



**SPOTSYLVANIA COUNTY**  
PUBLIC SCHOOLS

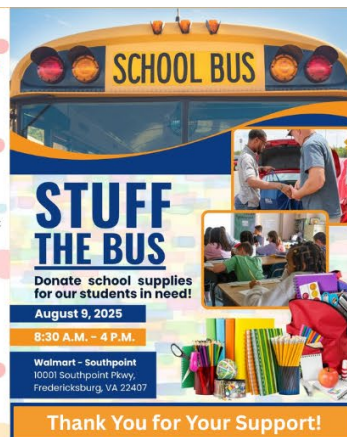
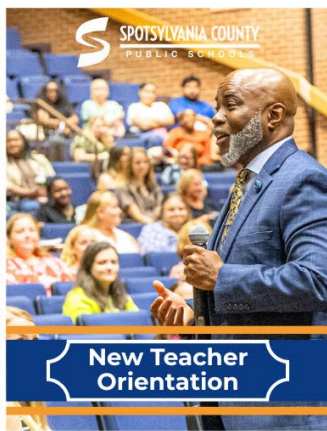
# **FY2027**

# **Superintendent's**

# **Proposed Budget**

**January 20, 2026**

# Community Engagement & Student Support Efforts



# Agenda



- ☐ Prior Years Review
- ☐ FY2027 Preliminary Budget Review
- ☐ FY2027 Proposed Budget
- ☐ Budget Calendar and Next Steps

# Prior Year Budget Review



# FY2026 Budget

FY2026's Superintendent's Proposed Budget incorporated requests of \$46.2M

Matrix Category	Amount	FTE	Description
SOQ / Federal Requirements	\$ 5,056,301	78	SOQ / Federal Requirements included SPED Low-Incident Teachers (15) and Paraeducator (31) to meet teaching ratios as required by law; English Language Learner Teachers (25) to meet SOQ; CTE positions to Meet SOQ (7).
Key Critical Improvements	\$ 9,999,575	148	Key Critical Improvements included additional SPED positions to support Low Incident and Public Separate Programs; At Risk support for School Counselors, Psychologists, and Behavioral Coaches; math and Reading support to align with the Virginia Literacy Act; additional CTE classroom position to address demand, and a nursing position at the SCTC.
Compliance Adjustments	\$ 1,885,859	13	Compliance Adjustments included 13 FTE's for student support positions to include Career Counselors, Director support for student services and post secondary success, Middle and Elementary School support, School Performance, Human Resources support and Legal Services..
Grants and Restricted Funds	\$ 148,974		Fleet Service Increase
Debt Service	\$ 3,617,386		Debt Service
Benefits Increase/Decrease	\$ 900,000		Health Insurance support
Workforce Investments	\$ 20,978,990		Workforce Investments included a 5% COLA for Teachers + 1 step, 6% COLA for all others, teacher market adjustment, Substitute daily Rate adjustment, ITA contract adjustment and market adjustments for Maintenance and Payroll staff.
School Maintenance, Health, Safety/Security	\$ 3,026,871	55	School Maintenance , Health, Safety added 10 FTE's for increased custodian support, a Health Services Supervisor, and a Transportation Equipment Coordinator. Lead Driver contract modifications, and non compensation support for transportation and safety.
Technology and Business Needs	\$ 636,805	3	Technology and Business needs included a HR License Recruiting Analyst, a Instruction Software Specialist, and a Purchasing Buyer. Non compensation support was added for tuition reimbursement, employee recognition, and support for the Grow Your Own teacher development program.
<b>Total</b>	<b>\$ 46,250,761</b>	<b>297</b>	

# FY2026 Unfunded = \$21,426,283

## FY2026 Matrix Reconciliation

### **Critical Operational Adjustments**

SPED Paras to support elementary Autism classrooms	37	\$	1,555,716	
SPED Teachers (4) for Public Separate Programs and Paras (8) required to support this program	11	\$	613,716	
SPED Diagnosticians/Department Chairs	5	\$	535,916	
School Counselors 1:325 - National recommended caseload 1:250 students	4	\$	387,055	
SPED Division -wide Specialized Student Support Positions (Psychologist) National Recommended Caseload (	8	\$	954,013	
Behavioral (Classroom Climate ) Coaches	5	\$	535,916	
Assistant Principal to support schools over 500 students	2	\$	316,041	
Content Coordinators	3	\$	371,688	
ES VLA Reading Specialists	3	\$	321,550	
ES VLA Paraeducators	21	\$	882,974	
MS VLA Interventionists	7	\$	558,934	
Math Specialists(Coach)	4	\$	428,733	
Teaching and Learning Coaches	4	\$	428,733	
CTE Teachers (Welding, Culinary, Cosmetology)	3	\$	239,543	<u><b>\$ 8,130,528</b></u>

### **Compliance Adjustments**

Career Counselors required to focus on career exploration and development	5	\$	483,819	
Executive Director of Student Services and Post-Secondary Success	1	\$	223,784	
Executive Director of Middle School/Elementary School	1	\$	223,784	
Assistant Director of Professional Development and Federal Programs	1	\$	189,561	
Coordinator of School Performance	1	\$	118,204	
Director of HR - SPED and ESOL Staffing	1	\$	199,954	
Legal Services -Division Counsel	1	\$	222,186	
Legal Services - Paralegal	1	\$	106,363	
Legal Services - Internal Investigator	1	\$	118,204	
				<u><b>\$ 1,885,859</b></u>

### **Benefit Adjustments**

Health Insurance		\$	900,000	<u><b>\$ 900,000</b></u>
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# FY2026 Unfunded

## FY2026 Matrix Reconciliation

### **Workforce Investments**

Teacher Scale Modernization - adjustment of steps distribution - estimated		\$	6,177,377	
Stipends for Clinic Backups (\$1,000 at each school)		\$	32,300	
SPED Teacher Stipend - 200 FTEs (Low Incident Teachers Only) - \$3,000 per stipend - reduced to \$1,000		\$	752,940	<b>\$ 6,962,617</b>

### **School Maintenance, Transportation, Health, Safety/Security Adjustments**

Safety Threat Assessment Coordinator - grant application submitted	1	\$	106,363	
Behavior Support Programs (Purchased Services Substance Abuse, Anger Management, Vaping, etc.) increase in cost to		\$	20,000	
Raptor Alert Suite (add on to an existing Software annual cost) - This was purchased - needs to be removed or replaced		\$	50,000	
Raptor Volunteer Manager Background Checks (add on to an existing Software annual cost)		\$	14,600	
Security Equipment - cameras, fencing, door locks, etc.		\$	100,000	
Emergency Response goKits, Stop Bleed Kits, Incident Command Kits (replacement materials & new kits)		\$	40,000	
Transportation - Dispatch Position to accommodate increase in "Here comes the Bus" expansion	1	\$	118,204	
Transportation - Student Ridership Tracking System		\$	96,750	
Transportation - Convert Hourly Bus Attendants to 5 hr Contracted Bus Attendants (Incremental Costs)	29	\$	346,682	
Transportation - converting Lead Trainers from 10 months to 12 months contracts		\$	65,380	
Transportation - converting Lead Drivers from 10 months to 12 months contracts		\$	141,804	
Transportation- Ancillary Operations/Equipment Coordinator	1	\$	118,204	
Transportation - Increase in Fuel Budget due to Inflation increases		\$	65,000	
Maintenance - Increase in Fuel Budget due to Inflation increases		\$	5,000	
CIP Bookkeeper/Admin Assistant	1	\$	84,516	
Custodians - Contracted Positions	17	\$	848,761	
Maintenance - Preventative Maintenance Support Positions	5	\$	413,607	
Maintenance - HVAC Parts and supplies - additional need		\$	50,000	
Maintenance - Budgetary increase to parts and supplies due to inflation (Paint, Plumbing, Mechanical)		\$	9,000	
Utility Lines Budgetary Increase due to inflation (Electricity, Fuel oil, telephone)		\$	255,000	
Water/Sewer Budgetary Increase due to county's rate increases		\$	78,000	<b>\$ 3,026,871</b>

### **Technology & Business Needs**

HR Aspiring Educator & Licensure Specialist	1	\$	118,204	
HR "Grow Your Own" Tuition Assistance		\$	200,000	
HR Tuition Reimbursement Budget Increase		\$	75,000	
HR Increase in Employee Recognition Budget		\$	9,000	
Instructional Software Support Specialist	1	\$	118,204	<b>\$ 520,408</b>

<b>Total FY 2026 Budget Reductions</b>	<b>187</b>		<b>\$ 21,426,283</b>	
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# FY2026's Superintendent's Revised Budget totaled \$491.9M

Type	FY25 Revised Budget*	FY26 Revised Budget*	Variance	% of Change	% of Budget
State Funds*	\$215.2	\$228.6	\$13.4	6.24%	46.47%
Local Funds	\$155.5	\$170.8	\$15.3	9.86%	34.73%
CIP	\$36.8	\$47.1	\$10.3	28.03%	9.58%
Federal Funds	\$28.2	\$30.3	\$2.2	7.68%	6.17%
Other Funds	\$10.1	\$10.5	\$0.4	3.95%	2.13%
Fund Balance	\$3.0	\$4.5	\$1.5	50.07%	0.91%
GAP					
<b>Grand Total</b>	<b>\$448.8</b>	<b>\$491.9</b>	<b>\$43.1</b>	<b>9.61%</b>	<b>100.00%</b>

\*FY25 Revised Budget Includes the Governor's Final State Funding Increase of \$8.4M.

\*FY26 Revised Budget Includes the Governor's Final State Funding Increase of \$6.1M.

Type	FY25 Revised Budget*	FY26 Revised Budget*	Variance	% of Change	% of Budget
Salaries/Wages*	\$224.8	\$237.3	\$12.5	5.57%	48.24%
Employee Benefits	\$87.6	\$93.5	\$5.9	6.68%	19.00%
<b>Subtotal</b>	<b>\$312.4</b>	<b>\$330.8</b>	<b>\$18.4</b>	<b>5.88%</b>	<b>67.24%</b>
Purchased Services*	\$32.9	\$35.1	\$2.2	6.78%	7.14%
Other Charges	\$16.6	\$17.6	\$1.1	6.35%	3.59%
Materials & Supplies	\$17.7	\$23.1	\$5.3	30.16%	4.69%
Capital Outlay	\$1.4	\$3.0	\$1.6	120.96%	0.61%
CIP	\$36.8	\$47.7	\$10.9	29.57%	9.69%
Debt Service	\$31.0	\$34.6	\$3.6	11.66%	7.04%
<b>Subtotal</b>	<b>\$136.4</b>	<b>\$161.2</b>	<b>\$24.8</b>	<b>18.16%</b>	<b>32.76%</b>
<b>Grand Total</b>	<b>\$448.8</b>	<b>\$491.9</b>	<b>\$43.1</b>	<b>9.61%</b>	<b>100.00%</b>



# FY2026 Budget

## FY2025 / FY2026 Year over Year Funding

Category	Description	FY26 County Administrator		State		Total	FTEs
		Recommended	FTEs	Funding	FTEs		
A - SOQ /State & Federal Req.	SPED Low-Incidence teachers (15) and Paras (31)	\$2,508,863	46			\$2,508,863	46
A - SOQ /State & Federal Req.	ELL Teachers to meet SOQ - partially paid with State funds			\$1,750,000	25	\$1,750,000	25
A - SOQ /State & Federal Req.	Career Investigation Instructors -1 for each MS to meet SOQ			\$558,934	7	\$558,934	7
B - Key Critical Improvements	SPED LD Teachers (5) and Paras (22 reduced to 20) Low-Incidence Prog. - not funded in FY25			\$1,254,130	25	\$1,254,130	25
B - Key Critical Improvements	SCTC Nurse			\$70,727	1	\$70,727	1
B - Key Critical Improvements	Assistant Principal to Support Schools over 500 students			\$474,061	3	\$474,061	3
E - Workforce Investments	3% COLA for all - estimated - net of state funding (\$4M) - estimated	\$4,200,000		\$4,262,262		\$8,462,262	
E - Workforce Investments	Steps for Employees on Teacher Scales, Steps for Paraeducators - estimated	\$3,400,000				\$3,400,000	
E - Workforce Investments	2% Merit for non- teacher, non-para, non school admin contracted employees - estimated	\$1,100,000				\$1,100,000	
E - Workforce Investments	Principals & AP Market Adjustment for Experience - Steps adjustments - estimated	\$550,000				\$550,000	
E - Workforce Investments	Balancing for Rounding	-\$45,587				-\$45,587	
E - Workforce Investments	Teacher Scale Modernization - adjustment of steps distribution - estimated			\$3,037,623		\$3,037,623	
E - Workforce Investments	Coordinator and Specialists on Teacher Scales - placement on correct scales			\$338,050		\$338,050	
E - Workforce Investments	ITA transition from 10 month to 12 month Tec 1			\$900,000		\$900,000	
E - Workforce Investments	Market Adjustment - Maintenance Employees - estimated			\$207,183		\$207,183	
F - Debt Service	Year over Year Debt Service Adjustment	\$3,617,386				\$3,617,386	
<b>Total</b>		<b>\$15,330,662</b>	<b>46</b>	<b>\$12,852,970</b>	<b>61</b>	<b>\$28,183,632</b>	<b>107</b>

# **FY2027 Preliminary Budget Needs**

# FY2027 Preliminary Budget

FY2027's Budget process began in late Summer with the solicitation of stakeholder input to identify priorities for the FY2027 Budget development. The results of the survey were consistent among all of the stakeholder groups to include students, parents, staff, and Board members. Collectively, the top five priorities included:



Supporting high-quality teacher and support personnel.

Maintaining safe and modern school facilities.

Providing student support services to include mental health, counseling, special education.

Providing innovative and engaging classroom resources and technology.

Offering a wide range of extracurricular activities and clubs (e.g. sports, arts, STEM).

# Preliminary Summary Requested Needs

The FY2026 School Board Approved Budget incorporated a Budget Gap of \$20.9M and ultimately was addressed by a combination of increased State and Local Transfers. FY2026's Budget addressed multiple needs including the teacher wage scales, maintenance wage scales, staffing for Special Education, and staffing for the English Language programs. With County support, SCPS was able to provide a cost of living increase and a merit/step increase for all employees below the cabinet level. FY2026 provided a solid foundation for which to build the FY2027 Budget.

FY2027's Preliminary Request is heavily focused on staff compensation to include:

- 2.7% Cost of Living Adjustments (COLA)
- 0.5% COLA – Deferred from FY2026
- Phase II - Teacher wage scale adjustments to align with current market levels
- Step / Merit increases
- Transportation Bus Aide wage scale adjustments to align with current market levels
- Recruiting support
- Special Education positions to meet SOQ standards
- Additional At Risk support

# FY2027 Budget Challenges

Major areas of concern that greatly impact our overall budget process.

They include:

- Changing Student Populations
- Increasing Health Insurance Costs
- Staff Compensation / Scale Adjustments
- Increased Debt Service to support our Capital Improvement Plan



# **FY2027 Superintendent's Proposed Budget**

# State Code

Per State code § 22.1-92 It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division, by the date specified in § 15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division.

§ 22.1-93 The governing body of a county and the governing body of a municipality shall each prepare and approve an annual budget for educational purposes by May 15 or within 30 days of the receipt by the county or municipality of the estimates of state funds, whichever shall later occur. Upon approval, each local school division shall publish the approved annual budget in line item form.

# State Funding and the Impact of the LCI

The Local Composite Index (LCI) is the measure of a locality's ability to contribute. The LCI formula is used to determine the state and local governments share of K-12 education program costs, which is expressed as a ratio, indicating the local percentage share of the cost of education programs.

The Composite Index is calculated using five indicators of a locality's ability-to-pay:

- *True value of real property (TVRE) - weighted 50%*
- *Virginia adjusted gross income (VAGI) - weighted 40%*
- *Taxable retail sales (TRS) - weighted 10%*
- *Average Daily Membership (ADM) - weighted two-thirds*
- *Population (Pop.) - weighted one-third*

$$\frac{(.5 * TVRE + 0.4 * VAGI + 0.1 * TRS)}{(0.667 * ADM + 0.333 * Pop.)}$$

Each specific locality LCI is recalculated every two years before the introduction of a new biennial budget and is based on each locality indicator percent of the total state indicator value. Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. FY2027 represents year one of a new LCI which increased our index by .81 points to 37.83%.

