Board of Education
2027-2028 Budget Q&A II

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1. Salary Adjustment Account

- **Regular salaries (51010 and 51020 combined) came in $2,979,488 under budget in FY25 and $3,924,063 under budget in FY26. The FY28 budget sets the salary adjustment account at –$1,000,000, which is $200,000 more than FY27. How was the $1,000,000 figure determined, and why is it not closer to the amounts that went unspent in each of the last two years? (Page 232, 51010 and 51020; Page 21, 51990)**
  Account 51990 reflects projected salary savings resulting from normal teachers turnover. The $1 million adjustment is based on actual turnover-related savings experienced in FY26 and FY27.

  While total salary expenditures were below budget in FY25 and FY26, those savings resulted from different employment situations: unfilled vacancies, extended employee absences, and family and medical leave. These factors are difficult to predict and can fluctuate significantly from year to year. Therefore, they are not included in Account 51990.

  The $1 million adjustment represents a more conservative and sustainable estimate of recurring salary savings rather than the total salary balances remaining at year-end.

- **How many positions are vacant today, and how much budgeted salary has gone unspent so far in FY27?**
  As of November 19, 2026, four teacher positions are currently vacant.

- **If the Board increased this adjustment to –$1,500,000 and vacancies ran lower than expected, how would the shortfall be covered?**
  First, please take note of the document on State Law That Governs Local Board of Education Budget. Per the document on page 3, State municipal law prohibits school board members and school officials from authorizing expenditures that exceed the BOE's appropriation (this prohibition also applies to municipal officials and municipal spending). The law makes these officials personally liable for these expenditures (CGS §§ 7-348 & -349).

  Second, if the budget savings in other lines can not cover the deficit, an interim request to the BOE/BET/RTM will be required. See 3110R: Budgeting- Interim Appropriations Regulation. Generally requests are submitted in March once fiscal year projections are clearer.

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2. Special Education Out-of-District Tuition and Settlements

- **Page 155 shows 35 out-of-district placements and 72 settlements as of June 30, 2026. Q&A I (#7) reports 40 placements at the end of the 2025-2026 school year, and 30 placements and 53 settlements today. Can you reconcile these counts? (Page 155).**

The 53 number was current year-to-date. The number will grow through the year. Page 155 were reference numbers pulled from CSDE and does not account for sub-contracted placements, such as Abilis.

- **Spending on these two lines was $9,235,830 in FY25 and $10,010,641 in FY26, against budgets of $10,400,000 and $10,750,000. With placements and settlements both lower today than at the end of last year, what supports increasing the budget to $11,500,000? Can you show the known students and the tuition increases that make up the 750,000? (Page155; Page19, Item #4: FY28 OOD/Settlement, +750,000; Page 21, 52080 and 52081)**
  We have no known students aging out of current placements. However, we are aware of pending students for out of district placements which increases the overall numbers. There will also be an anticipated 2-3% tuition increase. For instance, last year we had 10 students who exited. This year we have zero.

- **How is FY27 spending on these lines tracking against the $10,750,000 budget?**
  See page 4 of 13 of the November 2026 monthly report to the BOE.
  https://greenwich-schools.community.diligentoneplatform.com/document/f7342ea8-8ba0-4676-9e6c-88a4878dca51/
  It is too early to determine the fiscal year end projection.

- **In 2022-2023 and 2023-2024, interim budgets of $1,100,000 and $1,150,000 were added to this line. If the FY28 budget were held at $10,750,000 and costs ran higher, would the same process be used? (Page 155)**
  Yes, the same process would be used. Interim request generally requested in March of the budget year.

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3. Software

- **Software spending was $2,007,927 in FY25 and $2,099,896 in FY26. The FY28 budget is $2,493,729, which is $393,833 more than was spent in FY26. What accounts for the difference? (Page 21, 52360)**
  FY26 actuals represented a 4.5% year-to-year increase in software spending. This reflected the continued software prices increase in the market.

  The increase from FY26 actual spending to the FY28 budget primarily reflects changes in the FY27 budget. The FY28 software budget itself is flat compared with FY27 budget.

  In the FY27 budget, it assumed a 3% increase for district instructional software licensing costs, the NWEA license renewal in the district Curriculum team and the transfer of district-wide telephone software licence, managed by the IT department, from the expiring capital budget to the operating budget.

  Given continued increases in software licensing prices in the market, keeping the FY28 budget at the FY27 level also presents some budget risks if renewal prices increase beyond current assumptions.

- **Several subject-area software lines are budgeted well above recent spending: Language Arts, $300,000 budgeted for FY28 and $2,250 spent in FY26 (Page 47, Ref #629); Mathematics, $160,000 budgeted and $12,878 spent (Page 52, Ref #840); Science, $100,000 budgeted and $31,696 spent (Page 63, Ref #1299). Were these purchases made and charged to another line, or were they not made?**
  All budgeted software purchases were made. The actual spend figures for FY26 reflect a transfer of funding from the individual program codes (ELA, Math, Science, etc.) to the research and technology departments. In FY26, this was standard practice to accurately track spending in this area and conduct internal audits to ensure there were no overlaps in tool usage. Moving into FY27 and beyond, we have updated our procedures to ensure that funding is accurately allocated to the digital software lines and drawn from those same lines, rather than transferred.

