Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

EXPENSES

General Fund Net School Spending	RSC Certified FY25 3/27/24	ASRSD Re-Certified FY26 Budget 12/17/25	ASRSD Certified FY27 Budget	Change from FY26	%	Notes
Central Office - RSC Contract Negotiations	1,363,984	1,357,772	-156,308	$ (1,514,080)	-111.5%	Budget Offsets and reductions
District Instruct. & Services	1,076,252	1,224,252	1,522,691	$ 298,439	24.4%	
Business	384,214	384,214	451,841	$ 67,627	17.6%	
Risk Management	5,512,956	6,039,760	6,599,294	$ 559,533	9.3%	Health insurance 6.3% increase, Middlesex Assess. $125k
Technology	518,599	518,599	580,218	$ 61,619	11.9%	ER Medicare tax $100k
Facilities	1,908,992	1,930,944	2,188,598	$ 257,654	13.3%	
Special Education	3,682,785	3,742,785	3,586,426	$ (156,359)	-4.2%	
Early Childhood	143,517	143,517	287,730	$ 144,213	100.5%	All instructional Staff Salaries rolled into Cost Centers
Lura White	2,885,821	2,987,330	3,891,346	$ 904,016	30.3%	All instructional Staff Salaries rolled into Cost Centers
Page Hilltop	3,284,168	3,451,326	4,486,224	$ 1,034,898	30.0%	All instructional Staff Salaries rolled into Cost Centers
Middle School	2,900,319	3,057,808	3,779,211	$ 721,403	23.6%	All instructional Staff Salaries rolled into Cost Centers
High School	3,830,161	3,902,107	4,824,729	$ 922,622	23.6%	All instructional Staff Salaries rolled into Cost Centers
Other Districts	1,830,000	1,708,108	1,745,127	$ 37,019	2.2%	
Transfer to Capital Stabilization Fund		226,067		$ (226,067)	-100.0%	
Transfer to General Fund (Salaries)	350,000	400,000		$ (400,000)	-100.0%	
Transfer to SpEd Reserve Fund		59,033	0	$ (59,033)	-100.0%	
	29,671,768	31,133,623	33,787,125	$ 2,653,503	8.5%	

Non- Net School Spending	RSC Certified FY25 3/27/24	ASRSD Re-Certified FY26 12/17/25	ASRSD Certified FY27 3/17/26	Change from FY26	%	
Transportation	2,057,000	2,165,000	1,420,346	$ (744,654)	-34.4%	Transportation Assess. Formula
Capital - Debt (Excluded)	1,921,735	1,921,735	1,907,723	$ (14,012)	-0.7%	Debt Assessment Formula
Capital - Interest (Not Excluded)						Capital Assessment Formula
	3,978,735	4,086,735	3,328,069	$ (758,666)	-18.6%	
Total	33,650,503	35,220,358	37,115,194	$ 1,894,836	5.4%	

REVENUE

REVENUE

General Fund Revenue	FY25 3/27/24	FY26 12/17/25	FY27 3/17/26	Change from FY26	%	Notes
Chapter 70	8,603,831	8,993,333	9,264,373	$ 271,040	3.0%	FY27 Preliminary Cherry Sheet Estimates
Charter Tuition Reimbursement	150,000	163,524	70,840	$ (92,684)	-56.7%	FY27 Preliminary Cherry Sheet Estimates
Regional Transportation Reimbursement	485,282	703,044	978,364	$ 275,320	39.2%	FY27 Preliminary Cherry Sheet Estimates
Medicaid	106,000	85,000	137,863	$ 52,863	62.2%	4 year average
McKinney - Vento Transportation		11,122	11,122	$ -	0.0%	Level Funded
Depository Interest		60,000	112,916	$ 52,916	88.2%	3 year average
Interest Local Receipts		3,200	5,000	$ 1,800	56.3%	estimate
E&D - Transfer to General Fund (Salaries)	350,000	0	0	$ -	0	
E&D - Transfer to Capital Stabilization Fund		226,067	0	$ (226,067)	-100.0%	
E&D - Transfer to SpEd Reserve Fund		59,033	0	$ (59,033)	-100.0%	
	9,695,113	10,304,323	10,580,478	$ 276,155	2.7%	

Assessment

Assessment	FY25 3/27/24	FY26 12/17/25	FY27 3/17/26	Change from FY26	%	Notes
Operating	22,033,655	22,994,300	24,626,993	$ 1,632,693	7.1%	
Capital (Debt) Excluded	1,696,004	1,921,735	1,907,723	$ (14,012)	-0.7%	
Total	23,729,659	24,916,035	26,534,716	$ 1,618,681	6.5%	

Other Funds	FY25 3/27/24	FY26 12/17/25	FY27 3/17/26	Change from FY26	%	Notes
Revolving	2,041,476	1,721,011	1,894,803	$ 173,792	8.5%	(see detail page)
Grants	1,266,232	1,166,232	1,102,724	$ (63,508)	-5.4%	(see detail page)
Subtotal	3,307,708	2,887,243	2,997,527	$ 110,284	3.8%	
All Funds - Total	36,958,212	38,107,601	40,112,721	$ 2,398,909	6.4%	

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

	Operating Assessment	Total	Ayer	Shirley	Formula Source and Shares
1	Required Local Contribution	17,956,001	11,283,655	6,672,346	FY27 Preliminary Ch.70 RLC
2	NSS (Operating Assessment)	5,250,646	3,016,496	2,234,150	ASRSD - 57.45/42.55 % (FY27 Allocation)
3	Transportation	1,420,346	816,699	603,647	ASRSD - 57.45/42.55 % (FY27 Allocation)
4	Capital: Interest (Not Excluded)				N/A
5	Capital - All Other				ASRSD #5 Allocation Method
	Total	**24,626,993**	**15,116,850**	**9,510,143**	
	FY26	22,994,560	14,108,177	8,886,382	
	increase	1,632,433	1,008,673	623,761	
		7.1%	7.1%	7.0%	
	Excluded Debt				
4	Capital: Debt Service	1,907,723	1,080,339	827,384	Calculation on Capital Debt detail page 18
	Total	**1,907,723**	**1,080,339**	**827,384**	ASRMS debt comes off Capital Debt Schedul
	Operating Assessment & Debt	**26,534,716**	**16,197,190**	**10,337,527**	
	FY26	24,916,295	15,303,480	9,612,815	
	increase	1,618,421	893,710	724,712	
		6.5%	5.8%	7.5%	

