSED BUDGET 2024-2025
PERCENTAGE OF EXPENSES TO TOTAL BUDGET**



	2023/2024	2024/2025	\$ Change	% Change
Salaries & Benefits	\$ 3,117,496	\$ 3,213,749	\$ 96,253	3.09%
Contracted Services	\$ 602,761	\$ 702,411	\$ 99,650	16.53%
Books, Supplies, Equipment, etc	\$ 191,062	\$ 198,290	\$ 7,228	3.78%
Utilities	\$ 115,547	\$ 111,394	\$ (4,153)	(3.59)%
Food Service, Federal Funds	\$ 270,000	\$ 280,000	\$ 10,000	3.70%
Expendable Trusts	\$ -	\$ -	\$ -	0.00%
Debt Services	\$ -	\$ -	\$ -	0.00%
	<u>\$ 4,296,866</u>	<u>\$ 4,505,844</u>	<u>\$ 208,978</u>	4.86%

For more detail, please see category chart.

ASHLAND SCHOOL DISTRICT PROPOSED BUDGET 2024/2025

CATEGORY COMPARISONS

<u>Salaries & Benefits</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>Increase/(Decrease)</u>	
Salaries	\$ 2,011,400	\$ 2,055,055	\$ 43,655	
Health & Dental Insurance	\$ 586,389	\$ 623,613	\$ 37,224	
Life, Retirement, FICA, Workers Comp, Unemployment	\$ 519,707	\$ 535,081	\$ 15,374	
Sub-Total	\$ 3,117,496	\$ 3,213,749	\$ 96,253	3.09%

<u>Contracted Services</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>Increase/(Decrease)</u>	
Contracted Services	\$ 422,976	\$ 496,621	\$ 73,645	
Repairs & Maintenance	\$ 9,850	\$ 12,750	\$ 2,900	
Travel/Professional Development/Conferences	\$ 36,000	\$ 36,000	\$ -	
Other Purchased Services	\$ 56,422	\$ 60,052	\$ 3,630	
Tuition	\$ 5,000	\$ 21,600	\$ 16,600	
Transportation	\$ 72,513	\$ 75,388	\$ 2,875	
Sub-Total	\$ 602,761	\$ 702,411	\$ 99,650	16.53%

<u>Books, Supplies, Equipment, etc.</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>Increase/(Decrease)</u>	
Books & Supplies	\$ 114,130	\$ 112,150	\$ (1,980)	
Software & Electronic Information Access	\$ 23,613	\$ 27,715	\$ 4,102	
Equipment & Computers	\$ 45,912	\$ 50,967	\$ 5,055	
Dues & Fees	\$ 7,407	\$ 7,458	\$ 51	
Sub-Total	\$ 191,062	\$ 198,290	\$ 7,228	3.78%

<u>Utilities</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>Increase/(Decrease)</u>	
Electricity/Fuel Oil/Propane	\$ 115,547	\$ 111,394	\$ (4,153)	
Sub-Total	\$ 115,547	\$ 111,394	\$ (4,153)	(3.59)%

<u>Other Expenses</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>Increase/(Decrease)</u>	
Food Service, Federal Funds	\$ 270,000	\$ 280,000	\$ 10,000	
Expendable Trusts	\$ -	\$ -	\$ -	
Debt Services	\$ -	\$ -	\$ -	
Sub-Total	\$ 270,000	\$ 280,000	\$ 10,000	3.70%

	\$ 4,296,866	\$ 4,505,844	\$ 208,978	4.86%
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**ASHLAND SCHOOL DISTRICT WARRANT
2024
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 5, 2024, 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 3. 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 12, 2024**, 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:

- ❖ One (1) School Board Member for the ensuing three (3) years
- ❖ One (1) Treasurer for the ensuing three (3) years
- ❖ One (1) District Clerk for the ensuing three (3) years
- ❖ One (1) Moderator for the ensuing one (1) year

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

Moderator	\$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 4 in favor; 0 opposed. The Ashland School Board recommends this article by a vote of 4 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 \$4,505,844. Should this article be defeated, the default budget shall be \$4,462,548, 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 \$4,505,844 by a vote of 4 in favor; 0 opposed. The Ashland School Board recommends the appropriation of \$4,505,844 by a vote of 5 in favor; 0 opposed.

GIVEN UNDER OUR HANDS AND SEALS AT SAID ASHLAND THIS 24th DAY OF JANUARY, 2024.

Stephen Heath, Chair

Sandra Coleman, Vice-Chair

Jennifer Foote

Stephen Felton

Jesse Farris

Ashland School District Revenue Information
Estimated 2024/2025

	MS24 Actual 2021/2022	MS 24 Actual 2022/2023	MS 24 Actual 2023/2024	Budget Estimates 2024/2025
General Fund Revenue				
Unreserved Fund Balance	85,354	84,739	119,600	5,000
Retained Fund Balance				
Amounts Voted From Fund Balance	85,000	75,000	-	-
Revenue From State Sources				
Special Education Aid	-	-	-	-
Extraordinary Need Grant	-	20,668	-	-
Adequate Education Grant	717,162	814,283	631,882	621,119
Building Aid				
Revenue From Federal Sources				
Medicaid	20,000	100	10,000	10,000
Federal Forest	323	383	357	357
Local Revenue Other Than Taxes				
Tuition	-	-	-	-
Earnings on Investments	200	200	1,000	1,000
Misc	500	500	500	500
Total General Fund Revenues	908,539	995,873	763,339	637,976
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 Activity Revenues				
Total School Revenue & Credits	1,158,539	1,245,873	1,013,339	887,976
District Appropriation	3,973,744	4,167,287	4,296,866	4,505,844
District Assessment	2,815,205	2,921,414	3,283,527	3,617,868
Assessment Increase/(Decrease)	\$36,491	\$106,209	\$362,113	\$334,340
Percentage Increase/(Decrease)	1.31%	3.77%	12.40%	10.18%
Tax Rate Estimated Impact Increase/(Decrease)	\$0.1454	\$0.4179	\$1.4036	\$0.7561
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		

WHAT DOES THIS BUDGET MEAN FOR MY TAX BILL?