  We also review quotes annually and request updated figures from digital partners. Any digital license planned to increase costs by more than 2-3% was subject to negotiations that resulted in price reductions.

- **Can the district provide a list of software subscriptions with the annual cost, renewal date, and number of users for each?**
  Most of the subscriptions are annual and begin on July 1. Usage for core software is districtwide, and some software is student group specific for disabilities. This is the working list from the end of last year where some platforms were eliminated for this current year. We monitor the use for every subscription. The software list is constantly evolving for all aspects of GPS. At times, it's a new product being added, an updated version, or a cancellation of one product and the addition of a replacement and more current platform.

Software Name	Program/Area	Cost FY27
MPLC	*As-needed	$254
Lessonpix	*As-needed	$72
SmartyStreet	*As-needed	$788
Final Forms	Athletics/Summer School	$3,419
PrismsVR	Ed Tech	$7,000
Delightex	Ed Tech	$1,548
Glint	Ed Tech	$600
Arch Learning	Ed Tech	$100
Lexia	ELA	$114,179
Sadlier	ELA	$24,398
Funhub	ELA	$16,610
Learning A-Z	ELA	$6,174
STAR/Renaissance	ELA	$4,000

Noodle Tools	ELA	$1,152
Sightreading Factory	ELA	$450
Writing Revolution	ELA	$300
Book Creator	ELA	$130
Storyboard	ELA	$96
IXL	ELA/Math/Science/ELL	$92,075
Newsela	ELA/Sci/SS	$45,108
Imagine Learning	ELL	$3,250
Rockalingua	ELL	$597
Flangoo	ELL	$387
Calico	ELL	$329
Wordwall	ELL/ELA	$231
Schoolinks	GHS	$19,163
Joseph Merrit Company	GHS	$4,475
LinkIt (Data Warehouse/Intervention Manager)	GPS District Wide	$66,039
PSNI	GPS District Wide	$23,750
PBIS	GPS District Wide	$6,275
Smore	GPS District Wide	$6,075
ESGI	GPS District Wide	$4,920
Proquest	GPS District Wide	$980
Apex	GPS District Wide	$360
Lumio - Smart Boards	GPS District Wide	$4,455
NWEA	GPS District Wide Assessment	$53,321
Amplify - DIBELS	GPS District Wide Assessment	$41,273
Avid	GPS District Wide AVID Schools	$1,125
Finalsite/Active Internet Technologies Parent Link	GPS District Wide Communication	$23,872
Pete Prowda	GPS District Wide Enrollment	$4,700
Classbright	GPS District Wide HR	$9,550
Aspen	GPS District Wide SIS System	$126,782
K12 Insight Sogolytics	GPS District Wide Surveys	$3,713
Destiny	Library Media	$33,391
World Book	Library Media	$8,132
Infobase WorldGeo, Culture, Issues & Controversies	Library Media	$4,676
Connecticut Library Consortium	Library Media	$700
Typing Club	Library Media Teaching/Learning ALL	$8,127
Exemplars	Math	$7,257

Amplify Desmos	Math	$1,500
Tang Math- CC	Math	$695
Dycalculia	Math	$565
Big Ideas	Math	$0
Explore Learning-Gizmos, Reflex, Frax	Math/Science	$71,546
Everyday Speech	MTSS/ Intervention	$499
Sibelius	Music	$900
Soundtrap	Music	$3,865
VoiceThread	Music	$3,812
Choraltracks	Music	$1,950
Music First	Music	$849
Make Music	Music	$599
Dorico	Music	$360
Tuva	Science	$44,352
Innerorbit	Science	$37,765
Generation Genius	Science	$16,600
Physics Classroom	Science	$1,260
Vernier	Science	$299
Brainpop	Teaching/Learning ALL	$58,151
Nearpod	Teaching/Learning ALL	$47,090
Epic	Teaching/Learning ALL	$35,700
Schoology	Teaching/Learning ALL	$31,781
Scholastic	Teaching/Learning ALL	$25,117
Turnitin	Teaching/Learning ALL	$23,139
PebbleGo	Teaching/Learning ALL	$18,544
Seesaw	Teaching/Learning ALL	$16,500
WeVideo	Teaching/Learning ALL	$15,601
MergeEDU	Teaching/Learning ALL	$15,000
Screencastify	Teaching/Learning ALL	$14,175
Vista	Teaching/Learning ALL	$14,000
Edpuzzle	Teaching/Learning ALL	$13,340
Riverside Insights: CogAT	Teaching/Learning ALL	$11,088
Kami	Teaching/Learning ALL	$11,000
GoGuardian	Teaching/Learning ALL	$9,123
Britannica/ImageQuest	Teaching/Learning ALL	$4,465
Padlet	Teaching/Learning ALL	$4,000

