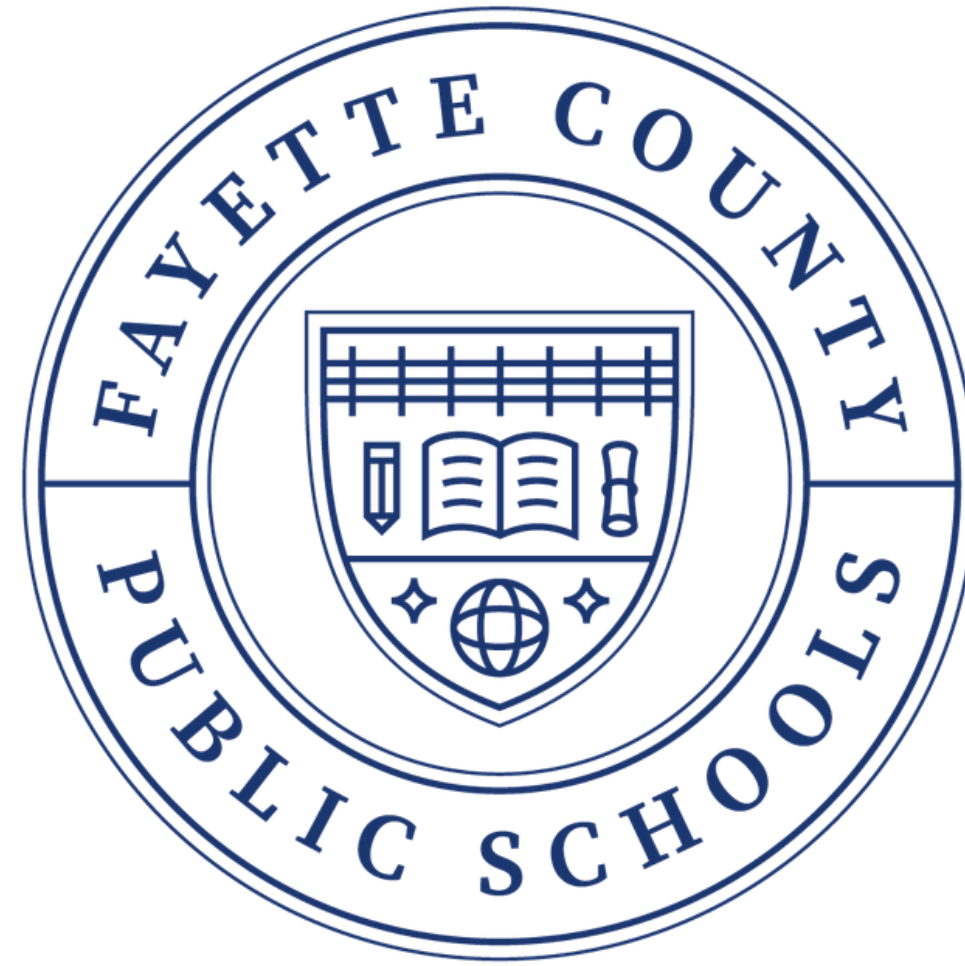




Budget Deep Dive

Board Finance & Accountability Committee

September 9, 2026



Fiscal Year 2026-27 Working Budget

General Fund Executive Summary

TOTAL GENERAL FUND BUDGET: \$751,554,800

FISCAL YEAR 2025-26 DEFICIT: \$5,500,000

BEGINNING BALANCE: \$3,885,590

CONTINGENCY: \$11,150,000

Impact of Deficit



DEFICIT
\$5.5 million

**REMAINING
CONTINGENCY**
\$5.7 million

**TOTAL
CONTINGENCY**
\$11.2 million



Fiscal Year 2026-27 Budget Reality



- Due to the 2025-26 deficit, we have an effective contingency of \$5.7 million.
- The budget is balanced on projected proceeds of \$8 million from the sale of property. If those sales do not materialize or come in under projection, we may end 2026-27 in deficit. Additionally, sale proceeds are a one-time revenue source, but they are covering recurring costs in the 2026-27 budget.
- Capital Fund dollars have been committed to maintenance projects and Chromebooks. The flexibility that allows capital fund spending on maintenance projects is scheduled to sunset on June 30, 2027.
- Past budgets included a cushion in the allocation for substitutes. There is no cushion this year. In order to pay for anything not currently in the budget, something in the budget will have to be cut.

Traditional Budget Picture



FAYETTE COUNTY PRIMARY			
WORKING BUDGET REPORT FOR FY 2027			
GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	43,291,114.65	3,223,443.15	3,885,589.91
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	247,750,181.36	253,760,053.04	267,490,614.00
1113 PSC PROPERTY TAX	11,896,188.98	9,803,670.17	11,769,350.00
1115 DELINQUENT PROPERTY TAX	1,817,118.80	1,967,707.37	1,500,000.00
1116 DISTILLED SPIRITS TAX	.00	.00	3,410.00
1117 MOTOR VEHICLE TAX	19,213,201.32	21,319,388.16	20,800,000.00
TOTAL AD VALOREM TAXES	280,678,690.46	288,850,818.74	301,563,374.00
SALES & USE TAXES			
1121 UTILITIES TAX	25,568,506.96	27,808,987.52	26,500,000.00
TOTAL SALES & USE TAXES	25,568,506.96	27,808,987.52	26,500,000.00
INCOME TAXES			
1131 OCCUPATIONAL LICENSE TAX	51,299,513.43	53,672,779.30	52,000,000.00
TOTAL INCOME TAXES	51,299,513.43	53,672,779.30	52,000,000.00
PENALTIES & INTEREST ON TAXES			
1140 PENALTIES & INTEREST ON TAXES	.00	615,213.90	.00
TOTAL PENALTIES & INTEREST ON TAXES	.00	615,213.90	.00
OTHER TAXES			
1191 OMITTED PROPERTY TAX	652,266.82	2,357,776.48	1,000,000.00
TOTAL OTHER TAXES	652,266.82	2,357,776.48	1,000,000.00
REVENUE OTHER LOCAL GOVERNMENT UNITS			
1280 REVENUE IN LIEU OF TAXES	47,058.32	151,875.22	151,900.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	47,058.32	151,875.22	151,900.00
TUITION			
1310 TUITION FROM INDIVIDUALS	.00	.00	.00

- Instruction:
- Student Support Services:
- Instructional Staff Support Services:
- District Administrative Support
- School Administrative Support:
- Business Support:
- Plant Operations and Maintenance:
- Student Transportation:
- Other Instructional
- Community Services
- Debt Service
- Fund Transfers
- Contingency