	Assessment Element	Basis & Calculation
1	Required Local Contribution	FY27 from DESE - Based on town income & property value
2	Net School Spending Above RLC	Foundation Enrollment Share - five year average
3	Transportation	Foundation Enrollment Share - five year average
4	Capital: Principal & Interest	50% Found. Enroll. Share and 50% Resid. Enroll. Share MS & HS (Roll. Avg.)
5	Capital - All Other	Five Yr. Avg. of 50% Found Enroll. Share and 50% Comb. Effort Yield (DESE)

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function/Location CENTRAL OFFICE	RSC Certified FY25	RSC FY26 Budget Re-Certified 12/17/25	ASRSD FY27 Level Service	FTEs
SCHOOL COMMITTEE (1110)				
Treas./Assist. Salary	12,603	12,603	15,571	0.2
Salary - Contract increases	993,136	986,924	(550,500)	
Salary - Retirement	45,000	45,000	30,000	
Supplies	1,100	1,100	500	
Advertising & Other	4,400	4,400	2,200	
Dues, Registrations	7,100	7,100	24,300	
	1,063,339	**1,057,127**	**(477,929)**	
SUPERINTENDENT (1210)				
Supt. Salary	177,500	177,500	204,024	1.0
Salary - Annuity	2,500	2,500	2,500	
Admin. Assist. Salary	71,845	71,845	82,197	1.0
Postage	1,000	1,000	500	
Supplies	3,500	3,500	3,000	
Memberships & Dues	5,300	5,300	6,400	
Services - Software	5,000	5,000	2,000	
Advertising	3,500	3,500	1,000	
Registrations & Conferences	2,500	2,500	4,000	
Travel	3,000	3,000	1,000	
	275,645	**275,645**	**306,621**	
LEGAL (1430)				
Legal - Supt./Other	25,000	25,000	15,000	
	25,000	**25,000**	**15,000**	
	1,363,984	**1,357,772**	**(156,308)**	**2.2**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function/Location DISTRICT INSTRUCTION	RSC Certified FY25	12/17/26 Re- Cert. FY26 Budget	ASRSD FY27 Level Service	FTEs
CURRICULUM & INSTR.(2110)				
Salary - Asst. Superintendent	144,896	144,896	166,668	1.0
Salary - Student Services	124,800	124,800	144,750	1.0
Salary - Annuity	1,500	1,500	0	
	271,196	271,196	**311,418**	
LEAD TEACHERS (2220)				
Salary - Curriculum Leaders	49,900	49,900	58,654	
Salary - Coordinators	6,000	96,000	93,209	1.0
	55,900	145,900	**151,863**	
TEACHER SALARY (2305)				
Health Insurance Offset	36,000	36,000	22,000	
Lane Changes	-		200,000	
	36,000	36,000	**222,000**	
SPECIALIST TEACHER (2310)				
Teacher Salary - EL	269,103	327,103	413,992	5.0
	269,103	327,103	**413,992**	
SUBSTITUTES (2325)				
Salary - Coordinator & Assist.	8,058	8,058	9,000	
Salary - Teachers - Long Term	37,000	37,000	40,000	
Salary - Other (Nurse Subs.)	8,000	8,000	8,000	
Service - Frontline (Sub software)	7,800	7,800	7,917	
	60,858	60,858	**64,917**	
PROF. DEVEL (2357)				
Salary - Subs. Teachers	2,000	2,000	2,000	
Supplies	6,000	6,000	4,000	
Services - Technology	0	0	0	
Services - Consultants	15,000	15,000	25,000	
Course Reimbursement	25,000	25,000	25,000	
Other (Travel/Conf.)	4,000	4,000	4,000	
	52,000	52,000	**60,000**	
TEXTBOOKS (2410)				
Textbooks	62,000	62,000	62,000	
	62,000	62,000	**62,000**	
INSTRUCT. EQUIP. (2420)				
Postage Machine Leases	5,100	5,100	6,438	
Copier Leases	57,536	57,536	57,536	
Copier Supplies	4,975	4,975	2,975	
	67,611	67,611	**66,949**	
INSTR. SUPPLIES (2430)				
Supplies - 504	2,000	2,000	1,000	
Supplies - EL	4,000	4,000	0	
Services - Interpreters, translation	2,800	2,800	5,000	
	8,800	8,800	**6,000**	
OTHER INSTRUCT. (2440)				
Services - Teachpoint	5,670	5,670	6,500	
District Travel	4,000	4,000	3,000	
	9,670	9,670	**9,500**	
INSTRUCT. SOFTWARE (2455)				
Software - Ren. Reading & Math	30,500	30,500	30,500	
Software - Newsela Soc. Studies	27,600	27,600	17,600	
Software - Library (Follett)	5,000	5,000	6,000	
Software - Lexia	7,200	7,200	23,500	
Software - Curriculum Mapping	5,200	5,200	5,200	
	75,500	75,500	**82,800**	
SCHOOL COUNSELING (2710)				
Director of Guidance	51,714	51,714	0	
	51,714	51,714	**0**	
HEALTH (3200)				
School Physician	4,000	4,000	4,000	
Nurse Leader	45,900	45,900	59,746	0.5
Supplies	1,000	1,000	1,000	
Software - SNAP	5,000	5,000	6,506	
	55,900	55,900	**71,252**	
	1,076,252	**1,224,252**	**1,522,691**	**8.5**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function/Location BUSINESS OFFICE	RSC Certified FY25 3/27/24	12/17/25 Re-Cert. FY26 Budget	ASRSD FY27 Level Service	FTEs
BUSINESS (1410)				
Director - Salary	134,445	134,445	154,660	1.0
Salary - Coord./Assists.	178,393	178,393	217,500	3.0
Services - DESE Audit	5,000	6,000	6,000	
Services - Annual Audit	28,000	30,000	30,000	
Services - OPEB Valuation	7,426	4,426	7,426	
Services - Bank Fees	1,000	1,000	1,000	
Postage	2,000	2,000	2,105	
Supplies	3,950	3,950	3,950	
Services - Software Support	20,000	28,098	27,200	
Prof. Devel and Travel	4,000	4,000	2,000	
Interest - Bond Antic. Notes	-	-		
	384,214	**384,214**	**451,841**	**4.0**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function/Location RISK MANAGEMENT	RSC Certified FY25 3/27/24	ASRSD 12/17/25 FY26 Budget	ASRSD FY27 Level Service
RETIREMENT/MEDICARE (5100)			
Middlesex Retirement	545,398	621,110	670,428
Medicare Tax	202,906	302,906	303,000
	748,304	**748,304**	**973,428**
EMPLOYEE INSURANCE (5200)		0	
Health Ins. - Employees	4,200,000	4,704,000	5,001,763
Health Ins. - Retirees	228,044	250,848	280,775
Life Ins. - Employees	3,000	3,000	3,000
Life Ins. - Retirees	50	50	0
