

## Level Service vs. FY25 Budget Gap: What is causing the budget to increase so dramatically from FY25 to FY26 Level Services?

Cost Drivers:	Cost	Notes:
Employee Raises: COLA 2.75%	3,255,971	All Employees
Employee Raises: Step, Lane, Principals Adj.	2,108,482	Steps 1,877,771, Lanes 165,711, Principals Adjustment 65,000 (Source: Finance Committee meeting January)
Salary Structural Deficit: Extra Compensation	730,660	Stipends/Extra Compensation Analysis (Source: November Finance Committee meeting)
Salary Structural Deficit: Grants	1,806,022	IDEA (Source: Finance Committee meeting Dec, Jan, Feb) and SEL, Health, and Title 1 (Source: FY26 Budget, pages 88-94)
Salary Structural Deficit: New FY25 Staff	296,580	6 Paras, Winthrop House Director delta, .2 ELE teacher (Source: Finance Committee Monthly meetings New Position PCN Report)
Minor Adjustments	122,860	LOA returns, late step/lane changes, etc.
Breakage	-500,000	
<b>Total Salary Expense Drivers</b>	<b>7,820,575</b>	Level Service Salary Increase
Non-Salary Structural Gap: OOD Tuition	1,293,567	Source: OSS District Budget page 32, Finance Subcommittee meeting January and February
Non-Salary Structural Gap: OSS Settlements	313,920	Source: OSS District Budget page 32, Finance Subcommittee meeting January and February
Non-Salary Structural Gap: OSS Transportation	696,085	Source: OSS District Budget page 32, Finance Subcommittee meeting January and February
Non-Salary Structural Gap: OSS Professional/Technical Services	239,755	Source: OSS District Budget page 32 less Roman Music Therapy (\$85,000)
Non-Salary Structural Gap: OSS Online Books, Subscriptions & Tools	60,950	Source: OSS District Budget page 32 less Goalbook (\$65,000)
Non-Salary all other changes	461,719	Contract or pricing changes associated with level services
<b>Total Non Salary Expense Drivers</b>	<b>3,065,996</b>	Level Service Non Salary Increase
	<b>10,886,571</b>	