\$412,586,445

\$56,009,151

\$35,329,483

\$11,681,953

\$48,148,124

\$42,025,492

\$79,827,769

\$46,045,585

\$421,128

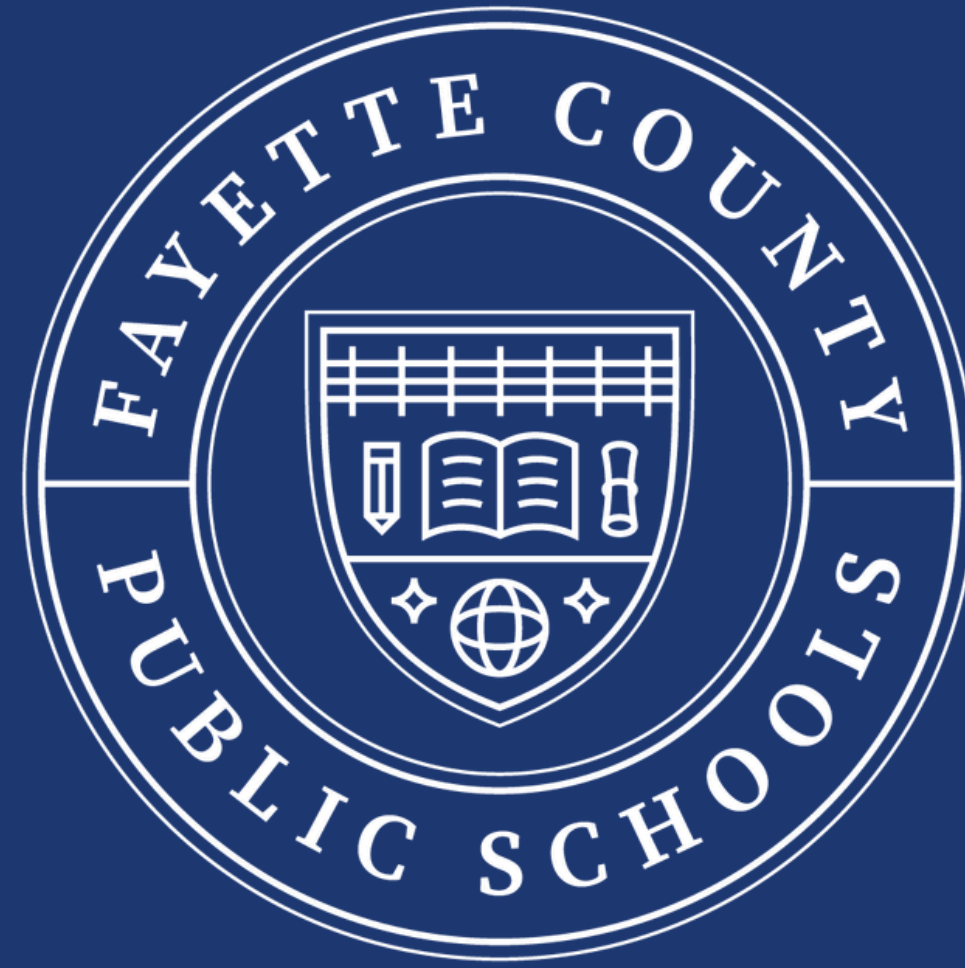
\$692,129

\$6,727,540

\$900,000

\$11,150,000

Total: \$751,554,800



Building the Budget

How Schools are Funded and Staffed in FCPS

Section 4 Funding: School Staffing

Allocations of certified staff based on enrollment projections.

Section 5 Funding: School Staffing

Allocations of classified staff based on enrollment projections.

Districtwide Staffing Allocations

Includes staff to support students receiving special education, gifted & talented, or multilingual services, district mental health professionals, nurses, school social workers, band and orchestra teachers, custodians, police officers, security ambassadors, and athletic trainers.

Section 6 Funding: School Operational Dollars

Schools receive an allocation of \$110 per student. (State minimum requirement is \$100.)

Grants and Other Funding

FCPS provides money for supplemental duty positions to all schools, and some schools receive additional funds and/or staff through Title I, Family Resource Youth Service Centers, and other grants.

SCHOOL STAFFING: Elementary School

STATE REQUIREMENT		FCPS ALLOCATION
1	INSTRUCTIONAL LEADERS	1 principal, 1 assistant principal (enrollment < 675) or 2 assistant principals (enrollment > 675)
“At least some part”	MEDIA SPECIALIST	1 per school
1 for every 24 students	TEACHERS (K-3)	1 for every 24 students (rounded up to 0.5) (high poverty schools* 1 to 22)
1 for every 28 students	TEACHERS (GRADE 4)	1 for every 28 students (rounded up to 0.5) (high poverty schools* 1 to 26)
1 for every 29 students	TEACHERS (GRADE 5)	1 for every 29 students (rounded up to 0.5) (high poverty schools* 1 to 27)
1 for every 24 students	KINDERGARTEN PARAEDUCATORS	1 for every 24 students (rounded up to 0.5)

*High poverty schools are defined as those where more than 75% of students enrolled qualify for free or reduced lunch.

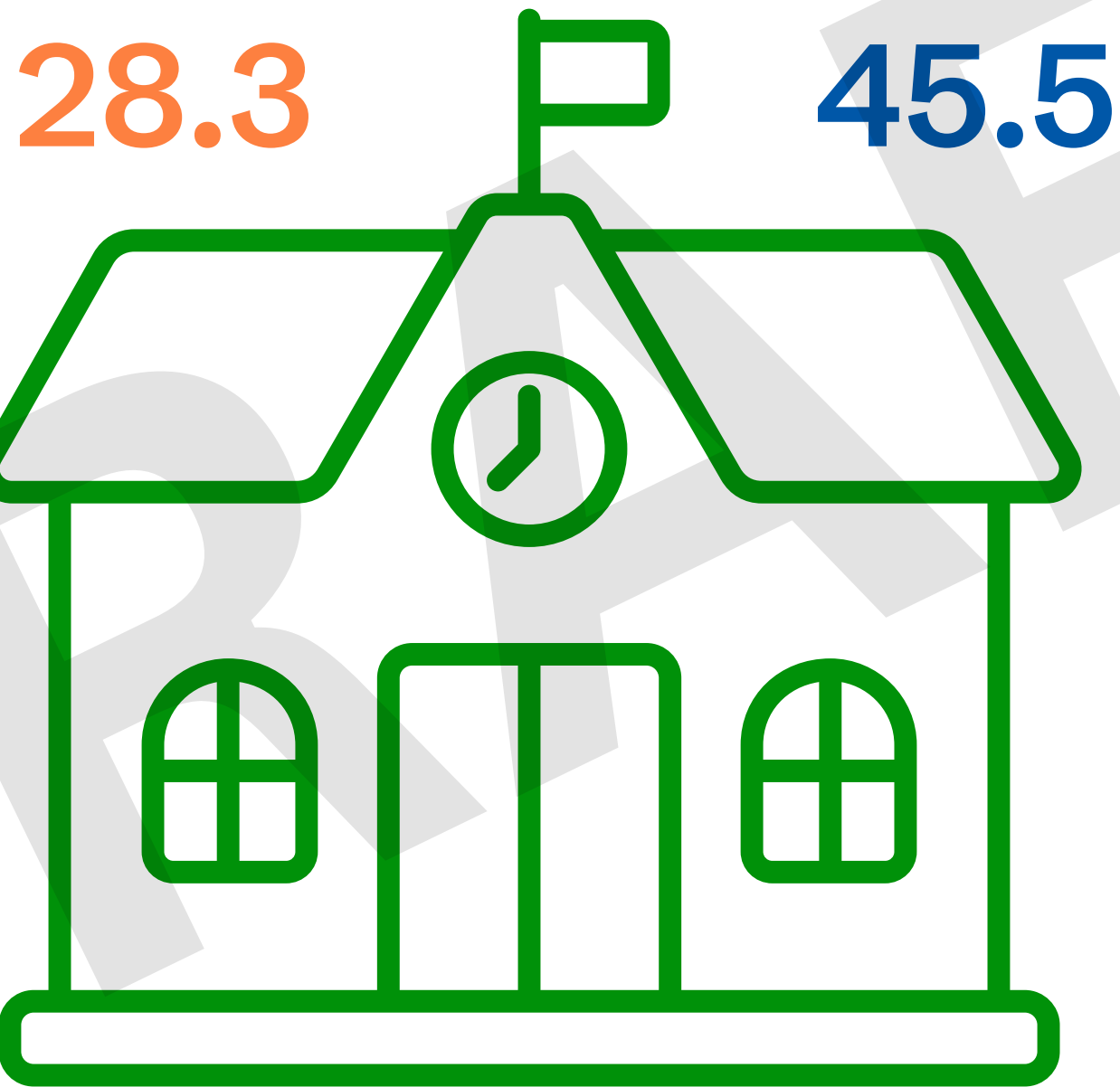
SCHOOL STAFFING: Elementary School

STATE REQUIREMENT		FCPS ALLOCATION
0	DISCRETIONARY TEACHERS	1 for every 150 students (rounded up to 0.5)
0	PRIMARY PARAEDUCATORS	1 for every 55 students in grades 1-3 (rounded up to 0.5)
0	INSTRUCTIONAL PARAEDUCATORS	2
1 for every 250 students	MENTAL HEALTH PROFESSIONAL	1 Guidance Counselor, plus District Mental Health Specialists to ensure 1 for every 250 students
1 per campus	POLICE OFFICER	1 per campus
0	CLERICAL STAFF	1 for every 225 students (rounded up to 0.5); minimum of 2
0	CUSTODIAL STAFF	1 per school (plus 1 per each 31,000 sq. ft. over 15,000, rounded up to 0.5); minimum of 2