School Dismissal Manager*	Teaching/Learning ALL	$2,220
Universal Audio	Teaching/Learning ALL	$1,999
Safeshare	Teaching/Learning ALL	$1,272
Gimkit	Teaching/Learning ALL	$1,000
Imagine Learning/Edgenuity	Teaching/Learning ALL - GHS/SS	$23,275
MPLC	*As-needed	$254
Lessonpix	*As-needed	$72
SmartyStreet	*As-needed	$788

IT Software

Subject	Software	Budget
OS & Productivity Suite Licensing	Microsoft Licensing	$28,066
Creative & Design Software	Adobe Creative Cloud	$2,495
Network Mapping & Monitoring	Intermapper	$1,500
SSL/TLS Certificates & Encryption	DigiCert	$1,600
Network Security & Firewall	Fortinet	$785
Writing & Communication Software	Grammarly	$2,900
Network Diagnostics & Troubleshooting	PingPlotter	$5,832
Cloud Infrastructure & Hosting	Google Cloud Services	$1,250
SIS Classroom Sync & EdTech Integration	Little SIS	$3,835
Chromebook Fleet Management	Chrome Gopher	$2,820
IT Service Management (ITSM) & Helpdesk	FreshService	$29,630
Endpoint Security & Antivirus	Sophos Antivirus	$55,057
Student Safety & Content Monitoring	Gaggle	$64,867
Data Backup & Disaster Recovery	Datto	$19,300
Apple Device Management (MDM)	JAMF	$80,810
Web Filtering & Student Safety	Securly	$18,000
Productivity & Workspace Licensing	Google Enterprise	$39,600
Print Management Software	Papercut	$1,478
Unified Endpoint & Patch Management	Desktop Central	$27,542
Remote Access & IT Support	Teamviewer	$12,570
Cybersecurity Risk & Compliance Monitoring	Security Scorecard	$10,981
Virtualization & Storage Infrastructure	Starwind	$12,950
Network & Infrastructure Monitoring	WhatsUp Gold	$5,517
Unified Communications & VoIP Telephony	Mytel	$151,050

4. **Classroom Coverage (Substitute Teachers)**
   Q&A I (#15) breaks the $755,000 Classroom Coverage increase into $480,000 for 14 paraeducator building substitutes and $265,000 for higher substitute rates.

   - **Those two amounts total $745,000. What is the remaining $10,000? (Page 19, Classroom Coverage,+$755,000)**
     The remaining $10,000 is the higher rate year-to-year increase on the schools budgeted substitute spending, see the Q&A on the next question.

   - **Line 51310 increases by $827,610, from $1,719,460 to $2,547,070. The most spent on this line in the last two years was $1,753,794 in FY26. What makes up the $72,610 difference between the line increase and the $755,000 shown for Classroom Coverage? (Page 21, 51310)**
     The $72,610 is a total amount budgeted by the schools using their per-pupil allocation budget for classroom coverage. In situations like, for example, a teacher attending an education conference for professional development purposes, the daily substitute is paid by the individual school's per-pupil budget.

   - **Q&A I says the paraeducator substitute model began in the 2026-2027 school year. How is it being paid for this year, and how many of the 14 positions are filled today?**
     This reflects a potential gap in the 2026-2027 budget, but the substitutes were always needed and daily subs were utilized instead. It is too early to tell if the trend for daily subs will go down, but we are also having a higher fill rate than last year overall K-12.

     The administration is reviewing available funding and expenditure savings that may reduce the gap, including additional Title I funding, salary adjustment savings, vacant positions, leaves of absence, professional development, travel, Special Education spending, and transportation expenses. Given that we are only in November, several of these variables will continue to develop during the fiscal year. At this time, we have not concluded whether an interim appropriation will be necessary.

   - **Could the increase be phased in, funding the positions that are filled and adding the rest as they are hired?**
     No. They are all in place and necessary to cover paraeducator absences.

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5. **Mathematics Textbooks**
   - **The Mathematics textbook line rises from $5,000 to $510,000 (Page 52, Ref #847), and the district textbook line rises by $435,560, from $301,020 to $736,580 (Page 22, 53110). Q&A I (#15) says the overall curriculum budget is held flat. Which curriculum lines were reduced to offset this increase?**
     When we build our budget, we do so on a needs-based model, following the curriculum management plan, where math is currently up for a refresh. We allocated previously existing funding in the science and ELA budgets to offset the cost, as those areas are in a curriculum management year of less spending (we updated ELA 3-5 reading/writing in FY27 as well as a slew of new GHS science texts).

District Curriculum includes Program 02-40, 45-48, and 67-70 in the Havemeyer location. Page 14 of the Superintendent budget book has a table listing out the Program Code and Program Name. The District Curriculum budget is summarized below.

