

BET Budget Q&A Prior to BOE Presentation

Doug Fenton ([spreadsheet shared](#))

- 1. Personnel (100s): Looking at core personnel costs (excluding overtime and subs), the degree by which actual spending was notably lower than budget vs. prior years was more pronounced (~\$2.5mm vs. ~+/- \$1mm in the past 8 years). This is despite the surprise \$500k loss in Title I funding and the 3 positions not transitioning to the Town on Jan 1, 2025, so ~\$600k in expense headwinds. What happened? Is a similar trend continuing this year?**

The Operating Budget has always incorporated known changes into its annual assumptions. For example, the loss of Title I funding has been fully built into the 2024-2025 budget, so the budgeted salary reflects the actual cost of those positions. Similarly, for the three positions scheduled to transition to the Town, the half-year salary costs were billed to the Town to align with budget assumptions.

Before the FY25 budget, several areas were structurally under-budgeted despite actual spending patterns. These included Overtime (51100), Substitutes (51310) and Professional Services – Medical/Dental (51420). These budget lines had been kept flat for years even as needs increased. FY25 corrected these gaps by adjusting these budgets to match the expected spending levels. The Salary Adjustment Account (51990) is another area. It stayed at \$1,521,891 for FY21 through FY24. In FY25, we reduced it to \$1,000,000 to more accurately reflect staffing dynamics.

Because of these structural misalignments, the Personnel (100s) budget appeared to come in under budget in prior years, but that was largely the result of inconsistent or outdated budgeting practices, rather than recurring operational savings.

In FY25, Personnel (100s) actual spending came in \$2.26M below budget.

- Vacant positions throughout the year (\$1.58M)
Average vacancies totaled 15.4 positions throughout 2024-25. This included several key leadership roles, which is highly unusual: Deputy Superintendent, Director of Human Resources, and Finance Manager
- Over-budgeting of extra pay (\$0.35M)
- Substitute-related spending (\$0.20M) for object codes 51050 and 51310

We are monitoring FY26 very closely. At this stage, we are seeing some early signs where there are an unusual number of certified staff taking unpaid leaves of absence, and persisting unfilled paraprofessional positions. However, it is too early to conclude that this represents a continuing trend. Staffing levels later in the school year will determine whether these early patterns result in another meaningful year-end variance and budgeting adjustment in the 2027-2028 cycle.

2. Transportation: Why does SPED transportation (52140) have such outsized growth relative to the growth in any other transportation line item? In actuality, how much money do you believe was saved due to the shift in start times?

We updated the 2026 Revised Budget as we had finalized the draw down of the Non-Lapsing account in early January. This updated revised budget reflects the 2025-2026 up-to-date bus routes requirements and the DATTCO rates. You will see a more meaningful year to year comparison.

We have reduced 18 bus routes in GPS for the shift in start times. At the current year 2025-2026 DATTCO rates, it is a saving of \$2.28M (= 18 bus routes x \$695 per day x 182 days per year)

US\$ 52120/52140	2025 Actual	2026 Revised	2027 Budget	YTY\$	YTY%
GPS	5,857,588	5,274,364	6,170,695	896,331	17.0%
Private School	2,193,510	2,089,170	2,632,511	543,341	26.0%
SPED	2,683,635	4,534,693	5,276,219	741,526	16.4%
Summer School	530,530	442,228	521,346	79,118	17.9%
Windrose	105,000	126,490	144,199	17,709	14.0%
PreK	282,298	566,014	639,039	73,025	12.9%
Total	11,652,560	13,032,959	15,384,009	2,351,050	18.0%

Number of Bus Routes	2026 Budget	2026 Revised	2027 Budget	YTY	Comments
GPS	55	55	55	0	Regular and Late bus
Private School	18	18	20	2	2 Late Bus
SPED	22	25	26	1	2 buses for McKinney vento
Summer School	25	21	21	0	
Windrose	1	1	1	0	
PreK	4	8	8	0	
Total	125	128	131	3	

3. Curriculum Spending (53100, 53101, 53110): During last year's budget discussion, one topic was the use of the remaining \$800k of ARP funding to depress the curriculum expense in FY '25. Instead, actual spending was ~\$2.35mm, so with ARP was closer to \$3.15mm (a much larger portion of the budget than any other year). Why was this?

When we establish the Non-Salary budget, we provide the leaders with the flexibility to allocate those funds to the object codes that best support student learning. These may include education conferences (52090, 52097), travel (52100, 52107), teaching supplies (53100), classroom, instructional equipment (53101) or textbooks (53110), among others.

Particularly for 2024-2025, we made use of the anticipated year end budget surplus to have the District Curriculum team to purchase for \$415K on the World Language and ELA/Writing K-5 Program textbook (53110) according to the Strategic Curriculum Management Plan.

4. Outplacement and Settlement (52080 + 52081): 2025 was the first year in a long time where Outplacement + Settlements came in below the budget. What is the experience so far in FY '26? How many years of evidence do you believe are necessary before you can trust the curve is bending downward / flattening?