STAFFING IN ACTION: Elementary School (Enrollment: 500)

REQUIRED STATE STAFFING

- Principal: 1
- Media Specialist: 1
- K-3 Teachers: 13.3
- 4 & 5 Grade Teachers: 6.3
- Kindergarten Paraeducators: 3.7
- Mental Health Professionals: 2
- Police Officer: 1



PLUS: Special Education Teachers, Special Education Paraeducators, and Special Education Support; Gifted & Talented Teachers; Multilingual Teachers; 1 Nurse, and Itinerant Band and Orchestra Teachers

FCPS STAFFING MODEL

- Principal: 1
- Media Specialist: 1
- K-3 Teachers: 13.5
- 4 & 5 Grade Teachers: 6.5
- Kindergarten Paraeducators: 4
- Mental Health Professionals: 2 (1 Guidance Counselor and 1 District Mental Health Specialist)
- Police Officer: 1

AND

- Assistant Principal: 1
- Discretionary Teachers: 3.5
- Primary Paraeducators: 4.5
- Instructional Paraeducators: 2
- Clerical: 2.5
- Custodians: 3

SCHOOL STAFFING: Middle School

STATE REQUIREMENT		FCPS ALLOCATION
1	INSTRUCTIONAL LEADERS	1 principal, 1 AP (enrollment < 550), 2 AP (551 to 1,000) , 3 AP (enrollment 1,000 to 1,500)
“At least some part”	MEDIA SPECIALIST	1 per school
1 for every 29 students	TEACHERS (GRADE 6)	1 for every 29 students (rounded up 0.5) (high poverty schools* 1 to 27)
1 for every 31 students	TEACHERS (GRADES 7-8)	1 for every 31 students (rounded up 0.5) (high poverty schools* 1 to 29)
0	DISCRETIONARY TEACHERS	1 for every 75 students (rounded up 0.5) plus 2

*High poverty schools are defined as those where more than 75% of students enrolled qualify for free or reduced lunch.

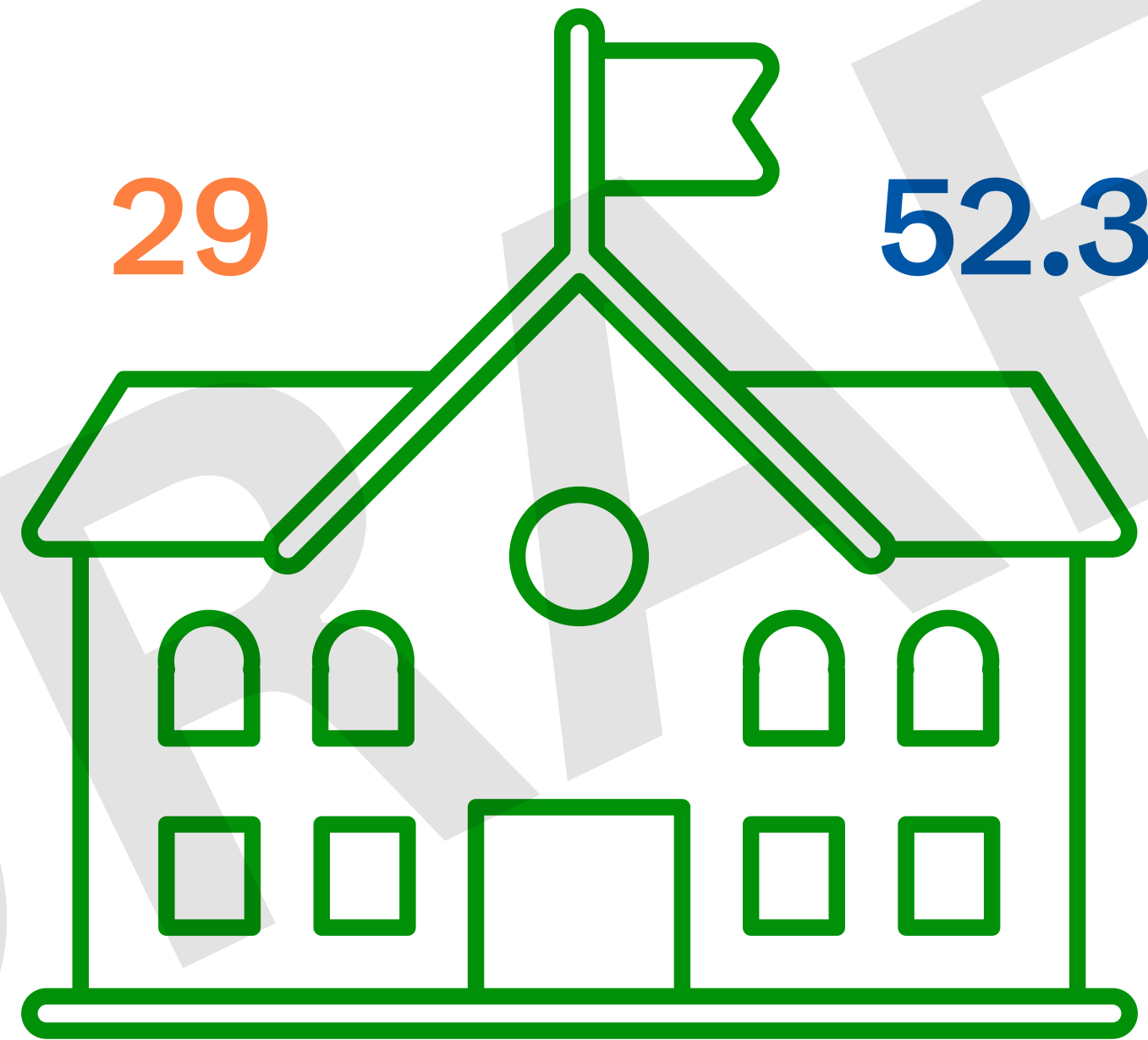
SCHOOL STAFFING: Middle School

STATE REQUIREMENT		FCPS ALLOCATION
1 for every 250 students	MENTAL HEALTH PROFESSIONALS	1 Guidance Counselor for every 350 students (rounded up 0.5), at least 2 per school, plus District Mental Health Specialists to ensure 1 for every 250 students
0	INSTRUCTIONAL PARAEDUCATOR	1
1 per campus	POLICE OFFICER	1
0	CLERICAL STAFF	1 for every 225 students (rounded up 0.5), plus an attendance clerk
0	CUSTODIAL STAFF	1 per school (plus 1 per each 31,000 sq. ft. over 15,000, rounded up to 0.5)

STAFFING IN ACTION: Middle School (Enrollment: 700)

STATE REQUIRED STAFF

- Principal: 1
- Media Specialist: 1
- Teachers: 23.2
- Mental Health Professionals: 2.8
- Police Officer: 1



PLUS: Special Education Teachers, Special Education Paraeducators, and Special Education Support; Gifted & Talented Teachers, Multilingual Teachers, Band and Orchestra Teachers, 1 Nurse; and .2 School Social Worker

FCPS STAFF ALLOCATION

- Principal: 1
- Media Specialist: 1
- Teachers: 23.5
- Mental Health Professionals: 2.8 (2 Guidance Counselors, .8 District Mental Health Specialist)
- Police Officer: 1

AND

- Assistant Principals: 2
- Discretionary Teachers: 11.5
- Instructional Paraeducator: 1
- Clerical Staff: 4.5
- Custodians: 4

SCHOOL STAFFING: High Schools with Academies*

STATE REQUIREMENT		FCPS ALLOCATION
1	INSTRUCTIONAL LEADERS	1 Principal, 1 Assistant Principal per Academy, up to 5
“At least some part”	MEDIA SPECIALIST	1 per school
1 for every 31 students	TEACHERS	1 for every 31 students (rounded up to 0.5) (FDHS: +1.5 to support CGW)
0	DISCRETIONARY TEACHERS	1 for every 135 students (rounded up 0.5) plus 3
0	CAREER & TECHNICAL TEACHERS	up to 2 per school upon request

*Note: In a high school with academies, the student body is divided into smaller learning communities organized around a college and career focus, such as medicine, engineering, or professional services. Four FCPS High Schools follow this model: Bryan Station High, Frederick Douglass High, Henry Clay High, and Tates Creek High.