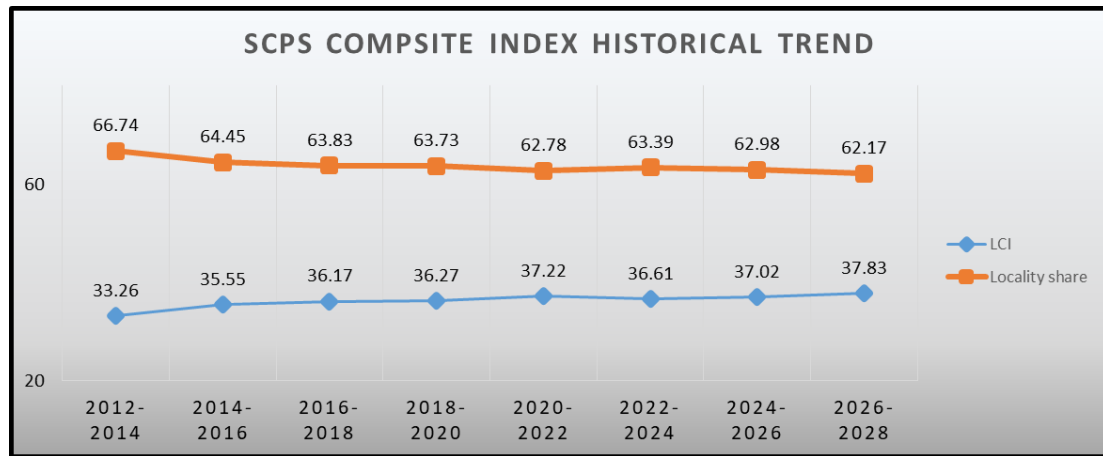
# State Funding and the Impact of LCI

Each point of our 37.83 index represents \$3,069,875 is State funding support for our schools. The Composite Index has roughly a four year between what a locality is able to raise in taxes and when the LCI is actually impacts the amount of State funding a locality can expect from the State.

The Spotsylvania County Board of Supervisors has a done tremendous job in developing a commercial tax base to help shoulder our tax burden and to keep property and real estate tax rates at an affordable level. Unfortunately, **the State will use this success to lower it's support for public education in Spotsylvania County.**

The composite Index for Spotsylvania County Public Schools has increased by .81 points between FY 2026 and FY 2027. This represents a loss of State funding of **<\$2,486,598>** for the upcoming fiscal year.

Since FY 2012, SCPS's Composite Index has increased from 33.26% to 37.83% , or 4.57 points. This change equates to a annual loss of State support of **<\$14,029,324>**.

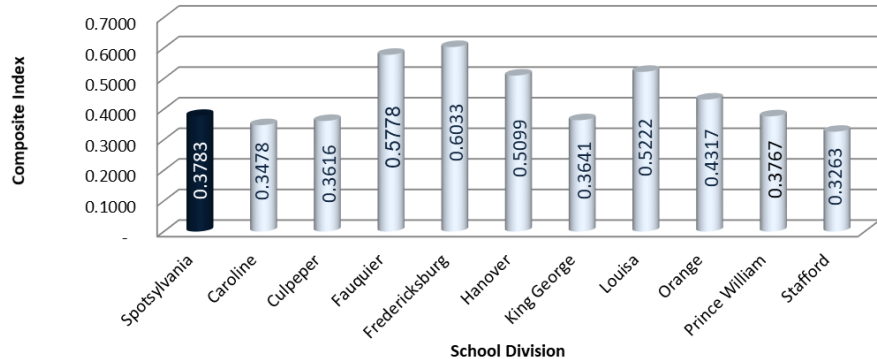


# Future Impact of the Local Composite Index

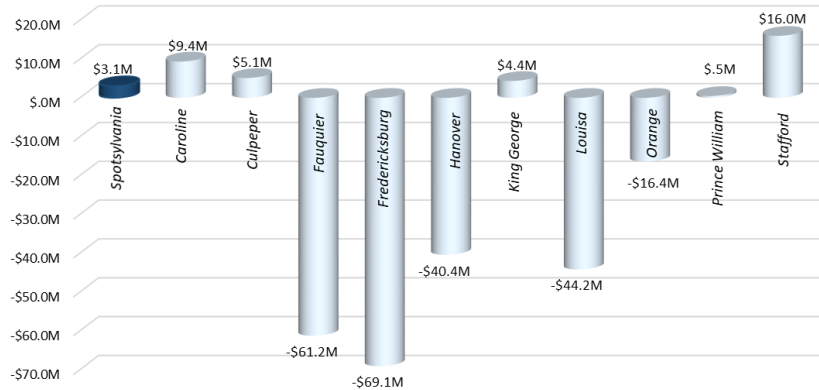
The Composite Index of our neighbors range from a low of Stafford County at 32.63% to a high of 60.33% in Fredericksburg City.

The financial impact to SCPS if we were to have one of the outliers of the area's Composite Index ranges from an increase of ongoing State funding of \$16.0M if we had Stafford's Composite Index to a loss of \$69.1M if we had Fredericksburg City's Composite Index.

**FY 2026-FY 2028 Biennium Local Composite Index Comparison**



**LCI Cost Per Point Variance Compared to Spotsylvania**



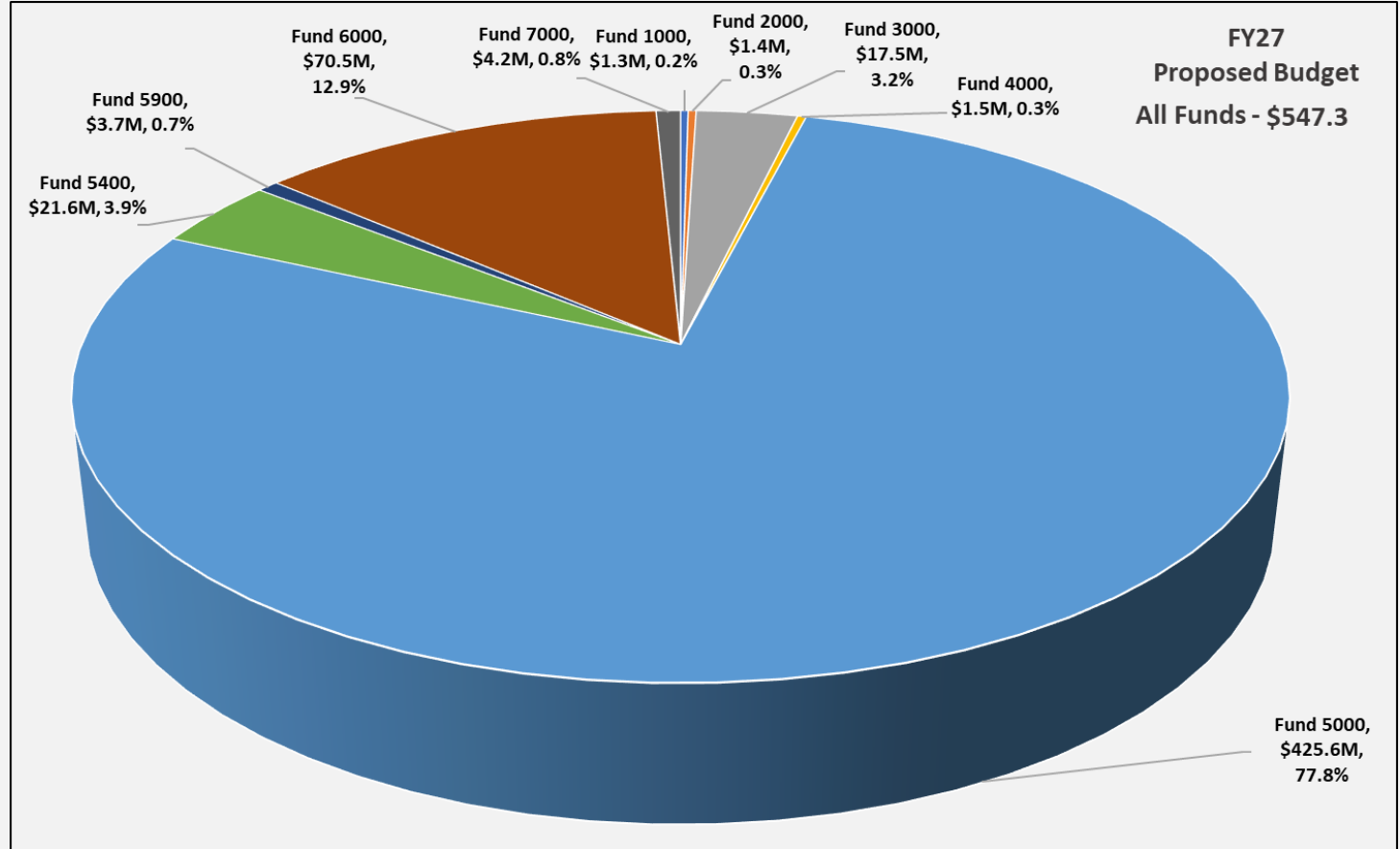


# **FY2027**

## **Summary of Superintendent's Proposed Budget Revenues**

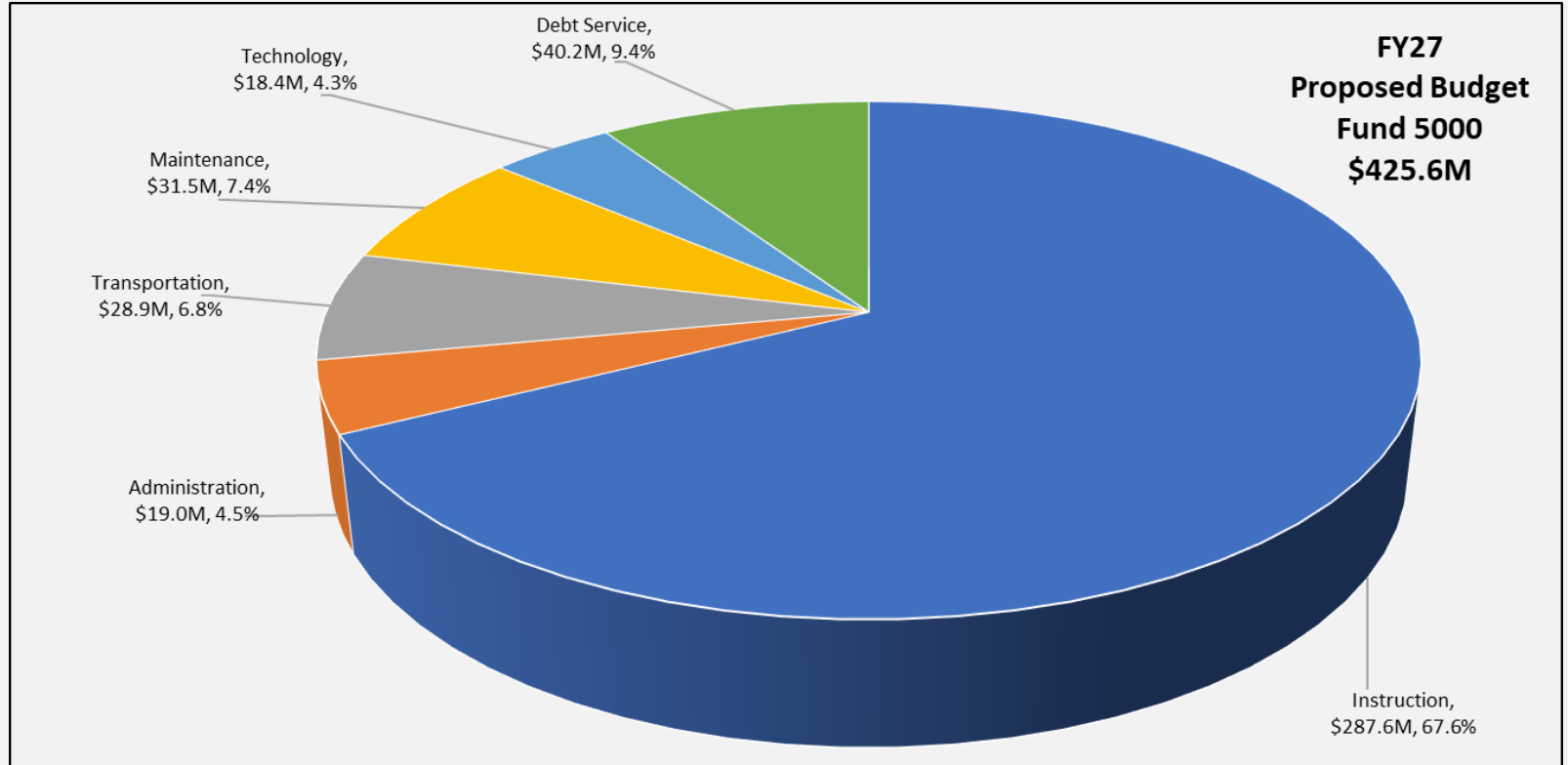
# All Revenue – All Funds

Total proposed budget is **\$547.3 million** for all funds



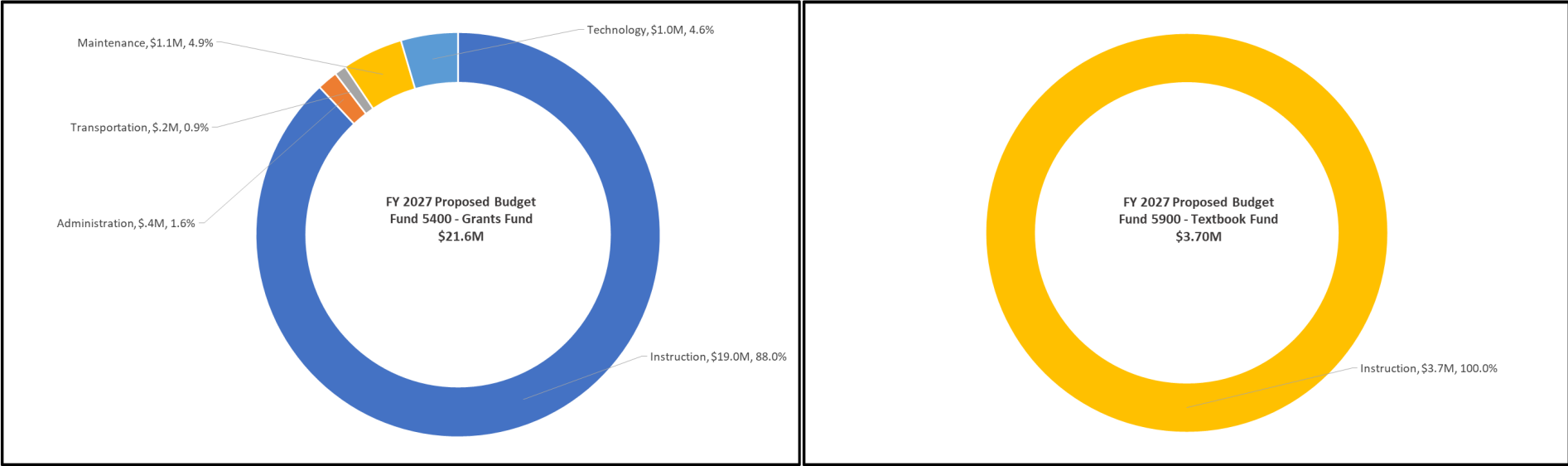
# Fund 5000 – General Fund Expenditures by Category

General Fund (Fund 5000) proposed budget is **\$425.6M**



# Grant and Textbook Funds Expenditures by Category

Restricted Grants Fund (5400) and Textbook Fund (5900). These funds improved SCPS accounting structure.



# Revenue

- The year over year State revenue grew by \$12M in FY2027's Proposed Budget over the Revised FY2026 Budget.
- Our required Local Share, as per the State Template, grew by \$10,017,597. The Local Share number does track with the .81 increase in Local Share as it is applied to both the incremental revenue increase and the prior year base revenue.