Workers Comp.	120,458	120,458	120,458
Unemp. Comp.	80,000	80,000	80,000
Unemp. Admin.	1,500	1,500	0
403(b) Admin.	2,200	2,200	2,200
COBRA Admin.	1,000	1,000	1,000
Flex. Spending Admin.	4,000	4,000	4,000
	4,640,252	**5,167,056**	**5,493,196**
OTHER INSURANCE (5260)		0	
Fidelity Bonds	1,000	1,000	1,000
Property	92,700	143,174	101,970
Equip./Umbrella	6,600	6,600	6,600
School Board Liability	4,800	4,800	4,800
General Liability	8,300	8,300	8,300
OPEB Funding	10,000	10,000	10,000
Deductible Reserve	1,000	1,000	0
	124,400	**124,400**	**132,670**
	5,512,956	**6,039,760**	**6,599,294**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function/Location TECHNOLOGY	RSC Certified FY25 3/27/24	12/17/25 Re-Cert. FY26 Budget	ASRSD FY27 Level Service	FTEs
TECHNOLOGY (1450)				
Salary - Director	105,286	105,286	121,107	1.0
Salary - Coord./Other	182,588	182,588	192,746	3.0
Salary - Webmaster	5,150	5,150	5,150	stip.
Services - Internet/Firewall	33,335	33,335	33,335	
Services - E mail Archive	0	0		
Services - Software Subscriptions	8,200	8,200	10,380	
Services - Master Library (Work orders)	4,000	4,000	4,000	
Services - Repair	0	0	0	
Services - Prof. Devel.	5,000	5,000	0	
Equip. - Hardware Purhase / Replacement	80,000	80,000	80,000	
Equip. - Network & WiFi	20,000	20,000	20,000	
Equip. - Data Backup	2,000	2,000	2,000	
Other Exp. - Travel	1,500	1,500	1,500	
	447,059	**447,059**	**470,218**	
INSTRUCT. TECH. (2451)				
Software	18,000	18,000	22,000	
Supplies	23,000	23,000	23,000	
	41,000	**41,000**	**45,000**	
INSTRUCT. SOFTWARE (2455)				
Software - Student Admin (Rediker)	30,540	61,676	65,000	
	30,540	**30,540**	**65,000**	
	518,599	**518,599**	**580,218**	**4.0**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function/Location FACILITIES	RSC Certified FY25 3/27/24	12/17/25 Re-Cert. FY26 Budget	ASRSD FY27 Level Service	FTEs
CUSTODIAL (4110)				
Facilities Coord.	93,224	93,224	107,232	1.0
Admin. Asst. - Salary	21,600	21,600	0	0.5
Cust. - LAW	128,544	128,544	168,279	3.0
Cust. - PH	178,107	178,107	172,874	4.0
Cust. - MS	107,120	107,120	160,287	3.0
Cust. - HS	172,216	172,216	244,257	4.5
Cust. - Maint./Tech.	26,718	26,718	30,180	0.5
Cust. - Shift Diff.	9,152	9,152	9,152	
Cust. - OT	10,000	10,000	15,000	
Cust. - Vac./Sick Cov.	41,456	41,456	41,456	
Cust. - Summer	13,440	19,392	13,440	
Cust. - Clothing Reim.	5,500	5,500	5,500	
Supp./Travel - District	10,000	10,000	10,000	
Supplies - LAW	7,500	10,000	12,500	
Supplies - PH	10,000	10,000	12,500	
Supplies - MS	7,500	10,000	12,500	
Supplies - HS	10,000	10,000	12,500	
	852,077	**863,029**	**1,027,657**	
HEAT (4120)				
Gas - PH	76,368	101,368	87,657	
Oil - LAW	80,127	80,127	100,000	
Gas - MS	55,000	72,000	59,125	
Gas - HS	64,000	84,000	68,800	
	275,495	**275,495**	**315,582**	
UTILITIES (4130)				
Telephone - Services	40,540	40,540	46,000	
Telephone - Supplies	9,000	20,450	20,450	
Septic - LAW	3,000	3,000	0	
Water/Sewer - LAW	6,400	6,400	6,400	
Water/Sewer - MS	10,000	10,000	10,000	
Water/Sewer - PH	9,000	9,000	9,000	
Water/Sewer - HS	13,000	13,000	13,000	
Electricity - PH	60,000	60,000	125,793	
Electricity - LAW	47,500	47,500	58,057	
Electricity - MS	86,108	86,108	101,246	
Electricity - HS	136,500	186,500	155,494	
Gas - PH	6,000	6,000	6,000	
Gas - LAW	4,000	4,000	4,015	
	431,048	**431,048**	**555,455**	
GROUNDS (4210)				
Salary - Grounds	24,677	24,677	30,180	0.5
Services	2,000	2,000	2,000	
Supplies	20,000	20,000	15,000	
	46,677	**46,677**	**47,180**	
MAINTENANCE (4220)				
Service Contracts - Dist.	26,986	26,986	20,000	
Service Contracts LAW	25,000	25,000	25,000	
Service Contracts MS	25,000	25,000	25,000	
Service Contracts PH	29,500	29,500	25,000	
Service Contracts HS	65,000	65,000	50,000	
Supplies District	10,750	10,750	7,500	
Supplies LAW	1,000	5,000	5,000	
Supplies PH	2,000	5,000	5,486	
Supplies MS	1,000	5,000	5,000	
Supplies HS	12,000	12,000	12,000	
Repairs - Plumbing	17,500	17,500	10,000	
Repairs - Electrical	10,000	10,000	10,000	
Repairs - Boilers/HVAC	20,000	20,000	5,000	
Repairs - Elev./Lifts	15,000	15,000	5,000	
Repairs - Fire Protect.	10,000	10,000	5,000	
Repairs - Trash	21,000	21,000	22,738	
Repairs - Other	11,959	11,959	5,000	
	303,695	**314,695**	**242,724**	
	1,908,992	**1,930,944**	**2,188,598**	**17.0**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function/Location SPED	RSC Certified FY25 3/27/24	12/17/25 Re-Cert. FY26 Budget	ASRSD FY27 Level Service	FTEs
LEGAL (1430)				
Legal - SPED	20,000	20,000	20,000	
	20,000	**20,000**	**20,000**	
SPED DIRECTOR (2110)				
Director & Coord. - Salary	135,000	135,000	155,286	1.0
Secretary - Salary	83,267	83,267	107,492	2.0
Secretary - Sub. Salary	500	500	2,000	
Other Exp. Collab. Assess. Serv.	0	0	14,000	
Services Medicaid	6,000	6,000	6,000	
Services Misc.	2,783	2,783	0	
Software - eStar	9,000	9,000	0	
Supplies	6,000	6,000	6,000	
Postage	4,320	4,320	4,320	
Dues, Registrations	3,225	3,225	3,225	
Travel	4,000	4,000	4,000	
	254,095	**254,095**	**302,323**	
SPED TEACHERS (2310)				
Summer Salary	30,600	30,600	60,000	
	30,600	**30,600**	**60,000**	
TEAM LEADER (2315)				
Salary - Team Chairs	168,000	168,000	213,474	2.0
	168,000	**168,000**	**213,474**	
MEDICAL/THERAPY(2320)				