SCHOOL STAFFING: High Schools with Academies

STATE REQUIREMENT		FCPS ALLOCATION
0	ACADEMY COACH	1 per school
0	INSTRUCTIONAL PARAEDUCATOR	1 per school
0	COLLEGE & CAREER READINESS COACH	1 per school
1 for every 250 students	MENTAL HEALTH PROFESSIONALS	1 Guidance Counselor per Academy or 1 per 350 students, whichever is greater, plus District Mental Health Specialists to ensure 1 for every 250 students
1 per campus	POLICE OFFICERS	3 per school
0	CLERICAL STAFF	1 for every 225 students (rounded up to 0.5), plus an attendance clerk
0	CUSTODIAL STAFF	2 per school (plus 1 per each 31,000 sq. ft. over 15,000 rounded up to 0.5)

SCHOOL STAFFING: High Schools without Academies

STATE REQUIREMENT		FCPS ALLOCATION
1	INSTRUCTIONAL LEADERS	1 principal, 1 AP (enrollment $\leq$ 550), 2 AP (551 to 1,000) , 3 AP (1,001 to 1,500), 4 AP (1,501 to 2,000), 5 AP (2,000+)
“At least some part”	MEDIA SPECIALIST	1 per school
1 for every 31 students	TEACHERS	1 for every 31 students (rounded up to 0.5)
0	DISCRETIONARY TEACHERS	1 for every 135 students (rounded up 0.5) plus 3
0	MAGNET TEACHERS & STAFF	Lafayette: 4.4 teachers & .4 coordinator, Dunbar: Magnet enrollment x.5/31, (rounded up to 0.5), plus .2 for zero hour, & .8 Coordinator

*Note: Two FCPS High Schools do not have academies: Lafayette High and Paul Laurence Dunbar High.

SCHOOL STAFFING: High Schools without Academies

STATE REQUIREMENT		FCPS ALLOCATION
0	INSTRUCTIONAL PARAEDUCATOR	1 per school
0	COLLEGE & CAREER READINESS COACH	1 per school
1 for every 250 students	MENTAL HEALTH PROFESSIONALS	1 Guidance Counselor per 350 students, plus District Mental Health Specialists to ensure 1 for every 250 students
1 per campus	POLICE OFFICERS	3 per school
0	CLERICAL STAFF	1 for every 225 students (rounded up to 0.5), plus an attendance clerk
0	CUSTODIAL STAFF	2 per school (plus 1 per each 31,000 sq. ft. over 15,000 rounded up to 0.5)

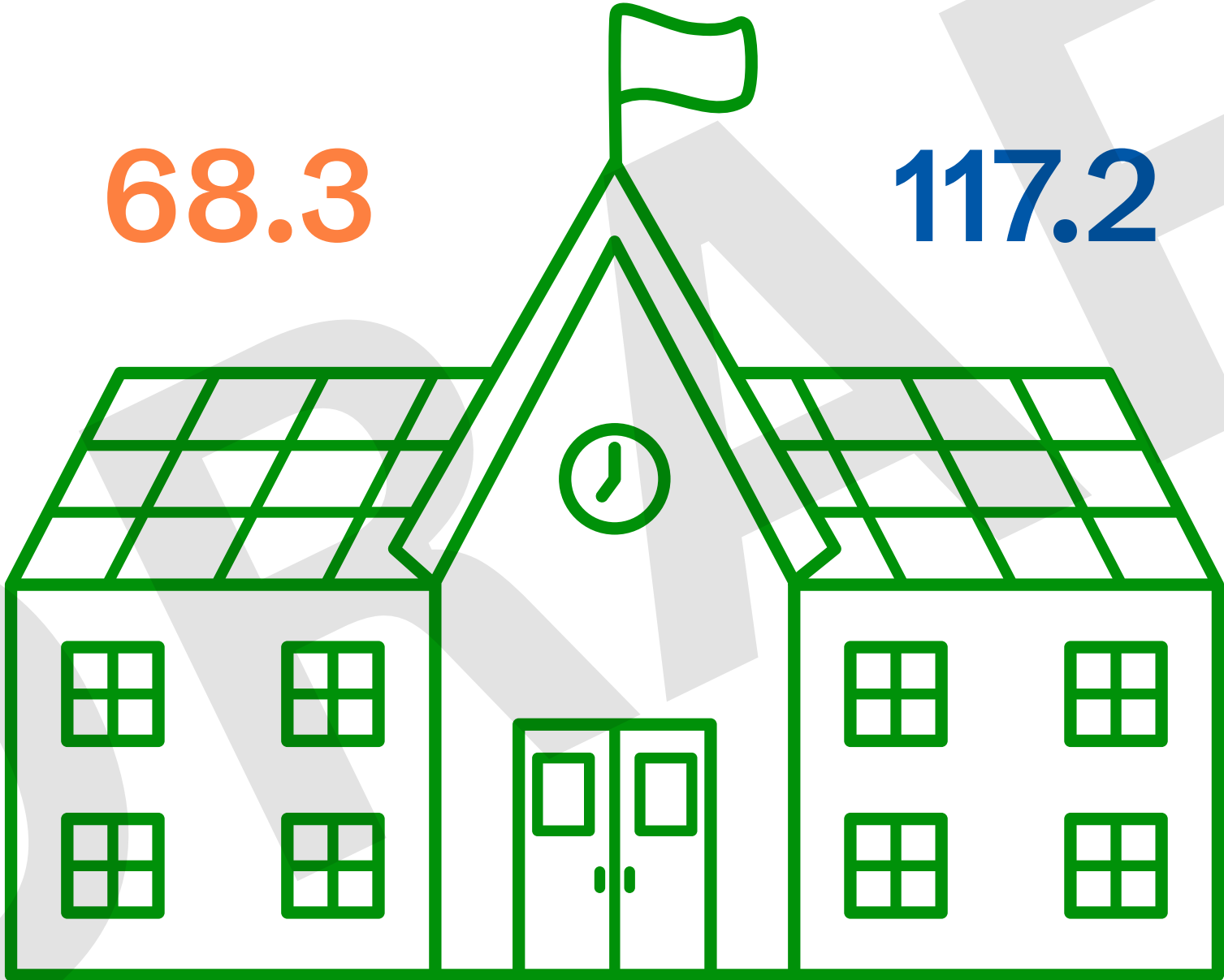
STAFFING IN ACTION: Academy High School (Enrollment: 1,800)

STATE REQUIRED STAFF

- Principal: 1
- Media Specialist: 1
- Teachers: 58.1
- Mental Health Professionals: 7.2
- Police Officer: 1

68.3

117.2



PLUS: Special Education Teachers, Special Education Paraeducators, and Special Education Support; Multilingual Teachers; Band and Orchestra Teachers; 1 Nurse; and 1 School Social Worker

FCPS STAFF ALLOCATION

- Principal: 1
- Media Specialist: 1
- Teachers: 58.5
- Mental Health Professionals: 7.2 (5 Guidance Counselors, 2.2 District Mental Health Specialists)
- Police Officers: 3

AND

- Assistant Principals: 5
- CCR Coach: 1
- Academy Coach: 1
- Discretionary Teachers: 16.5
- Instructional Paraeducator: 1
- CTE Teachers: 2
- Clerical: 9
- Custodians: 11

SCHOOL LEVEL TEACHERS & STAFF: SPECIAL EDUCATION SERVICES

Each school receives allocations of teachers, paraeducators, and specialists based on the needs of the students enrolled in their building. Some positions are full-time at a school, and other staff travel between locations to provide specialized therapies or support. The cost of these educators is not included in the Section 4 and 5 staffing allocations through the staffing formula. Schools hire and evaluate their staff, but the cost is covered in the Department of Special Education Budget. Below is a list of the positions provided to schools.