The breakdown of the additional revenue has been earmarked by the State for specific purposes to include:

FY2027 Incremental State Revenue			
<b>Additional Revenue</b>		<b>\$</b>	<b>12,000,000</b>
Cost of Living Increase	\$	2,781,474	
Special Education	\$	2,738,619	
At Risk Support	\$	2,466,719	
Reading Support	\$	661,398	
Vocation / CTE	\$	222,791	\$ 8,871,001
Addl State Revenue to Support Wages / Position Adj		\$	3,128,999



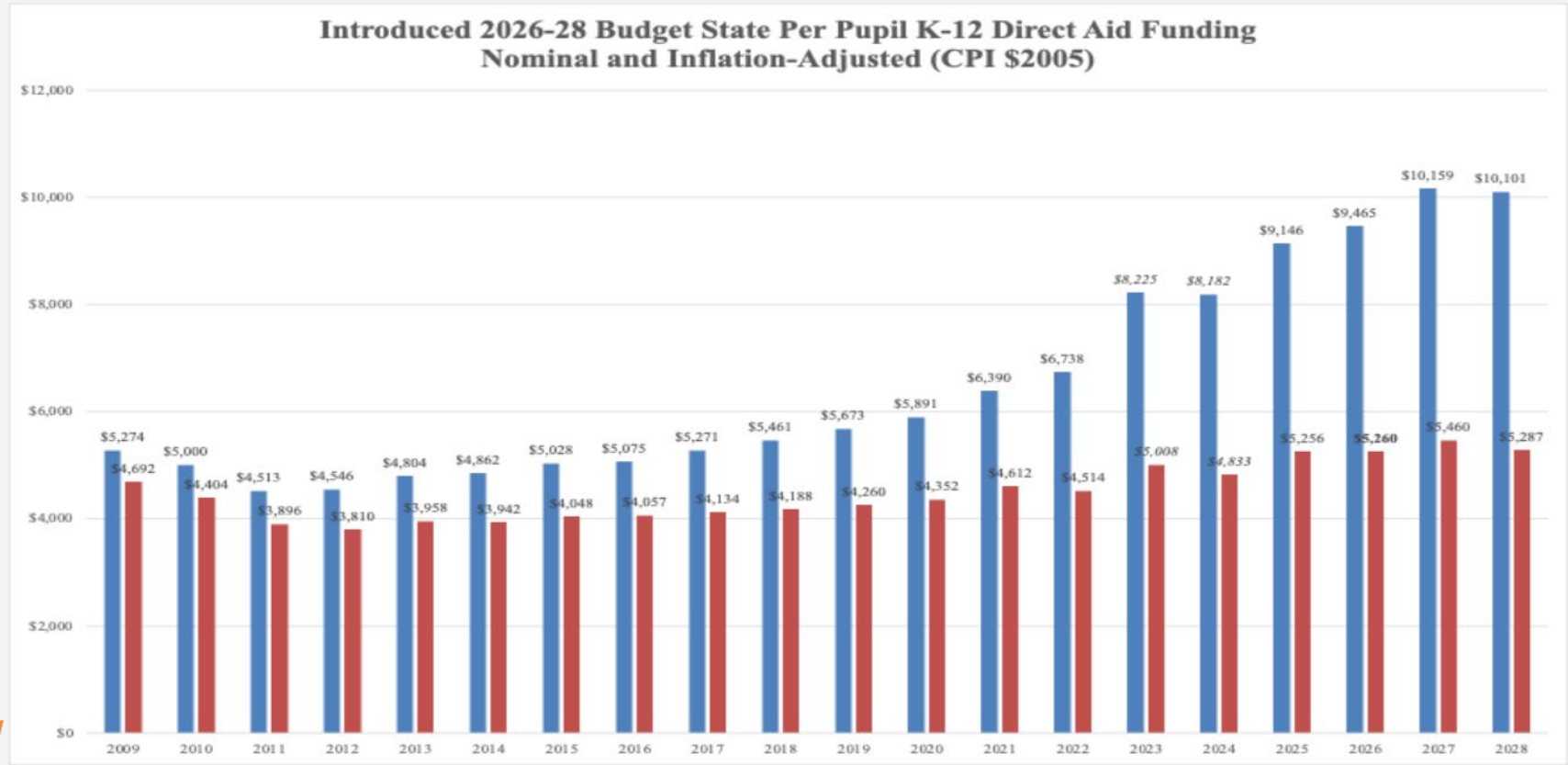


# Revenue

As it was in FY26 and all proceeding years, the FY2027 Budget is hampered by many more priorities than revenue for which to support it. This year's challenges include:

- FY2027 is the beginning of the State's Biennium Budget. With this budget comes new emphasis by the State and an increase in local match expectations.
- Federal Funding has been adjusted for cost of living adjustments and projected federal support.
- Other revenue is down slightly to reflect actual trends.
- Locality funding for School operations has been adjusted to reflect anticipated increases as expected to be proposed by the County Administrator as well as additional needs as identified by staff.

# Statewide Per Pupil Support – State Funding



Source - Jim Regimbal – Fiscal Analytics, Ltd.

# **FY2027**

## **Superintendent's Proposed Budget Expenditure Needs**



# FY2027 Budget Factors

*School Operating- Funds 1000, 2000, 4000, and 5000*

## BUDGET CONTEXT: DIVISION DEMOGRAPHICS OVER A DECADE

*Economic conditions and  
our student demographics  
are fundamentally  
changing.*

[VDOE Fall Membership Website](#)

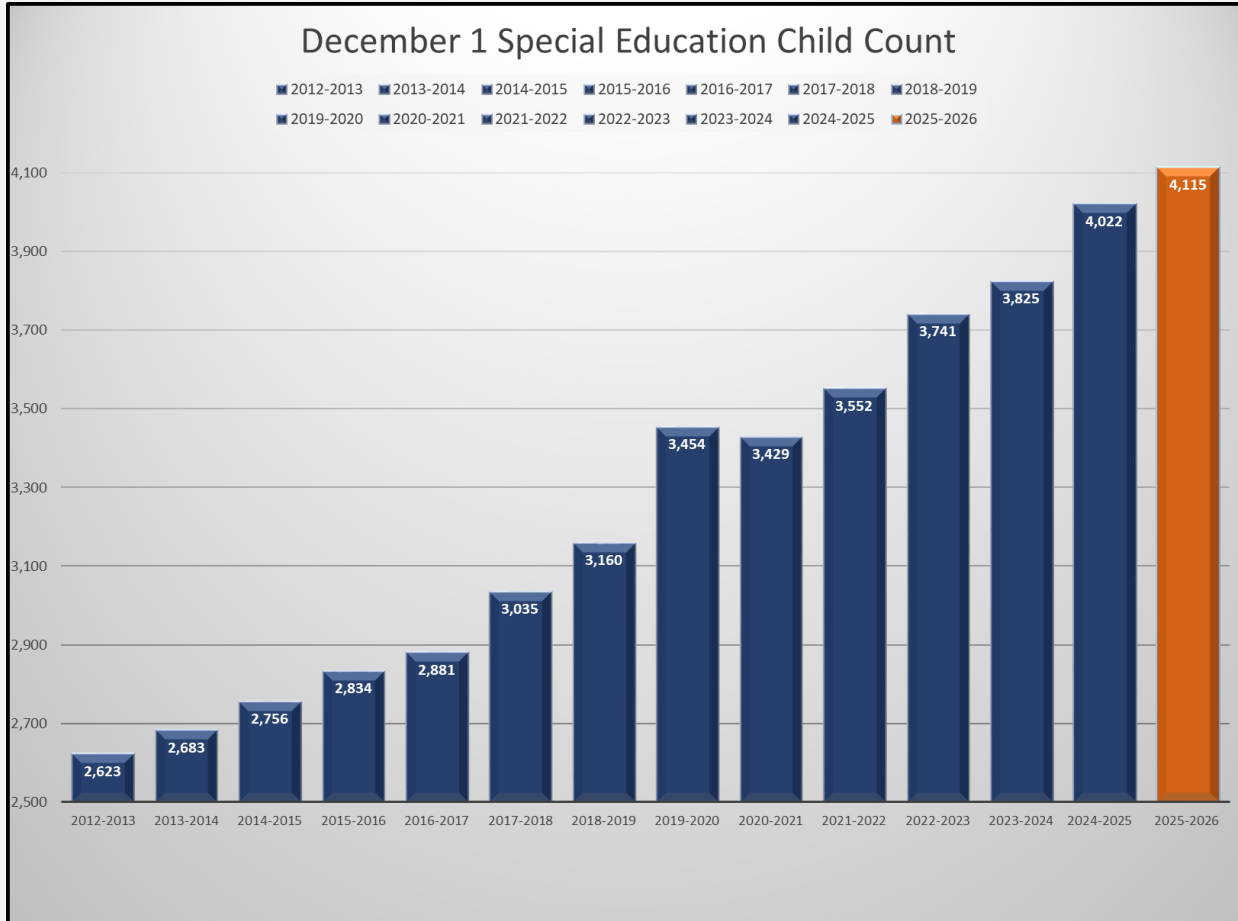
\*Gifted Students Count as of 24/25 school year.  
Counting Methodology changed since 2015.

Reporting Category	2015-2016	2025-2026
Student Fall Membership (9/30)	23,731	23,718
English Learners (Funded & Un-Funded)	1,150 5%	3,689 16%
Economically Disadvantaged Students/Enrolled in Free and Reduced Lunch Program	7,143 30%	9,980 42%
Gifted Program	2,848 13%	2,623* 11%
Student with Disabilities (Dec 1 Child Count)	2,834 12%	4,115 17%

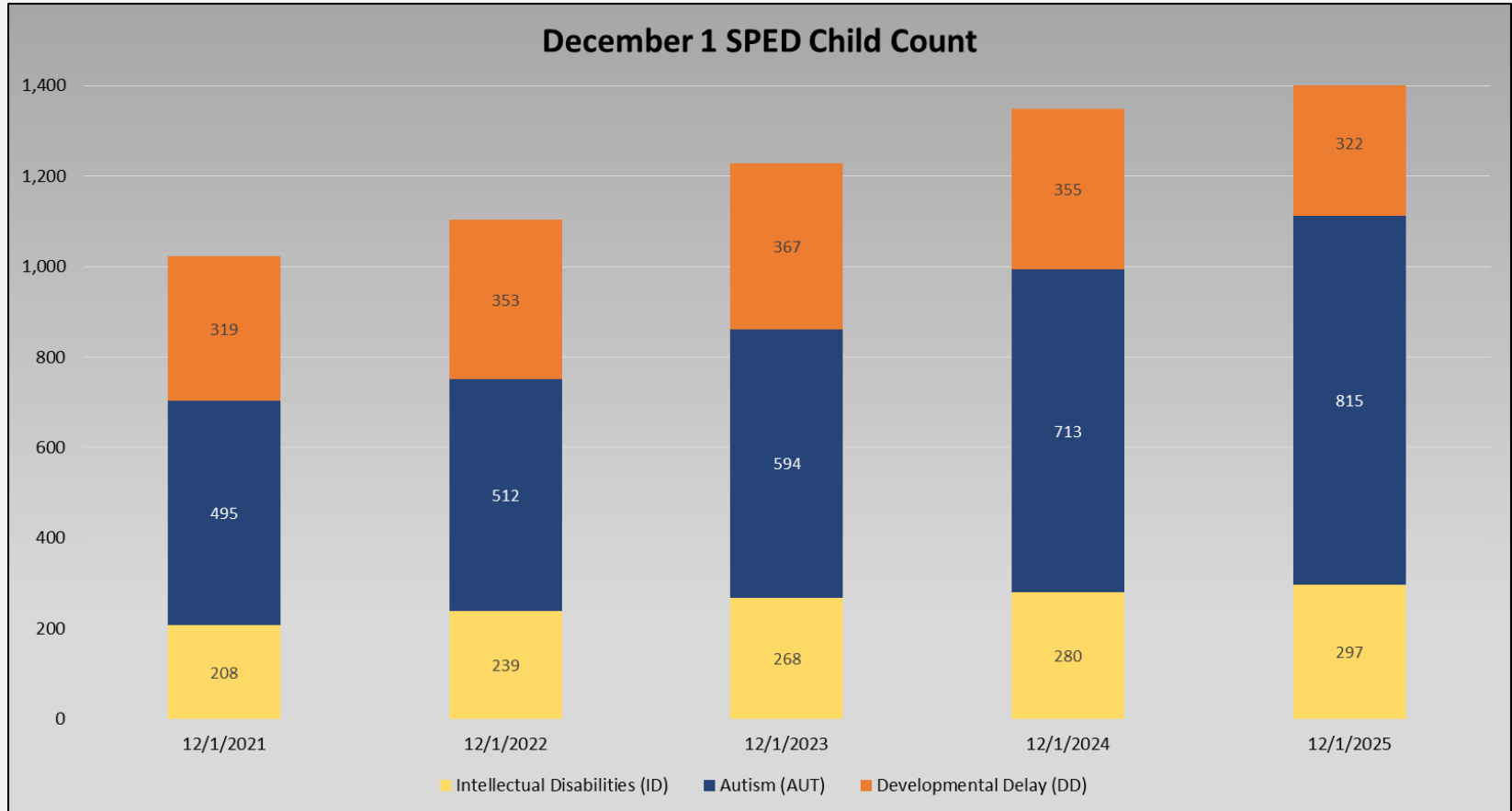


# Special Education

# Special Education – Child Count Trends



# Special Education – Child Count Trends





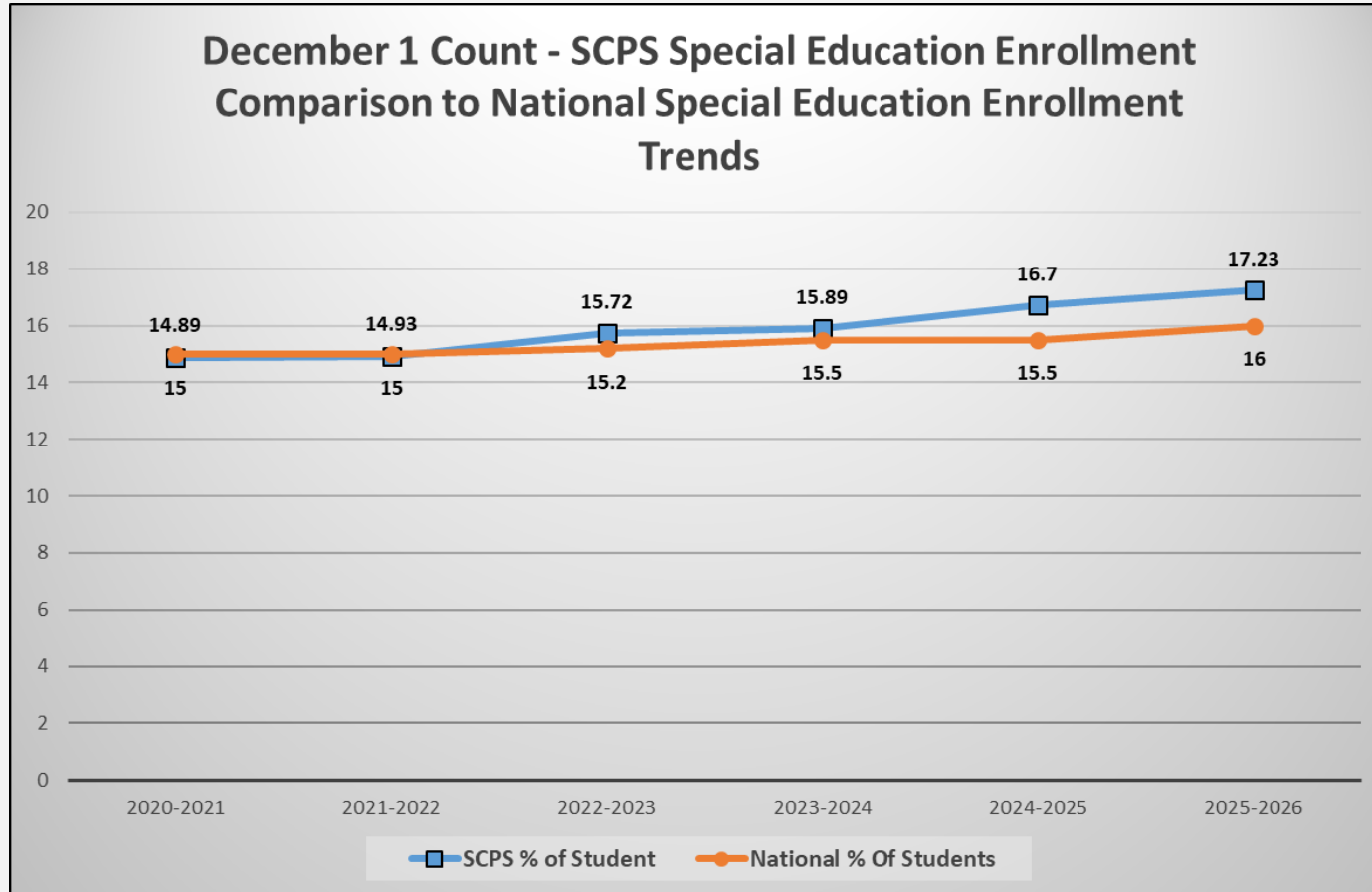
# Special Education – 8VAC20-81-340 State Code

8VAC20-81-340.  
Special education  
caseload staffing  
requirements.