Article 3 - Operating Budget

Total Expense Change	\$	208,978
Total Revenue Decrease	\$	(125,362)
Net Increase Assessment Operating Budget	\$	334,340
Town Assessed Valuation Fall 2023	\$	442,202,158

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

\$75.61 per year

\$6.30 per month

2024/2025 BUDGET REPORT FUNCTION/OBJECT FOR: ASHLAND GENERAL FUND

January 10, 2024

<u>ACCOUNT</u>	<u>20/21 ACTUAL</u>	<u>21/22 ACTUAL</u>	<u>22/23 ACTUAL</u>	<u>23/24 VOTED</u>	<u>24/25 ADMINISTRATION</u>	<u>24/25 SCHOOL BOARD</u>	<u>24/25 BUDGET COMM.</u>	<u>24/25 VOTED</u>	<u>INC./DEC 23/24 TO 24/25</u>	<u>INC./DEC. 23/24 TO 24/25 %</u>
1100 REGULAR EDUCATION										
PROFESSIONAL SALARIES	867,631	856,019	943,809	1,049,715	1,042,095	1,042,095	1,042,095	0	(7,620)	(0.73)%
PARAPROFESSIONAL SALARIES	36,913	38,261	38,919	61,671	77,554	77,554	77,554	0	15,883	25.75%
SUBSTITUTES SALARIES	7,303	22,843	10,082	10,000	10,000	10,000	10,000	0	0	0.00%
MEDICAL INSURANCE	238,671	227,198	258,985	316,299	350,861	350,861	350,861	0	34,562	10.93%
DENTAL INSURANCE	4,140	3,639	3,859	4,374	4,293	4,293	4,293	0	(81)	(1.85)%
LIFE INSURANCE	1,030	1,066	1,017	1,054	992	992	992	0	(62)	(5.88)%
SOCIAL SECURITY & MEDICARE EXP	67,433	68,621	73,194	86,323	86,955	86,955	86,955	0	632	0.73%
EMPLOYEE RETIREMENT	2,263	3,355	2,514	5,470	10,493	10,493	10,493	0	5,023	91.83%
TEACHER RETIREMENT	154,662	182,936	195,762	205,801	204,667	204,667	204,667	0	(1,134)	(0.55)%
OTHER PROFESSIONAL SERVICES	6,890	5,572	8,000	15,700	17,700	17,700	17,700	0	2,000	12.74%
REPAIRS & MAINTENANCE SERV	272	485	348	1,000	1,400	1,400	1,400	0	400	40.00%
SUPPLIES	21,876	23,680	24,545	29,350	24,700	24,700	24,700	0	(4,650)	(15.84)%
BOOKS	3,065	3,046	3,848	4,550	5,250	5,250	5,250	0	700	15.38%
ELECTRONIC INFORMATION ACCESS	8,579	7,335	11,220	5,438	8,839	8,839	8,839	0	3,401	62.54%
NEW EQUIPMENT	2,121	3,084	1,002	950	1,300	1,300	1,300	0	350	36.84%
NEW FURNITURE	0	0	0	0	800	800	800	0	800	0.00%
REPLACEMENT EQUIPMENT	1,338	5,061	2,368	2,250	2,325	2,325	2,325	0	75	3.33%
DUES & FEES	419	939	659	1,330	1,030	1,030	1,030	0	(300)	(22.56)%
REGULAR EDUCATION TOTALS	1,424,604	1,453,142	1,580,132	1,801,275	1,851,254	1,851,254	1,851,254	0	49,979	2.77%
1210 SPECIAL EDUCATION										
PROFESSIONAL SALARIES	117,252	121,356	111,708	114,172	143,168	143,168	143,168	0	28,996	25.40%
PARAPROFESSIONAL SALARIES	105,863	101,103	115,717	128,610	127,359	127,359	127,359	0	(1,251)	(0.97)%
SUBSTITUTES SALARIES	19,744	0	0	0	0	0	0	0	0	0.00%
MEDICAL INSURANCE	59,387	61,167	57,833	63,237	76,905	76,905	76,905	0	13,668	21.61%
DENTAL INSURANCE	1,047	1,051	1,582	1,640	1,144	1,144	1,144	0	(496)	(30.24)%
LIFE INSURANCE	122	122	122	124	124	124	124	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	17,932	16,322	17,139	18,573	20,695	20,695	20,695	0	2,122	11.43%
EMPLOYEE RETIREMENT	11,825	13,979	16,266	17,401	17,232	17,232	17,232	0	(169)	(0.97)%
TEACHER RETIREMENT	23,695	25,509	23,515	22,423	28,118	28,118	28,118	0	5,695	25.40%
OTHER PROFESSIONAL SERVICES	26,319	33,822	21,567	24,620	83,248	83,248	83,248	0	58,628	238.13%

