

**Department of Planning and Budget
2025 General Assembly Session
State Fiscal Impact Statement**

Fiscal Summary: DOE estimates a need for 13 new positions and additional funding estimated at \$2,218,278 general fund a year beginning in FY26. DOE also anticipates a need for \$36,500 per year starting FY26 to cover costs for advisory task forces established in the bill, \$70,000 one-time in FY26 to develop professional development materials, and \$210,000 one-time in FY26 and \$60,000 per year from FY27 ongoing to develop and facilitate a microcredential program. Funding for the new grant programs established in the bill could cost approximately \$8.4 million general fund beginning in FY27, but are dependent on appropriation. The cost to implement the staffing standards in this bill could cost a minimum of \$68.8 million per year for one school counselor for every 250 students (not included in table, see Fiscal Analysis below), \$56.5 million for one math specialist for every 550 students grades K-5, and an additional \$29.9 million for one math specialist for every 550 students grades through grade 8. Any actual cost is indeterminate and dependent on rebenchmarking of the Direct Aid budget in future biennia.

General Fund Expenditure Impact:

<u>Agency</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>
197 (Direct Aid)	\$0	\$0	Estimated \$8.6M, actual indeterminate	Estimated \$65.1M based on FY26 data, actual Indeterminate	Estimated \$95.0M based on FY26 data, actual Indeterminate	Estimated \$95.0M based on FY26 data, actual Indeterminate
201 (DOE)	\$0	Minimum of \$2,534,778	Minimum of \$2,314,778	Minimum of \$2,314,778	Minimum of \$2,314,778	Minimum of \$2,314,778
TOTAL	\$0	Minimum of \$2,534,778	Minimum of \$2,314,778	Minimum of \$2,314,778	Minimum of \$2,314,778	Minimum of \$2,314,778

Position Impact:

<u>Agency</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>
201 (DOE)	0	13	13	13	13	13
TOTAL	0	13	13	13	13	13

Fiscal Analysis:

Office of Mathematics Improvement

The bill directs DOE to establish an Office of Mathematics Improvement within the department and directs the office to be staffed with a director, a regional coordinator for each of the eight superintendent’s region, two administrative positions, a professional development coordinator, and a data analyst. To meet these requirements, DOE would need an additional 13 positions at a total estimated cost of \$2,218,278 general fund per year beginning FY26, which includes salary, benefit, and technology costs. This assumes a salary of \$142,800 for the Director, a salary of \$106,000 for each regional coordinator, a salary of \$85,000 for the data analyst, a salary of \$106,000 for the professional development coordinator, and a salary of \$60,000 for the administrative positions.

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Mathematics Advisory Task Forces

The bill directs DOE to establish three new task forces, the Elementary School Mathematics Advisory Task Force, the Middle School Mathematics Advisory Task Force, and the High School Mathematics Advisory Task Force. Each of these task forces is directed to have at a minimum 8 members, likely more, and to meet at least four times a year. The bill directs that task force members shall be reimbursed for expenses. Reimbursements for task force members could cost an estimated \$36,500 general fund per year and costs would increase if additional members are appointed to each task force.

Grant Programs

The bill establishes the Summer Mathematics Intervention grant program with funds that may be appropriated to begin in FY27. The bill directs that the aggregate amount of grants awarded to each eligible school board under this program shall not exceed \$4,000,000 in fiscal year FY27 and the maximum award amount shall be increased during rebenchmarking based on inflation. It's not clear if the intent is to cap all awards under the program at \$4,000,000 in FY27 or to cap awards to each school board at \$4,000,000 in FY27. The table above assumes a program cap of \$4,000,000 in FY27. Any actual impact would depend on the amount appropriated.

The bill establishes the Mathematics Improvement and School Support grant program with funds that may be appropriated to begin in FY27. The bill directs that no more than \$3,400,000 million shall be allocated for these grants. Any actual impact would depend on the amount appropriated.

The bill establishes the Advanced Mathematics Teacher Incentive and Support grant program with funds that may be appropriated to begin in FY27. The bill directs that no more than \$1,000,000 a year shall be allocated for these grants. Any actual impact would depend on the amount appropriated.

The bill directs that DOE shall develop and make available application materials, procedures and guidelines for the above grant programs regardless of if they are funded in the appropriation act. This will take additional staff time in FY26 and can be absorbed by the agency.

The bill establishes the Advanced Placement Mathematics Exam Fee Elimination fund and program beginning FY27. The bill directs that DOE shall transfer to local school division a sum sufficient to cover all fees for eligible students for whom an application was submitted. Language would likely need to be added to direct that transfer to be subject to available appropriation. Based on data from the College Board, 1,582 students identified as economically disadvantaged took an AP math exam in 2024 in Virginia. At a cost of \$99 per exam, \$158,816 would need to be provided to cover the costs for all of these students. Any actual impact for this program would depend on the amount appropriated.

Virtual Virginia

The bill directs that with such funds as may be appropriated, DOE shall provide for the expansion of advanced mathematics courses offered through Virtual Virginia. At this time it not possible to estimate the cost to

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expand courses offered, since this would depend on what courses DOE includes that are not already available through Virtual Virginia. Any actual impact would depend on the amount appropriated.

Instructional Materials

The bill directs DOE to develop instructional materials and online training programs and modules to prepare teachers for six courses that are available to students to take a substitute for Algebra II to earn an Advanced students diploma, including Trigonometry, Computer Mathematics, Probability and Statistics, Discrete Mathematics, Mathematical Analysis, and Data Science. DOE would be required to develop and distribute an instructional guide with curriculum frameworks, best practices, and assessment strategies, as well as by April 1, 2027, online training programs for each course. DOE anticipates the need for \$70,000 one time in FY26 to hire consultants to develop these materials. This assumes 700 hours of work at a cost of \$100 an hour.

Staffing Standards

This bill establishes a new staffing standard for mathematics specialists beginning in the 2027-2028 school year (FY28) and updated in the 2028-2029 school year (FY29). The actual impact of this staffing standard is indeterminate and would be based on the Direct Aid to Public education budget as rebenchmarked for future biennia. DOE estimates, based on the current Direct Aid budget, that if the 2027-2028 staffing standard of one specialist for every 550 students in kindergarten through grade 5 were implemented in FY26 there would be a state cost of \$56.5 million. If the 2028-2029 staffing standard of one specialist for every 550 students in kindergarten through grade 8 were implemented in FY26, there would be an additional state cost of \$29.9 million, or \$86.4 million for the full expanded staffing standard.

The bill states that it shall be the goal of the Commonwealth for each school division to employ school counselors at a ratio of one counselor per 250 students, but does not update the requirement from the current ratio of one counselor per 325 students; therefore, state funding would still be based on the current ratio of 1:325 unless revised. If the staffing standard of one counselor per 250 students is funded in FY26 there would be an additional state cost of \$68.8 million per year. This cost is not included in the summary table above. Any impact in future years is indeterminate and would depend on the Direct Aid to Public education budget as rebenchmarked for future biennia and any actual change to the state-funded staffing ratio.

Local school divisions would have to provide the local share required to match any additional state funds received based on each division's local composite index. The actual fiscal impact to local school divisions is indeterminate at this time.

Microcredential program

The bill establishes a micro credential program to allow teachers to earn a series of micro credentials in the mathematics specialist endorsement area. The bill requires a performance – based assessment. DOE anticipates that consultants will need to be hired to build the microcredential series. Based on development costs for previous microcredential series DOE estimates a one time cost of \$210,000 general fund in FY26 and an ongoing cost of \$60,000 general fund a year for ongoing facilitation.

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Other: This bill is identical to SB978 as introduced.