Local School division  
caseload maximums as  
funded by the Virginia  
Appropriation Act.

Disability Category	Level II		Level I
	With Paraprofessional 100% of the time	Without Paraprofessional 100% of the Time	
Autism	8	6	24
Deaf-blindness	8	6	
Developmental Delay: age 5-6	10	8	
Developmental Delay: age 2-5	8 Center-based	12 Home-based and/or Itinerant	
	10 Combined		
Emotional Disability	10	8	24
Hearing Impairment/Deaf	10	8	24
Intellectual Disability	10	8	24
Learning Disability	10	8	24
Multiple Disabilities	8	6	
Orthopedic Impairment	10	8	24
Other Health Impairment	10	8	24
Speech or Language Impairment	NA	NA	68
			(Itinerant)
Traumatic Brain Injury	May be placed in any program, according to the IEP.		
Combined group of students needing Level I services with students needing Level II services	20 Points (see Figure 2)		

# Special Education – National Versus SCPS Trends



\*Years 2021-2022 national trends were not published therefore the flat rate was assumed for this purpose



# Special Education

- SCPS receives students from the PEID program beginning at age 2. These children were eligible for infant / early childhood services (Part B) through County Agencies. Upon turning 2 , they are eligible for school based services. Families may choose to remain in PEIDs through age 3.

Locality	Turn 3 by 9/30/25	Turn 2 by 9/30/25	Younger
Caroline	18	23	16
King George	16	21	10
Fredericksburg	13	18	21
Spotsylvania	56	94	76
Stafford	70	88	53

As of 1/16/26, children in Early Intervention system (including referrals)

# FY2027 Special Education

- Staffing challenges for licensed special education teachers specifically in low incidence programming at the elementary level.
- ***Recruitment and retention of licensed staff.***
- Number of students with disabilities in the Division continues to grow.
- Increase in number of students requiring low incidence programs and high level of adult support.
- Increasing needs at the building level to support special education administrative tasks and case management for interim / staff pursuing teacher licensure.

# FY2027 Special Education

## **Additional Support for Autism Classrooms**

- 4 teachers
- 8 para positions

## **Additional School Psychologists**

We currently have 11 positions for 24,000 students. VDOE groups licensed and unlicensed nurses, social workers, licensed behavior analysts, licensed assistant behavior analysts, and other licensed health and behavioral positions along with psychologists when calculating required SOQ ratios of 3 positions per 1,000 students.

- 2 new Psychologist positions

## **Additional Educational Diagnosticians/Department Chairs**

To support testing, 504 case management and special education administrative designees across the division.

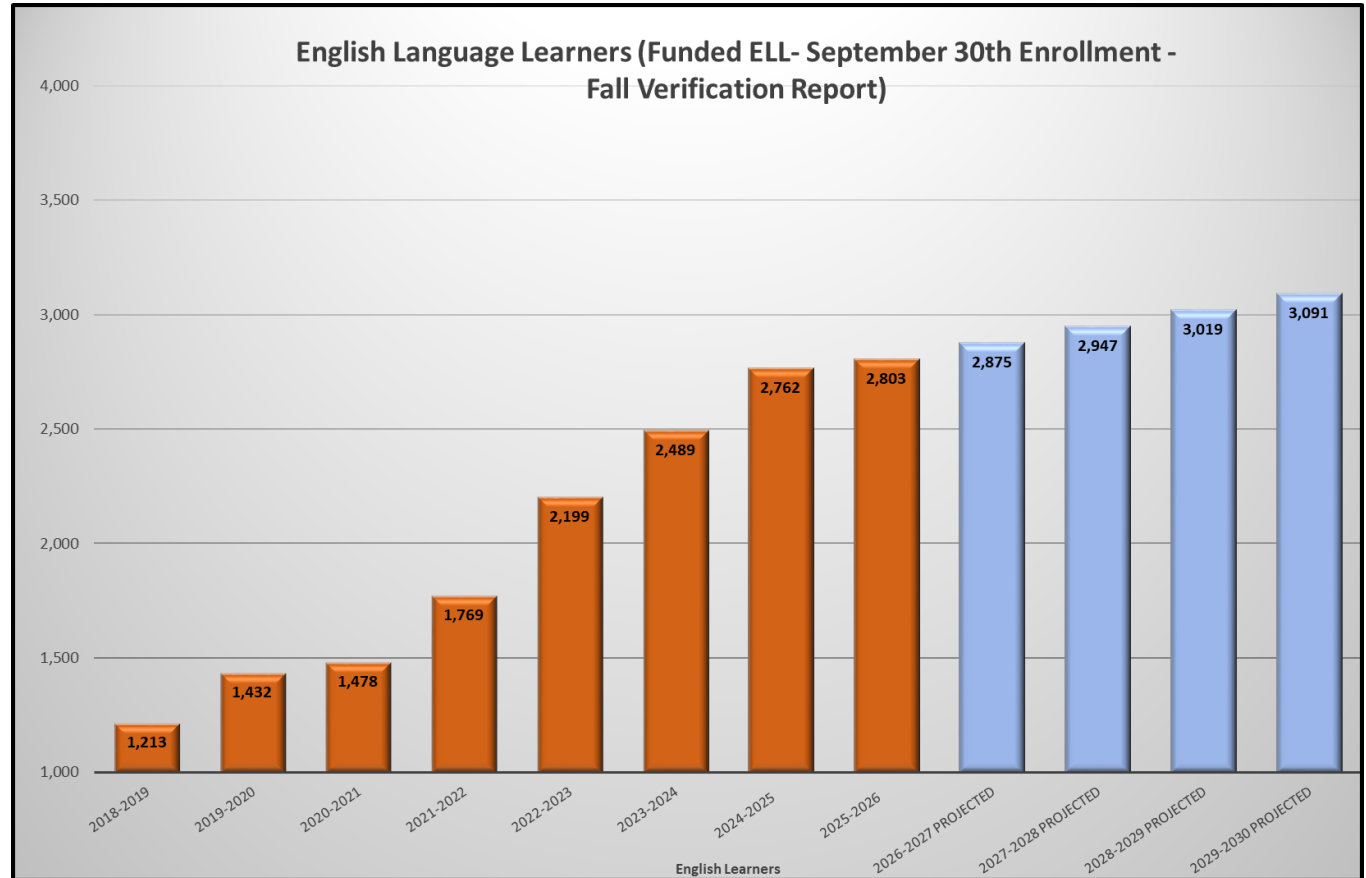
- 3 new Diagnosticians / Department Chairs



# English Language Learners

# FY2027 English Language Learners

- The **rate** of ELL population growth has not declined since FY 2025
- September 30, 2025  
- Increase of 41 students from 2024
- Projections have been adjusted to reflect this trend



# FY2027 English Language Learners

In FY2025, the General Assembly revised the funding formula to address learning initiatives for our English Language Learner population. The General Assembly language appears below:

**General Assembly** - Amends the methodology for calculating state funding for English language learners to a calculation based on proficiency level of students receiving English as a Second Language services. Students at proficiency level one will be funded with a teacher per 20 students. Students at proficiency level two will be funded with a teacher per 30 students. Students at proficiency level three will be funded with a teacher per 40 students. Students at proficiency level four will be funded with a teacher per 50 students.

## **FY 2025 SOQ ELL Changes to state funding by proficiency levels:**

**Prior Staffing was 50: 1 for all Levels**

Level 1: Entering - Staffing at 20 : 1

Level 2: Emerging - Staffing at 30 : 1

Level 3: Developing - Staffing at 40 : 1

Level 4 - 4.3: Expanding- Staffing at 50 : 1

Level 4.4+: Reaching - Staffing at 100 : 1

- This funding does require local match based on the composite index of local ability to pay.
- Increase in ELL students and changes in SOQ requirements will require additional ELL Teachers to meet the Standards of Quality (SOQ)



# FY2027 English Language Learners

FY2025-2026 English Language Learners changes to state funding by proficiency levels dictates in staffing levels by proficiency.

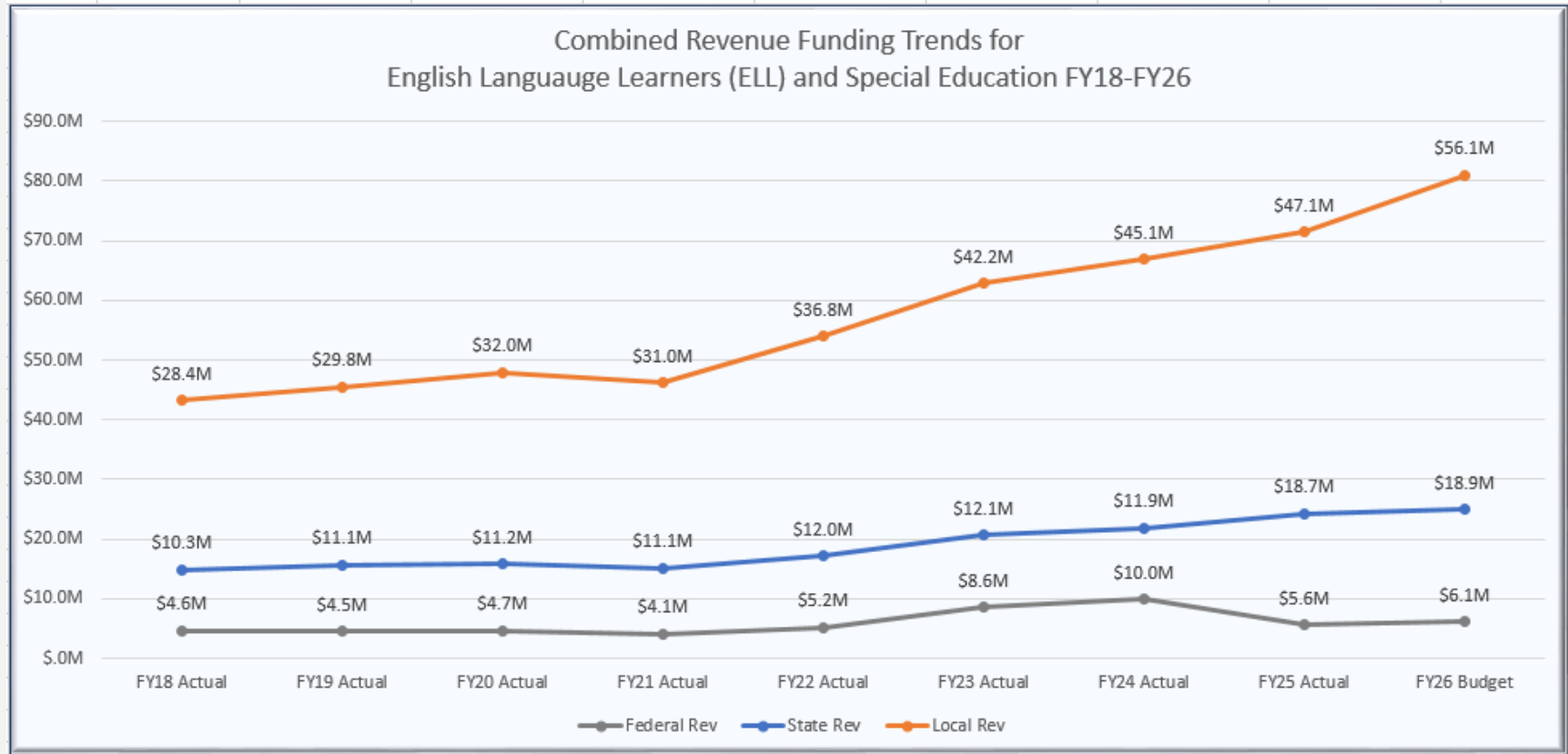
Chart below shows projected English Language Learners students by proficiency level and staffing needs that will require additional teachers.

	Assessment Year - WIDA assessment				Students Current Year	Projected Years			
	21-22	22-23	23-24		25-26	26-27	27-28	28-29	29-30
Level 1 : Entering at 20:1	401	453	503	881	827	773	719	665	611
Level 2 : Emerging at 30:1	426	509	581	617	643	669	695	721	747
Level 3 : Developing at 40:1	660	883	952	969	1,024	1,079	1,134	1,189	1,244
Level 4 - 4.3 : Expanding at 50:1	181	220	247	264	309	354	399	444	489
Level 4.4+ : Reaching at 100:1	190	213	229	445	452	459	466	473	480
Alternative ACCESS	48	66	79	included in above	included in above				
Levels 1 - 4.4+	1,906	2,344	2,591	3,176	3,255	3,334	3,413	3,492	3,134
SRC Funded positions (Level 1 - 4.3 Only)	1769	2199	2489	2762	2803	2,875	2,947	3,019	3,091

Projected # of Staff Based on Proficiency Levels

	24-25	25-26	26-27	27-28	28-29	29-30
Level 1 (1:20)	44.05	41.35	38.65	35.95	33.25	30.55
Level 2 (1:30)	20.57	21.43	22.30	23.17	24.03	24.90
Level 3 (1:40)	24.23	25.60	26.98	28.35	29.73	31.10
Level 4 (1:50)	5.28	6.18	7.08	7.98	8.88	9.78
Level 4+ (1:100)						
Total ELL Teachers need	94.12	94.56	95.01	95.45	95.89	96.33