<u>ACCOUNT</u>	<u>20/21</u> <u>ACTUAL</u>	<u>21/22</u> <u>ACTUAL</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>VOTED</u>	<u>24/25</u> <u>ADMINISTRATION</u>	<u>24/25</u> <u>SCHOOL</u> <u>BOARD</u>	<u>24/25</u> <u>BUDGET</u> <u>COMM.</u>	<u>24/25</u> <u>VOTED</u>	<u>INC./DEC</u> <u>23/24 TO</u> <u>24/25</u>	<u>INC./DEC.</u> <u>23/24 TO</u> <u>24/25 %</u>
MEDICAID SERVICES	1,623	1,435	2	2,500	2,500	2,500	2,500	0	0	0.00%
TUITION OTHER LEAS IN STATE	0	3,150	0	5,000	5,000	5,000	5,000	0	0	0.00%
TUITION TO PRIVATE SCHOOLS	0	0	6	0	16,600	16,600	16,600	0	16,600	0.00%
CONFERENCE AND TRAVEL	0	0	122	0	0	0	0	0	0	0.00%
SUPPLIES	640	405	583	950	1,500	1,500	1,500	0	550	57.89%
ELECTRONIC INFORMATION ACCESS	80	0	90	250	375	375	375	0	125	50.00%
NEW EQUIPMENT	0	0	0	0	1,500	1,500	1,500	0	1,500	0.00%
REPLACEMENT EQUIPMENT	0	0	303	0	0	0	0	0	0	0.00%
DUES & FEES	300	0	200	200	200	200	200	0	0	0.00%
SPECIAL EDUCATION TOTALS	385,829	379,421	366,756	399,700	525,668	525,668	525,668	0	125,968	31.52%
1215 EXTENDED SCHOOL YEAR										
PROFESSIONAL SALARIES	5,559	6,560	6,086	6,720	8,960	8,960	8,960	0	2,240	33.33%
PARAPROFESSIONAL SALARIES	2,307	807	1,370	2,051	2,560	2,560	2,560	0	509	24.82%
MEDICAL INSURANCE	0	0	0	0	0	0	0	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	602	564	588	671	881	881	881	0	210	31.30%
EMPLOYEE RETIREMENT	463	113	193	277	346	346	346	0	69	24.91%
TEACHER RETIREMENT	663	1,379	1,328	1,320	1,760	1,760	1,760	0	440	33.33%
OTHER PROFESSIONAL SERVICES	2,020	1,647	1,013	2,700	2,700	2,700	2,700	0	0	0.00%
SUPPLIES	249	239	155	300	300	300	300	0	0	0.00%
EXTENDED SCHOOL YEAR TOTALS	11,862	11,309	10,732	14,039	17,507	17,507	17,507	0	3,468	24.70%
1260 BILINGUAL										
OTHER PROFESSIONAL SERVICES	19,592	21,545	6,579	21,062	22,449	22,449	22,449	0	1,387	6.59%
MILEAGE REIMBURSEMENT	0	1,813	1,418	1,500	1,500	1,500	1,500	0	0	0.00%
BILINGUAL TOTALS	19,592	23,357	7,997	22,562	23,949	23,949	23,949	0	1,387	6.15%
1410 CO-CURRICULAR										
TEMP/PART TIME SALARIES	27,650	29,450	34,400	33,900	34,900	34,900	34,900	0	1,000	2.95%
SOCIAL SECURITY & MEDICARE EXP	2,115	2,253	2,188	2,646	2,723	2,723	2,723	0	77	2.91%
EMPLOYEE RETIREMENT	503	436	337	0	0	0	0	0	0	0.00%
TEACHER RETIREMENT	4,121	5,539	5,339	6,805	6,854	6,854	6,854	0	49	0.72%
OTHER PROFESSIONAL SERVICES	0	0	0	60	90	90	90	0	30	50.00%
SUPPLIES	2,341	1,523	2,877	4,400	4,400	4,400	4,400	0	0	0.00%
NEW EQUIPMENT	0	0	0	1,400	1,400	1,400	1,400	0	0	0.00%
REPLACEMENT EQUIPMENT	643	1,067	1,136	2,000	2,000	2,000	2,000	0	0	0.00%

<u>ACCOUNT</u>	<u>20/21</u> <u>ACTUAL</u>	<u>21/22</u> <u>ACTUAL</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>VOTED</u>	<u>24/25</u> <u>ADMINISTRATION</u>	<u>24/25</u> <u>SCHOOL</u> <u>BOARD</u>	<u>24/25</u> <u>BUDGET</u> <u>COMM.</u>	<u>24/25</u> <u>VOTED</u>	<u>INC./DEC</u> <u>23/24 TO</u> <u>24/25</u>	<u>INC./DEC.</u> <u>23/24 TO</u> <u>24/25 %</u>
CO-CURRICULAR TOTALS	37,372	40,268	46,277	51,211	52,367	52,367	52,367	0	1,156	2.26%
1420 ATHLETICS										
TEMP/PART TIME SALARIES	225	93	80	0	0	0	0	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	17	7	6	0	0	0	0	0	0	0.00%
TEACHER RETIREMENT	40	20	17	0	0	0	0	0	0	0.00%
OTHER PROFESSIONAL SERVICES	1,363	2,871	4,676	4,700	4,700	4,700	4,700	0	0	0.00%
ATHLETICS TOTALS	1,645	2,991	4,779	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	64,313	67,864	73,126	81,937	84,769	84,769	84,769	0	2,832	3.46%
MEDICAL INSURANCE	22,998	22,416	26,184	28,043	6,676	6,676	6,676	0	(21,367)	(76.19)%
DENTAL INSURANCE	262	405	22	0	0	0	0	0	0	0.00%
LIFE INSURANCE	61	61	56	62	62	62	62	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	4,610	4,892	5,362	6,268	6,485	6,485	6,485	0	217	3.46%
TEACHER RETIREMENT	11,448	14,265	15,371	16,092	16,649	16,649	16,649	0	557	3.46%
OTHER PROFESSIONAL SERVICES	550	1,027	3,600	2,000	2,000	2,000	2,000	0	0	0.00%
SUPPLIES	1,207	958	688	1,280	2,200	2,200	2,200	0	920	71.88%
BOOKS	497	393	288	300	200	200	200	0	(100)	(33.33)%
ELECTRONIC INFORMATION ACCESS	2,500	2,601	2,851	3,449	3,650	3,650	3,650	0	201	5.83%
DUES & FEES	385	385	385	385	375	375	375	0	(10)	(2.60)%
GUIDANCE SERVICES TOTALS	108,831	115,268	127,934	139,816	123,066	123,066	123,066	0	(16,750)	(11.98)%
2130 HEALTH SERVICES										
PROFESSIONAL SALARIES	56,794	59,842	63,921	68,273	73,832	73,832	73,832	0	5,559	8.14%
MEDICAL INSURANCE	22,998	22,416	26,184	28,043	32,444	32,444	32,444	0	4,401	15.69%
DENTAL INSURANCE	0	0	269	274	286	286	286	0	12	4.38%
LIFE INSURANCE	61	61	56	62	62	62	62	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	4,035	4,273	4,435	5,223	5,648	5,648	5,648	0	425	8.14%
TEACHER RETIREMENT	10,109	12,579	13,436	13,409	14,501	14,501	14,501	0	1,092	8.14%
OTHER PROFESSIONAL SERVICES	350	445	395	500	500	500	500	0	0	0.00%
REPAIRS & MAINTENANCE SERV	65	0	0	100	100	100	100	0	0	0.00%