2027-28 Budget - District Curriculum

	2026 Actual	2027 Budget	2028 Budget	YTY	YTY%
Salary	1,298,328	1,365,739	1,359,228	-6,511	-0.5%
Non Salary	2,371,060	3,138,904	3,133,071	-5,833	-0.2%
51310 PAYMENTS FOR TEMP SVC-TEACHERS	20,528	0	3,800	3,800	
51317 PAYMENTS FOR TEMP SVC TEACH-PD	20,013	74,500	36,550	-37,950	
51390 PAYMENTS FOR TEMP SVC-SPEC PRJ	119,835	178,400	116,600	-61,800	
51397 PAYMENT TEMP SVC SPEC PROJ-PD	623	0	0	0	
51490 PROFESSIONAL SERVICES - NOC	66,553	0	20,000	20,000	
51497 PROFESSIONAL SERVICES - PD	277,486	407,400	292,000	-115,400	
100 Personal Services	505,036	660,300	468,950	-191,350	-29.0%
52020 PRINTING AND BINDING REPORTS	11,133	20,250	10,000	-10,250	
52070 TUITION-NON SPED OUT OF DIST	10,359	13,700	12,500	-1,200	
52090 TUITION PAYMENTS FOR TOWN EMPL	1,360	0	0	0	
52097 TUITION TOWN EMPL-PD	42,350	78,500	66,000	-12,500	
52100 TRAVEL EXPENSE - EMPLOYEES	274	0	0	0	
52107 TRAVEL EXP EMPL-PD	55,146	214,300	128,000	-86,300	
52110 MILEAGE ALLOWANCE - EMPLOYEES	7,884	13,750	13,100	-650	
52117 MILEAGE TOWN EMPL-PD	3,753	7,150	6,750	-400	
52130 TRANSPORTATION OF OTHER NON-EM	119,324	130,600	143,000	12,400	
52150 OFFICE SERVICES	78,279	131,750	85,750	-46,000	
52157 OFFICE SERVICES-PD	6,757	8,425	9,830	1,405	
52340 RENTAL OF BUILDINGS AND OTHER	0	6,000	4,500	-1,500	
52360 RENTAL/MAINTENANCE SOFTWARE	109,794	739,700	690,945	-48,755	
52950 MISC SVCS- NOT OTHERWISE CLASS	17,912	20,898	17,900	-2,998	
200 Services	464,325	1,385,023	1,188,275	-196,748	-14.2%
53010 OFFICE SUPPLIES	4,328	8,000	5,350	-2,650	
53011 NON-CAPITAL OFFICE EQUIP	29,828	2,500	2,000	-500	
53070 DATA/WORD PROCESSING SUPPLIES	12	4,000	2,400	-1,600	
53071 NON-CAPITAL IT HARDWARE	114,415	23,000	16,500	-6,500	
53100 TEACHING SUPPLIES	470,828	426,261	391,000	-35,261	
53101 CLASSROOM/TEACHING EQUIPMENT	136,546	133,500	129,500	-4,000	
53110 TEXTBOOKS	421,456	287,520	723,080	435,560	
53120 LIBRARY BOOKS	18,991	30,000	30,516	516	
53141 AUDIO VISUAL EQUIPMENT	25,925	25,300	24,500	-800	
53300 WEARING APPAREL (INCL MATERIAL	1,953	2,000	1,500	-500	
53950 SUPPLIES AND MATERIALS - NOC	20,000	0	0	0	
300 Supplies and Materials	1,244,281	942,081	1,326,346	384,265	40.8%
54050 MAINTENANCE OF BUILD/SUPPLIES	0	4,500	0	-4,500	
54100 MAINTENANCE OF INSTRUCTIONAL E	157,418	147,000	149,500	2,500	
400 Maintenance	157,418	151,500	149,500	-2,000	-1.3%
Total Operating Fund	3,669,389	4,504,643	4,492,299	-12,344	-0.27%

- **What does the $510,000 purchase include, by grade level? Is it a one-time cost, or are there annual licensing or consumable costs in later years?**
  This Big Ideas Math renewal for K-8, which must be done. This is a three-year license, including all student and teacher digital licenses for three years, and all student consumables, which are replenished each year in the contract at no additional cost.

- **Could the purchase be split over two budget years, for example by grade band, and how would that affect the price?**
  No, this is not possible given the contractual language, and splitting by grade level would disrupt the continuity of programming for students.

- **Mathematics software is budgeted at $160,000 for FY28 (Page 52, Ref #840). Will the new materials replace any of that software?**
  The math software line includes supplemental resources on top of core curriculum programming. These include IXL, Explore Learning, and Bridges, which are all supplemental resources to support students needing intervention, enrichment, or acceleration.

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6. Greenwich HS Student Devices

Q&A I (#6) says the district is replacing devices for two grade levels at Greenwich HS.

- **How many devices does the $380,000 buy, at what cost per device, and how old are the devices being replaced? (Page 19, GHS Student Devices , +380,000)**
  The ninth grade will move up to Greenwich HS with their existing Chromebooks. The 10th and 11th grade students will get the new devices, as they are not performing up to the usage necessary for high school students, especially for state mandated and AP testing, as well as general overall use. The current chromebooks are 5-6 years old, many of which fail to hold a charge, have cracked screens, broken hinges, and are due for replacement. The $380k figure will purchase approximately 600 devices at a cost of $649 per unit. Please note that there have been multiple technology price increases and these numbers could go up by next year.

- **Is this the start of an annual replacement cycle? If so, what will it cost each year going forward?**
  GPS has a planned student device refresh cycle to make the maintenance manageable from a budget standpoint. The difference this year is we need to do two grade levels to take care of the issue. After the devices are on an official four year refresh, the total net increase will be approximately $150,000 per year.