# English Language Learners & Special Education Revenue Funding Trends





# FY2027 Debt Service

*School Operating- Funds 1000, 2000, 4000, and 5000*

# Debt Service – FY2027 Debt Service Amortization Schedule

## FY2027 Projected Debt Service Amortization Schedule

	2010 QSCB	2014 GO	2014 EDA	2015 GO	2016 GO	2017A GO	2018 GO	2019 GO	2020 GO	2021 EDA	2021 GO	2022 GO	2023 GO	2024 GO	2025 GO	2026 GO-FY27	2027 GO-FY28	Total
FY26	\$ 294,653	\$1,457,697	\$ 2,096,433	\$ 2,101,642	\$ 1,055,400	\$ 1,885,113	\$ 2,350,540	\$ 2,397,747	\$ 1,014,600	\$ 3,224,798	\$ 1,870,224	\$ 2,919,000	\$ 4,865,250	\$ 3,875,750	\$ 3,241,078	\$ -		\$ 34,649,922
FY27	\$ 294,653	\$1,348,724	\$ 2,093,933	\$ 2,013,914	\$ 1,018,400	\$ 1,807,613	\$ 2,126,415	\$ 2,188,188	\$ 976,600	\$ 3,213,178	\$ 1,409,150	\$ 2,807,250	\$ 4,706,500	\$ 3,759,750	\$ 5,035,250	\$ 5,514,851		\$ 40,314,367
FY28		\$ 277,433	\$ 2,099,933	\$ 293,367	\$ 990,650	\$ 1,730,363	\$ 2,041,165	\$ 2,112,088	\$ 803,600	\$ 3,195,431	\$ 1,358,588	\$ 2,090,750	\$ 4,543,000	\$ 3,638,750	\$ 4,889,250	\$ 8,255,750	\$ 4,738,683	\$ 43,058,801
FY29		\$ 270,132	\$ 2,099,133	\$ 285,875	\$ 672,900	\$ 1,672,763	\$ 1,966,165	\$ 2,033,342	\$ 772,350	\$ 2,149,020	\$ 1,211,967	\$ 2,014,750	\$ 3,630,000	\$ 3,508,000	\$ 4,743,250	\$ 7,995,250	\$ 7,003,500	\$ 42,028,396
FY30		\$ 262,551	\$ 2,096,683	\$ 278,382	\$ 655,200	\$ 1,060,763	\$ 1,891,165	\$ 1,954,450	\$ 736,100	\$ 1,032,679	\$ 1,166,116	\$ 1,693,750	\$ 3,515,000	\$ 2,988,000	\$ 4,597,250	\$ 7,729,750	\$ 6,775,000	\$ 38,432,838
FY31		\$ 254,688	\$ 2,100,120	\$ 270,889	\$ 642,600	\$ 1,039,388	\$ 1,823,665	\$ 1,872,767	\$ 480,100		\$ 1,115,253	\$ 1,625,000	\$ 3,085,000	\$ 2,893,250	\$ 3,756,250	\$ 7,469,500	\$ 6,541,500	\$ 34,969,971
FY32		\$ 246,826		\$ 262,820		\$ 1,013,513	\$ 1,337,365	\$ 1,148,688	\$ 459,300		\$ 927,950	\$ 1,561,500	\$ 2,985,750	\$ 2,768,500	\$ 3,645,000	\$ 5,479,250	\$ 6,313,250	\$ 28,149,712
FY33		\$ 239,525		\$ 254,751		\$ 657,638	\$ 1,294,765	\$ 1,106,579	\$ 372,600		\$ 904,400	\$ 1,113,000	\$ 2,881,500	\$ 2,675,250	\$ 3,528,750	\$ 5,305,500	\$ 4,105,000	\$ 24,439,258
FY34		\$ 232,224		\$ 246,682		\$ 640,538	\$ 1,252,165	\$ 824,400	\$ 363,150		\$ 610,850	\$ 1,068,750	\$ 2,722,500	\$ 2,577,000	\$ 3,417,750	\$ 5,131,750	\$ 3,970,750	\$ 23,058,509
FY35				\$ 238,613		\$ 623,438	\$ 1,130,553	\$ 672,000	\$ 353,700		\$ 595,400	\$ 749,500	\$ 2,626,500	\$ 2,344,000	\$ 3,306,750	\$ 4,953,000	\$ 3,836,750	\$ 21,430,203
FY36						\$ 605,625	\$ 1,099,315	\$ 649,600	\$ 224,250		\$ 579,950	\$ 709,000	\$ 2,455,500	\$ 2,258,000	\$ 3,195,750	\$ 4,779,500	\$ 3,708,000	\$ 20,264,490
FY37						\$ 587,813	\$ 1,067,465	\$ 627,200	\$ 218,400		\$ 379,500	\$ 685,000	\$ 2,363,250	\$ 1,692,000	\$ 3,079,750	\$ 4,201,000	\$ 3,579,250	\$ 18,480,628
FY38							\$ 1,035,370	\$ 604,800	\$ 212,550		\$ 369,600	\$ 366,000	\$ 2,271,000	\$ 1,630,000	\$ 2,639,000	\$ 4,047,750	\$ 3,035,500	\$ 16,211,570
FY39							\$ 999,600	\$ 582,400	\$ 206,700		\$ 359,700	\$ 353,800	\$ 1,668,750	\$ 1,568,000	\$ 2,544,750	\$ 3,894,500	\$ 2,927,500	\$ 15,105,700
FY40									\$ 200,850		\$ 349,800	\$ 341,600	\$ 1,602,000	\$ 1,331,000	\$ 2,450,500	\$ 3,741,250	\$ 2,814,500	\$ 12,831,500
FY41											\$ 339,900	\$ 329,400	\$ 1,535,250	\$ 1,277,750	\$ 2,356,250	\$ 3,583,000	\$ 2,706,750	\$ 12,128,300
FY42												\$ 317,200	\$ 1,468,500	\$ 1,224,500	\$ 2,262,000	\$ 1,850,000	\$ 2,599,000	\$ 9,721,200
FY43													\$ 1,401,750	\$ 1,171,250	\$ 2,167,750	\$ 1,776,000	\$ 1,681,250	\$ 8,198,000
FY44														\$ 1,113,000	\$ 2,073,500	\$ 1,702,000	\$ 1,614,000	\$ 6,502,500
FY45															\$ 1,979,250	\$ 1,628,000	\$ 1,546,750	\$ 5,154,000
FY46																\$ 1,554,000	\$ 1,479,500	\$ 3,033,500
FY47																	\$ 1,412,250	\$ 1,412,250
Remaining Balance	\$ 589,306	\$4,589,800	\$ 12,586,233	\$ 6,246,935	\$ 5,035,150	\$ 13,324,563	\$ 21,415,713	\$ 18,774,250	\$ 7,394,850	\$ 12,815,105	\$ 13,548,348	\$ 20,745,250	\$ 50,327,000	\$ 44,293,750	\$ 64,909,078	\$ 90,591,601	\$ 72,388,683	\$ 459,575,615



# Debt Service – School Construction Option

The average age of Spotsylvania County Public School's facilities is 36 years. While we have made tremendous strides in addressing major facility projects there remains more projects than debt service capacity available. Currently we are about four years away from being able to address new construction projects to address CTE expansion and an elementary schools to address regional over crowding.

In 2025, legislation was brought forward to allow localities to add a 1 cent local sales tax to exclusively support school construction and facility capital maintenance.

The 1 cent sales tax legislation would allow for a local referendum to allow the voters to approve or disapprove this initiative. A 1 cent sales tax would bring in annual tax revenues of over \$32 million.



# SOQ / State & Federal Requirements

# Required Compliance – SOQ / State / Federal Staffing Compliance

One item falls into this years SOQ / State / Federal Compliance section. Based upon increased in Autism students, SCPS will require 4 new classrooms in order to meet State Code.

Strategic Plan Pillars	Description	Final FY27 Identified Need	FTE	FY27 Supt's Proposed	FY27 Supt's Proposed FTEs
<i>A - SOQ /State &amp; Federal Requirements</i>					
Pillar 1 - Academic excellence & Achievement	SPED -4 Elementary Autism teachers are needed based on projected student enrollment from PreK coming to KG and requiring Autism programming. 8 special education paras will be needed to support 4 new Autism classrooms that will be needed based on projected enrollment.	\$ 648,679	12	\$ 648,679	12
<i>Subtotal</i>	<i>A - SOQ /State &amp; Federal Requirements</i>	<i>\$648,679</i>		<i>\$648,679</i>	<i>0</i>
	<b>Percent of Budget Ask</b>			<b>2.58%</b>	





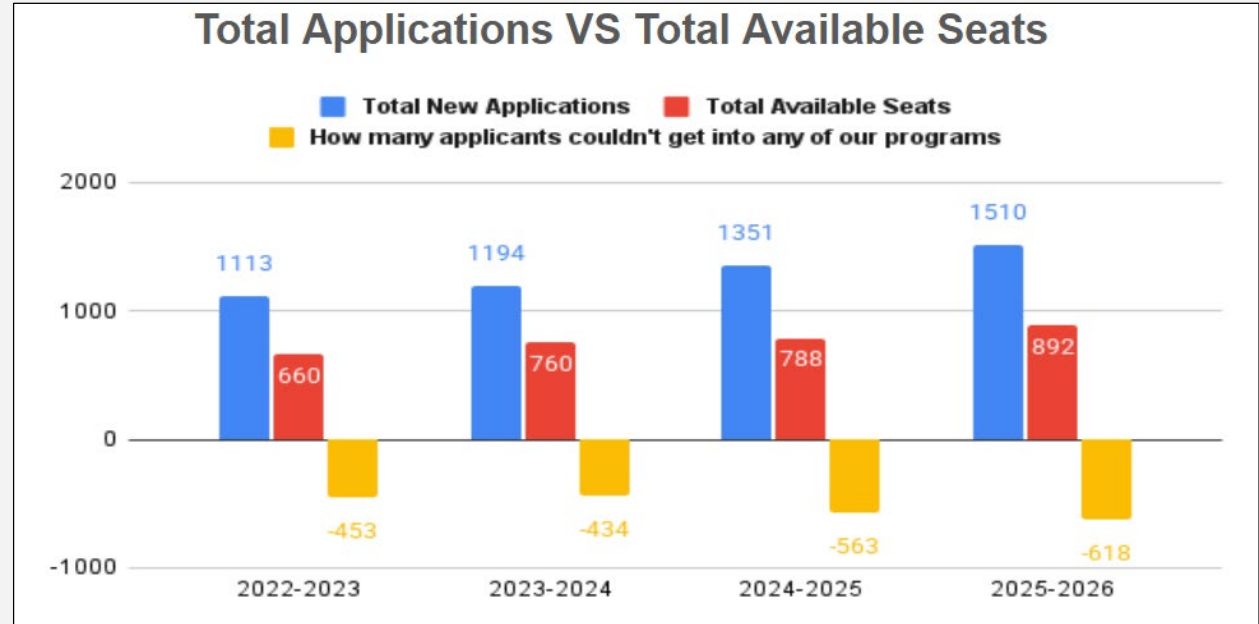


# Career and Technical Education



# Career and Technical Education Background

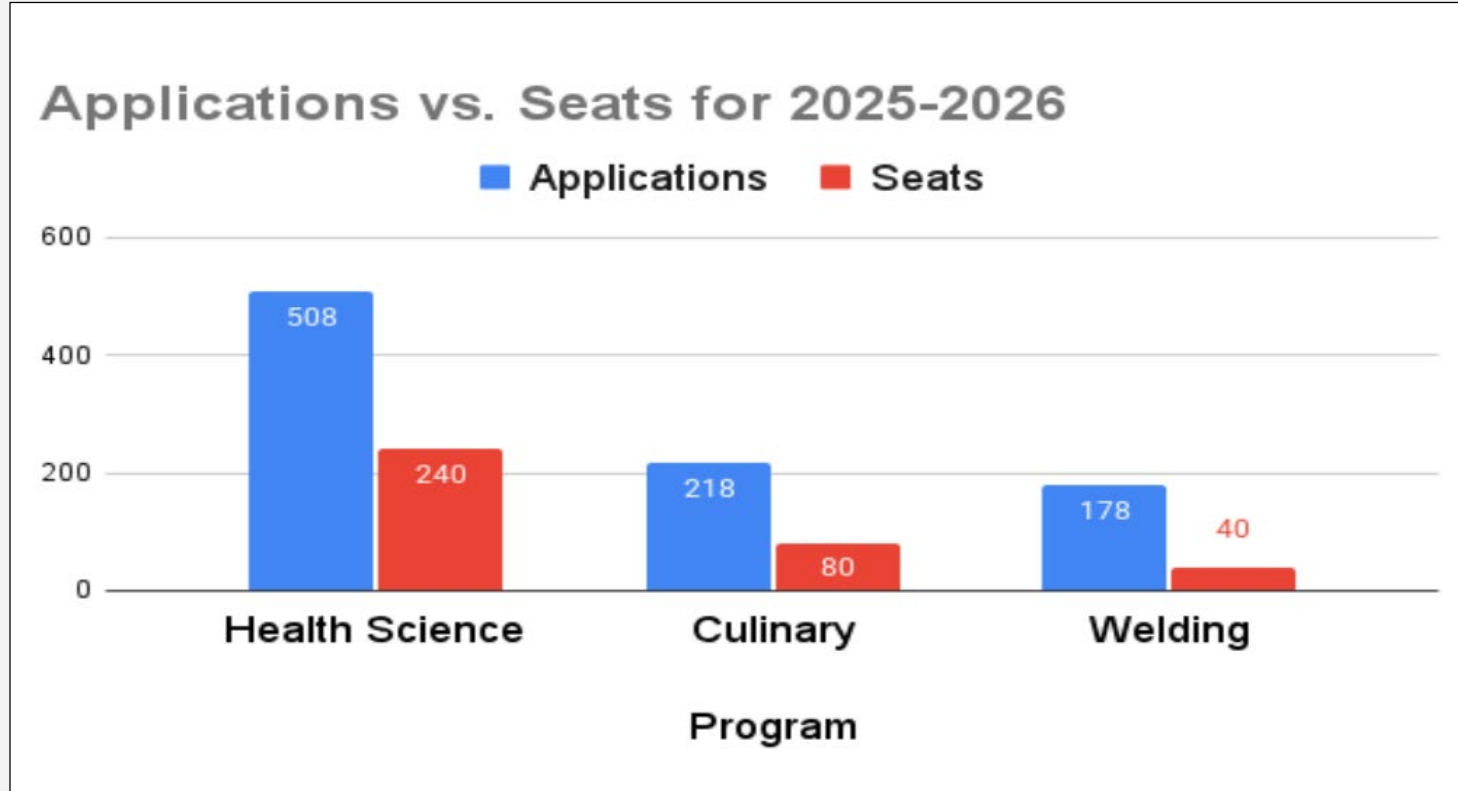
FY2027 Budget does meet revised SOQ standards. SCPS is experiencing an increase in student interest and year over year we are unable to meet the student CTE applications.



# Career and Technical Education Background

CTE is experiencing a large student interest with many students not able to be accepted due to program capacity.

An additional 3 positions are needed to address the demand in the welding, culinary, and health science.



# Career and Technical Education – FY2027

## Proposed Requests

FY2027 Budget incorporates 3 additional Career and Technical Education (CTE) positions to address student demand. These three positions will open up an additional 260 seats of CTE instruction.

Career and Technical Education Request			
Description	Amount	FTE	Matrix Ref.
CTE Teachers (Welding, Culinary, and Health Science)	\$ 236,817	3	B
Total	\$236,817	3	



# Key Critical Improvements

# Key Critical Improvements

- Unfunded Key Critical Improvements items totaled \$8,130,528 in FY2026. In our Proposed Budget this area has been reduced by \$4.7M or 58.2%.
- Included are items focused on the Virginia Literacy Act, CTE expansion, and Content Coordinators. At Risk items include Diagnosticians, Psychologists, and Counselors. The Administrative Intern and Assistant Principal positions will provide additional support to our schools.

Strategic Plan Pillars	Description	Final FY27 Identified Need	FTE	FY27 Supt's Proposed	FY27 Supt's Proposed FTEs
<b>B - Key Critical Improvements</b>					
Pillar 1 - Academic excellence & Achievement	SPED Paras to support elementary Autism classrooms	\$1,539,755	37		
Pillar 1 - Academic excellence & Achievement	SPED Teachers (4) for Public Separate Programs and Paras (8) required to support this program	\$648,676	11		
Pillar 1 - Academic excellence & Achievement	SPED Diagnosticians/Department Chairs	\$556,695	5	\$334,017	3
Pillar 3 - Joy, Health, & Wellness	School Counselors 1:325 - National recommended caseload 1:250 students	\$286,905	3	\$191,270	2
Pillar 3 - Joy, Health, & Wellness	SPED Division -wide Specialized Student Support Positions (Psychologist) National Recommended Caseload (1:250)	\$247,830	2	\$247,830	2
Pillar 3 - Joy, Health, & Wellness	Behavioral (Classroom Climate ) Coaches	\$556,695	5		
Pillar 3 - Joy, Health, & Wellness	Assistant Principal to support schools over 500 students	\$160,537	2	\$160,537	1
Pillar 4 - Diverse, Innovative, & Supportive Workforce	Content Coordinators	\$359,232	3	\$359,232	3
Pillar 1 - Academic excellence & Achievement	ES VLA Reading Specialists	\$460,168	4	\$460,168	4
Pillar 1 - Academic excellence & Achievement	ES VLA Paraeducators	\$416,150	10		
Pillar 1 - Academic excellence & Achievement	MS VLA Interventionists	\$552,573	7	\$552,573	7
Pillar 1 - Academic excellence & Achievement	Math Interventionists	\$460,172	4	\$460,172	4
Pillar 4 - Diverse, Innovative, & Supportive Workforce	Teaching and Learning Coaches	\$445,356	4		
Pillar 1 - Academic excellence & Achievement	CTE Teachers (Welding, Culinary, Health Science)	\$236,817	3	\$236,817	3
Pillar 1 - Academic excellence & Achievement	JJW -Alt Ed ES Teacher - to accomodate ES students			\$78,980	1
Pillar 1 - Academic excellence & Achievement	MS - SMS - Teacher - SMS has 200-400 more students than the six other middle schools, but we have the same number of Art, Tech Ed, FACS teachers. We need other elective options for all of our students. FACS Teacher - 1 FTE			\$78,939	1
Pillar 3 - Joy, Health, & Wellness	ES - Admin - ES Admin Interns for schools over 500 students			\$241,381	2
<b>Subtotal</b>	<b>B - Key Critical Improvements</b>	<b>\$6,927,561</b>	<b>100</b>	<b>\$3,401,916</b>	<b>33</b>



# Compliance Adjustments and Organizational Improvements



# Compliance Adjustments/Organization Improvements

In the Preliminary Budget the Compliance Adjustments / Organizational Improvements section totaled \$1,878,331.