Teacher Salary	331,500	331,500	445,965	6.0
Spec. Salary	64,907	64,907	176,320	4.0
Salaries - Home/Hosp. Tutoring	0	0	5,000	
Services - ABA	20,000	20,000	20,412	
Services - Home/Hosp. Tutoring	10,000	10,000	5,000	
Services - Keystone	85,000	85,000	108,163	
Services - Vision	55,000	55,000	0	
Services - Hear./Biling./Ind. Evals.	7,200	7,200	7,200	
Services - Vocational	10,000	10,000	10,000	
Supplies	11,033	11,033	6,500	
Equipment	7,025	7,025	2,025	
	601,665	**601,665**	**786,585**	
PARA. (2330)				
Salary - Summer	17,000	17,000	22,500	
	17,000	**17,000**	**22,500**	
PROF. DEVEL. (2357)				
Services	5,000	5,000	5,000	
	5,000	**5,000**	**5,000**	
INSTR. SUPPLIES (2430)				
Classroom Supplies - District	6,500	6,500	6,500	
	6,500	**6,500**	**6,500**	
INSTRUCT. TECH. (2455)				
Software - District	1,000	1,000	1,000	
Hardware - District	3,000	3,000	0	
	4,000	**4,000**	**1,000**	
PSYCHOLOGICAL (2800)				
Psych. Salary	161,893	161,893	208,531	1.0
Services Testing	14,000	14,000	36,000	
Services - Referral / Prevention	12,000	12,000	12,000	
Supplies	5,000	5,000	5,000	
Travel	1,500	1,500	1,500	
	194,393	**194,393**	**263,031**	
TUITION - PUBLIC (9100)				
Tuition Public School	35,000	35,000	0	
	35,000	**35,000**	**0**	
TUITION - OUT OF STATE (9200)				
Tuition Out-of-State	1,000	1,000	0	
	1,000	**1,000**	**0**	
TUITION - PRIVATE (9300)				
Tuition Private Day/Summer	992,180	992,180	121,089	
Tuition Private Residential	417,626	417,626	789,198	
	1,409,806	**1,409,806**	**910,287**	
TUITION - COLLAB. (9400)				
Collaborative Day/Summer	935,726	995,726	995,726	
	935,726	**995,726**	**995,726**	
	3,682,785	**3,742,785**	**3,586,426**	**16.0**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function/Location EARLY LEARNING	RSC Certified FY25 3/27/24	12/17/25 Re-Cert. FY26 Budget	ASRSD FY27 Level Service	FTEs
PS/PK TEACHER (2310)				
Salary PS/PK - Integ. (PH)	141,017	141,017	186,092	2.0
Salary PS/PK - Sep. (LAW)	0	0	0	
	141,017	**141,017**	**186,092**	
PARA./RBT (2330)				
Salary PS/PK (PH)	0	0	101,638	1.0
	0	0	**101,638**	
INSTR. SUPPLIES (2430)				
Classroom Supplies	2,500	2,500	0	
	2,500	**2,500**	**0**	
	143,517	**143,517**	**287,730**	**3.0**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function/Location Lura A. White	RSC Certified FY25 3/27/24	12/17/25 Re-Cert. FY26 Budget	ASRSD FY27 Level Service	FTEs
PRINCIPAL (2210)				
Principal Salary	114,750	114,750	134,550	1.0
Assist. Prin. Salary	97,000	97,000	106,605	1.0
Admin. Assist. Salary	54,588	54,588	68,940	1.5
Admin. Assist. - Substitute	500	500	750	
Starbase Transportation	5,000	5,000	0	
Supplies	1,300	1,300	1,300	
Postage	1,350	1,350	1,350	
Other	1,250	1,250	1,250	
Travel	1,500	1,500	1,500	
	277,238	**277,238**	**316,245**	
CURRICULUM LEADERS (2220)				
Salary	0	0	0	
	0	**0**	**0**	
CLASSROOM TEACHER (2305)				
Teacher Salary - K to 5	1,273,924	1,273,924	1,714,833	18.0
Teacher Salary - Unified Arts	284,919	341,428	349,348	4.0
Tutor Salary	1,500	1,500	1,500	
	1,560,343	**1,616,852**	**2,065,681**	
SPECIALIST TEACHER (2310)				
Teacher Salary - Reading	37,882	75,382	97,133	**1.0**
Teacher Salary - SPED	410,534	410,534	587,680	6.0
	448,416	**485,916**	**684,813**	
SPECIALIST TEACHER (2320)				
Teacher Salary - Speech	156,228	156,228	105,087	1.0
	156,228	**156,228**	**105,087**	
SUBSTITUTES (2325)				
Salary - Reg. Ed. Teach. - LAW	13,000	13,000	5,000	
Salary - Sp. Ed. Teach. - LAW	4,000	4,000	4,000	
	17,000	**17,000**	**9,000**	
PARA. (2330)				
Para. Salary - K	60,000	60,000	85,775	3.0
Para. Salary - Lunch/Recess	12,642	12,642	20,825	0.4
Para. Salary - SPED	45,000	45,000	257,229	14.0
Salary - Reading	0	0	0	0.0
Subs. - LAW	10,000	10,000	15,729	
Para. Salary - Services	38,000	38,000	19,000	
	165,642	**165,642**	**398,558**	
LIBRARY (2340)				
Para. - Salary	25,924	25,924	31,152	1.0
Supplies	1,000	1,000	1,000	
	26,924	**26,924**	**32,152**	
TEXTBOOKS (2410)				
Textbooks	12,000	12,000	10,000	
	12,000	**12,000**	**10,000**	
INSTRUCT. EQUIP (2420)				
Furniture	5,000	5,000	0	
	5,000	**5,000**	**0**	
INSTR. SUPPLIES (2430)				
Gen. School Supplies	14,000	14,000	11,000	
Classroom Supplies	17,000	17,000	12,000	
Classroom Supplies - SPED	2,500	2,500	1,500	
Classroom Supplies - UA	4,000	4,000	4,000	
	37,500	**37,500**	**28,500**	
INSTRUCT. SOFTWARE (2455)				
Software	2,000	2,000	0	
	2,000	**2,000**	**0**	
SCHOOL COUNSELING (2710)				
Guidance Salary	100,395	100,395	138,577	1.0
Supplies	500	500	500	
	100,895	**100,895**	**139,077**	
HEALTH (3200)				
Nurse - Salary	71,501	79,001	97,133	1.0
Salary - Subs.	0	0	0	
Services	0	0	0	
Supplies	3,000	3,000	3,000	
	74,501	**82,001**	**100,133**	
STUDENT ACTVITIES (3520)				
Stipends - Salary	1,634	1,634	1,600	
Supplies	500	500	500	
	2,134	**2,134**	**2,100**	
	2,885,821	**2,987,330**	**3,891,346**	**53.9**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function/Location Page Hilltop	RSC Certified FY25 3/27/24	12/17/25 Re-Cert. FY26 Budget	ASRSD FY27 Level Service	FTEs
PRINCIPAL (2210)				
Principal Salary	123,614	123,614	135,838	1.0
Assist. Prin. Salary	96,500	96,500	120,060	1.0
Admin. Assist. Salary	80,409	80,409	97,677	2.0
Admin. Assist. Sub. Salary	500	500	750	
Starbase Transportation	7,000	7,000	0	