<u>ACCOUNT</u>	<u>20/21</u> <u>ACTUAL</u>	<u>21/22</u> <u>ACTUAL</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>VOTED</u>	<u>24/25</u> <u>ADMINISTRATION</u>	<u>24/25</u> <u>SCHOOL</u> <u>BOARD</u>	<u>24/25</u> <u>BUDGET</u> <u>COMM.</u>	<u>24/25</u> <u>VOTED</u>	<u>INC./DEC</u> <u>23/24 TO</u> <u>24/25</u>	<u>INC./DEC.</u> <u>23/24 TO</u> <u>24/25 %</u>
SUPPLIES	1,120	1,068	781	800	1,100	1,100	1,100	0	300	37.50%
BOOKS	397	45	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	560	575	575	750	750	750	0	175	30.43%
DUES & FEES	150	150	150	150	175	175	175	0	25	16.67%
HEALTH SERVICES TOTALS	96,640	101,439	110,202	117,509	129,498	129,498	129,498	0	11,989	10.20%
2140 PSYCHOLOGY										
OTHER PROFESSIONAL SUPPORT	0	1,585	0	720	720	720	720	0	0	0.00%
SUPPLIES	0	830	142	500	500	500	500	0	0	0.00%
PSYCHOLOGY TOTALS	0	2,416	142	1,220	1,220	1,220	1,220	0	0	0.00%
2150 SPEECH SERVICES										
PARAPROFESSIONAL SALARIES	12,722	13,380	21,033	14,033	16,286	16,286	16,286	0	2,253	16.06%
MEDICAL INSURANCE	8,823	8,302	9,698	10,386	12,016	12,016	12,016	0	1,630	15.69%
DENTAL INSURANCE	159	125	135	137	143	143	143	0	6	4.38%
SOCIAL SECURITY & MEDICARE EXP	908	960	1,545	1,073	1,246	1,246	1,246	0	173	16.12%
EMPLOYEE RETIREMENT	1,421	1,881	1,932	1,899	2,203	2,203	2,203	0	304	16.01%
OTHER PROFESSIONAL SERVICES	29,274	38,694	42,778	48,679	58,000	58,000	58,000	0	9,321	19.15%
SUPPLIES	525	435	0	1,000	550	550	550	0	(450)	(45.00)%
BOOKS	114	0	0	100	100	100	100	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	336	336	36	686	686	686	686	0	0	0.00%
NEW EQUIPMENT	0	1,632	0	0	0	0	0	0	0	0.00%
SPEECH SERVICES TOTALS	54,283	65,745	77,156	77,993	91,230	91,230	91,230	0	13,237	16.97%
2160 PHYSICAL & OCCUPATIONAL THEF										
PROF SERV FOR INSTRUCTION	0	0	0	500	500	500	500	0	0	0.00%
PHYSICAL THERAPY SERVICES	13,468	15,442	17,468	21,060	21,060	21,060	21,060	0	0	0.00%
OCCUPATIONAL THERAPY SERV.	48,953	43,588	41,944	43,500	43,500	43,500	43,500	0	0	0.00%
PHYSICAL & OCCUPATIONAL THER TO1	62,421	59,030	59,411	65,060	65,060	65,060	65,060	0	0	0.00%
2210 TECHNOLOGY										
TECHNOLOGY COORDINATOR	49,920	50,323	51,500	51,500	59,075	59,075	59,075	0	7,575	14.71%
MEDICAL INSURANCE	22,998	20,386	22,272	28,043	32,444	32,444	32,444	0	4,401	15.69%
DENTAL INSURANCE	262	227	224	273	286	286	286	0	13	4.76%
SOCIAL SECURITY & MEDICARE EXP	3,518	3,592	3,692	3,940	4,519	4,519	4,519	0	579	14.70%