In our Proposed Budget this area has been reduced by 43% or \$801K. Remaining includes:

- 2 FTE positions to include the Exec. Dir. of Middle / Elementary School and the Coordinator of Professional Learning
- 2 Legal FTE's have been requested to address the case loads of our current staff and to reduce expenses
- Additional Hourly Attendance Liaisons

Strategic Plan Pillars	Description	Final FY27 Identified Need	FTE	FY27 Supt's Proposed	FY27 Supt's Proposed FTEs
<b>C - Compliance Adjustments and Organizational Improvements</b>					
<b>Pillar 3 - Joy, Health, &amp; Wellness</b>	Career Counselors required to focus on career exploration and development	\$478,175	5		
<b>Pillar 4 - Diverse, Innovative, &amp; Supportive Workforce</b>	Executive Director of Student Services and Post-Secondary Success	\$223,784	1		
<b>Pillar 4 - Diverse, Innovative, &amp; Supportive Workforce</b>	Executive Director of Middle School/Elementary School	\$221,030	1	\$221,030	1
<b>Pillar 4 - Diverse, Innovative, &amp; Supportive Workforce</b>	Coordinator of Professional Development and Federal Programs	\$187,245	1		
<b>Pillar 4 - Diverse, Innovative, &amp; Supportive Workforce</b>	Coordinator of School Performance	\$119,475	1		
<b>Pillar 4 - Diverse, Innovative, &amp; Supportive Workforce</b>	Director of HR - SPED and ESOL Staffing	\$197,506	1		
<b>Pillar 4 - Diverse, Innovative, &amp; Supportive Workforce</b>	Legal Services - Division Counsel	\$221,030	1	\$221,030	1
<b>Pillar 4 - Diverse, Innovative, &amp; Supportive Workforce</b>	Legal Services - Paralegal	\$115,043	1	\$115,043	1
<b>Pillar 4 - Diverse, Innovative, &amp; Supportive Workforce</b>	Legal Services - Internal Investigator	\$115,043	1		
<b>Pillar 4 - Diverse, Innovative, &amp; Supportive Workforce</b>	T & L - Coordinator of Professional Learning - this position will assist T&L in the large number of professional learning responsibilities within the department and to expand the quality and quantity of the professional learning itself.	\$119,744	1	\$119,744	1
<b>Pillar 4 - Diverse, Innovative, &amp; Supportive Workforce</b>	T & L - We would like additional funds in the supplemental pay lines to support providing more opportunities for hourly interpreters for family and community engagement events.	\$15,000		\$15,000	
<b>Pillar 4 - Diverse, Innovative, &amp; Supportive Workforce</b>	T & L - additional funds to support Teacher EDGE.	\$20,000		\$20,000	
<b>Pillar 4 - Diverse, Innovative, &amp; Supportive Workforce</b>	CTE - Affiliation dues for the FFA. This is now a federal mandate that all students sitting in an agriculture education course must pay state and national dues. This will be in effect for the 2026-2027 school year.	\$10,000		\$10,000	
<b>Pillar 3 - Joy, Health, &amp; Wellness</b>	<b>Mental Health &amp; Wellness</b> - Attendance Liaisons - currently paid with HIT. Proven improvement in attendance in schools that have Liaison attached to school. These are hourly employees with no benefits (8 )	\$355,000		\$355,000	
<b>Subtotal</b>	<b>C - Compliance Adjustments and Organizational Improvements</b>	<b>\$1,878,331</b>	<b>13</b>	<b>\$1,076,847</b>	<b>4</b>



# Workforce Investments



# Workforce Investments – Health Insurance

- In the three years between FY2023 and FY2026, Employee and Retiree Health / Dental Insurance Budget has increased by \$7M or 20%
- Health Insurance claims are projected to increase by \$5M in FY2027
- Employee increase of 3.5% is incorporated into the budget which would offset this projected increase by \$300K

Strategic Plan Pillars	Description	Final FY27 Identified Need	FTE	FY27 Supt's Proposed	FY27 Supt's Proposed FTEs
<i>D - Benefit Adjustments</i>					
<b>Pillar 4 - Diverse, Innovative, &amp; Supportive Workforce</b>	Health Insurance COLA increase on Employee and Employer Health Insurance Rate	\$2,000,000		\$2,000,000	
Subtotal	D - Benefit Adjustments	\$2,000,000	0	\$2,000,000	0
	<b>Percent of Budget Ask</b>			<b>9.06%</b>	

# Workforce Investments

- In the Preliminary Budget the Workforce Investment section totaled \$16,073,643. In our Proposed Budget this area has been reduced by 21% or \$3.4M. Remaining is the local portion of the Cost of Living adjustment of 2.7% for all employees (\$3.6M). Teachers, Paraeducators, and Principal are proposed to receive a single step (\$3.5M). All other employees are proposed to receive a 2% merit increase (\$1.2M).
- SCPS Teacher scales remain an issue. FY2027's Proposed Budget is requesting \$4.2M to fund Phase II of a three Phase process to address Teacher Scale modernization.

Strategic Plan Pillars	Description	Final FY27 Identified Need	FTE	FY27 Supt's Proposed	FY27 Supt's Proposed FTEs
<b>E - Workforce Investments</b>					
Pillar 4 - Diverse, Innovative, & Supportive Workforce	2.7% COLA for all - estimated - net of state funding (\$3.6M) - estimated	\$4,321,000		\$3,600,000	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	Steps for Employees on Teacher Scales, Steps for Paraeducators, Steps for P & APs - estimated	\$3,535,026		\$3,535,026	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	2% Merit for non- teacher, non-para, non school admin contracted employees - estimated	\$1,230,000		\$1,230,000	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	Teacher Scale Modernization - adjustment of steps distribution - estimated	\$6,177,377		\$4,235,000	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	Stipends for Clinic Backups (\$1,000 at each school)	\$32,300		\$32,300	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	SPED Teacher Stipend - 200 FTEs (Low Incident Teachers Only) - \$3,000 per stipend	\$752,940		\$0	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	Market Adjustment - Maintenance Employees - estimated				
Pillar 4 - Diverse, Innovative, & Supportive Workforce	HS Activity Directors - adjust to put on correct steps on the salary scales - market adjustment	\$25,000		\$25,000	
Subtotal	E - Workforce Investments	\$16,073,643	0	\$12,632,326	0
<b>Percent of Budget Ask</b>				<b>57.32%</b>	

# Teacher Scale Modernization

- Improve how our scales work to address compensation inadequacies by focusing on step distribution
- Focus on steps where SCPS sees largest turnover, with a particular focus on Steps 6-20
- Adjustments made on the front compound throughout the scale, yielding stronger compensation overall
- As a result of Phase 1:
  - Improved Teacher Compensation
  - Salary difference between SCPS and Stafford halved within Steps 5-10
  - Average salary increase for teachers was 6.14%

# Teacher Scale Modernization

- The modernization of scales will be executed over 4 phases as seen below:

FY26	FY27	FY28	FY29
Phase 1	Phase 2	Phase 3	Phase 4
1.25% Steps 0-5 2% Steps 6-15 1.75% Steps 16-20 1.5% Steps 21-28 Adj 29 & 30 1.0% 31+	1.5% Steps 0-5 2.25% Steps 6-15 1.75% Steps 16-20 1.5% Steps 21-30 1.0% 31+	1.75% Steps 0-5 2.5% Steps 6-15 1.75% Steps 16-20 1.5% Steps 21-30 1.0% 31+	2.0% Steps 0-5 3% Steps 6-15 2.0% Steps 16-20 1.5% Steps 21-30 1.0% 31+

- During Phase 2 of implementation, the percentage distribution between Steps 0-15 will increase by .25%. Steps 0-5 will be calculated at 1.5% (previously 1.25%) and Steps 6-15 will be calculated at 2.25% (previously 2.0%)



# School Maintenance, Transportation, Health, and Safety/Security

# Maintenance, Transportation, Health, and Safety/Security

In the Preliminary Budget the Workforce Investment section totaled \$2,207,213. The Superintendent's Proposed Budget reduces this area by \$830,958, or 38%. FY2027's Proposed Budget incorporates is heavily focused on the Transportation Department. Areas of focus in Transportation includes:

- Adjustments to Bus Aide Hourly rate on top of the proposed COLA / Merit increases.
- Conversion of Lead Driver and Trainers from 10 month to 12 month positions
- Conversion of up to 24 Hourly Bus Attendants to contracted positions

Maintenance focus includes:

- Adding eight full time Custodial positions
- Implementation of an On Call Schedule

# Maintenance, Transportation, Health, and Safety/Security

Strategic Plan Pillars	Description	Final FY27 Identified Need	FTE	FY27 Supt's Proposed	FY27 Supt's Proposed FTEs
<b>F - School Maintenance, Transportation, Health, Safety/Security</b>					
Pillar 2 - Safe, Engaging, & Supportive Learning Environment	Behavior Support Programs (Purchased Services Substance Abuse, Anger Management, Vaping, etc.) increase in cost to begin providing at school support and 3rd millennium School interventions.	\$40,000		\$0	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	Transportation - Dispatch Position to accommodate increase in "Here comes the Bus" expansion	\$115,043	1	\$0	0
Pillar 4 - Diverse, Innovative, & Supportive Workforce	Transportation - Student Ridership Tracking System	\$96,750		\$0	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	Transportation - Convert Hourly Bus Attendants to 5 hr Contracted Bus Attendants (Incremental Costs)	\$267,288	24	\$267,288	24
Pillar 4 - Diverse, Innovative, & Supportive Workforce	Transportation - converting Lead Trainers from 10 months to 12 months contracts	\$68,123		\$68,123	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	Transportation - converting Lead Drivers from 10 months to 12 months contracts	\$147,728		\$147,728	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	Transportation- Ancillary Operations/Equipment Coordinator	\$59,873	0.5	\$0	0
Pillar 4 - Diverse, Innovative, & Supportive Workforce	CIP Bookkeeper/Admin Assistant	\$82,099	1	\$0	0
Pillar 3 - Joy, Health, & Wellness	Custodians - Contracted Positions	\$825,809	17	\$388,616	8
Pillar 4 - Diverse, Innovative, & Supportive Workforce	<b>Maintenance</b> - Need supplemental pay for providing an on-call schedule. This would include 1-HVAC technician, 1-Plumber, and 1-Electrician per week to be on standby call. Additional 16 hours of pay per week for each.	\$114,500		\$114,500	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	<b>Maintenance</b> - Supplemental Pay for the Department Head of Custodian . Position should move to a Supervisors level.	\$30,000		\$30,000	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	<b>Transportation</b> - sign on bonus for new bus drivers - This bonus is paid to new drivers who successfully complete six months of employment and is structured as follows: \$750 bonus for drivers who already have their Commercial Driver's License (CDL). \$500 bonus for new employees we train to obtain their CDL. This program is a crucial part of our recruitment strategy and must be adequately funded to remain competitive.	\$35,000		\$35,000	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	<b>Transportation</b> - increase to perfect attendance bonus budget. This program, which began in 2021, rewards drivers and attendants with perfect attendance each semester. Eligible employees receive a \$250 bonus twice a year. Based on historical data from the program's inception, \$50,000 is the projected amount needed to fund this initiative moving forward.	\$25,000		\$25,000	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	<b>Transportation</b> - Proposal to Adjust Bus Attendant Pay Scale. Starting pay is \$13.58/hr compared to \$16.01/hr in Stafford and \$15.08 in Fredericksburg. To remain competitive and effectively address our staffing needs, it is critical that we adjust our pay scale to align with the market.	\$300,000		\$300,000	
Subtotal	F - School Maintenance, Transportation, Health, Safety/Security	\$2,207,213	44	\$1,376,255	32





# Technology, Business, and Other Areas



# Technology, Business, and Other Areas

In the Preliminary Budget the Technology, Business, Other Areas totaled \$1,112,387. In our Proposed Budget this area has been reduced by \$193K or 17%. Remaining support includes:

- Educator and License Support Specialist – Support over 2,000 licenses Teachers / Administrators
- Three Principal Apprenticeship Positions
- Two HR Staffing Specialists – These positions will support recruiting and on boarding of new employment candidates
- Non Compensation Increases Recruitment Incentives to support in house development of teachers and relocation support for recruits coming from out of our area

Strategic Plan Pillars	Description	Final FY27 Identified Need	FTE	FY27 Supt's Proposed	FY27 Supt's Proposed FTEs
<i>G - Technology, Business, Other Areas</i>					
Pillar 4 - Diverse, Innovative, & Supportive Workforce	HR Aspiring Educator & Licensure Specialist	\$115,042	1	\$115,042	1
Pillar 4 - Diverse, Innovative, & Supportive Workforce	HR "Grow Your Own" Tuition Assistance	\$100,000		\$100,000	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	HR Tuition Reimbursement Budget Increase	\$75,000			
Pillar 3 - Joy, Health, & Wellness	HR Increase in Employee Recognition Budget	\$9,000		\$9,000	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	Instructional Software Support Specialist	\$118,204	1	0	
Pillar 4 - Diverse, Innovative, & Supportive Workforce	HR - Recruitment Incentives including a teacher referral program, sign-on bonuses for licensed positions, and moving stipends for candidates relocating more than 250 miles.	\$200,000		\$200,000	
Pillar 2 - Safe, Engaging, & Supportive Learning Environment	HR - Principal apprenticeship program - 3 FTEs (1 FTE at MS, HS, ES)	\$330,945	3	\$330,945	3
Pillar 4 - Diverse, Innovative, & Supportive Workforce	HR - HR Staffing Specialists (TEC1 Scale) to handle recruitment tasks such as making job offers and maintaining staffing spreadsheets.	\$164,196	2	\$164,196	2
Subtotal	G - Technology, Business, Other Areas	\$1,112,387	7	\$919,183.00	6



# FY2027 Superintendent's Proposed Budget Funding Summary

# Proposed Budget Investment Summary

The FY2027 Superintendents Proposed Budget was based upon input received by our students, parents, and staff. In addition, numerous meetings were conducted with County Administrator and members of the Board of Supervisors to communicate the School needs as well as to gain an understanding of the County needs.

In FY2026 Budget season we began a process to incrementally approach the funding gap. The initial FY 2026 investment totaled \$46,633,375 and was reduced to \$30,847,814 in FY2027's Budget process. The Superintendent's Proposed Budget has reduced these requests by over \$8M or 23% and equals an investment of \$22,080,206. Over Seventy-four percent of this increase is directly associated with cost of living, merit, and scale and benefit adjustments. Additional support has been proposed for Instructional Support, Maintenance, Transportation, and Administration.

Matrix Section	Total Local Amount
A - SOQ /State & Federal Requirements	\$ 648,679
B - Key Critical Improvements	\$ 3,401,916
C - Compliance Adjustments and Organizational Improvements	\$ 1,076,847
D - Benefit Adjustments	\$ 2,000,000
E - Workforce Investments	\$ 12,657,326
F - School Maintenance, Transportation, Health, Safety/Security	\$ 1,376,255
G - Technology, Business, Other Areas	\$ 919,183
<b>Total Investment Summary</b>	<b>\$22,080,206</b>

# SCPS Staffing Ratios Comparison

Spotsylvania County is the 12<sup>th</sup> largest School system in the State of Virginia. It takes a significant amount of resources to operate this system. Eighty-one percent of our operating budget, excluding CIP & Debt Service, is for wages and benefits. The table below provides SCPS's ranking of staffing levels per 1,000 in comparison to the State.

