

Program Financial Review

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I have no known conflict of interest to disclose.

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Abstract

This paper examines the results of the Resource Analysis and Operational Systems Audit of Creighton's Corner Elementary school a school within Loudoun County Public Schools (LCPS) revealed areas to prioritize for improvement, which include special education staffing, funds for adaptive technology, and professional development for inclusive instruction. This report outlines three SMART goals aligned with LCPS's mission of equity and excellence, focusing on increasing the number of certified special education staff, equipping K-5 classrooms with educational technology that is adaptive for all students' needs, and enhancing educator competence through culturally responsive professional development. These goals are established in data from the audit, reinforced by biblical principles of support and equity, and are designed to promote inclusive practices that serve all learners, especially students with disabilities and English language learners. The proposed strategies emphasize consistency with district policies, meeting the current needs, and intentional investment in human and digital capital to foster equitable learning environments. This report reminds us of the importance of improving education for all students, especially those learning English and those with disabilities. The report evaluates Loudoun County Schools' policies, including those related to school boards, management, financial record-keeping, and auditing. With an emphasis on following rules that guarantee financial responsibility, like Title IX, ESSA, and IDEA, with a three-year plan for monitoring these practices. It highlights the wise use of resources, guidance by values such as equity, good management, and honesty.

Keywords: LCPS, special education, equity, SMART goals, instructional technology, culturally responsive teaching, professional development, inclusive practices, adaptive tools, staffing initiatives, digital literacy, IDEA compliance, IEP implementation.

Program Financial Review

Loudoun County Public Schools (LCPS) in northern Virginia/ Loudoun County, Virginia. LCPS serves a diverse population of over 82,000 students where the focus is student centered, academic programs full of rigor, and high graduation rates. All LCPS schools are accredited through the Virginia Standards of Learning Programs. The district comprises more than 100 schools, including elementary, middle, and high schools, including specialized schools for students with specific needs. LCPS' demographics reflect diversity with a student body that includes various ethnicities and socioeconomic backgrounds. LCPS serves a growing number of low socio-economic families, which prioritizes attention to issues of equity and resource allocation. Critical areas requiring additional resources include Special Education (SPED), professional development for staff, and technology. At Creighton's Corner Elementary School (CCE), part of Loudoun County Public Schools (LCPS), special education is a priority that requires adequate and intentional funding. The district is commitment to meeting the needs of students receiving special education services through an allocation of over \$33 million in the fiscal year 2025 budget dedicated to special education services. Allocating resources across schools, including CCE, is driven by the student population needs and operational strategies designed to ensure fair access to services.

Resource Analysis

Loudoun County Public Schools (LCPS) in northern Virginia/ Loudoun County, Virginia. LCPS serves a diverse population of over 82,000 students where the focus is student centered, academic programs full of rigor, and high graduation rates. All LCPS schools are accredited through the Virginia Standards of Learning Programs. The district comprises more than 100

schools, including elementary, middle, and high schools, including specialized schools for students with specific needs. LCPS' demographics reflect diversity with a student body that includes various ethnicities and socioeconomic backgrounds. LCPS serves a growing number of low socio-economic families, which necessitates attention to issues of equity and resource allocation.

Budget Analysis

The funding for Loudoun County Public Schools' budget is primarily local, state, and federal sources. Loudoun County's property taxes is where the district's local funding comes from which are influenced by the county's high-income levels due to the rapid economic growth in the area. State funding is a derivative from Virginia's per-student allocation model and has been increased to address inflationary costs. Programs like Title I, special education, and nutrition assistance are all funded through the Federal government.

When analyzing LCPS's budget, there are significant investments in curriculum and instruction, technology, and equitable student support services. In terms of curriculum, the district has invested in digital tools and resources for learning, with the goal of ensuring all students have access to modern educational technology. However, as with many other districts, equity remains a concern, as some schools have greater access to technology and staff trained in its use, while others fall behind due to budgetary constraints. For example, schools with higher populations of low socio-economic students may not have enough technology or personnel to provide personalized instruction. In addition to technology, the allocation of resources for special education and English Language Learners (ELL) programs needs to be consistently monitored to ensure that those students receive equitable support.