Supplies	5,500	5,500	2,500	
Travel	1,500	1,500	1,500	
Dues, Registrations	1,000	1,000	1,000	
	316,023	**316,023**	**359,325**	
CURRICULUM LEADERS				
Salary	0	0	0	
	0	**0**	**0**	
CLASSROOM TEACHER (2305)				
Teacher Salary - K - 5	1,770,715	1,770,715	2,152,274	24.0
Teacher Salary - UA	63,800	130,958	212,710	2.0
Tutor Salary	6,500	6,500	6,500	
	1,841,015	**1,908,173**	**2,371,484**	
SPECIALIST TEACHER (2310)				
Teacher Salary - SPED	443,923	443,923	816,659	9.0
Teacher Salary - Reading	0	100,000	68,558	1.3
	443,923	**543,923**	**885,217**	
SPEECH & LANGUAGE (2320)				
Teacher - Salary	134,386	134,386	50,632	1.0
Spec. - Salary	0	0	0	
	134,386	**134,386**	**50,632**	
SUBSTITUTES (2325)				
Salary - Reg. Ed. Teach. - PH	18,000	18,000	18,000	
Salary - Sp. Ed. Teach. - PH	6,000	6,000	6,000	
	24,000	**24,000**	**24,000**	
PARA. (2330)				
Salary - K	94,542	94,542	114,727	4.0
Salary - ABA / RBT	0	0	79,303	1.0
Salary - Lunch/recess	8,405	8,405	9,846	0.4
Salary - SPED	66,271	66,271	103,777	**3**
Subs. - PH	18,000	18,000	31,432	
Salary - Services	0	0	19,000	0.0
	187,218	**187,218**	**358,085**	
LIBRARY (2340)				
Salary - Para	23,744	23,744	24,616	1.0
Supplies	2,000	2,000	1,000	
	25,744	**25,744**	**25,616**	
TEXTBOOKS (2410)				
Textbooks/Materials	19,275	19,275	12,450	
	19,275	**19,275**	**12,450**	
FURNITURE (2420)				
Furniture	5,000	5,000	0	
	5,000	**5,000**	**0**	
INSTR. SUPPLIES (2430)				
Gen. School Supplies	25,000	25,000	16,000	
Classroom Supplies	16,500	16,500	15,000	
Classroom Supplies - SPED	1,500	1,500	1,571	
Classroom Supplies - UA	4,000	4,000	2,000	
	47,000	**47,000**	**34,571**	
INSTRUCT. SOFTWARE (2455)				
Software	1,000	1,000	1,000	
	1,000	**1,000**	**1,000**	
SCHOOL COUNSELING (2710)				
Guidance Salary	125,300	125,300	200,830	2.0
Services	500	500	500	
Supplies	1,500	1,500	500	
	127,300	**127,300**	**201,830**	
HEALTH (3200)				
Nurse - Salary	107,150	107,150	156,880	2.5
Sal. - Subs.	0	0		
Supplies	3,000	3,000	3,000	
	110,150	**110,150**	**159,880**	
STUDENT ACTVITIES (3520)				
Services	1,634	1,634	1,634	
Supplies	500	500	500	
	2,134	**2,134**	**2,134**	
	3,284,168	**3,451,326**	**4,486,224**	**55.1**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function/Location Middle School	RSC Certified FY25 3/27/24	12/17/25 Re-Cert. FY26 Budget	ASRSD FY27 Level Service	FTEs	Detail
PRINCIPAL (2210)					
Principal Salary	109,650	109,650	139,725	1.0	
Assist. Principal Salary	96,755	96,755	116,144	1.0	
Admin. Assist. Salary	57,656	57,656	68,940	1.5	
Admin. Assist. Sub. Salary	500	500	1,000		
Postage	4,045	4,045	2,000		
Supplies	6,000	6,000	3,000		
Travel	1,500	1,500	1,500		
	276,106	**276,106**	**332,309**		
CURRICULUM LEADERS					
Salary	0	0	0		moved to District budget
	0	**0**	**0**		
CLASSROOM TEACHER (2305)					
Teacher Salary	1,397,957	1,397,957	1,886,489	18.0	
Teacher Salary - UA	0	97,084	97,133	1.0	5.0 FTE School Choice
Tutor Salary	3,500	3,500	3,500		
	1,401,457	**1,498,541**	**1,987,122**		
SPECIALIST TEACHER (2310)					
Teacher Salary - SPED	472,609	472,609	645,710	9.0	
Teacher Salary - Reading	70,000	70,000	33,044	0.5	.5 FTE In Title I Grant
	542,609	**542,609**	**678,754**		
SUBSTITUTES (2325)					
Bldg. Based Sub - MS		33,800	0	1.0	
Salary - Reg. Ed. Teach. - MS	18,000	18,000	21,200		
Salary - Sp. Ed. Teach. - MS	5,000	5,000	5,000		
	23,000	**56,800**	**26,200**		
PARA. (2330)					
Salary - Behavior Specialist	0	0	0	1.0	
Salary - Lunch/Recess	4,437	4,437	0	0.3	
Salary - SPED	268,769	268,769	297,212	12.0	2 FTE grant funded
Subs. - MS	10,000	10,000	10,000		
Salary - Services	19,000	19,000	19,000	1.0	Merrimack Intern
	302,206	**302,206**	**326,212**		
LIBRARY (2340)					
Salary - Specialist	27,860	27,860	33,750	1.0	
Books	2,000	2,000	1,500		
Technology	1,500	1,500	1,000		
Supplies	3,318	3,318	500		
	34,678	**34,678**	**36,750**		
PROF. DEVEL (2357)					
Services	1,000	1,000	700		
	1,000	**1,000**	**700**		
TEXTBOOKS (2410)					
Textbooks/Materials	11,000	11,000	10,000		
	11,000	**11,000**	**10,000**		
INSTRUCT. EQUIP (2420)					
Furniture	5,000	5,000	0		stand up desks
	5,000	**5,000**	**0**		
INSTRUCT. SUPPLIES (2430)					
Supplies General	15,000	15,000	10,000		
Supplies Classroom	9,150	9,150	10,000		
Supplies SPED	1,500	1,500	1,500		
Supplies UA	8,317	8,317	5,000		
	33,967	**33,967**	**26,500**		
INSTRUCT. SOFTWARE (2455)					
Software	1,300	1,300	0		
	1,300	**1,300**	**0**		
SCHOOL COUNSELING (2710)					
Guidance Salary	162,000	162,000	192,608	2.0	
Other Salary	0	26,605	0	1.0	Bryt Cost Share
Services - Naviance	1,000	1,000	1,000		0
Supplies	3,105	3,105	3,000		
	166,105	**192,710**	**196,608**		
HEALTH (3200)					
Nurse Salary	61,637	61,637	116,303	2.0	includes 1:1 LPN
Supplies	3,000	3,000	3,000		
	64,637	**64,637**	**119,303**		
ATHLETICS (3510)					
Salary - Assist. Director	0	0	0		
Salary - Coaches	16,965	16,965	19,553		
Salary - Coordinator	1,200	1,200	1,200		Intramural Coordinator
Supplies	2,400	2,400	0		
	20,565	**20,565**	**20,753**		
STUDENT ACTVITIES (3520)					
Stipends - Schedule C Salary	15,689	15,689	17,000		
Services	1,000	1,000	1,000		
	16,689	**16,689**	**18,000**		
GRAND TOTAL	**2,900,319**	**3,057,808**	**3,779,211**	**53.3**	