- **Non-capital IT hardware was budgeted at $2,510,650 in FY26, and $2,984,335 was spent. What caused the overage, and is a similar overage expected in FY27? (Page 233, 53071)**
  The FY26 overage was because of the IT equipment purchase for the Central MS new building, virtual reality equipment for CMS and Eastern MS, and robotics equipment purchase for the middle schools.

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7. Temporary Salaries (Special Education Clerks)

Q&A I (#7) says the increase in temporary salaries is due to the Special Education clerks moving from Non-Represented status to GMEA.

- **Page 19 shows +$187,000 for this change, while line 51300 increases by $261,294, from $1,475,277 to $1,736,571. What accounts for the $74,294 difference? (Page19, FY27 SPED Clerk, +187,000; Page 21, 51300)**

The remaining difference is the year-to-year general wage increase and the budget adjustment to reflect the payments for the temporary works that were performed based on 2025-2026 school year actual spending.

- **How many clerk positions are involved, and why are these union positions budgeted as temporary salaries rather than regular salaries?**
  It is one position in each elementary school. These 11 positions are filled by seven part-time SPED clerks. They are working 29 hours/week as part-time GMEA employees. According to the Object Code definition, 51300 Temporary Salaries is for permanent or temporary part-time non-certified employees. Therefore SPED clerks' salary falls under the 51300 Temporary Salaries, instead of Regular Salaries.
  - Four of them are responsible for two schools each (Cos Cob, North Street, Dundee, Parkway, Julian Curtiss, Riverside, North Mianus, and Old Greenwich).
  - Three of them are responsible for one school (Hamilton Avenue, New Lebanon, and Glenville)

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8. Professional Learning and Tuition Reimbursement

- **Across four lines (51497, 52090, 52097 and 52107), the FY28 budget totals $894,054. Spending on the same four lines was $608,369 in FY25 and $547,697 in FY26. What explains the difference between the budget and recent spending? (Page 21)**
  Principals generally budget their per pupil allocation for teachers to attend professional development conferences during the school year. However, actual participation is lower than planned when classroom commitments and student needs take priority. As a result, unused Professional Development budget has been reallocated to other school-based instructional needs, such as Growth & Development activities on special projects, higher field trip transportation costs, additional teaching supplies and classroom equipment.

- **How much of tuition reimbursement is set by contract, and how many employees used it in FY26? (Page 21, 52090 and 52097)**
  $170,000 tuition reimbursement budget is set by the GEA contract. Thirty teachers used it in FY26.

- **Professional learning travel is budgeted at $168,850 for FY28, and $72,154 was spent in FY26. What travel is planned? (Page 21, 52107)**
  See the answer above

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9. Teacher Staffing and Enrollment

Q&A I (#9) explains the net increase of 2.4 teacher FTE.

- **K-12 enrollment this year is 7,848, which is 152 below projection. Was staffing adjusted after the enrollment count? (Page 213)**
  Yes, see page 19 of the budget book. For FY27, K-5 teachers were reduced by 3.0 headcount or $371,000.

- **FY28 enrollment is projected at 7,739. How many retirements and resignations are expected by June, and how many of those positions will not be refilled? (Page 212; Page 223)**

We have built a reduction of four positions into the budget. There is no way to know how many retirements we will have as it is too early. Re-assigning existing teachers to those retired positions will take priority before external hiring.

- **Q&A I (#4) says secondary schedules cannot be reduced further without raising class sizes. Can the district provide the number of middle school and high school sections at each class size?**
  Greenwich HS is right where it needs to be, and the schedule is very tight. This was the first year automating at middle school, and we will continue to refine as there are some lower class sizes spread throughout Central MS and Western MS. Load balancing needs to continue as we work on 2027-2028. It is more challenging with the teaming model.

  GHS has 671 core sections (Science, Math, ELA, Social Studies)
  - 597 are 24 or lower
  - 64 sections are at 25
  - 10 sections are at 26
  - Zero sections are above 26

  Middle school combined has 374 core sections (Science, Math, ELA, Social Studies)
  - 355 are 24 or lower
  - 16 sections are at 25
  - 2 are at 26
  - 1 is at 27 (advanced math only section available)

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10. Gas for Heating

- **Heating gas spending was $808,238 in FY25 and $966,686 in FY26. The FY28 budget is $1,100,000, the same as FY27. What is the basis for $1,100,000? (Page 21, 52261)**
  The $1.1 million budget is based on historical expenditures and provides an allowance for fluctuations in winter temperatures and natural gas prices. FY26 experienced approximately 14% more heating degree days (HDD) than FY25, contributing to the increase in expenditures. Given the unpredictability of weather and energy costs, maintaining the FY27 budget level for FY28 is appropriate.

- **Is the gas price set by contract for FY28, and if so, at what rate?**
  The gas price is not set by contract for FY28. The gas contract is managed by the Department of Public Works with Connecticut Natural Gas (CNG). The current contract term is covering 7/1/2026 to 6/30/2027. The yearly contract is set to auto renewal.