Three Critical Areas

Special Education (SPED), professional development (PD), and technology use and integration for staff are critical areas of need within Loudoun County Public Schools (LCPS). SPED students have individualized learning plans (IEPs), including learning disabilities, autism, and emotional challenges, which require additional resources for specialized personnel and interventions, many schools lack sufficient funding to adequately support these students. PD is necessary for teachers to stay current with new instructional practices and technologies, but LCPS has insufficient resources for comprehensive, ongoing training, especially for educators working with special education, English Language Learners (ELL), and low-income students. Lastly, in terms of technology, there is a significant divide in access between schools serving affluent and low-income students, with disparities in devices and internet access which hinders the effectiveness of instruction, particularly in blended and online learning environments. These three areas highlight the need for increased funding and resources to ensure equitable educational opportunities for all students in the district.

Special Education (SPED)

Special Education is a critical area of need within LCPS, especially as the district serves a diverse student body, including students with learning disabilities, autism spectrum disorders, and emotional disabilities. Despite efforts to provide inclusive education, many schools in the district struggle with a lack of sufficient funding for specialized personnel and appropriate interventions. Specialized personnel such as resource teachers, speech therapists, and counselors are necessary for these students to be successful. These students often face more significant challenges in accessing the general curriculum and benefiting from classroom instruction, thus requiring additional resources to provide adequate accommodations and individualized support.

Rationale

The Individuals with Disabilities Education Act (IDEA) mandates that students with disabilities receive a free appropriate public education (FAPE) in the least restrictive environment. LCPS has to be in compliance with this federal law, so they must allocate sufficient resources to meet the diverse needs of students in special education. Without specialized personnel and appropriate interventions, students may not receive the individualized support required to meet their academic and social-emotional needs, exacerbating achievement gaps. Prioritizing SPED funding and resources, LCPS can better fulfill its commitment to providing equitable educational opportunities for all students, ensuring that students with disabilities are not left behind in their academic journeys (Odden & Picus, 2020).

Professional Development (PD)

Teacher professional development is another area of significant need. As new instructional practices, digital tools, and educational methodologies continue to emerge, teachers require ongoing training to remain effective. While LCPS provides some PD, there are insufficient resources allocated to ensure that every educator receives the training needed to address the diverse learning needs of their students. This is particularly crucial for special education teachers, English Language Learners (ELL) instructors, and those working with students from low-income backgrounds, who often need specific strategies to support their students effectively.

Rationale

Teacher professional development (PD) is an area of significant need within Loudoun County Public Schools (LCPS), especially as new instructional practices, digital tools, and educational methodologies continue to emerge. Research consistently shows that quality

professional development is one of the most effective ways to improve teaching practices and student outcomes (Odden & Picus, 2020). Moreover, teachers who receive specific training in areas such as differentiation, inclusive practices, and cultural competence are better equipped to support students with diverse learning needs. By investing more resources into PD, LCPS can ensure that educators are better prepared to meet the needs of their students, ultimately fostering equity and improving educational outcomes for all.

Technology

While LCPS has made strides in integrating technology into the classroom, a significant divide exists in access to technology between schools serving more affluent students and those in low socio-economic areas. Ensuring that every student has access to up-to-date devices and broadband internet is essential for closing the digital divide, particularly as more schools move toward blended and online learning environments. The funding disparity between schools in wealthier areas and those serving low-income students exacerbates inequalities in educational opportunities impacting the effectiveness of instruction.

Rationale

The integration of technology into classrooms is essential for preparing students for the demands of the modern world, and while Loudoun County Public Schools (LCPS) has made strides in this area, a significant divide in access to technology exists between schools serving affluent students and those in economically disadvantaged areas. Ensuring that every student has access to the necessary technology is crucial for closing this divide and providing equal opportunities for success. Research shows that students who have reliable access to technology are more likely to succeed academically and develop the digital literacy skills needed for future careers (Odden & Picus, 2020). Without equitable access, students in underfunded schools may fall behind, unable to fully participate in lessons or complete assignments that require internet

access. To ensure all students have equal opportunities to succeed, LCPS must prioritize addressing these technological inequities. By investing in resources to provide up-to-date devices and reliable internet to all schools, the district can improve the effectiveness of instruction and promote more equitable educational outcomes for all students.