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function/Location High School	RSC Certified FY25 3/27/24	12/17/25 Re-Cert. FY26 Budget	ASRSD FY27 Level Service	FTEs
PRINCIPAL (2210)				
Principal Salary	135,645	135,645	156,027	1.0
Assist. Principal Salary	117,031	117,031	113,850	1.0
Admin. Asst. Salary	86,017	86,017	100,590	2.0
Admin. Asst. Sub Pay	0	0	3,500	
Services	1,000	1,000	1,000	
Expenses	12,000	12,000	10,000	
Dues, Registrations	18,450	18,450	6,000	
Graduation	11,200	11,200	21,135	
	381,343	**381,343**	**412,102**	
CURRICULUM LEADERS				
Salary	0	0		
	0	**0**	**0**	
CLASSROOM TEACHER (2305)				
Teacher Salary	1,457,157	1,457,157	1,906,877	19.5
Teacher Salary - UA	592,917	592,917	706,740	9.0
Tutor Salary	7,210	7,210	7,210	
	2,057,284	**2,057,284**	**2,620,827**	
SPECIALIST TEACHER (2310)				
Teacher Salary - SPED	454,574	454,574	542,989	6.0
	454,574	**454,574**	**542,989**	
SUBSTITUTES (2325)				
Bldg. Based Sub - HS		33,800	0	1.0
Salary - Reg. Ed. Teach. - HS	18,000	18,000	18,000	
Salary - Sp. Ed. Teach. - HS	3,000	3,000	3,000	
	21,000	**54,800**	**21,000**	
PARA. (2330)				
Para. Salary - SPED	132,000	132,000	255,895	9.0
Salary - Vision Specialist	0	0	0	0.0
Detention Monitor	5,000	5,000	5,000	
Subs. - HS	2,000	2,000	19,294	
	139,000	**139,000**	**280,189**	
LIBRARY (2340)				
Librarian Salary	0	0	0	1.0
Services	2,000	2,000	1,000	
Supplies	5,000	5,000	1,000	
	7,000	**7,000**	**2,000**	
TEXTBOOKS (2410)				
Math	1,000	14,146	1,500	
Humanities/English	3,500	3,500	2,500	
Social Studies	3,386	3,386	2,000	
Science	6,000	6,000	3,000	
Computer Ed.	0	0	0	
STEM	4,000	4,000	2,000	
World Language	4,000	4,000	1,500	
	21,886	**35,032**	**12,500**	
INSTRUCT. EQUIP (2420)				
Furniture	2,500	2,500	0	
	2,500	**2,500**	**0**	
INSTR. SUPPLIES (2430)				
Math	3,000	3,000	2,000	
English	800	800	385	
STEM	4,500	4,500	4,168	
Science	7,000	7,000	5,000	
History / Social Studies	2,125	2,125	395	
Visual Arts	12,500	12,500	12,500	
Computer Science	4,200	4,200	6,400	
Band / Choir	9,000	9,000	5,000	
PE / Wellness	7,000	7,000	2,000	
Panther Block	2,500	2,500	0	
Advisory Block	1,000	1,000	273	
Classroom - SPED	1,500	1,500	1,500	
	55,125	**55,125**	**39,621**	
INSTRCT. SERVICES (2440)				
Services - MWCC	32,000	32,000	25,000	
Services - MASS Insight	5,000	5,000	5,000	
	37,000	**37,000**	**30,000**	
INSTRUCT. SOFTWARE (2455)				
Math	3,190	3,190	2,000	
ELA	3,000	3,000	2,000	
Edgenuity - VHS	15,000	15,000	15,000	
	21,190	**21,190**	**19,000**	
SCHOOL COUNSELING (2710)				
Guidance Salary	150,000	170,000	282,807	ant funded socia
Secretary Salary	47,741	47,741	45,960	1.0
Services - Naviance	4,000	4,000	4,000	
Supplies	3,105	3,105	1,500	
Travel	150	150	150	
Dues	25	25	25	
	205,021	**225,021**	**334,442**	
HEALTH (3200)				
Nurse - Salary	87,000	87,000	97,133	1.0
Supplies	3,000	3,000	3,000	
	90,000	**90,000**	**100,133**	
HS ATHLETICS (3510)				
Salary - Athletic Director	97,526	97,526	120,611	1.0
Salary - Coaches - Prof. Staff	73,482	73,482	100,000	
Salary - Coaches (contracted)	30,307	38,709	45,307	
Salary - Trainer	26,523	26,523	28,480	0.5
Supplies - Trainer	5,000	5,000	5,000	
Services - Officials	15,000	20,000	20,000	
Transportation	10,700	10,700	10,700	
Supplies	17,100	17,100	17,100	
Insurance	4,500	4,500	4,500	
Other Expense	26,900	26,900	26,900	
	307,038	**312,038**	**378,598**	
STUDENT ACTVITIES (3520)				
Stipends - Clubs, Extra-curricular	28,200	28,200	29,328	
EMT Course	0	0	0	
Services	1,500	1,500	1,500	
Supplies	500	500	500	
	30,200	**30,200**	**31,328**	
	3,830,161	**3,902,107**	**4,824,729**	**53.0**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function/Location TUITION OUT	RSC Certified FY25 3/27/24	12/17/25 Re-Cert. FY26 Budget	ASRSD FY27 Level Service
OTHER DISTRICTS (9100)			
Tuition - Choice	630,000	630,000	702,506
Tuition - Charter	950,000	1,078,108	1,042,621
ESSER3 Salaries	250,000	0	0
	1,830,000	**1,708,108**	**1,745,127**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Function 3300 Transportation	RSC Certified FY25 3/27/24	ASRSD Certified FY26 Budget	ASRSD FY27 Level Service	
Reg. Trans. In District	1,027,000	1,075,000	1,112,625	37,625
Out of District (Homeless)	30,000	50,000	50,000	0
SPED Transportation	1,000,000	1,040,000	257,721	$500,000 in Circuit Breaker