Dr. Stacey Heiligenthaler and her team have made significant progress strengthening our Special Education programs. The investments made during the past few years are producing measurable results. As you noted, FY2025 was the first year in which SPED spending came in below budget.

For the current 2025-2026 year, as reported in our monthly financial updates to the Board of Education, the Outplacement + Settlement spending is projecting as stable. If this trend continues through the remainder of the year, we anticipate that Outplacements and Settlements will again close the year as a budget savings item, but at a much smaller margin.

We are encouraged by the continued stabilization in Outplacement and Settlement costs. The BOE Chair has also recognized this as an exceptional achievement that is not commonly seen in other school districts. If the current trend holds, we will be well-positioned to review appropriate budget adjustments during the 2027-2028 budgeting cycle.

5. Mental Health Services (programs 50, 60, and 62): Why are the programs associated with mental health budgeted to be flattish (down slightly) Y/Y in FY '27? Is that grant related?

This is the result of reallocating FTEs between the Operating Budget and the IDEA Grant. Because IDEA funding remains essentially flat from year to year, the SESS team reviews the staffing roster annually to ensure that salaries and benefits assigned to the grant can be fully supported within its fixed funding level.

In the 2027 budget, we shifted 1.0 FTE in Guidance and 3.5 FTEs in Psychological Services into the IDEA Grant.

-
6. **Pre-K (Program 66): Why are pre-K costs budgeted to decline in FY '27 (roughly 8%), both including and excluding transportation, given the expected increase in Pre-K enrollment. Speaking of which, why is Pre-K enrollment forecast to be stable vs. qualitative comments of the expectation for it to increase?**

The year to year decline is on both Salary and Transportation.

US\$	2026	2027	YTY
Salary	4,510,903	4,115,513	-8.8%
Non Salary	124,420	153,500	23.4%
Transportation	700,358	639,039	-8.8%
Grand Total	5,335,681	4,908,052	-8.0%

On the Salary, it is due to Grant funding and moving 3.0 FTEs Teacher Speech to the Speech Program. In the 2026 budget, it has 19.6 FTEs teacher Preschool, 3.0 FTEs teacher Speech in Operating and 0.4 FTEs teacher Preschool in Grant funding.

- In the 2027 budget, it has 19.0 FTEs teacher Preschool in Operating and 2.0 FTEs teacher Preschool in Grant funding.

On the Transportation, the new DATTCO rate for preschool buses is lowered as they offered it as a Mid-day buses category. We will reflect this new rates per Q2 above to the coming BOE budget book.

-
7. **Headcount: Last year, you estimated grant funded headcount in FY '26 would be ~29.4. What is the actual # for FY '26? What is in the budget for FY '27?**

	FY'26	Oct 15, 2025	FY'27
FTE	Budget	Actual	Budget
GenEd	2.0	4.1	4.1
SPED	22.9	24.0	24.0
<u>Other</u>	<u>2.5</u>	<u>2.5</u>	<u>2.5</u>
Total	27.4	30.6	30.6

-
8. **Enrollment vs. Forecast: Greenwich wasn't atypical among Fairfield County District with enrollment below expectations, including some DRG A districts (Darien: -93 or 2%; Westport -43 or 1%) though not all (New Canaan: +10, +0.3%). What additional conclusions / information do you have about the cause of high GPS out-migration for the 2025-26 school year? What data do you have on the shift to private schools for 2025-26?**

For private school information, refer to the November 6 [Superintendent Budget Presentation slide 5](#). In any given year, approximately 75% of Greenwich children attend Greenwich Public Schools. GPS has not seen an increase of students attending private schools.

A shift of 1-2% from projection is not considered significant (Slides 10 and 11). However, several districts in Fairfield county saw shifts in our English Language Learner populations. GPS was down 58 students in the EL category as of October 2025. Kindergarten in the region also showed lower than projected enrollment.

9. SPED Enrollment: According to the enrollment report, the 2025-26 school year was the first without a meaningful change in the SPED %-age of total PK-12 students (15.7% --> 15.8%), compared to typical increases in the +0.5%-0.9% range per annum. Why do you think this is? Do you expect this trend to continue?

When you refer to the November 6 Superintendent Budget Presentation slide 22, it shows that the percentage of students with disabilities increased by 3.1 percentage points from 2020-2021 to 2024-2025. This period matches with the launch and strengthening of the Greenwich Special Education in-district programs. Through expanded testing and earlier identification, more students have been connected to the required educational services they need.

We are beginning to see positive outcomes from these efforts, both educationally and financially. While the 2024-2025 actual percentage of students with disabilities was 15.7%, this remains below the state average of 18.5%. We do not believe 2024-2025 actual established a new trend.

10. Encumbrances: I'd like to discuss the FY '25 encumbrances for object codes 51400, 54042, 54050, and a few others.

Please send your specific questions and we will be happy to answer.