<u>ACCOUNT</u>	<u>20/21</u> <u>ACTUAL</u>	<u>21/22</u> <u>ACTUAL</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>VOTED</u>	<u>24/25</u> <u>ADMINISTRATION</u>	<u>24/25</u> <u>SCHOOL</u> <u>BOARD</u>	<u>24/25</u> <u>BUDGET</u> <u>COMM.</u>	<u>24/25</u> <u>VOTED</u>	<u>INC./DEC</u> <u>23/24 TO</u> <u>24/25</u>	<u>INC./DEC.</u> <u>23/24 TO</u> <u>24/25 %</u>
EMPLOYEE RETIREMENT	5,576	7,036	7,241	6,968	7,993	7,993	7,993	0	1,025	14.71%
OTHER PROFESSIONAL SERVICES	342	4,248	5,244	4,645	7,150	7,150	7,150	0	2,505	53.93%
COPIER SERVICES	6,011	5,031	5,967	6,245	6,245	6,245	6,245	0	0	0.00%
REPAIRS & MAINTENANCE SERV	270	0	0	0	0	0	0	0	0	0.00%
DATA COMMUNICATIONS	0	0	0	4,500	4,500	4,500	4,500	0	0	0.00%
SUPPLIES	3,846	3,067	4,661	8,000	9,000	9,000	9,000	0	1,000	12.50%
ELECTRONIC INFORMATION ACCESS	7,459	8,311	9,306	10,605	10,705	10,705	10,705	0	100	0.94%
NEW EQUIPMENT	0	1,674	2,550	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	0	0	3,058	6,112	6,112	6,112	6,112	0	0	0.00%
REPLACEMENT COMPUTERS	13,524	23,257	24,868	26,700	27,500	27,500	27,500	0	800	3.00%
DUES & FEES	0	0	0	0	300	300	300	0	300	0.00%
TECHNOLOGY TOTALS	113,725	127,152	140,582	157,531	175,829	175,829	175,829	0	18,298	11.62%
2212 CURRICULUM & DEVELOPMENT										
INSTRUCTIONAL SALARIES	5,250	4,500	5,750	10,250	10,250	10,250	10,250	0	0	0.00%
PARAPROFESSIONAL SALARIES	1,400	0	0	0	0	0	0	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	509	344	440	784	784	784	784	0	0	0.00%
EMPLOYEE RETIREMENT	156	0	0	0	0	0	0	0	0	0.00%
TEACHER RETIREMENT	935	946	1,209	2,013	2,013	2,013	2,013	0	0	0.00%
NON TEACHING STAFF CONFERENCES	25	0	0	1,500	1,500	1,500	1,500	0	0	0.00%
ATA PROFESSIONAL DEVELOP	15,281	12,094	23,600	23,500	23,500	23,500	23,500	0	0	0.00%
IN SERVICE TRAINING	5,040	1,800	1,013	5,000	5,000	5,000	5,000	0	0	0.00%
BOOKS	24,878	16,586	0	32,000	32,000	32,000	32,000	0	0	0.00%
ELECTRONIC INFORMATION ACCESS	602	631	666	750	750	750	750	0	0	0.00%
CURRICULUM & DEVELOPMENT TOTAL	54,076	36,900	32,677	75,797	75,797	75,797	75,797	0	0	0.00%
2222 LIBRARY & MEDIA SERVICES										
MEDIA SPECIALISTS SALARY	31,693	32,327	33,378	34,463	35,669	35,669	35,669	0	1,206	3.50%
MEDICAL INSURANCE	7,983	8,302	9,698	10,386	12,016	12,016	12,016	0	1,630	15.69%
DENTAL INSURANCE	103	125	135	137	143	143	143	0	6	4.38%
LIFE INSURANCE	0	0	0	62	62	62	62	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	2,292	2,341	2,394	2,636	2,729	2,729	2,729	0	93	3.53%
EMPLOYEE RETIREMENT	3,540	4,545	4,693	4,663	4,826	4,826	4,826	0	163	3.50%
OTHER PROFESSIONAL SERVICES	0	800	695	1,000	1,000	1,000	1,000	0	0	0.00%
SUPPLIES	254	327	297	300	300	300	300	0	0	0.00%
BOOKS	3,063	3,717	4,228	4,750	5,000	5,000	5,000	0	250	5.26%
ELECTRONIC INFORMATION ACCESS	1,642	1,731	1,759	1,760	1,860	1,860	1,860	0	100	5.68%

<u>ACCOUNT</u>	<u>20/21</u> <u>ACTUAL</u>	<u>21/22</u> <u>ACTUAL</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>VOTED</u>	<u>24/25</u> <u>ADMINISTRATION</u>	<u>24/25</u> <u>SCHOOL</u> <u>BOARD</u>	<u>24/25</u> <u>BUDGET</u> <u>COMM.</u>	<u>24/25</u> <u>VOTED</u>	<u>INC./DEC</u> <u>23/24 TO</u> <u>24/25</u>	<u>INC./DEC.</u> <u>23/24 TO</u> <u>24/25 %</u>
NEW EQUIPMENT	517	0	0	0	0	0	0	0	0	0.00%
NEW FURNITURE	0	0	0	0	530	530	530	0	530	0.00%
DUES & FEES	151	201	189	214	250	250	250	0	36	16.82%
LIBRARY & MEDIA SERVICES TOTALS	51,238	54,416	57,465	60,371	64,385	64,385	64,385	0	4,014	6.65%
2310 SCHOOL BOARD SERVICES										
TREASURER'S SALARIES	800	800	800	800	800	800	800	0	0	0.00%
SCHOOL BOARD SALARIES	2,036	2,100	2,100	2,100	2,100	2,100	2,100	0	0	0.00%
DISTRICT OFFICER'S SALARIES	306	420	495	375	375	375	375	0	0	0.00%
SCHOOL BOARD CLERK	1,500	256	206	1,150	400	400	400	0	(750)	(65.22)%
SOCIAL SECURITY & MEDICARE EXP	346	274	275	339	339	339	339	0	0	0.00%
EMPLOYEE RETIREMENT	168	0	0	101	101	101	101	0	0	0.00%
OTHER PROFESSIONAL SERVICES	2,350	11,901	7,494	1,350	1,350	1,350	1,350	0	0	0.00%
DISTRICT MEETING	693	0	0	800	800	800	800	0	0	0.00%
POSTAGE	242	253	237	400	400	400	400	0	0	0.00%
ADVERTISING	2,018	1,961	3,401	1,887	2,460	2,460	2,460	0	573	30.37%
PRINTING & BINDING	318	0	0	600	600	600	600	0	0	0.00%
CONFERENCE AND TRAVEL	303	182	0	500	500	500	500	0	0	0.00%
SUPPLIES	2,105	2,365	1,333	1,600	1,600	1,600	1,600	0	0	0.00%
DUES & FEES	3,243	3,312	3,945	4,278	4,278	4,278	4,278	0	0	0.00%
SCHOOL BOARD SERVICES TOTALS	16,427	23,823	20,287	16,280	16,103	16,103	16,103	0	(177)	(1.09)%
2317 AUDIT SERVICES										
AUDIT SERVICES	10,200	8,250	10,500	18,200	18,500	18,500	18,500	0	300	1.65%
AUDIT SERVICES TOTALS	10,200	8,250	10,500	18,200	18,500	18,500	18,500	0	300	1.65%
2318 LEGAL SERVICES										
LEGAL SERVICES	2,779	6,969	5,462	5,000	5,000	5,000	5,000	0	0	0.00%
LEGAL SERVICES TOTALS	2,779	6,969	5,462	5,000	5,000	5,000	5,000	0	0	0.00%
2320 SAU ADMINISTRATION										
OTHER PROFESSIONAL SERVICES	103,218	112,996	135,967	148,344	153,418	153,418	153,418	0	5,074	3.42%
SAU ADMINISTRATION TOTALS	103,218	112,996	135,967	148,344	153,418	153,418	153,418	0	5,074	3.42%
2410 OFFICE OF THE PRINCIPAL										
PRINCIPAL'S SALARY	108,421	90,000	116,563	94,500	105,000	105,000	105,000	0	10,500	11.11%