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11. Extended School Year

- **Extended School Year staffing cost $621,070 in FY25 (FY27 Budget Book, Page 42, Ref #494). In FY26 the budget was $600,000 and $172,740 was spent. The FY27 budget is $200,000 and the FY28 budget is $350,000 (Page 41, Ref #375). What caused the drop in FY26 spending, and what supports the $150,000 increase for FY28?**
  For background on ESY and Summer School savings, see report presented to the BOE at their September 24, 2026 business meeting:

https://greenwich-schools.community.diligentoneplatform.com/document/d3973c34-f27e-4bef-bd45-35d49b2ad7b5/

Page 41 shows line #379 increasing by $150,000. See page 68, line #1555 decreasing by $150,000. The adjustment is to more accurately reflect where the expense has occurred between ESY (55) and Summer School (94).

- **How many students are expected to attend next summer, compared with summer 2026?**
  We would expect the numbers to be similar to last summer.

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12. General

- **For each line above, can the district provide a current FY27 year-end projection?**
  It is too early in the fiscal year to provide reliable fiscal year end projection. In the past, the administration had provided first projection in March, using actuals from July through February.

- **If the Board reduces any of these lines and spending runs higher during the year, what is the process to cover the difference?**
  First, focusing only on selected object codes that were underspent in a prior year does not account for other areas where unexpected spending happened. In 2025-2026, unexpected spending included higher BOE legal fees, bus parking rental costs, repairs and furniture replacement related to the Hamilton Avenue School flooding, and increased custodial supply prices. These costs were not anticipated when the original budget was developed. The administration always takes a proactive approach to manage the overall operating budget. When unexpected spending arises, we will reallocate the available budget to cover those needs.

  Second, to the extent that the reductions are made, it is a decision to cut the school per-pupil allocation budget. Any such budget reduction should be considered on an equitable basis across all schools and in the context of student needs. As part of the $4 million BET budget reduction in 2025-2026, the per-pupil allocation was reduced by $15 per student, except for the four Title I schools. Prior to that reduction, per-pupil funding had remained relatively flat for the past 16 years, resulting in a decline in purchasing power due to inflation over time. School per-pupil allocations were fully utilized in 2025-2026, with minimal year-end variance.

  See below for the $ per student history.

	Elementary	Middle	High
2011-2012	$265	$397	$397
2012-2013	$265	$397	$397
2013-2014	$265	$397	$397
2014-2015	$265	$397	$397
2015-2016	$265	$397	$397
2016-2017	$265	$397	$397
2017-2018	$265	$397	$397

2018-2019	$265	$397	$397
2019-2020	$265	$397	$397
2020-2021	$265	$385	$385
2021-2022	$265	$385	$385
2022-2023	$265	$318	$318
2023-2024	$265	$318	$318
2024-2025#	$291.50	$318	$394
2025-2026*	$276.50	$303	$379
2026-2027*	$276.50	$303	$379
2027-2028*	$276.50	$303	$379

 # 2024-2025 BOE decided to increase elementary schools PPA by 10% as the first step to address the loss of purchasing power due to inflation.

** Title I schools $/student remains at 2024-2025 rates.*

If the budget savings in other lines can not cover the deficit, an interim request to the BOE/BET/RTM will be required. See 3110R: Budgeting- Interim Appropriations Regulation.

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13. For the School Location Expense section, please explain any year-over year changes that are both a) up or down by more than 30% year-over-year; and b) more than $100K.

REF #	LOC / PROGRAM / OBJ CODE	2026 ACTUAL	2027 BUDGET	2028 BUDGET	YTY$	YTY%
14	51020 REGULAR SALARIES-TEACHERS/CERT	255,988	268,892	132,436	(136,456)	-50.7%
	Location / Program:	Hamilton Avenue School / Mathematics				
	Reason:	1.0 teacher interventionist moves to Title 1 grant				
111	51020 REGULAR SALARIES-TEACHERS/CERT	374,659	385,524	504,998	119,474	31.0%
	Location / Program:	Glenville School / Teaching & Learning (non-specific)				
	Reason:	Parkway Assistant Principal at 0.6 Glenville and 0.4 Parkway				
205	51010 REGULAR SALARIES	230,808	197,560	399,000	201,440	102.0%
	Location / Program:	New Lebanon School / Special Education				
	Reason:	Increase in Para FTE per SPED student needs				
410	51010 REGULAR SALARIES	317,976	341,473	565,095	223,622	65.5%
	Location / Program:	North Street School / Special Education				
	Reason:	Increase in Para FTE per SPED student needs				
473	51020 REGULAR SALARIES-TEACHERS/CERT	298,536	325,930	132,436	(193,494)	-59.4%
	Location / Program:	Parkway School / Special Education				
	Reason:	1.5 FTE moves to IDEA grant funding				
674	51020 REGULAR SALARIES-TEACHERS/CERT	244,891	255,099	397,579	142,480	55.9%
	Location / Program:	Old Greenwich School / Special Education				
	Reason:	1.0 FTE moves out of IDEA grant funding				
750	51020 REGULAR SALARIES-TEACHERS/CERT	281,552	334,187	204,104	(130,083)	-38.9%
	Location / Program:	Riverside School / Special Education				
	Reason:	3.0 teachers turnover resulting in lower Grade and Step				
784	51020 REGULAR SALARIES-TEACHERS/CERT	965,080	911,293	1,210,318	299,025	32.8%
	Location / Program:	Central Middle School / Language Arts				
	Reason:	1.0 FTE cross team budget reduction variance				
		Reclass +1.0 FTE from Reading to Language Arts (offset by #789)				
789	51020 REGULAR SALARIES-TEACHERS/CERT	200,773	285,978	132,436	(153,542)	-53.7%
	Location / Program:	Central Middle School / Reading				
	Reason:	Reclass -1.0 FTE from Reading to Language Arts (offset by #784)				
871	51010 REGULAR SALARIES	298,960	285,496	417,888	132,392	46.4%
	Location / Program:	Central Middle School / Special Education				
	Reason:	Increase in Para FTE per SPED student needs				
872	51020 REGULAR SALARIES-TEACHERS/CERT	538,653	578,603	916,156	337,553	58.3%
	Location / Program:	Central Middle School / Special Education				
	Reason:	FY27 Teacher SPED +2.0				
		FY28 co-teaching +1.0				
881	51020 REGULAR SALARIES-TEACHERS/CERT	132,918	140,151	332,477	192,326	137.2%
	Location / Program:	Central Middle School / Speech & Hearing				
	Reason:	+1.5 FTE for teacher sharing with EMS and co-teaching				