1,332 positions assigned to schools:

- Special Education Teachers
- Special Education Paraeducators
- Occupational Therapists
- Physical Therapists
- Achievement and Compliance Coaches
- Diagnosticians
- Speech Pathologists
- School Psychologists
- Registered Behavior Technicians
- Employment Trainers
- Teachers of the Deaf & Hearing Impaired
- Teachers of the Visually Impaired

TOTAL BUDGET: \$77,837,769

SCHOOL LEVEL TEACHERS & STAFF: MULTILINGUAL and GIFTED & TALENTED

MULTILINGUAL SERVICES

Elementary: 80.2 English
Language teachers serving
5,016 students

Middle: 22.8 English Language
teachers serving 841 students

High: 24 English Language
teachers serving 1,549 students

WORLD LANGUAGE TEACHERS

While some schools use the
allocations of discretionary
teachers to offer world language
instruction for students, the
district augments offerings
across the district by paying for
an additional 19 world language
teachers in Spanish, French,
Chinese and Japanese.

GIFTED & TALENTED SERVICES

Elementary: 1 per every 182 G&T
students at each school

Elementary Self-Contained
Classrooms: 1 to 28 Grade 4, 1 to 29
Grade 5, rounded up to 1.0

Middle School: 0.2 per school

Middle School Self-Contained
Classrooms: 1 to 29 Grade 6, 1 to 31
Grade 7 to 8, rounded up to 1.0

High School: 0.1 per school

TOTAL BUDGET: \$14,334,551

ADDITIONAL RESOURCES TO SCHOOLS: FINE ARTS

KDE REQUIREMENT		FCPS INVESTMENT
0	BAND TEACHERS	38.3 teachers who serve students in every school
0	ORCHESTRA TEACHERS	27 teachers who serve students in every school
0	DANCE/MUSIC TEACHERS	4 teachers serving students in specific school programs

TOTAL BUDGET: \$5,560,805

ADDITIONAL RESOURCES TO SCHOOLS: HEALTH & SAFETY

KDE REQUIREMENT		FCPS INVESTMENT
0	SCHOOL HEALTH	1 nurse per school, plus 11.5 school clinics
0	SECURITY AMBASSADORS	113 security ambassadors serving high schools
0	SCHOOL SOCIAL WORKERS	1 per high school, .2 per middle school, 4 at MLK
0	ATHLETIC TRAINERS	1 per high school, 6 serving middle schools

TOTAL BUDGET: \$7,297,846

ADDITIONAL RESOURCES TO SCHOOLS: OPERATING DOLLARS

SECTION 6

State requires each school receive at least \$100 per pupil for operating expenses. FCPS gives each school \$110 per pupil.

TOTAL BUDGET:
\$4,395,227

FEE WAIVERS

State says students who qualify for free or reduced lunch are exempt from school fees. To offset that cost, FCPS gives each school \$15 per student who qualifies for free or reduced lunch.

TOTAL BUDGET:
\$343,480

ADDITIONAL RESOURCES TO SCHOOLS: SUPPLEMENTAL DUTY PAY

Each school receives a lump sum allotment to pay school staff additional money for the “supplemental duties” they perform. These duties can include academic leadership like department chair or team lead, school support like SBDM secretary or transportation captain, or co-curricular duties working with students like band director or club sponsor. Middle and high schools also receive an allotment for coaches.

ELEMENTARY	MIDDLE	HIGH
• Schools with student enrollment less than 500: \$13,550 • Schools with student enrollment greater than 500: \$15,150	• Schools with student enrollment less than 750: \$43,250, PLUS \$49,050 for athletics • Schools with student enrollment greater than 750: \$49,050, PLUS \$49,050 for athletics	• Schools with student enrollment less than 1,750: \$102,800, PLUS \$203,050 for athletics • Schools with student enrollment greater than 1,750: \$126,301, PLUS \$203,050 for athletics