Priority

The area I have selected to prioritize for further discussion and exploration is Special Education (SPED). Special Education represents one of the most pressing needs in the district, as it directly impacts some of the most vulnerable students. The rationale for prioritizing SPED stems from the need to ensure that all students, regardless of their learning disabilities or emotional challenges, have the resources necessary to succeed. Underfunding of SPED can lead to inadequate services, which may result in students falling behind academically or facing social and emotional difficulties. Providing sufficient resources for special education ensures that all students receive the personalized support they need, which is essential for promoting equity and reducing achievement gaps within the district.

Additionally, focusing on SPED aligns with LCPS's commitment to inclusive education, as required by federal law, and is an essential step toward addressing disparities in educational outcomes. By providing increased funding for SPED services, the district can better meet the needs of students with disabilities, promote an inclusive learning environment, and ensure that every student has access to a high-quality education.

Conclusion

In conclusion, Loudoun County Public Schools faces significant challenges in ensuring equitable distribution of resources, especially in the areas of special education, technology, and professional development. The district has made strides in these areas, but additional resources are needed to address disparities, particularly for students from low socio-economic backgrounds. By prioritizing the needs of students in special education, LCPS can make significant progress in ensuring that all students receive the support they need to succeed. This approach will promote both equity and adequacy in educational outcomes, fostering an inclusive and supportive learning environment for all students.

Operational Systems Audit

Special education funding is a critical concern for school districts striving to provide equitable and effective support to all students. At Creighton's Corner Elementary School (CCE), part of Loudoun County Public Schools (LCPS), special education is a priority that requires adequate and intentional funding. The district is committed to meeting the needs of students receiving special education services through an allocation of over \$33 million in the fiscal year 2025 budget dedicated to special education services. Allocating resources across schools, including CCE, is driven by the student population needs and operational strategies designed to ensure fair access to services.

Special education outcomes significantly influence LCPS's operational systems through decisions about resource distribution, staffing, and instructional support. For example, funding supports over 100 new positions to aid not only special education but also English learners and students from low socio-economic status. Competitive pay helps attract and retain qualified professionals, which directly impacts student services. Furthermore, CCE has initiatives like

Social and Emotional Learning (SEL) and the use of the Second Step curriculum reflect a district-wide commitment to improve student experiences.

LCPS has made progress, but strategic and tactical challenges still persist. Aligning centralized initiatives with all the needs of individual schools requires continuous evaluation. The high demand for specialized staff also poses difficulties in recruitment and retention, calling for creative solutions. To navigate these complexities, a range of documents—such as the LCPS Special Education Handbook, annual budget reports, IEP guidelines, and relevant district policies—provide transparency and structure to the operational systems governing special education funding. These resources are instrumental in understanding how LCPS ensures students with disabilities receive the support necessary for academic and social success.

Interview

At Creighton's Corner Elementary School (CCE), special education is a priority, with a strong emphasis on securing adequate funding to effectively support and meet all student needs. Loudoun County Public Schools (LCPS) has made adequate progress in supporting special education services by allocating over \$33 million in its FY 2025 budget for special education and related services. Funding is contingent for schools like CCE to provide effective support on the school population, need, and equitable resource allocation.

Operational systems play a major role in shaping special education services. Key impacts include resource allocation, personnel decisions, and student outcomes. Resource allocation is formed through budgetary decisions that influence staffing and support across schools. CCE serves 874 students that benefit from district-wide funding that is aimed to support special

education, English learners, and students from low socioeconomic status. Personnel decisions inform staffing, which is guided by district strategies, with competitive pay that averages \$121,856 for specialists, helping to attract and retain exceptional staff, which allows satisfactory service delivery at CCE. Student outcomes are contingent on professional development, curriculum planning, and resource distribution which directly affect students' experiences. CCE's daily Social and Emotional Learning (SEL) instruction through the Second Step curriculum supports positive outcomes and aligns with LCPS policy.

Although LCPS and CCE has strengths, there are still challenges within the district. Ongoing evaluation helps to strategically align district-wide goals with school-specific needs. The need to be creative for staffing solutions require strategic recruiting, and retaining special education staff remains a persistent issue.