School Year 2023 - 2024		Ranking Out of 131 VA school Districts				
Locality	Ranking by Highest ADM	Ranking by Highest Teacher per 1000 students (#of positions per 1000 students)	Ranking by Highest Teacher Aide per 1000 students (#of positions per 1000 students)	Ranking by Highest Principal and AP per 1000 students (# of positions per 1000 students)	Ranking by Highest All Instructional Positions per 1000 students (# of positions per 1000 students)	Ranking by Highest Central Office Administration per 1000 students (#of positions per 1000 students)
Spotsylvania	12	123	43	127	109	127
Stafford	8	124	51	130	112	112
Caroline	51	125	90	102	118	76
Prince William	2	115	103	86	122	86
Fredericksburg City	68	74	41	113	53	42
Culpeper	30	84	52	118	88	110
Hanover	15	38	102	109	67	123
Henrico	6	111	121	81	120	131
Louisa	47	50	60	124	57	96



# Other Funds

# Commonwealth Governor's School Fund 1000

(Displayed in Millions)

## REVENUE SUMMARY:

Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
Local Funds	\$1.3	\$1.3	\$0.0	-0.10%	100.00%
<b>Grand Total</b>	<b>\$1.3</b>	<b>\$1.3</b>	<b>\$0.0</b>	<b>-0.10%</b>	<b>100.00%</b>

## EXPENDITURE SUMMARY:

Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
Salaries/ Wages	\$0.91	\$0.93	\$0.02	1.92%	70.89%
Employee Benefits	\$0.36	\$0.34	-\$0.02	-5.22%	26.15%
<b>Subtotal</b>	<b>\$1.3</b>	<b>\$1.3</b>	<b>\$0.0</b>	<b>-0.11%</b>	<b>97.04%</b>
Other Charges	\$0.01	\$0.01	\$0.00	0.00%	0.79%
Materials & Supplies	\$0.03	\$0.03	\$0.00	0.00%	2.17%
<b>Subtotal</b>	<b>\$0.04</b>	<b>\$0.04</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>2.96%</b>
<b>Grand Total</b>	<b>\$1.3</b>	<b>\$1.3</b>	<b>\$0.0</b>	<b>-0.10%</b>	<b>100.00%</b>





# Rappahannock Juvenile Detention Center Fund 2000

(Displayed in Millions)

## REVENUE SUMMARY:

Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
State Funds	\$1.3	\$1.3	\$0.0	0.00%	90.55%
Federal Funds	\$0.1	\$0.1	\$0.0	0.00%	9.45%
<b>Grand Total</b>	<b>\$1.4</b>	<b>\$1.4</b>	<b>\$0.0</b>	<b>0.00%</b>	<b>100.00%</b>

## EXPENDITURE SUMMARY:

Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
Salaries/ Wages	\$1.0	\$1.0	\$0.0	-1.64%	69.43%
Employee Benefits	\$0.4	\$0.3	\$0.0	-9.11%	23.17%
<b>Subtotal</b>	<b>\$1.3</b>	<b>\$1.3</b>	<b>\$0.0</b>	<b>-3.62%</b>	<b>92.60%</b>
Purchased Services	\$0.02	\$0.01	-\$0.01	-55.64%	0.60%
Other Charges	\$0.05	\$0.05	\$0.00	2.92%	3.56%
Materials & Supplies	\$0.02	\$0.05	\$0.02	80.69%	3.24%
<b>Subtotal</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.01</b>	<b>12.12%</b>	<b>7.40%</b>
<b>Grand Total</b>	<b>\$1.4</b>	<b>\$1.4</b>	<b>\$0.1</b>	<b>6.93%</b>	<b>100.00%</b>





# Food Service Fund 3000

(Displayed in Millions)

## REVENUE SUMMARY:

Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
Fund Balance	\$4.5	\$4.4	-\$0.1	-1.74%	25.22%
State Funds	\$0.5	\$0.4	-\$0.1	-17.02%	2.40%
Federal Funds	\$10.7	\$11.3	\$0.6	5.22%	64.51%
Other Funds	\$1.6	\$1.4	-\$0.3	-15.85%	7.88%
<b>Grand Total</b>	<b>\$17.4</b>	<b>\$17.5</b>	<b>\$0.1</b>	<b>0.78%</b>	<b>100.00%</b>

## EXPENDITURE SUMMARY:

Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
Salaries/ Wages	\$1.1	\$0.8	-\$0.3	-28.50%	4.62%
Employee Benefits	\$0.6	\$0.5	\$0.0	-6.93%	3.13%
<b>Subtotal</b>	<b>\$1.7</b>	<b>\$1.4</b>	<b>-\$0.4</b>	<b>-21.12%</b>	<b>7.75%</b>
Purchased Services	\$12.7	\$14.0	\$1.3	10.61%	79.92%
Other Charges	\$0.0	\$0.0	\$0.0	0.00%	0.10%
Materials & Supplies	\$0.2	\$0.2	\$0.0	0.00%	1.15%
Capital Outlay	\$2.8	\$1.9	-\$0.8	-30.29%	11.08%
<b>Subtotal</b>	<b>\$15.7</b>	<b>\$16.2</b>	<b>\$0.5</b>	<b>3.19%</b>	<b>92.25%</b>
<b>Grand Total</b>	<b>\$17.4</b>	<b>\$17.5</b>	<b>\$0.1</b>	<b>0.78%</b>	<b>100.00%</b>



# Regional Adult Education Fund 4000

(Displayed in Millions)

## REVENUE SUMMARY:

Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
State Funds	\$0.3	\$0.3	\$0.00	0.00%	17.69%
Local Funds	\$0.1	\$0.1	\$0.00	0.00%	6.11%
Federal Funds	\$1.1	\$1.1	\$0.00	0.20%	69.24%
Other Funds	\$0.1	\$0.1	\$0.00	0.00%	6.97%
<b>Grand Total</b>	<b>\$1.5</b>	<b>\$1.5</b>	<b>\$0.00</b>	<b>0.14%</b>	<b>100.00%</b>

## EXPENDITURE SUMMARY:

Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
Salaries/ Wages	\$0.8	\$0.7	-\$0.07	-8.51%	51.01%
Employee Benefits	\$0.1	\$0.1	\$0.00	4.87%	6.23%
<b>Subtotal</b>	<b>\$0.9</b>	<b>\$0.8</b>	<b>-\$0.1</b>	<b>-7.05%</b>	<b>57.24%</b>
Purchased Services	\$0.01	\$0.0	\$0.02	152.77%	0.85%
Other Charges	\$0.57	\$0.6	\$0.00	0.80%	37.30%
Materials & Supplies	\$0.07	\$0.1	\$0.04	56.13%	4.61%
<b>Subtotal</b>	<b>\$0.6</b>	<b>\$0.7</b>	<b>\$0.1</b>	<b>9.77%</b>	<b>42.76%</b>
<b>Grand Total</b>	<b>\$1.5</b>	<b>\$1.5</b>	<b>\$0.0</b>	<b>0.14%</b>	<b>100.00%</b>



# Operating Fund 5000

(Displayed in Millions)

## REVENUE SUMMARY:

Type	FY26 Revised Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
State Funds*	\$222.7	\$234.7	\$11.9	5.36%	55.14%
Local Funds	\$167.9	\$173.4	\$5.5	3.28%	40.74%
Federal Funds	\$0.5	\$0.5	\$0.0	0.00%	0.11%
Other Funds	\$2.9	\$2.9	\$0.0	-0.35%	0.68%
GAP	\$0.0	\$14.2	\$14.2		3.33%
<b>Grand Total</b>	<b>\$394.0</b>	<b>\$425.6</b>	<b>\$31.6</b>	<b>8.64%</b>	<b>100.00%</b>

\*FY26 Revised Budget Includes the Governor's Final State Funding Increase of \$6.1M.

## EXPENDITURE SUMMARY:

Type	FY26 Revised Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
Salaries/ Wages*	\$223.9	\$241.0	\$17.1	7.64%	56.62%
Employee Benefits	\$88.6	\$95.6	\$7.0	7.95%	22.47%
<b>Subtotal</b>	<b>\$312.5</b>	<b>\$336.6</b>	<b>\$24.1</b>	<b>7.72%</b>	<b>79.09%</b>
Purchased Services	\$19.3	\$20.1	\$0.7	3.71%	4.71%
Other Charges	\$11.5	\$11.9	\$0.3	2.98%	2.79%
Materials & Supplies	\$15.9	\$16.8	\$0.9	5.78%	3.95%
Capital Outlay	\$0.1	\$0.1	\$0.0	0.00%	0.02%
Debt Service	\$34.6	\$40.2	\$5.5	15.92%	9.44%
<b>Subtotal</b>	<b>\$81.5</b>	<b>\$89.0</b>	<b>\$7.5</b>	<b>9.20%</b>	<b>20.91%</b>
<b>Grand Total</b>	<b>\$394.0</b>	<b>\$425.6</b>	<b>\$31.6</b>	<b>8.03%</b>	<b>100.00%</b>



# Capital Improvement Fund 6000

Major School Construction Capital Projects						
	FY 2027*	FY 2028	FY 2029	FY 2030	FY 2031	5-Yr Total FY27-FY31
Spotsylvania Middle School Renovation & Expansion	14,076,343					14,076,343
Expansion of Thornburg Middle School	7,500,000	3,700,000				11,200,000
Marshall Expansion/Modification	9,200,000	15,000,000				24,200,000
Chancellor High/Middle Mechanical/Electrical/Plumbing Renovation	10,000,000					10,000,000
Berkeley Elementary School Water Tank	260,000	3,655,804				3,915,804
Expansion of Ni River Middle School	840,000	6,500,000	7,500,000			14,840,000
Massaponax High School Switchgear	0				2,000,000	2,000,000
Wilderness Elementary School HVAC Upgrades	0				2,500,000	2,500,000
<b>Subtotal Major School Construction</b>	<b>41,876,343</b>	<b>28,855,804</b>	<b>7,500,000</b>	<b>0</b>	<b>4,500,000</b>	<b>82,732,147</b>
Minor School Construction or Non-Construction Capital Projects						
	FY 2027*	FY 2028	FY 2029	FY 2030	FY 2031	5-Yr Total FY27-FY31
Transportation Buses	4,302,665	4,431,745	4,564,697	4,792,932	5,078,568	23,170,607
Capital Maintenance	15,558,946	13,111,717	15,557,250	12,305,063	12,343,830	68,876,806
Technology Replacements/Upgrades	8,716,000	9,973,600	7,620,765	2,850,000	2,160,000	31,320,365
<b>Subtotal Minor/Non-Construction Projects</b>	<b>28,577,611</b>	<b>27,517,062</b>	<b>27,742,712</b>	<b>19,947,995</b>	<b>19,582,398</b>	<b>123,367,778</b>
Future Projects						
	FY 2027*	FY 2028	FY 2029	FY 2030	FY 2031	5-Yr Total FY27-FY31
New Elementary School Route 1 Corridor				4,600,000	40,000,000	44,600,000
New High School Route 1 Corridor					9,000,000	9,000,000
Career & Tech Relocation to Expand Classroom Capacity				4,200,000	70,000,000	74,200,000
Repurpose current CTE as Middle School						0
Spotsylvania ES Renovation			1,500,000	7,500,000	12,500,000	21,500,000
<b>Subtotal Future Projects</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>16,300,000</b>	<b>131,500,000</b>	<b>149,300,000</b>
<b>Grand Total CIP Expenditures</b>	<b>70,453,954</b>	<b>56,372,866</b>	<b>36,742,712</b>	<b>36,247,995</b>	<b>155,582,399</b>	<b>355,399,925</b>

\* Subsequent to the November 10, 2025 CIP approval the FY 2027 CIP Maintenance Plan was modified based upon revised estimates and proposed project scheduling.



# Fleet Services Fund 7000

(Displayed in Millions)

## REVENUE SUMMARY:

Revenue Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
FLEET REVENUE - COUNTY	\$0.8	\$0.9	\$0.0	5.00%	20.90%
FLEET REVENUE - TRANSPORT	\$3.0	\$3.2	\$0.2	5.00%	75.13%
FLEET REVENUE - MAINTENANCE	\$0.1	\$0.2	\$0.0	5.00%	3.66%
FLEET REVENUE - OTHER	\$0.0	\$0.0	\$0.0	0.00%	0.23%
FLEET REVENUE - WARRANTY/	\$0.0	\$0.0	\$0.0	0.00%	0.09%
<b>Grand Total</b>	<b>\$4.0</b>	<b>\$4.2</b>	<b>\$0.2</b>	<b>15.00%</b>	<b>100.00%</b>

Fleet Services has proposed a 5% cost increase due to the impact of inflation on the cost of parts/tires/ equipment.

## EXPENDITURE SUMMARY:

Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
Salaries/ Wages	\$1.5	\$1.5	\$0.1	4.86%	36.08%
Employee Benefits	\$0.5	\$0.5	\$0.0	2.65%	11.90%
<b>Subtotal</b>	<b>\$2.0</b>	<b>\$2.0</b>	<b>\$0.1</b>	<b>4.30%</b>	<b>47.99%</b>
Purchased Services	\$0.3	\$0.4	\$0.1	44.30%	9.02%
Other Charges	\$0.1	\$0.1	\$0.0	0.00%	3.00%
Materials & Supplies	\$1.6	\$1.6	\$0.0	0.00%	37.90%
Capital Outlay	\$0.1	\$0.1	\$0.0	0.00%	2.09%
<b>Subtotal</b>	<b>\$2.1</b>	<b>\$2.2</b>	<b>\$0.1</b>	<b>5.62%</b>	<b>52.01%</b>
<b>Grand Total</b>	<b>\$4.0</b>	<b>\$4.2</b>	<b>\$0.2</b>	<b>4.98%</b>	<b>100.00%</b>



# Restricted (Grants) Fund 5400

(Displayed in Millions)

## REVENUE SUMMARY:

Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
State Funds	\$1.4	\$1.7	\$0.3	18.98%	7.97%
Local Funds	\$0.2	\$0.4	\$0.2	115.99%	1.67%
Federal Funds	\$18.0	\$18.2	\$0.2	1.11%	84.20%
Other Funds	\$1.2	\$1.3	\$0.1	6.58%	6.16%
<b>Grand Total</b>	<b>\$20.8</b>	<b>\$21.6</b>	<b>\$0.7</b>	<b>3.60%</b>	<b>100.00%</b>

## EXPENDITURE SUMMARY:

Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
Salaries/ Wages	\$8.15	\$9.83	\$1.68	20.62%	45.56%
Employee Benefits	\$2.98	\$3.08	\$0.10	3.31%	14.28%
<b>Subtotal</b>	<b>\$11.1</b>	<b>\$12.9</b>	<b>\$1.8</b>	<b>15.98%</b>	<b>59.84%</b>
Purchased Services	\$2.82	\$2.05	-\$0.77	-27.42%	9.50%
Other Charges	\$5.34	\$5.40	\$0.06	1.12%	25.01%
Materials & Supplies	\$1.49	\$1.17	-\$0.31	-21.12%	5.44%
Capital Outlay	\$0.05	\$0.05	\$0.00	0.00%	0.21%
<b>Subtotal</b>	<b>\$9.7</b>	<b>\$8.7</b>	<b>-\$1.0</b>	<b>-10.61%</b>	<b>40.16%</b>
<b>Grand Total</b>	<b>\$20.8</b>	<b>\$21.6</b>	<b>\$0.7</b>	<b>3.60%</b>	<b>100.00%</b>



# Textbook Fund 5900

(Displayed in Millions)

## REVENUE SUMMARY:

Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
State Funds	\$2.4	\$2.3	-\$0.1	-2.66%	62.17%
Local Funds	\$1.4	\$1.4	\$0.0	0.77%	37.83%
<b>Grand Total</b>	<b>\$3.7</b>	<b>\$3.7</b>	<b>-\$0.1</b>	<b>-1.39%</b>	<b>100.00%</b>

## EXPENDITURE SUMMARY:

Type	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
Materials & Supplies	\$3.7	\$3.7	-\$0.1	-1.39%	100.00%
<b>Grand Total</b>	<b>\$3.7</b>	<b>\$3.7</b>	<b>-\$0.1</b>	<b>-1.39%</b>	<b>100.00%</b>





# FY2027 Superintendent's Proposed Budget All Funds

(Displayed in Millions)

## REVENUE SUMMARY:

Type	FY26 Revised Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
State Funds*	\$228.6	\$240.6	\$12.0	5.26%	43.97%
Local Funds	\$170.8	\$176.6	\$5.7	3.35%	32.26%
CIP	\$47.1	\$70.3	\$23.2	49.26%	12.85%
Federal Funds	\$30.3	\$31.1	\$0.8	2.51%	5.68%
Other Funds	\$10.5	\$10.0	-\$0.4	-4.20%	1.84%
Fund Balance	\$4.5	\$4.4	-\$0.1	-1.74%	0.81%
GAP		\$14.2	\$14.2		2.59%
<b>Grand Total</b>	<b>\$491.9</b>	<b>\$547.3</b>	<b>\$55.4</b>	<b>11.26%</b>	<b>100.00%</b>

\*FY26 Revised Budget Includes the Governor's Final State Funding Increase of \$6.1M.