REF #	LOC / PROGRAM / OBJ CODE	2026 ACTUAL	2027 BUDGET	2028 BUDGET	YTY$	YTY%
1232	51010 REGULAR SALARIES	67,317	146,066	4,750	(141,316)	-96.7%
	Location / Program:	Greenwich High School / Social Studies				
	Reason:	Correction of Para positions in 2027 Budget. They should be in SPED				
1304	52130 TRANSPORTATION OF OTHER NON-EM	539,629	353,500	477,648	124,148	35.1%
	Location / Program:	Greenwich High School / Athletics (6-12)				
	Reason:	Bus rates increase for sport events				
1324	51020 REGULAR SALARIES-TEACHERS/CERT	1,005,354	903,405	1,180,035	276,630	30.6%
	Location / Program:	Greenwich High School / Windrose				
	Reason:	Reflecting 1.0 Social Worker and 0.5 Speech in Windrose				
1521	51497 PROFESSIONAL SERVICES - PD	106,224	139,000	35,000	(104,000)	-74.8%
	Location / Program:	Havemeyer / Language Arts				
	Reason:	Budget adjustment within District Curriculum for Math textbook refresh				
1554	53110 TEXTBOOKS	18,854	5,000	510,000	505,000	10100.0%
	Location / Program:	Havemeyer / Mathematics				
	Reason:	K-8 Math textbook refresh				
1742	51390 PAYMENTS FOR TEMP SVC-SPEC PROJ	142,131	275,000	160,000	(115,000)	-41.8%
	Location / Program:	Havemeyer / Special Education				
	Reason:	Budget adjustment to reflect where the expense occurred				
1746	51490 PROFESSIONAL SERVICES - NOC	573,609	275,000	477,000	202,000	73.5%
	Location / Program:	Havemeyer / Special Education				
	Reason:	Budget adjustment to reflect where the expense occurred				
1779	51390 PAYMENTS FOR TEMP SVC-SPEC PROJ	129,558	15,000	125,000	110,000	733.3%
	Location / Program:	Havemeyer / Psychologist				
	Reason:	Budget adjustment to reflect where the expense occurred				
1796	51020 REGULAR SALARIES-TEACHERS/CERT	264,646	370,501	675,432	304,931	82.3%
	Location / Program:	Havemeyer / Speech & Hearing				
	Reason:	1.0 FTE moves out of IDEA funding and turnover at higher Grade and Step				
1808	51010 REGULAR SALARIES	1,409,572	1,712,861	2,301,533	588,672	34.4%
	Location / Program:	Havemeyer / Pre-school				
	Reason:	Para conversion from part-time to full-time employment				
1825	51390 PAYMENTS FOR TEMP SVC-SPEC PROJ	172,740	200,000	350,000	150,000	75.0%
	Location / Program:	Havemeyer / Extended School Year				
	Reason:	Budget adjustment to reflect where the expense occurred (offset by #1829)				
1829	51390 PAYMENTS FOR TEMP SVC-SPEC PROJ	521,895	500,000	350,000	(150,000)	-30.0%
	Location / Program:	Havemeyer / Summer School				
	Reason:	Budget adjustment to reflect where the expense occurred (offset by #1825)				

REF #	LOC / PROGRAM / OBJ CODE	2026 ACTUAL	2027 BUDGET	2028 BUDGET	YTY$	YTY%
1851	51400 PROF SERVICES - ATTORNEYS	268,532	50,000	550,000	500,000	1000.0%
	Location / Program:	Havemeyer / Board of Education				
	Reason:	Additional BOE attorney fees				