TOTAL BUDGET: \$4,880,485

Budgeted Directly to Schools: \$375.8 million

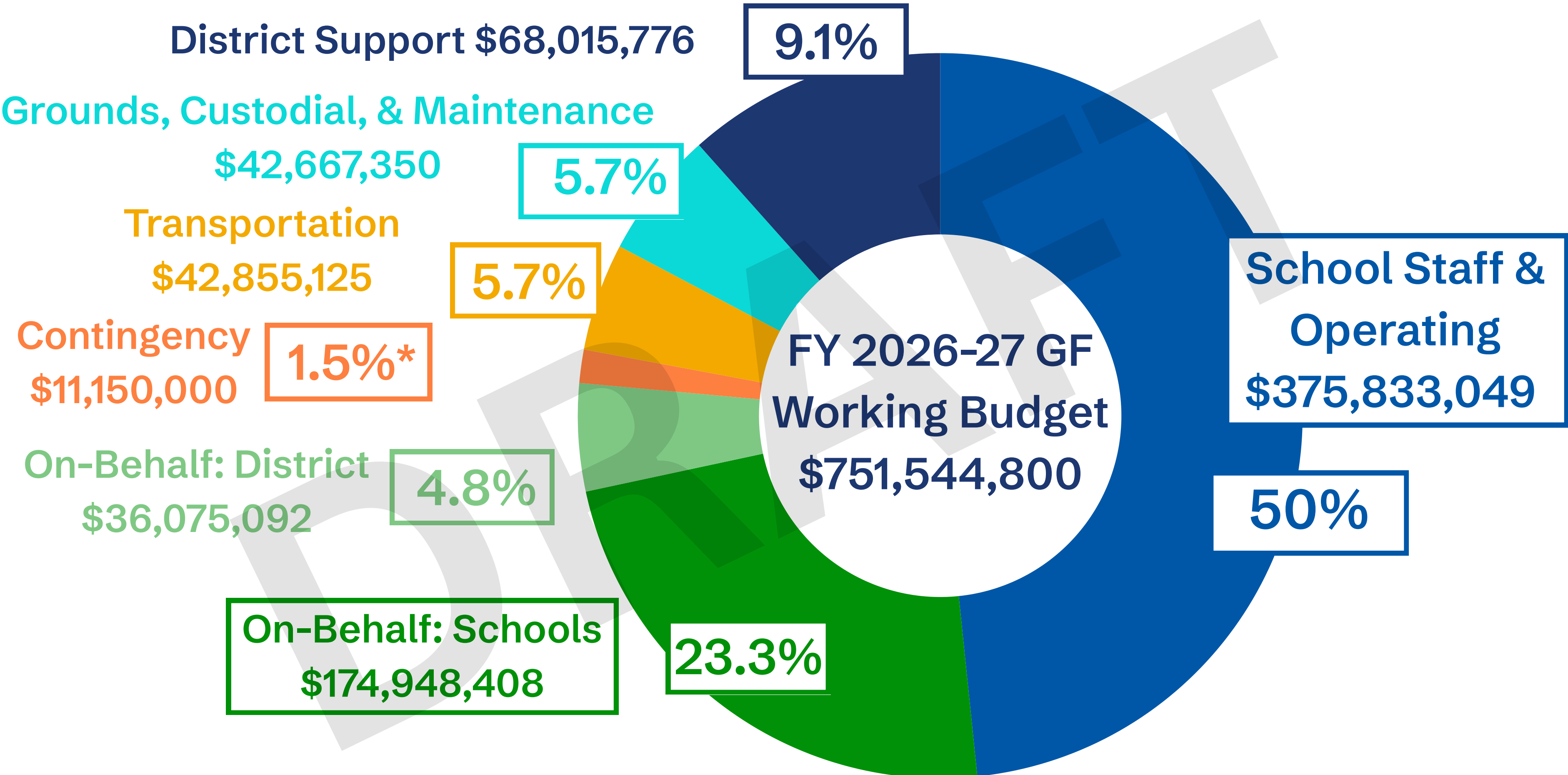
Certified Staff: \$288,911,310

Classified Staff: \$65,098,226

Contracted Staff Assigned to Schools: \$7,137,400

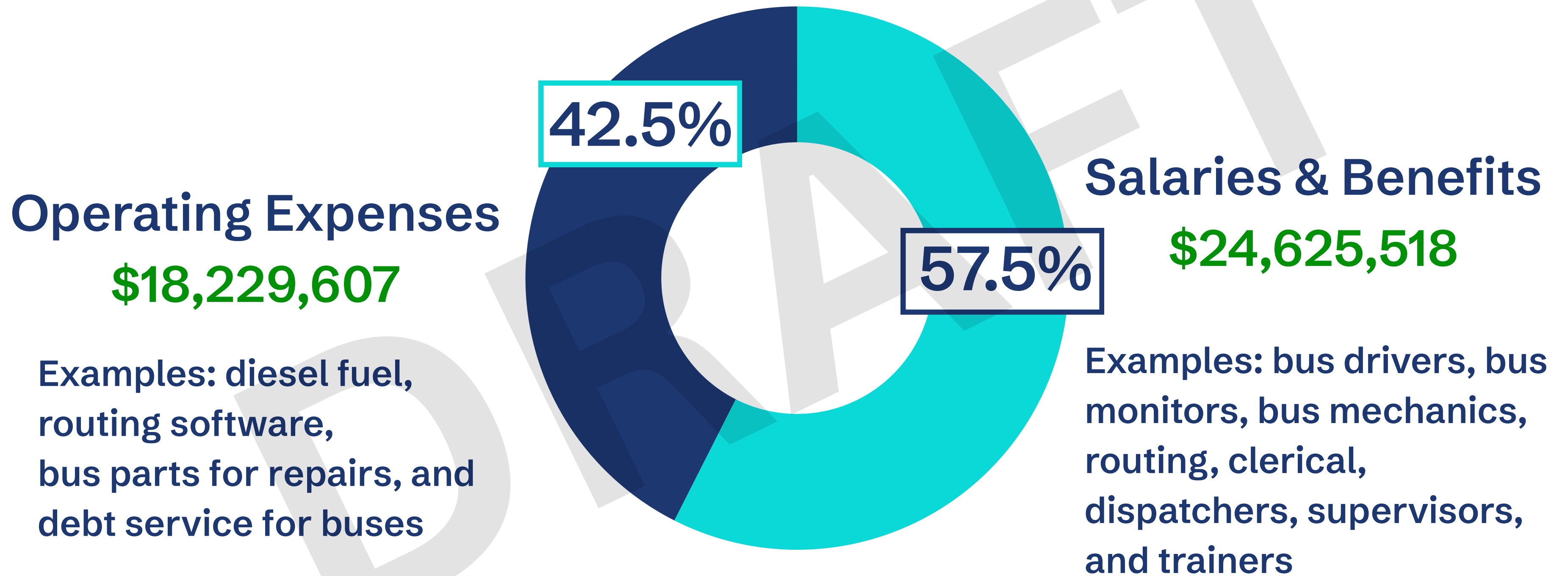
Section 6: \$4,395,227

Supplemental Duty, Fee Waivers, and Operational Funding: \$10,290,886



*2% contingency calculation does not include on-behalf

TRANSPORTATION: \$42,855,125



GROUPS, CUSTODIAL, & MAINTENANCE:

\$42,667,350

Operating Expenses

\$34,679,398

Examples: utilities, paper products, cleaning supplies, Sonitrol contract, and snow removal supplies

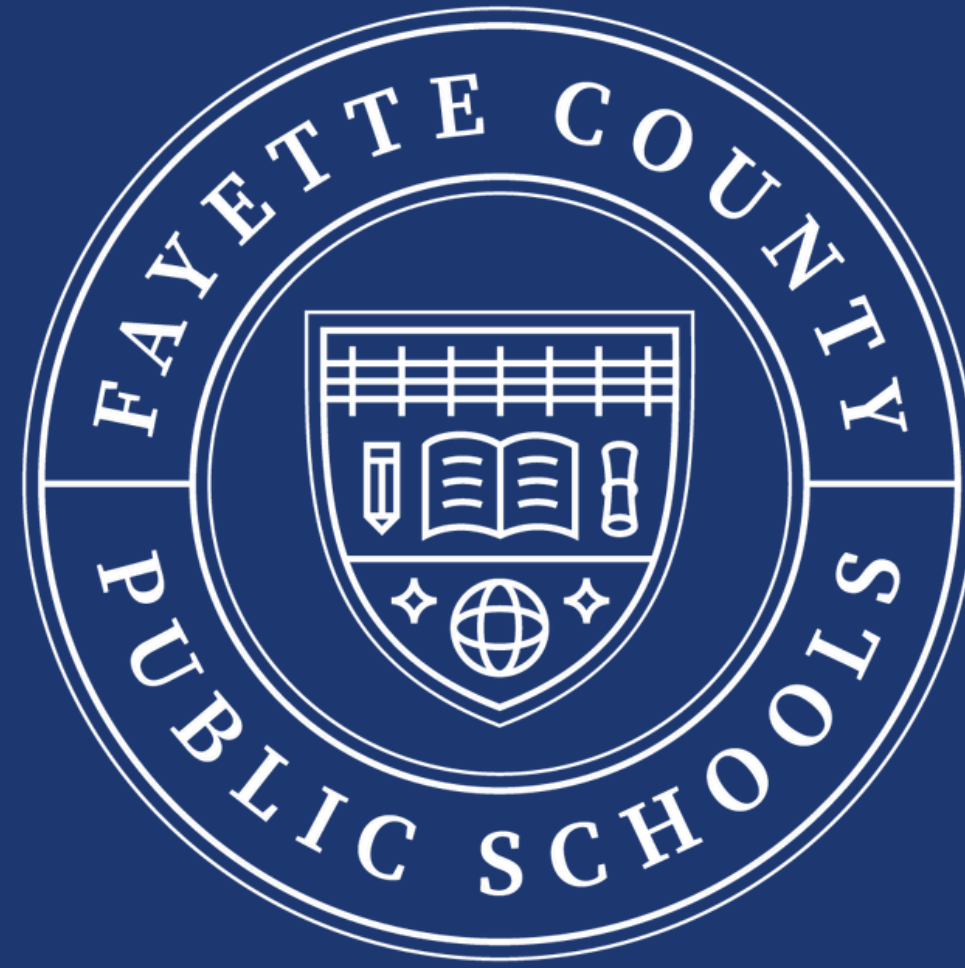
81.3%

18.7%

Salaries & Benefits

\$7,987,952

Examples: utility workers, grounds crews, mechanics, plumbers, HVAC technicians, electricians, clerical, and supervisors



DISTRICT SUPPORT

SCHOOL LEADERSHIP & LEARNING SUPPORT:

\$19,581,455

Salaries & Benefits

\$11,467,316

58.6%

Examples: special education, gifted & talented, multilingual services, assessment, school chiefs, athletics, professional learning, instructional specialists, instructional coaches, directors of teaching and learning, preschool, fine arts, career and technical education

Operating Expenses

\$8,114,139

41.4%

Examples: curriculum, assessments, graduation ceremonies, interpreting services, and virtual learning platform

ADMINISTRATIVE SUPPORT: \$19,377,107

Operating Expenses

\$7,625,162

Examples: districtwide internet, districtwide phones, Chromebook repair contractors, employee assistance program, social-emotional learning curriculum, evaluation software, learning management system, Parent Square, Qualtrics, MUNIS, Infinite Campus, website, hiring software, Google license, professional learning platform, substitute placement software

39.4%

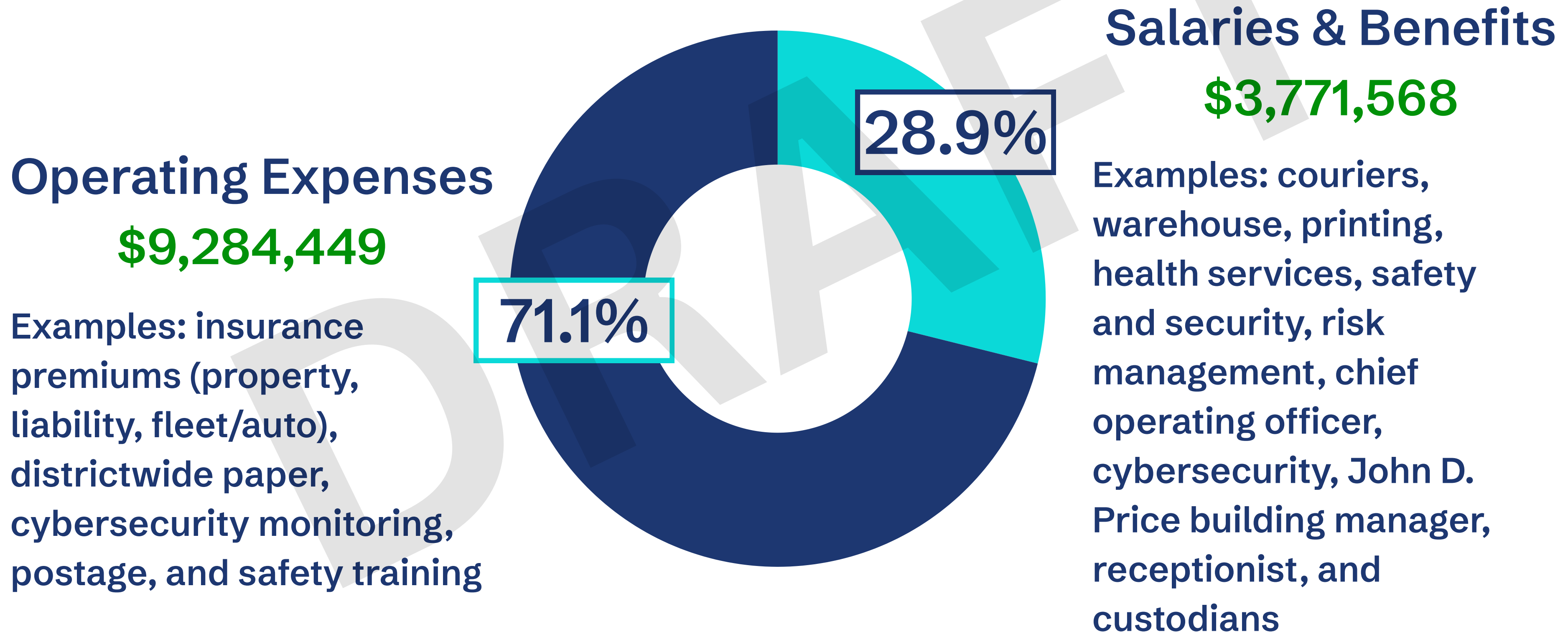
60.6%

Salaries & Benefits

\$11,751,944

Examples: pupil personnel, mental health, safe crisis management, creative media services, public engagement, human resources, technology, digital learning coaches, employee wellness, computer programmers, data, technology help desk, network specialists, chief of staff, community partnerships, family engagement, and dropout prevention

OPERATIONAL SUPPORT: \$13,056,017



BUSINESS SUPPORT: \$11,943,089

Salaries & Benefits
\$4,549,342

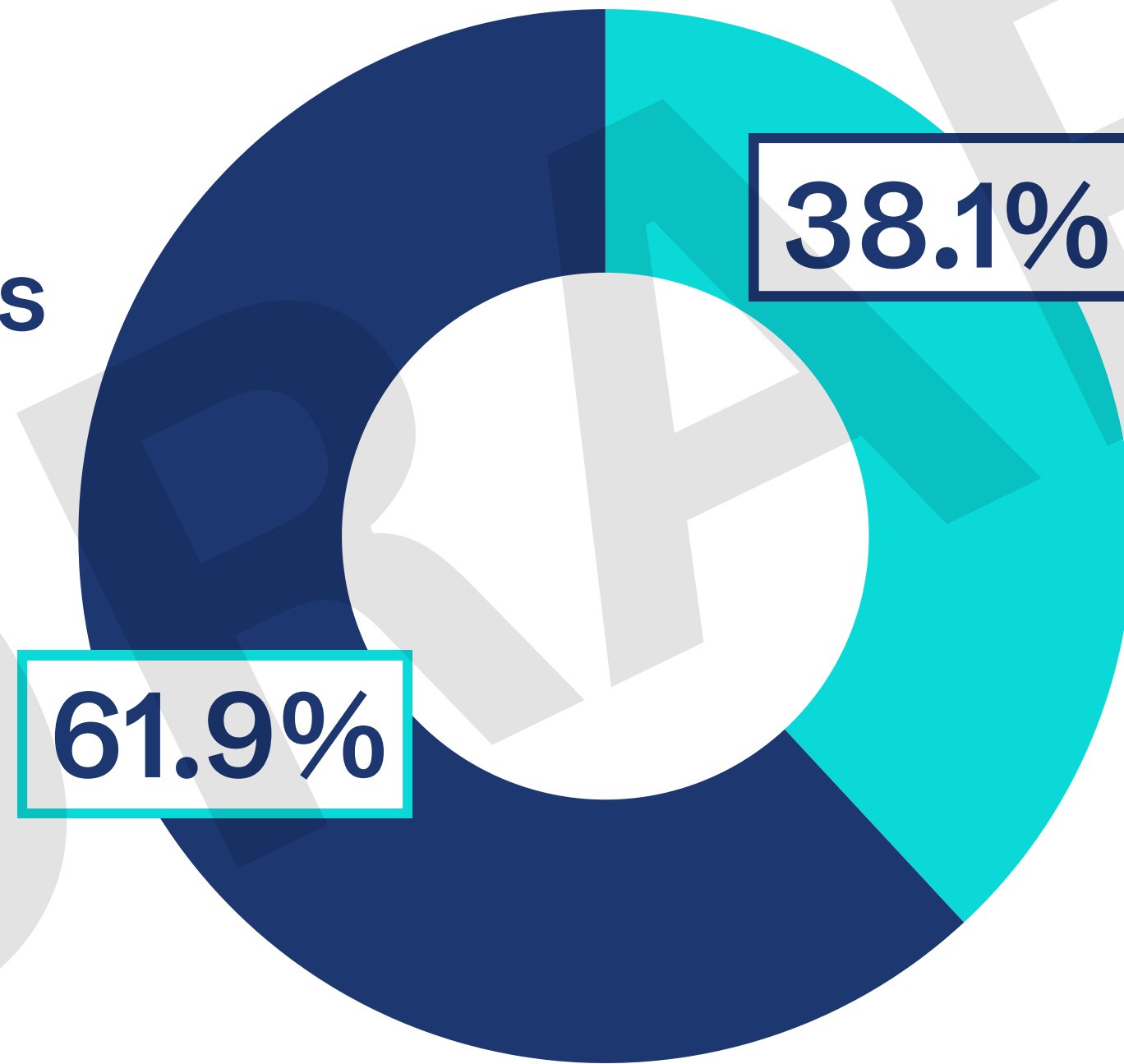
38.1%

Examples: purchasing, payroll, benefits, budget, finance, chief financial officer, tax assessment, accounting, grants programming, and economic development