Document and/or Policy Analysis

There are several key resources that are essential when understanding special education funding decisions that are made within Loudoun County Public Schools (LCPS). These include the LCPS Special Education Handbook, which outlines service delivery models and staff responsibilities; annual budget documents, which detail district and school-level funding allocations; and IEP guidelines, which explain how individual student services are determined. Also, LCPS operational policies (Sections 6000 & 8000) address instruction, staffing, and resource management, while Virginia Department of Education (VDOE) regulations provide the state-level mandates that shape local decisions. Lastly, CCE's School Improvement Plan (SIP) sets specific goals and strategies for supporting students with special needs. These documents

provide a comprehensive framework for understanding special education funding and resource allocation within LCPS.

Recommendations Regarding Operational Systems

Creating a district-wide strategic workforce plan aimed for special education hires. LCPS should gain partnerships with universities, recruitment incentives, which include sign-on bonuses or tuition reimbursement, and targeted outreach to attract specialists in high-demand areas. Although LCPS has competitive pay, they still face challenges in recruiting and retaining special education staff. Schools like CCE should be proactive with staff retention using data-informed staffing to guarantee consistent qualified personnel to meet students' needs. Utilizing user-friendly, digital dashboards that provide stakeholders access to real-time data on special education resource allocation, staffing ratios, and student support metrics across schools. By fostering collaboration and being transparent by making important information accessible and easy to interpret. This would support data-driven decision-making when assessing equity in funding and services across the district. A district-wide special education management platform that allows for streamlined IEP development, real-time progress monitoring, and collaboration among special education teams. Technology integration that guarantees consistency and accuracy in IEP implementation will help educators monitor student growth more effectively. This will also reduce administrative load and allow more time for direct student support.

Conclusion

In conclusion, special education funding and operational planning remain central to guaranteeing that all students receive the support needed to succeed academically and socially within Loudoun County Public Schools (LCPS). Creighton's Corner Elementary School (CCE)

exemplifies the district's ongoing commitment, with strategic investments in staffing, student-centered programs, and resource allocation. The district's FY 2025 allocation of over \$33 million for special education highlights the progress, but still face challenges such as staff recruitment, retention, and the equitable distribution of services demand continued attention and innovation.

The integration of transparent systems like accessible policy documents, real-time data dashboards, and modernized IEP management tools would become essential in navigating these challenges. Furthermore, strategic workforce planning and the enhancement of communication and assessment tools can better align district-wide initiatives with the unique needs of each school. By prioritizing operational efficiency, targeted resource management, and inclusive practices, LCPS can continue to strengthen its special education programs and ensure meaningful outcomes for all students ensuring all learning needs are met.

Goals and Strategies

The Resource Analysis and Operational Systems Audit of LCPS revealed areas of needed support in three core areas: special education, instructional technology, and professional development. These findings emphasize the financial need for staffing, training, and digital resources that support equity and student learning. LCPS currently assigns over \$33 million to special education in its FY 2025 budget, demonstrating a district-wide commitment to inclusive practices and equitable outcomes. However, staff retention, consistent implementation of Individualized Education Programs (IEPs), and technology access for students in low socio-economic areas.

The Bible reminds us in Proverbs 31:8-9 (NIV, 2011), "Speak up for those who cannot speak for themselves... defend the rights of the poor and needy." Educators and school leaders

are called to advocate for every child, particularly those with diverse learning needs. SMART goals (Specific, Measurable, Achievable, Research-based, and Time-sensitive) are critical tools for conveying support for all students into actionable plans. Implementing such goals guarantees strategic alignment, measurable impact, and progress monitoring in addressing all disparities.

Financial Goal Setting

SMART Goal 1 (Curriculum):

By June 2026, LCPS will use strategic hiring initiatives to increase the number of certified special education instructional staff at CCE by 20%, ensuring that 100% of students with IEPs have consistent support from highly qualified educators.

The operational audit at CCE revealed a significant strain on staffing, particularly within the special education department. According to Principal Quigley, special education staffing shortages directly impact the delivery and consistency of how students receive IEP services. The comprehensive FY 2025 budget still faces limitations in staffing due to high regional competition and cost of living.