<u>ACCOUNT</u>	<u>20/21</u> <u>ACTUAL</u>	<u>21/22</u> <u>ACTUAL</u>	<u>22/23</u> <u>ACTUAL</u>	<u>23/24</u> <u>VOTED</u>	<u>24/25</u> <u>ADMINISTRATION</u>	<u>24/25</u> <u>SCHOOL</u> <u>BOARD</u>	<u>24/25</u> <u>BUDGET</u> <u>COMM.</u>	<u>24/25</u> <u>VOTED</u>	<u>INC./DEC</u> <u>23/24 TO</u> <u>24/25</u>	<u>INC./DEC.</u> <u>23/24 TO</u> <u>24/25 %</u>
SECRETARY'S SALARY	62,750	69,358	81,961	81,851	68,530	68,530	68,530	0	(13,321)	(16.27)%
OFFICE OF THE PRIN STIPENDS	9,000	6,000	6,000	7,500	7,500	7,500	7,500	0	0	0.00%
MEDICAL INSURANCE	43,444	41,512	48,572	51,932	56,477	56,477	56,477	0	4,545	8.75%
DENTAL INSURANCE	799	751	807	820	858	858	858	0	38	4.63%
LIFE INSURANCE	61	61	61	62	62	62	62	0	0	0.00%
SOCIAL SECURITY & MEDICARE EXP	13,182	12,177	15,548	14,065	13,850	13,850	13,850	0	(215)	(1.53)%
EMPLOYEE RETIREMENT	7,181	9,752	11,636	11,074	9,272	9,272	9,272	0	(1,802)	(16.27)%
TEACHER RETIREMENT	13,480	20,179	26,814	20,033	22,095	22,095	22,095	0	2,062	10.29%
OTHER PROFESSIONAL SERVICES	1,181	1,249	1,159	1,390	1,390	1,390	1,390	0	0	0.00%
REPAIRS & MAINTENANCE SERV	0	0	0	250	250	250	250	0	0	0.00%
TELEPHONE	3,003	3,102	3,117	4,164	4,164	4,164	4,164	0	0	0.00%
POSTAGE	2,000	1,500	750	2,000	2,000	2,000	2,000	0	0	0.00%
PRINTING & BINDING	1,369	320	1,020	2,500	2,500	2,500	2,500	0	0	0.00%
CONFERENCE AND TRAVEL	12,290	850	180	3,500	3,500	3,500	3,500	0	0	0.00%
SUPPLIES	2,711	4,020	3,568	4,450	3,950	3,950	3,950	0	(500)	(11.24)%
BOOKS	380	120	0	500	500	500	500	0	0	0.00%
DUES & FEES	795	795	819	850	850	850	850	0	0	0.00%
OFFICE OF THE PRINCIPAL TOTALS	282,045	261,746	318,574	301,441	302,748	302,748	302,748	0	1,307	0.43%
2610 OPERATION OF PLANT										
CUSTODIAL SALARIES	119,359	124,155	128,312	126,177	113,142	113,142	113,142	0	(13,035)	(10.33)%
MEDICAL INSURANCE	34,072	33,209	38,790	41,545	36,049	36,049	36,049	0	(5,496)	(13.23)%
DENTAL INSURANCE	786	751	807	820	572	572	572	0	(248)	(30.24)%
SOCIAL SECURITY & MEDICARE EXP	8,744	9,123	9,386	9,653	8,656	8,656	8,656	0	(997)	(10.33)%
EMPLOYEE RETIREMENT	12,668	16,242	16,984	17,072	15,308	15,308	15,308	0	(1,764)	(10.33)%
OTHER PROFESSIONAL SERVICES	1,480	5,285	4,670	5,500	6,000	6,000	6,000	0	500	9.09%
WATER AND SEWER	4,383	4,224	7,772	4,500	4,500	4,500	4,500	0	0	0.00%
DISPOSAL SERVICES	3,525	4,097	4,825	4,380	5,200	5,200	5,200	0	820	18.72%
SNOW PLOWING SERVICES	15,205	19,340	18,040	17,800	17,600	17,600	17,600	0	(200)	(1.12)%
REPAIRS & MAINTENANCE SERV	0	0	0	0	2,500	2,500	2,500	0	2,500	0.00%
INSURANCE	10,166	8,763	11,632	13,691	16,128	16,128	16,128	0	2,437	17.80%
DATA COMMUNICATIONS	3,414	2,419	7,969	0	0	0	0	0	0	0.00%
CONFERENCE AND TRAVEL	0	0	0	500	500	500	500	0	0	0.00%
SUPPLIES	7,127	8,754	8,617	10,500	10,500	10,500	10,500	0	0	0.00%
ELECTRICITY	29,701	30,468	21,051	35,038	35,038	35,038	35,038	0	0	0.00%
BOTTLED GAS / PROPANE	1,954	1,072	3,169	2,500	3,500	3,500	3,500	0	1,000	40.00%
FUEL OIL	38,100	46,152	61,247	78,009	72,856	72,856	72,856	0	(5,153)	(6.61)%