61.9%

Operating Expenses
\$7,393,746

Examples: tax collection fees, auditing services, and financial software



LEGAL SUPPORT: \$3,310,927

Salaries & Benefits
\$1,971,101

Examples: dispatchers,
compliance officers,
general counsel,
assistant general
counsel, police chief,
police lieutenants, and
clerical staff

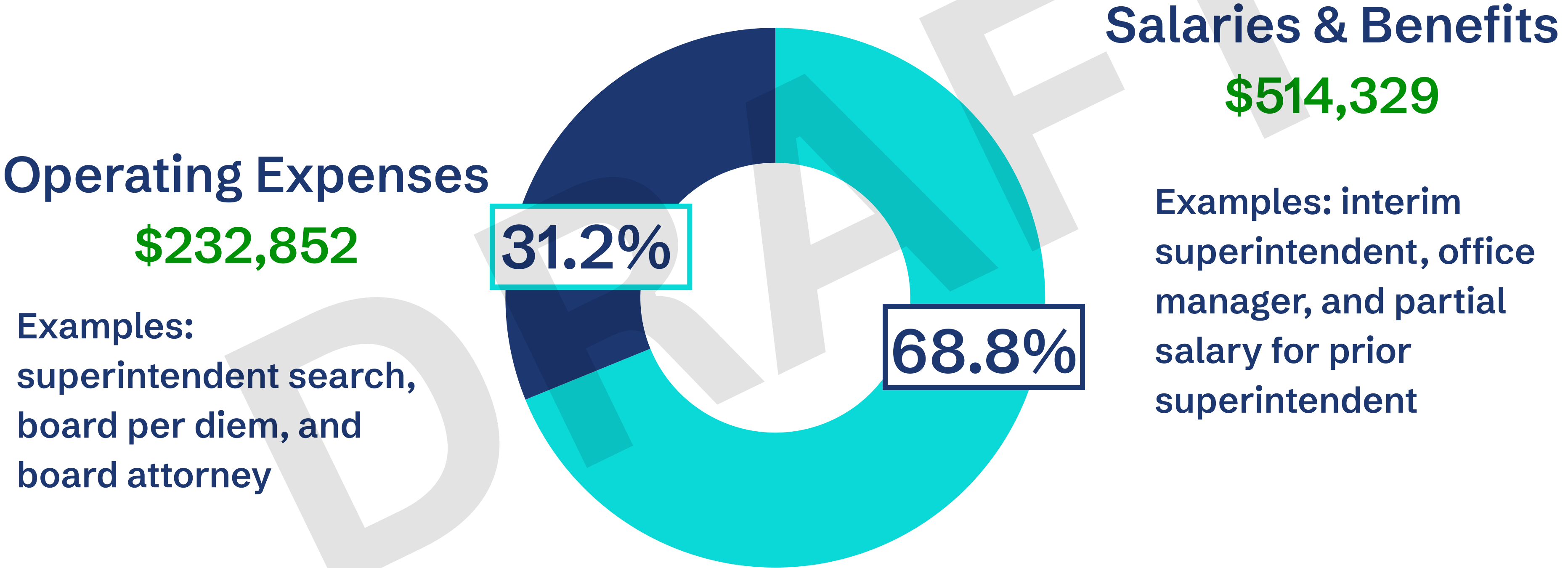
59.5%

40.5%

Operating Expenses
\$1,339,826

Examples: legal fees,
police uniforms, police
training software,
vehicle repair, gas, and
maintenance

SUPERINTENDENT: \$747,181



Salaries & Benefits
\$514,329

Examples: interim superintendent, office manager, and partial salary for prior superintendent

Operating Expenses
\$232,852

Examples: superintendent search, board per diem, and board attorney

TEAM FCPS

BY THE
NUMBERS

4,846

School Level Teachers and Staff

467

Transportation

93

Grounds & Maintenance

5,725

TOTAL TEAM FCPS IN GENERAL FUND

319

District Support

District Support

**BY THE
NUMBERS**

102

School Leadership and Learning

112

Administrative Support

44

Business Support

42

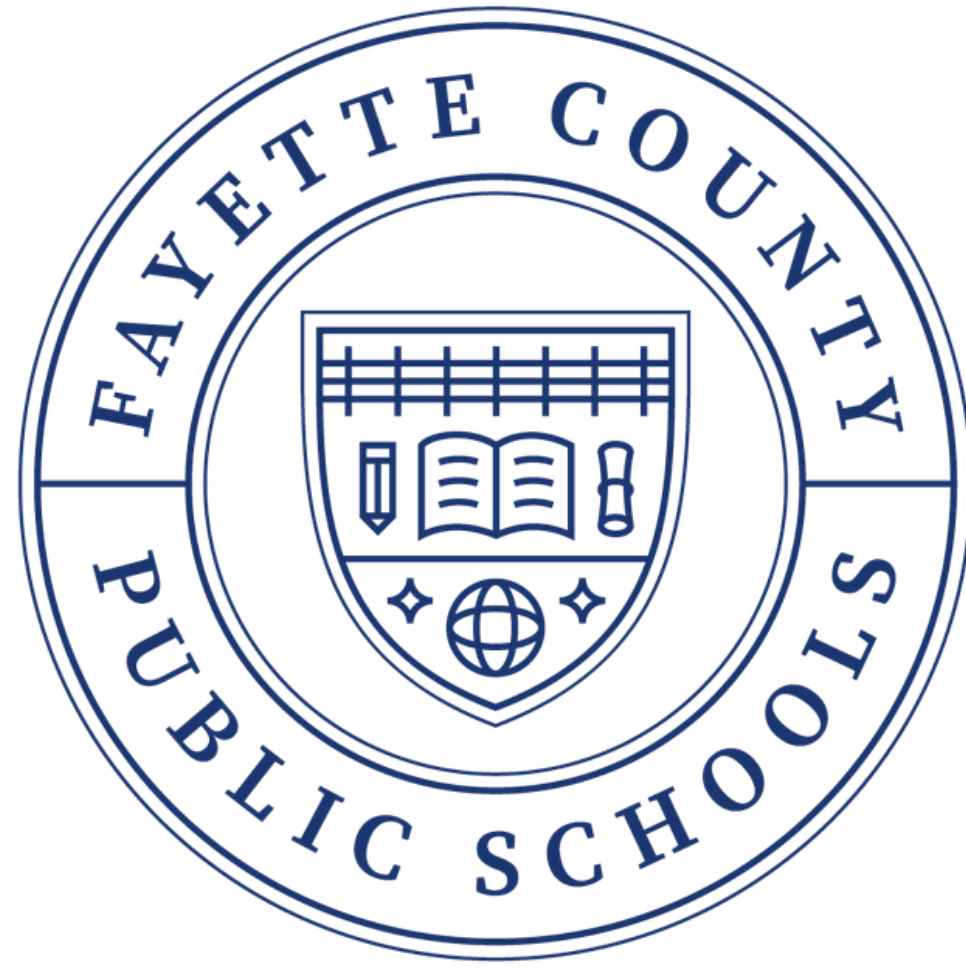
Operational Support

2

*Supt.
Office*

17

Legal Support



Questions?