This goal is aligned with LCPS's mission to provide student centered instruction and equitable access to education. Special education students require personalized support, and without sufficient personnel, the district risks noncompliance with the Individuals with Disabilities Education Act (IDEA). Romans 12:6 (NIV, 2011) reminds us, "We have different gifts, according to the grace given to each of us." This verse affirms the importance of recognizing and supporting diverse learning needs through differentiated instruction.

Increasing the number of qualified staff supports not only IDEA compliance but also advances the district's commitment to equity and inclusion. With the growing student population and diversity in learning profiles, LCPS must proactively invest in human capital to ensure curriculum delivery is effective and inclusive.

SMART Goal 2 (Technology):

By December 2025, LCPS will equip all K-5 classrooms at CCE with adaptive educational technology tools that will support personalized learning for students with IEPs, making sure at least 90% of SPED students demonstrate growth in digital literacy and academic performance.

The resource analysis highlights that while LCPS has invested in digital tools, access remains uneven across schools. Students from low-income families often lack devices or reliable internet access at home, contributing to the digital divide. Furthermore, special education students require adaptive technologies to access the curriculum effectively.

As listed in the audit, access to up to date, individualized technology increases student engagement and performance. Investing in adaptive educational tools such as speech-to-text software, literacy support programs, and interactive learning platforms is critical for students with diverse needs. These tools bridge accessibility gaps and support differentiated instruction essential elements of LCPS's vision for equity.

The biblical principle in James 1:5 (NIV, 2011) affirms, "If any of you lacks wisdom, you should ask God... and it will be given to you." Educational wisdom includes using resources wisely to meet the individual needs of learners. Incorporating technology wisely ensures all students can learn and grow in a modern, inclusive environment.

SMART Goal 3 (Equity and PD):

By August 2026, LCPS will implement a district-wide professional development program at CCE with a minimum of four annual training sessions focused on culturally responsive teaching and inclusive instructional strategies, boosting educator confidence in servicing SPED and ELL populations by 25% as measured by end-of-year surveys.

Professional development remains a gap in delivering equitable education. Teachers at CCE have stated the need for more training in inclusive practices and culturally responsive pedagogy. The audit results confirm inconsistencies in PD opportunities across the district, especially for educators working with at-risk populations.

The LCPS School Improvement Plan emphasizes building teacher capacity to support diverse learners. Quality PD guarantees that instructional strategies align with research-based practices and meet the needs of SPED, ELL, and students of low socioeconomic status. This goal supports not just academic outcomes but also teacher support, retention, and satisfaction.

In Matthew 25:40 (NIV, 2011), Jesus says, “Whatever you did for one of the least of these brothers and sisters of mine, you did for me.” PD that equips teachers to serve every student with compassion and excellence represents this call to service. Equipping educators with practical skills promotes classroom equity, closes achievement gaps, and reflects the district’s vision of inclusive excellence.

Strategies

SMART Goal 1 (Curriculum):

By June 2026, LCPS will use strategic hiring initiatives to increase the number of certified special education instructional staff at CCE by 20%, ensuring that 100% of students with IEPs have consistent support from highly qualified educators.

Proposed Strategies

1. Partner with regional universities to create a pipeline of special education graduates through internships and job placement programs.
2. Offer competitive signing bonuses, relocation stipends, and tuition reimbursement to attract high quality candidates to CCE.

Coherence and Equity

The proposed goal to increase certified special education instructional staff at Creighton's Corner Elementary (CCE) by 20% by June 2026 is firmly rooted in LCPS's strategic focus on equity and inclusive excellence. Ensuring that 100% of students with IEPs have access to consistent, high-quality instruction directly supports the district's commitment to equitable outcomes for all learners, particularly those with exceptional needs.

The implementation strategies partnering with regional universities and offering competitive recruitment incentives promote both internal and external coherence. Internally, the goal aligns with LCPS's budget priorities and personnel development systems, reinforcing existing frameworks for instructional quality and compliance with federal mandates under IDEA.

Externally, partnerships with higher education institutions help establish a sustainable talent pipeline, reducing future staffing shortages and creating long-term system capacity.