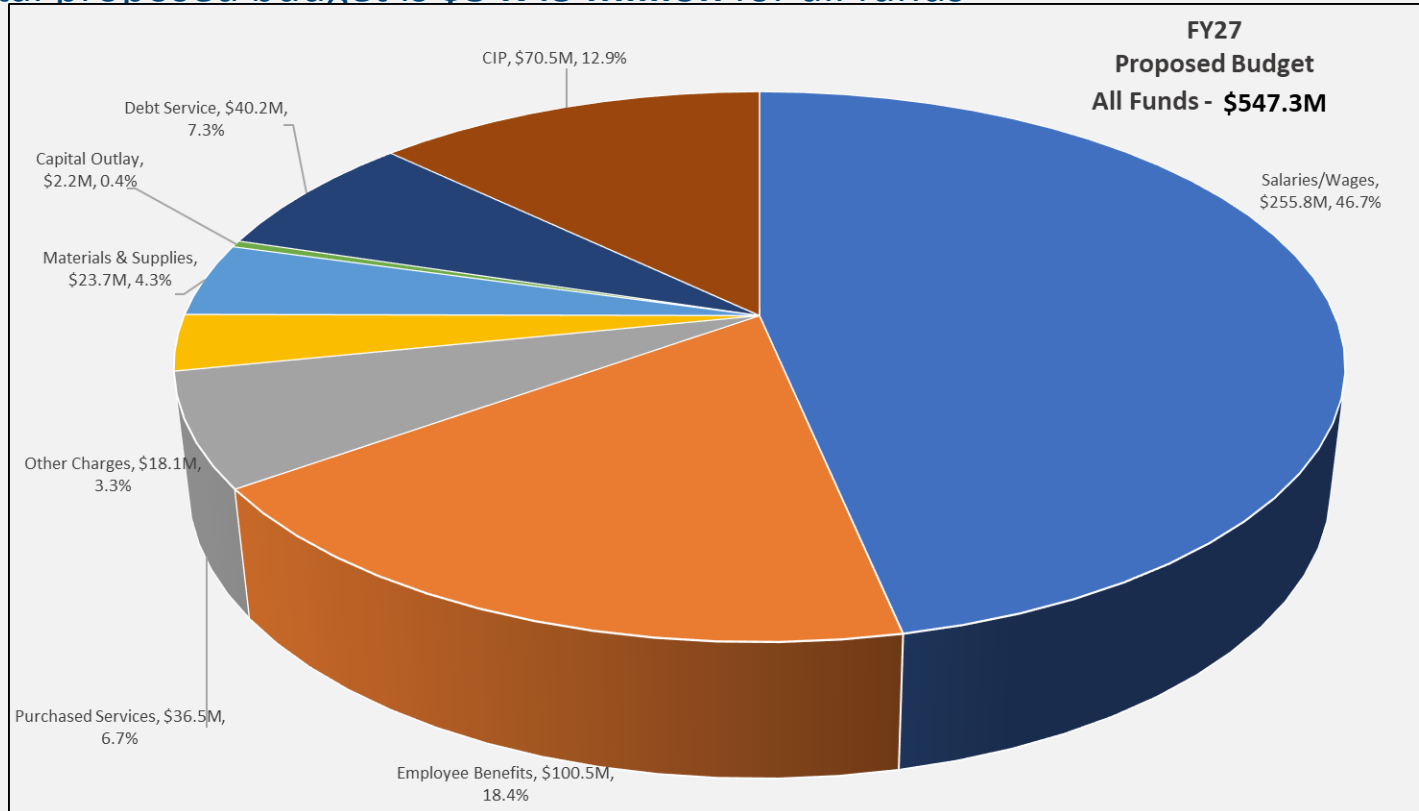
## EXPENDITURE SUMMARY:

Type	FY26 Revised Budget	FY27 Proposed Budget	Variance	% of Change	% of Budget
Salaries/Wages*	\$237.3	\$255.8	\$18.5	7.78%	46.73%
Employee Benefits	\$93.5	\$100.5	\$7.1	7.56%	18.37%
<b>Subtotal</b>	<b>\$330.8</b>	<b>\$356.3</b>	<b>\$25.5</b>	<b>7.72%</b>	<b>65.10%</b>
Purchased Services	\$35.1	\$36.5	\$1.4	4.02%	6.68%
Other Charges	\$17.6	\$18.1	\$0.4	2.32%	3.30%
Materials & Supplies	\$23.1	\$23.7	\$0.6	2.65%	4.32%
Capital Outlay	\$3.0	\$2.2	-\$0.8	-28.17%	0.39%
CIP	\$47.7	\$70.5	\$22.8	47.73%	12.87%
Debt Service	\$34.6	\$40.2	\$5.5	15.92%	7.34%
<b>Subtotal</b>	<b>\$161.2</b>	<b>\$191.0</b>	<b>\$29.9</b>	<b>18.53%</b>	<b>34.90%</b>
<b>Grand Total</b>	<b>\$491.9</b>	<b>\$547.3</b>	<b>\$55.4</b>	<b>11.26%</b>	<b>100.00%</b>



# All Funds – Expenditures by Character

Total proposed budget is **\$547.3 million** for all funds



# FY2027

## Budget Calendar and Next Steps

# FY2027 Budget Calendar

January 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
February 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

January	01/20/2026	5:30 p.m.	SB Meeting	Superintendent Presents FY 2027 Budget
	01/26/2026	5:30 p.m.	SB Special Meeting	Budget Work Session – Public Hearing on FY 2027 School Budget and CIP
February	02/09/2026	5:30 p.m.	SB Meeting	Regular meeting / Budget Work Session
	02/10/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session – County Administrator Presents Recommended FY 2027 Budget & CIP
	02/17/2026	5:30 p.m.	SB Special Meeting	Approval of FY 2027 Budget and Capital Improvement Plan (CIP) if needed
	02/19/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session – School Board Presents Approved Budget to BOS
	02/24/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session – Tax Rate Advertisement Decision

# FY2027 Next Steps

Tonight, School Board Members will receive printed copies of the FY2027 Proposed Budget Matrix and FY2027 Proposed Budget Book.

Budget information will be available on the FY2027 Budget website by January 24, 2026 including:

- Proposed Budget Presentation
- Proposed Budget Book
- Proposed Budget Matrix
- Proposed Budget Revenues and Expenditure Charts

**January 26, 2026** - School Board Budget Work Session and Public Hearing

# FY2027 Budget Highlights

## **Workforce Investment**

Health Insurance COLA Increase  
2.7% COLA  
0.5% COLA FY2026  
Step Increase for Licensed Staff  
2% Merit for Support Personnel  
Teacher Scale Modernization

## **Additional School Support**

Autism Teachers & Paras  
School Psychologists & Counselors  
Educational Diagnosticians/Department Chairs  
Career and Technical Education Teachers (CTE)  
Administrative Interns and Assistant Principals  
Content Coordinators  
Reading Specialists  
Middle School Interventionists  
Math Interventionists  
Executive Director for Middle/Elementary School  
Attendance Liaisons  
JJW & SMS Teacher  
Stipends for Clinic Back-Up

## **Additional Transportation & Operations Support**

Conversion of Hourly Bus Attendants  
Conversion of Lead Drivers 10 to 12 Months  
Conversion of Lead Trainers  
Additional Contracted Custodial Positions  
Adjust Bus Attendant Pay  
Transportation Staff Incentives/Recruitment  
Custodial Supervisor Pay Adjustment

## **Division Level Support**

Coordinator of Professional Learning  
Division Counsel and Paralegal  
Aspiring Educators & License Specialist  
Increase Tuition for Grow Your Own Program  
Human Resources Staffing Specialist – 2

Thank you

Questions?

# FY 2027 Superintendent's Proposed Budget All Funds

## By State Category (displayed in millions)

Area	FY25 Actual	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Total Budget	FY27 Proposed # of FTEs
Instruction	\$268.40	\$289.09	\$314.52	\$25.87	8.95%	57.47%	2,961
Administration	\$16.23	\$17.15	\$19.32	\$2.17	12.63%	3.53%	133
Transportation	\$30.55	\$31.92	\$33.34	\$1.42	4.43%	6.09%	436
Maintenance	\$33.00	\$33.31	\$34.83	\$1.53	4.59%	6.36%	165
Food Services	\$14.00	\$14.22	\$15.27	\$1.06	7.42%	2.79%	18
Capital Projects	\$38.09	\$47.69	\$70.45	\$22.76	47.73%	12.87%	-
Technology	\$19.30	\$17.79	\$19.42	\$1.63	9.16%	3.55%	83
Debt Services	\$38.17	\$34.65	\$40.16	\$5.51	15.92%	7.34%	-
<b>Total</b>	<b>\$457.74</b>	<b>\$485.82</b>	<b>\$547.32</b>	<b>\$61.94</b>	<b>12.70%</b>	<b>100.00%</b>	<b>3,796</b>





# FY 2027 Superintendent's Proposed Budget All Funds

## Instruction Area Overview (displayed in millions)

Area	Category	Expense Type	FY25 Actual	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Total Budget
Instruction	FTEs	Adopted/Proposed		2,890	2,961	71	2.46%	
	Salary & Benefits	SALARIES/WAGES	\$170.94	\$186.43	\$206.74	\$20.30	10.89%	
		EMPLOYEE BENEFITS	\$74.70	\$77.86	\$84.02	\$6.16	7.92%	
		Total for Category	\$245.64	\$264.29	\$290.76	\$26.47	10.01%	
	Non-Comp	PURCHASED SERVICES	\$11.35	\$10.43	\$9.71	-\$0.72	-6.88%	
		OTHER CHARGES	\$0.65	\$4.93	\$4.80	-\$0.13	-2.70%	
		MATERIALS & SUPPLIES	\$10.59	\$9.38	\$9.19	\$0.25	2.69%	
		CAPITAL OUTLAY	\$0.18	\$0.06	\$0.06	\$0.00	0.00%	
		Total for Category	\$22.77	\$24.80	\$23.76	-\$0.60	-2.42%	
	Total	Total for Area	\$268.40	\$289.09	\$314.52	\$25.87	8.95%	57.47%



# FY 2027 Superintendent's Proposed Budget All Funds

## Administration Area Overview (displayed in millions)

Area	Category	Expense Type	FY25 Actual	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Total Budget
Administration	FTEs	Adopted/Proposed		128	133	5	3.91%	
	Salary & Benefits	SALARIES/WAGES	\$9.15	\$10.57	\$11.76	\$1.19	11.22%	
		EMPLOYEE BENEFITS	\$3.57	\$3.87	\$4.15	\$0.28	7.14%	
		Total for Category	\$12.72	\$14.45	\$15.91	\$1.46	10.13%	
	Non-Comp	PURCHASED SERVICES	\$3.05	\$2.08	\$2.57	\$0.49	23.60%	
		OTHER CHARGES	\$0.17	\$0.38	\$0.58	\$0.20	54.03%	
		MATERIALS & SUPPLIES	\$0.26	\$0.22	\$0.23	\$0.01	4.14%	
		CAPITAL OUTLAY	\$0.02	\$0.03	\$0.03	\$0.00	0.00%	
		Total for Category	\$3.51	\$2.70	\$3.40	\$0.70	26.01%	
	Total	Total for Area	\$16.23	\$17.15	\$19.32	\$2.17	12.63%	3.53%



# FY 2027 Superintendent's Proposed Budget All Funds

## Transportation Area Overview (displayed in millions)

Area	Category	Expense Type	FY25 Actual	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Total Budget
Transportation	FTEs	Adopted/Proposed		437	461	24	5.49%	
	Salary & Benefits	SALARIES/WAGES	\$16.01	\$15.97	\$16.90	\$0.93	5.83%	
		EMPLOYEE BENEFITS	\$6.23	\$5.36	\$5.46	\$0.10	1.95%	
		Total for Category	\$22.24	\$21.33	\$22.37	\$1.03	4.85%	
	Non-Comp	PURCHASED SERVICES	\$5.19	\$6.17	\$6.46	\$0.29	4.67%	
		OTHER CHARGES	\$0.25	\$0.47	\$0.48	\$0.01	1.53%	
		MATERIALS & SUPPLIES	\$2.87	\$3.85	\$3.94	\$0.09	2.21%	
		CAPITAL OUTLAY	\$0.00	\$0.09	\$0.09	\$0.00	0.00%	
		Total for Category	\$8.30	\$10.59	\$10.97	\$0.38	3.59%	
	Total	Total for Area	\$30.55	\$31.92	\$33.34	\$1.42	4.43%	6.09%



# FY 2027 Superintendent's Proposed Budget All Funds

## Maintenance Area Overview (displayed in millions)

Area	Category	Expense Type	FY25 Actual	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Total Budget
Maintenance	FTEs	Adopted/Proposed		155	165	10	6.45%	
	Salary & Benefits	SALARIES/WAGES	\$10.52	\$10.99	\$12.59	\$1.59	14.47%	
		EMPLOYEE BENEFITS	\$3.59	\$3.36	\$3.72	\$0.36	10.81%	
		Total for Category	\$14.10	\$14.35	\$16.30	\$1.95	13.62%	
	Non-Comp	PURCHASED SERVICES	\$5.72	\$2.54	\$2.54	\$0.01	0.32%	
		OTHER CHARGES	\$8.95	\$10.93	\$11.26	\$0.33	3.05%	
		MATERIALS & SUPPLIES	\$3.13	\$2.68	\$2.75	\$0.08	2.87%	
		CAPITAL OUTLAY	\$1.09	\$2.81	\$1.97	-\$0.84	-29.97%	
		Total for Category	\$18.90	\$18.95	\$18.53	-\$0.43	-2.24%	
	Total	Total for Area	\$33.00	\$33.31	\$34.83	\$1.53	4.59%	6.36%



# FY 2027 Superintendent's Proposed Budget All Funds

## Food Services Area Overview (displayed in millions)

Area	Category	Expense Type	FY25 Actual	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Total Budget
Food Services	FTEs	Adopted/Proposed		18	18	\$0.00	0.00%	
	Salary & Benefits	SALARIES/WAGES	\$0.97	\$0.97	\$0.70	-\$0.27	-27.81%	
		EMPLOYEE BENEFITS	\$0.64	\$0.54	\$0.52	-\$0.02	-3.56%	
		Total for Category	\$1.61	\$1.51	\$1.22	-\$0.29	-19.10%	
	Non-Comp	PURCHASED SERVICES	\$12.30	\$12.58	\$13.93	\$1.34	10.68%	
		OTHER CHARGES	\$0.02	\$0.02	\$0.02	\$0.00	0.00%	
		MATERIALS & SUPPLIES	\$0.07	\$0.11	\$0.11	\$0.00	0.00%	
		Total for Category	\$12.39	\$12.71	\$14.06	\$1.34	10.57%	
	Total	Total for Area	\$14.00	\$14.22	\$15.27	\$1.06	7.42%	2.79%



# FY 2027 Superintendent's Proposed Budget All Funds

## CIP and Debt Services Area Overview (displayed in millions)

Area	Category	Expense Type	FY25 Actual	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Total Budget	# of FTEs
Capital Projects	Non-Comp	CIP	\$38.09	\$47.69	\$70.45	\$22.76	47.73%		
		Total for Category	\$38.09	\$47.69	\$70.45	\$22.76	47.73%		
	Total	Total for Area	\$38.09	\$47.69	\$70.45	\$22.76	47.73%	12.87%	-
Debt Services	Non-Comp	BONDS	\$30.99	\$34.65	\$40.16	\$5.51	15.92%		
		Total for Category	\$30.99	\$34.65	\$40.16	\$5.51	15.92%		
	Total	Total for Area	\$30.99	\$34.65	\$40.16	\$5.51	15.92%	7.34%	-



# FY 2027 Superintendent's Proposed Budget All Funds

## Technology Area Overview (displayed in millions)

Area	Category	Expense Type	FY25 Actual	FY26 Adopted Budget	FY27 Proposed Budget	Variance	% of Change	% of Total Budget
Technology	FTEs	Adopted/Proposed		84	84	\$0.00	0.00%	
	Salary & Benefits	SALARIES/WAGES	\$5.83	\$6.26	\$7.08	\$0.82	13.18%	
		EMPLOYEE BENEFITS	\$2.49	\$2.48	\$2.65	\$0.17	7.00%	
		Total for Category	\$8.32	\$8.74	\$9.73	\$1.00	11.42%	
	Non-Comp	PURCHASED SERVICES	\$1.19	\$1.32	\$1.32	\$0.00	0.00%	
		OTHER CHARGES	\$0.31	\$0.92	\$0.92	\$0.00	0.00%	
		MATERIALS & SUPPLIES	\$7.20	\$6.81	\$7.44	\$0.63	9.27%	
		CAPITAL OUTLAY	\$2.29	\$0.00	\$0.00	\$0.00	0.00%	
		Total for Category	\$10.99	\$9.06	\$9.69	\$0.63	6.97%	
	Total	Total for Area	\$19.30	\$17.79	\$19.42	\$1.63	9.16%	3.55%