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NEW EQUIPMENT	0	2,375	0	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	1,513	1,664	1,057	1,500	2,500	2,500	2,500	0	1,000	66.67%
OPERATION OF PLANT TOTALS	292,197	318,094	344,327	369,185	350,549	350,549	350,549	0	(18,636)	(5.05)%
2620 BUILDING & EQUIPMENT										
OTHER PROFESSIONAL SERVICES	25,570	18,041	17,636	37,200	29,600	29,600	29,600	0	(7,600)	(20.43)%
REPAIRS & MAINTENANCE SERV	5,511	9,397	6,308	7,500	7,500	7,500	7,500	0	0	0.00%
SUPPLIES	5,241	5,705	6,631	6,000	6,000	6,000	6,000	0	0	0.00%
NEW EQUIPMENT	15,200	0	42,314	0	0	0	0	0	0	0.00%
REPLACEMENT EQUIPMENT	21,348	568	11,530	3,000	3,000	3,000	3,000	0	0	0.00%
BUILDING & EQUIPMENT TOTALS	72,870	33,712	84,419	53,700	46,100	46,100	46,100	0	(7,600)	(14.15)%
2630 CARE OF GROUNDS										
OTHER PROFESSIONAL SERVICES	0	1,875	4,838	5,000	6,500	6,500	6,500	0	1,500	30.00%
REPAIRS & MAINTENANCE SERV	490	295	431	1,000	1,000	1,000	1,000	0	0	0.00%
SUPPLIES	400	975	924	2,500	2,500	2,500	2,500	0	0	0.00%
REPLACEMENT EQUIPMENT	36,045	1,100	598	2,000	2,000	2,000	2,000	0	0	0.00%
CARE OF GROUNDS TOTALS	36,935	4,245	6,791	10,500	12,000	12,000	12,000	0	1,500	14.29%
2721 REGULAR TRANSPORTATION										
REGULAR STUDENT TRANS	52,953	54,542	54,968	58,987	60,757	60,757	60,757	0	1,770	3.00%
REGULAR TRANSPORTATION TOTALS	52,953	54,542	54,968	58,987	60,757	60,757	60,757	0	1,770	3.00%
2722 SPED TRANSPORTATION										
SPED TRANSPORTATION	18,634	17,220	3,360	3,500	3,500	3,500	3,500	0	0	0.00%
SPED TRANSPORTATION TOTALS	18,634	17,220	3,360	3,500	3,500	3,500	3,500	0	0	0.00%
2724 ATHLETIC TRANSPORTATION										
ATHLETIC TRANSPORTATION	1,041	1,802	3,854	3,960	4,130	4,130	4,130	0	170	4.29%
ATHLETIC TRANSPORTATION TOTALS	1,041	1,802	3,854	3,960	4,130	4,130	4,130	0	170	4.29%
2725 CO-CURRICULAR TRANS										
CO-CURRICULAR TRANSPORTATION	0	1,453	6,156	6,065	7,000	7,000	7,000	0	935	15.42%
CO-CURRICULAR TRANS TOTALS	0	1,453	6,156	6,065	7,000	7,000	7,000	0	935	15.42%

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2727 HOMELESS TRANSPORTATION										
HOMELESS TRANSPORTATION	1,592	1,400	3,144	1	1	1	1	0	0	0.00%
HOMELESS TRANSPORTATION TOTALS	1,592	1,400	3,144	1	1	1	1	0	0	0.00%
2900 COSTS TO DISTRIBUTE										
SALARY POOL	0	0	0	29,652	30,731	30,731	30,731	0	1,079	3.64%
SOCIAL SECURITY & MEDICARE EXP	0	0	0	2,268	2,352	2,352	2,352	0	84	3.70%
EMPLOYEE RETIREMENT	0	0	0	3,373	3,449	3,449	3,449	0	76	2.25%
TEACHER RETIREMENT	0	0	0	928	1,031	1,031	1,031	0	103	11.10%
UNEMPLOYMENT COMPENSATION	0	0	112	706	689	689	689	0	(17)	(2.41)%
WORKER'S COMPENSATION	5,536	3,671	5,445	5,991	6,255	6,255	6,255	0	264	4.41%
COSTS TO DISTRIBUTE TOTALS	5,536	3,671	5,557	42,918	44,507	44,507	44,507	0	1,589	3.70%
3100 TRANSFER TO FOOD SERVICE										
TRANSFER TO FOOD SERVICE	20,000	20,000	30,000	20,000	30,000	30,000	30,000	0	10,000	50.00%
TRANSFER TO FOOD SERVICE TOTALS	20,000	20,000	30,000	20,000	30,000	30,000	30,000	0	10,000	50.00%
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%
5251 TRANSFER TO CAPITAL RESERVE										
TRANSFER TO EXPENDABLE TRUST	60,000	85,000	75,000	0	0	0	0	0	0	0.00%
TRANSFER TO CAPITAL RESERVE TOTALS	60,000	85,000	75,000	0	0	0	0	0	0	0.00%
GRAND TOTALS:	3,398,545	3,427,776	3,730,608	4,296,866	4,505,844	4,505,844	4,505,844	0	208,978	4.86%

Ashland School District
Default Budget Worksheet 2024/2025
Department of Revenue Administration Format