1992	51310 PAYMENTS FOR TEMP SVC-TEACHERS	1,692,152	1,620,000	2,474,820	854,820	52.8%
	Location / Program:	Havemeyer / HR				
	Reason:	Increase in classroom substitute coverage				

2062	54010 MAINTENANCE OF GENERAL PURPOSE	201,047	341,000	228,000	(113,000)	-33.1%
	Location / Program:	Havemeyer / Maintenance of Plant				
	Reason:	Budget adjustment to reflect where the expense occurred				

14. **For the past five years, calculate the general education spending per enrolled K-12 student, calculated as:**

    Total budget minus the following programs (programs codes in parentheses), divided by the total number of enrolled K-12 students:

    Special Education (53)
    Extended School Year (55)
    School Psychology (60)
    Speech & Hearing (64)
    Preschool (66)
    Summer School Tuition (94)
    Continuing Education Mandated (95)
    Continuing Education Enrichment (96)
    Private School (99)

    Note: If additional programs should be excluded from this calculation, please indicate accordingly.
    The calculation is provided below using the requested methodology. However, the resulting figures should not be interpreted as the actual cost of educating a general education student. The district's budget includes numerous shared services and programs that support both general education and Special Education students, including transportation, athletics, advanced learning, facilities, and district administration. These costs are not allocated by student classification.

    Consequently, subtracting selected program budgets does not produce a comprehensive or comparable general education per-student cost.

	2024	2025	2026	2027	2028
Total GPS Budget	$182,344,443	$192,623,563	$198,382,430	$207,178,854	$216,433,009
Excluding Programs*	-$42,141,516	-$46,839,019	-$50,162,682	-$54,776,311	-$57,906,697
"GenEd" Budget	**$140,202,927**	**$145,784,544**	**$148,219,748**	**$152,402,543**	**$158,526,312**
K-12 Enrollment	8,589	8,465	8,313	8,133	8,024
General education spending per enrolled K-12 student	$16,324	$17,222	$17,830	$18,739	$19,757

    **Note: Above budget number in addition to the requested methodology, additional School Social Work (62) is excluded.*

15. **For the past five years, calculate the total Special Education-related spending per K-12 student served by the district (including outplacements and settlements), calculated as the sum of the following items, divided by the total number of K-12 students served by these programs:**

    Special Education (53)
    Extended School Year (55)

School Psychology (60)
Speech & Hearing (64)

Note: If additional programs should be included in this calculation, please indicate accordingly.
The identified program budgets can be reported; however, they do not represent the total cost of providing services to students receiving Special Education. Students receive educational and support services across multiple district programs, including transportation, nursing, counseling, facilities, and administration. These shared costs are not separately allocated between general education and Special Education.

Additionally, certain identified programs serve students in both populations. Dividing these expenditures by the number of students receiving Special Education services would therefore produce a figure that does not accurately represent the district's total cost per student.

	2024	2025	2026	2027	2028
Special Education-related programs Budget*	$35,080,871	$39,830,093	$42,103,399	$46,403,667	$49,035,894
Number of students with disabilities	1,319	1,353	1,305	N/A	N/A
Budget per student	$26,597	$29,438	$32,263	N/A	N/A

* Added School Social Works (62) to the the listed Programs in the question

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16. **For the past five years, calculate the per student spending on K-12 students qualifying for Special Education Services, calculated as:**
Per student spend on general education (calculated in #2), plus per student spend on Special Education-related services (calculated in #3)
Adding the two calculations would not accurately represent the total cost of educating a student receiving Special Education services. The methodology combines districtwide average expenditures with selected Special Education program costs without allocating shared services or accounting for differences in student needs and services.

Special Education students participate in general education programs to varying degrees, and the district does not maintain a separate, comprehensive cost allocation for each student classification. As a result, the proposed calculation would create a misleading comparison rather than a reliable measure of actual per-student spending.

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17. **For the past five years, calculate the total and per student PreK spending per enrolled PreK student.**
The table below reflects the preschool program budget divided by enrolled preschool students for each fiscal year. These figures represent budgeted program expenditures per enrolled student, rather than a comprehensive allocation of all district costs attributable to preschool services. We do not attribute nursing, transportation, etc.

	2024	2025	2026	2027	2028
Pre-school Budget	$4,333,937	$4,173,283	$5,201,337	$4,908,052	$5,487,530
Enrollment	225	255	270	285	285P

Budget/Student	$19,261	$16,365	$19,264	$17,221	$19,254

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18. For the past five years, calculate the total administrative costs (Havemeyer and building-level admin) as a percentage of the total budget.

	2025	2026	2027	2028
Cabinet	$1,455,565	$1,551,045	$1,592,890	$1,653,902
GOSA	$9,947,674	$10,248,463	$10,317,464	$10,787,088
% Total Budget	5.9%	5.9%	5.7%	5.7%

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19. What would be the cost of adding a couple teachers to the middle schools so that we could adjust the cut-off points for honors classes at the natural break point in student ability rather than wherever the 24-25 student cap lands?

For FY28, we are using $97,000 per teacher position.

However, we do not use a natural break of 24-25 classes. We hire what is necessary to meet the needs of the students. It does not work this way.