Superintendent's Approved FY27 Budget Request
Summary of Operating Expense Changes Over +/- $5,000

FY27 COLA Base	$	965,784	Substitute Salaries for Staff Attending PD	$	(5,000)
Health Insurance (Premium Rate Increase Additional District 2%)	$	446,008	Net Result of (1.0) Grade School for 1.0 CASL Teacher	$	(5,219)
Capital Stabilization	$	316,718	504/Home Hospital Tutors	$	(7,000)
FY27 Step Increment Increase	$	289,937	Additional Salary Savings from FY26 Part-Time Literacy ESP Reductions	$	(7,076)
Building Maintenance/Repairs & Landscaping Contracted Services	$	170,337	Salary Savings from Salary Scale Advancement Criteria Not Met	$	(8,035)
Security Vestibules	$	168,100	Retirement Savings Stipends	$	(10,123)
Transportation (General, Special, Elem. FT's, Athletics-District)	$	133,962	STEM FTE Savings from a (0.1)FTE Reduction	$	(10,241)
Increased Need for Long-Term Substitutes due to Increase in FMLA's	$	126,744	(0.1)FTE Occupational Therapist Reduction	$	(11,469)
FY27 Salary Scale Advancement	$	98,208	SSA or Step Error in Budgeting	$	(12,266)
Sprinkler Repairs	$	97,500	Sum of all YoY Budget Decreases Greater Than $(5,000)	$	(14,549)
Special Education Out-of-District Tuitions	$	96,215	All Admin Non-Instructional Software Changes under $10,000	$	(15,729)
Medical/Therapeutic/Psychologist Contracted Services	$	54,825	Sick-Day-Buy-Back	$	(22,266)
Essex Retirement Contribution	$	52,327	STEM New Hire Savings	$	(23,698)
Utilities	$	50,516	Sick-Day-Buy-Back Reduction (FY27 Budget Reduction)	$	(29,345)
OPEB	$	50,000	Athletic User Fee District Match Percentage Decrease	$	(35,087)
Athletic Complex Field Maintenance	$	39,745	Elementary iPad Replacement Reduction (FY27 Budget Reduction)	$	(51,760)
Net E-911 Phone System	$	38,000	FY26 One-Time Request for Cybersecurity Upgrades	$	(55,000)
Net Winthrop/HS ESP Transfer & SC Approved New 1.0 + Stipends	$	33,335	HS Staff Laptop Replacement Reduction (FY27 Budget Reduction)	$	(67,080)
Custodial/Maintenance Supplies	$	29,591	Retirement Savings Base	$	(185,511)
Net Cost of Switching SIMS	$	22,963	FY26 Staff Turnover	$	(212,293)
Custodial/Maintenance Overtime	$	22,027	FY27 Staff Reductions (7.00 FTE) to Meet SC Requested Budget	$	(418,215)
Instructional Software	$	20,654			
Estimated FY27 Audit Increases	$	20,000			
School Choice Out	$	18,314			
Increased Teacher Longevity due to Eligibility	$	18,281			
Teacher Laptop Lifecycle Replacement (HS's Year, More Staff)	$	16,770			
Increase to District Contribution towards Athletic User Fees	$	15,167			
HS Custodian to combo Athletic/Sub Cust & Maintenance Floater B+S	$	14,992			
Sum of all YoY Budget Increases Less Than $5,000	$	13,755			
Medicare & SS Tax	$	10,944			
0.1FTE SLP Teacher Increase	$	10,917			
Summer Technology Support Salaries	$	10,869			
Buker Kitchen Floor Repair	$	10,000			
Winthrop Burglar Alarm Install	$	10,000			
Addition Curriculum Writing and PD Salary Costs	$	10,000			
Additional FY26 COLA	$	9,614			
OP Additional Hours	$	9,230			
Technology Department Contracted Services	$	9,000			
Net Result of ESP ER Wednesday Change	$	8,114			
FY27 COLA Stipends	$	7,596			
Buker Ventilation to Nurses Office	$	7,000			
Cutler Door Replacement	$	7,000			
Admin Salary Contingency	$	6,948			
Additional Scholarship Money for MS D.C. Fieldtrip	$	5,770			
Additional Stipends	$	5,130			
	$	3,578,907		$	(1,206,962)
		Total	$	2,371,945	5.09%