	Adopted Budget 2023/2024	Add Contractual & Mandated	Minus One Time Appropriations, Eliminated Positions, New Contracts	Default Budget 2024 2025	Explanation
1100-1199 Regular Programs	\$ 1,801,275	\$ 57,259	\$ (10,056)	\$ 1,848,478	Funding Source change for position from Federal to General Fund
1200-1299 Special Programs	\$ 436,301	\$ 148,768	\$ (19,445)	\$ 565,624	23/24 Salary adjustments and IEP Requirements
1400-1499 Other Programs	\$ 55,911	\$ 1,126	\$ -	\$ 57,037	Collective Bargaining Increases
2000-2199 Student Support Services	\$ 401,599	\$ 28,782	\$ (21,367)	\$ 409,014	Collective Bargaining Increases and IEP required increases
2200-2299 Instructional Staff Services	\$ 293,699	\$ 17,490	\$ -	\$ 311,189	Collective Bargaining Increases and contract increases
2310-2319 Other School Board	\$ 39,480	\$ 300	\$ (750)	\$ 39,030	School Board/Audit/Legal
2320 (310) SAU Management Services	\$ 148,344	\$ 5,074	\$ -	\$ 153,418	Increase is a mandated appropriation
2400-2499 School Administration Services	\$ 301,441	\$ 17,145	\$ (15,338)	\$ 303,248	Approved salary increases 23/24
2600-2699 Plant Operations and Maintenance	\$ 433,385	\$ 2,437	\$ (21,540)	\$ 414,282	Approved salary increases 23/24 and Contractual Increases
2700-2799 Student Transportation	\$ 72,513	\$ 1,770	\$ -	\$ 74,283	Increase is contractual
2800-2999 Support Service, Central and Other	\$ 42,918	\$ 264	\$ (36,238)	\$ 6,944	Increase Insurance - Remove 23/24 Non Bargaining Salary adjustments
3100 Food Service Support	\$ 20,000	\$ 10,000	\$ -	\$ 30,000	
Sub Total Operating General Fund	\$ 4,046,866	\$ 290,416	\$ (124,734)	\$ 4,212,548	\$ 4,212,548
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	\$ 4,296,866			\$ 4,462,548	Total Default Budget
Proposed Operating General Fund 2024/2025	\$ 4,255,844				
Other Funds					
Grants/Federal	\$ 150,000				
Food Fund	\$ 100,000				
Expendable Trust	\$ -				
	\$ 250,000				
Total Appropriations	\$ 4,505,844			\$ (43,296)	

ASHLAND SCHOOL DISTRICT 2024/2025 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	\$37,357	Amounts will vary as leases end and new ones are entered into. Budgeted amounts will most likely stay under \$40,000 per year.
Reading & Literature Program	Curriculum	\$32,000	2024/2025 will be year 2 of a 2-year contract.
Waste Management (Trash Removal)	Operation of Plan	\$5,200	Yearly estimated increase of 3% to 5%
3 Lakes Landscaping Services (Snow Plowing)	Operation of Plant	\$17,600	We use a rolling 3-year average to budget for snow plowing.
Fuel Oil	Operation of Plant	\$72,856	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 \$3.86 per gallon for the coming year.
Durham Transportation Services	Regular Student Transportation	\$60,757	2024/2025 will be year 3 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 3 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 November 2023

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
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
K-8 Building	\$ 42,000	\$ 236,595	\$ 38,000	\$ 38,000	\$ 62,500	\$ 38,000
Gymnasium	\$ 32,400	\$ -	\$ -	\$ -	\$ 30,180	\$ -
Fields & Parking	\$ 6,500	\$ 6,500	\$ 36,500	\$ 6,500	\$ 123,500	\$ 6,500
Totals	\$ 80,900	\$ 243,095	\$ 74,500	\$ 44,500	\$ 216,180	\$ 44,500

Funding Source						
General Fund	\$ 80,900	\$ 44,500	\$ 74,500	\$ 44,500	\$ 216,180	\$ 44,500
Expendable Trust		\$ 198,595				

Facilities ET Balance						
7/1/2021	\$ 272,406	\$ 322,406	\$ 173,811	\$ 173,811	\$ 223,811	\$ 273,811
Estimated Additions	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Estimated Subtractions	\$ -	\$ (198,595)				
Balance Forward	\$ 322,406	\$ 173,811	\$ 173,811	\$ 223,811	\$ 273,811	\$ 323,811

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	
	<u>\$ 42,000</u>	
Gymnasium		
New Flooring: Rubberized (PE office, hallways, stairs, locker rooms & front entry)		<i>Will encumber forward until gym heating is completed</i>
	\$ 32,400	
	<u>\$ 32,400</u>	
Fields, Parking & Maintenance Shed		
Playground Phase IV	\$ -	\$ 27,000
Annual field and grounds care	\$ 6,500	
	<u>\$ 6,500</u>	
Total		
	\$ 80,900	\$ 27,000

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

**Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2022/2023**

K-8 Building

Deferred

Replace/upgrade lighting	\$ -	\$ 9,000
Annual Replacement of Small Equipment	\$ 3,000	
Annual Services & Maintenance	\$ 35,000	
HVAC Project	\$ 198,595	
	<u>\$ 236,595</u>	<u>\$ 9,000</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
Playground Phase IV	\$ -	\$ 27,000
Annual Fields & Grounds Care	\$ 6,500	
Gym Parking & Walkway	\$ -	\$ 40,000
	<u>\$ 6,500</u>	<u>\$ 68,000</u>

Total

\$ 243,095	\$ 107,180
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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		
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
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

\$ 74,500	\$ 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		
Outdoor Parking Lots Lights to LED (H5)	\$ -	\$ 1,000
Annual Fields & Grounds Care	\$ 6,500	\$ -
Parking Lot Main Building	\$ -	\$ 50,000
	<u>\$ 6,500</u>	<u>\$ 51,000</u>
Total	\$ 44,500	\$ 102,680

Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2025/2026

K-8 Building

Door Replacement: Exterior Middle Wing Playground	TBD
NORA Flooring (Cafeteria, Hallways and Classrooms)	TBD
Expansion of Fob System Access Points	\$ 3,000
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	\$ 35,000
	<u>\$ 62,500</u>

Gymnasium

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

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>\$ 123,500</u>

Total \$ 216,180

Facilities Capital Improvements & Maintenance Plan
Fiscal Year 2026/2027

K-8 Building

Door Replacement: All interior	TBD
Annual Replacement of Small Equipment	\$ 3,000
Annual Services & Maintenance	\$ 35,000
	<u>\$ 38,000</u>

Gymnasium

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

Fields, Parking & Maintenance Shed

Shed: expansion & roof	TBD
Annual Fields & Grounds Care	\$ 6,500
	<u>\$ 6,500</u>

Total \$ 44,500