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Source/Function REVOLVING FUNDS	RSC Certified FY25 3/27/24	ASRSD Certified FY26 Budget	ASRSD FY27 Level Service	FTEs
CIRC. BREAKER				
Collab. Tuition (9400)	975,109	886,152	568,000	
Transportation (3300)			500,000	
	975,109	**886,152**	**1,068,000**	
SCHOOL CHOICE				
LAW Teacher Salary (2305)	0	0	0	
PH Teacher Salary (2305)	242,044	0	0	
MS Teacher Salary (2305)	510,164	550,000	541,944	4.0
Director of Guidance	29,300	0	0	
Director of Early Education	0	0	0	
	781,508	**550,000**	**541,944**	
ACP/EXT. DAY				
PH/LAW Heat (4120)	17,000	17,000	17,000	
PH/LAW Electric (4130)	28,000	28,000	28,000	
Retirement (5100)	15,720	15,720	15,720	
Health Insurance - ACP				
	60,720	**60,720**	**60,720**	
EARLY LEARN. CTR.				
Teacher Salary (2305)	83,239	83,239	83,239	1.0
Spec. PS/PK Salary (2330)	25,500	25,500	25,500	1.0
	108,739	**108,739**	**108,739**	
RENT				
Heat PH (4120)	42,000	42,000	42,000	
Heat LAW (4120)	8,000	8,000	8,000	
	50,000	**50,000**	**50,000**	
MS ATHLETICS				
Salary & Services (3510)	10,000	10,000	10,000	
	10,000	**10,000**	**10,000**	
HS ATHLETICS				
Services (3510)	20,000	20,000	20,000	
Supplies (3510)	15,400	15,400	15,400	
Travel (3510)	20,000	20,000	20,000	
	55,400	**55,400**	**55,400**	
RETIREMENT BENEFITS				
OPEB Contribution (5200)	0	0	0	
	0	**0**	**0**	
Total	**2,041,476**	**1,721,011**	**1,894,803**	**6.0**
TRANSFERS TO RESERVED FUNDS - NON				
CAPITAL STABILIZATION FUND				
Maintenance of Bldgs. (4220)	0	226,067	0	
	0	**226,067**	**0**	
SPECIAL ED. RESERVE FUND				
Tuition - Private (9300)		59,033	0	
	0	**59,033**	**0**	
Total Reserved Fund Transfers	-	285,100	-	**0.0**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Capital - Facil. Debt	Total	Ayer	Shirley	Allocation Per Agreement
Principal & Interest - HS Reno.	1,393,513	783,541	609,972	Based on 50% Found. Enroll & 50% Resid. Enroll.
Shirley Stab. Fund - HS Reno.	-13,640		-13,640	Appropriation From Shirley Stablization Fund
Total Principal & Interest HS Reno.	**1,379,873**	**783,541**	**596,332**	
Principal & Interest - HS Field Project	527,850	296,798	231,052	Based on 50% Found. Enroll & 50% Resid. Enroll.
Ayer CPA pymt. (completed)	0	0		Appropriation From Ayer CPA Fund
Total Principal & Interest HS Field Project	**527,850**	**296,798**	**231,052**	
FY27 Total	**1,907,723**	**1,080,339**	**827,384**	
FY26 Total	**1,921,735**	**1,195,303**	**726,432**	
FY25 Total	**1,921,735**	**1,195,303**	**726,432**	

			Total	Ayer	Shirley	
HS Debt	July, 2026	Prin./Int.	1,393,513	783,541	609,972	HS debt - 55.8% Ayer 44.2% Shirley
	Ayer	MS Debt	0	0	0	FY27 Ayer's Share of MS Debt ends (FY26 last year of MS Debt)
	Shirley	Stab. Fund	(13,640)		(13,640)	Shirley's application of Stab. Fund against debt (to be BOS approved)
	MS & HS Debt Subtotal		**1,379,873**	**783,541**	**596,332**	

FOUNDATION AND RESIDENT ENROLLMENT BLEND — **FOUNDATION AND RESIDENT ENROLLMENT BLEND**

	FY26 Found./Resid. Enroll. Blend	Ayer	Shirley
HIGH SCHOOL	Foundation Enrollment	57.5%	42.5%
	Resident Enrollment	54.9%	45.1%
	50% Blend	**56.2%**	**43.8%**

	FY26 Found./Resid. Enroll. Blend	Ayer	Shirley
MIDDLE SCHOOL	Foundation Enrollment	57.5%	42.5%
	Resident Enrollment	54.9%	45.1%
	50% Blend	**56.2%**	**43.8%**

FOUNDATION AND RESIDENT ENROLLMENT DATA — **FOUNDATION AND RESIDENT ENROLLMENT DATA**

	Found. Enro	10/01/21	10/01/22	10/01/23	10/01/24	10/01/25	Share
REGION ALL SCH.	Ayer	929	959	971	972	1040	57.5%
	Shirley	713	699	741	726	719	42.5%
	ASRSD	**1642**	**1658**	**1712**	**1698**	**1759**	**100.0%**
	Ayer	56.6%	57.8%	56.7%	57.2%	59.1%	
	Shirley	43.4%	42.2%	43.3%	42.8%	40.9%	

	Resid. Enrol	FY22	FY23	FY24	FY25	FY26	Share
HIGH SCHOOL	Ayer	190	208	225	222	206	54.9%
	Shirley	162	208	166	166	160	45.1%
	ASRSD	**352**	**416**	**391**	**388**	**366**	**100.0%**
	Ayer	54.0%	50.0%	57.5%	57.2%	56.3%	
	Shirley	46.0%	50.0%	42.5%	42.8%	43.7%	

	Resid. Enrol	FY22	FY23	FY24	FY25	FY26	Share
MIDDLE SCHOOL	Ayer	155	181	195	231	220	54.9%
	Shirley	152	155	167	159	173	45.1%
	ASRSD	**307**	**336**	**362**	**390**	**393**	**100.0%**
	Ayer	50.5%	53.9%	53.9%	59.2%	56.0%	
	Shirley	49.5%	46.1%	46.1%	40.8%	44.0%	

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

#	FEDERAL GRANTS	ASRSD FY27 Level Service	FTEs	ASRSD Certified FY26 Budget	RSC Certified FY25 3/27/24	Certified FY24
140	Teacher Quality	33,865		**33,865**	**37,850**	**37,850**
180	Title III English Lang. Acq.	17,135	0.0	**17,135**	**0**	**0**
240	Spec. Educ.	560,884	14.0	**560,884**	**511,873**	**511,873**
262	Early Childhood	25,750	1.0	**25,750**	**25,275**	**25,275**
305	Title One	228,317	1.3	**228,317**	**404,375**	**404,375**
309	Title IV	18,463		**18,463**	**34,040**	**34,040**
377	ESSER3	0	0.0	**0**	**100,000**	**100,000**
		884,414	**16.3**	884,414	**1,113,413**	**1,113,413**

#	STATE GRANTS		FTEs	ASRSD Certified FY26 Budget	RSC Certified FY25 3/27/24	Certified FY24
237	CF&CE	218,310	3.5	218,310	**152,819**	**152,819**
		218,310	**3.5**	218,310	**152,819**	**152,819**

	Total	**1,102,724**	**19.8**	**1,102,724**	**1,266,232**	**1,266,232**

Ayer Shirley RSD Re-Certified FY27 Budget
10-21-26

Found. Enrollment Detail	FY23	FY24	FY25	FY26	FY27		
Ayer Total							
Ayer Vocational*							
Ayer - ASRSD	**959**	**971**	**972**	**1040**	**953**		
Shirley Total							
Shirley Vocational*							
Shirley - ASRSD	**699**	**741**	**726**	**719**	**741**		
						5 Yr. Avg.	
Ayer + Shirley - ASRSD	**1658**	**1712**	**1698**	**1759**	**1694**	1704	
Summary	**FY23**	**FY24**	**FY25**	**FY26**	**FY27**		
Ayer - ASRSD	959	971	972	1040	953	979	**57.45%**
Shirley - ASRSD	699	741	726	719	741	725	**42.55%**
Ayer - %	57.8%	56.7%	57.2%	59.1%	56.3%	57.45%	
Shirley - %	42.2%	43.3%	42.8%	40.9%	43.7%	42.55%	
	Oct. 1 2022	Oct. 1 2023	Oct. 1 2024	Oct. 1 2025	Oct. 1 2026	FY23 thru FY27	