From an equity standpoint, this goal ensures that students who often face systemic barriers to academic success receive the dedicated, specialized support they deserve. Students with disabilities are among the most vulnerable in public education, and inconsistent access to qualified educators can significantly widen achievement gaps. By investing in highly qualified staff and making CCE a more competitive and supportive work environment, LCPS is actively dismantling these barriers. This effort helps shift the system from reactive service delivery to proactive support ensuring that equity is not just a principle, but a lived reality in every classroom.

SMART Goal 2 (Technology):

By December 2025, LCPS will equip all K-5 classrooms at CCE with adaptive educational technology tools that will support personalized learning for students with IEPs, making sure at least 90% of SPED students demonstrate growth in digital literacy and academic performance.

Proposed Strategies

1. Purchase and implement adaptive technology platforms tailored for SPED students (e.g., Read & Write, Learning Ally).
2. Provide teacher training on integrating these tools into daily instruction for personalized support.

Coherence and Equity

This goal to integrate adaptive educational technology in all K-5 classrooms at Creighton's Corner Elementary (CCE) by December 2025 aligns with LCPS's broader vision for innovation, accessibility, and inclusive instructional practices. Equipping classrooms with tools that personalize learning for students with IEPs fosters both systemic coherence and educational equity.

Strategically, the use of platforms like Read & Write and Learning Ally complements district initiatives around universal design for learning (UDL) and digital transformation. It ensures that technology investments are purposefully directed toward increasing access for students who need it most. The integration of these tools also aligns with CCE's instructional technology standards, closing the gap between general education and special education environments.

From an equity lens, this goal directly addresses disparities in digital access and academic performance often faced by students with disabilities. Adaptive technology can help level the playing field by supporting multiple modes of engagement, expression, and representation allowing students to learn in ways that reflect their strengths. Additionally, ensuring that educators are trained to use these tools effectively builds capacity for sustained impact, preventing technology from becoming underutilized or inequitable in its deployment.

By centering the needs of SPED students and tracking growth in both digital literacy and academic achievement, this goal operationalizes equity ensuring all learners have the tools, support, and instruction necessary to thrive in a digitally connected world.

SMART Goal 3 (Equity and PD):

By August 2026, LCPS will implement a district-wide professional development program at CCE with a minimum of four annual training sessions focused on culturally responsive teaching and inclusive instructional strategies, boosting educator confidence in servicing SPED and ELL populations by 25% as measured by end-of-year surveys.

Proposed Strategies

1. Design and deliver PD modules in collaboration with local universities and SPED experts on inclusive instructional strategies and cultural competence.
2. Establish a peer mentoring and coaching program to reinforce training in real time instructional settings.

Coherence and Equity

This goal reflects CCE's commitment to equity and instructional excellence by directly investing in educator capacity to serve diverse learners. By implementing a structured professional development program focused on culturally responsive teaching and inclusive strategies, the division ensures that all students particularly those in SPED and ELL populations receive high-quality, affirming instruction that meets their needs.

The planned collaboration with universities and SPED experts reinforces coherence with CCE's ongoing strategic priorities around professional learning and equity. These partnerships will help ensure that training is current, and research based and tailored to the real-world challenges faced by educators in inclusive classrooms. The alignment with culturally responsive

pedagogy also supports broader division efforts to create welcoming, affirming, and academically rigorous environments for all students.

From an equity standpoint, this goal is transformative. Students with disabilities and English language learners often face systemic barriers related to instructional bias or lack of tailored supports. By equipping educators with the tools and confidence to implement inclusive practices, CCE is proactively addressing opportunity gaps. The inclusion of a peer mentoring and coaching component ensures that professional learning is not a one-time event, but an ongoing, job-embedded process that promotes sustainable change in classroom culture and instruction.

Ultimately, this goal advances both instructional quality and educational justice making sure that all students at CCE have equitable access to educators who understand, value, and effectively respond to their diverse backgrounds and learning needs.

Conclusion

The CCE resource and operational audit sheds light on a clear path toward creating more equitable, effective, and inclusive educational experiences for all students. By strategically addressing the crucial needs in special education staffing, access to adaptive technology, and professional development, CCE demonstrates its commitment to guaranteeing every learner receives high quality, individualized support. These SMART goals reflect the district's alignment with both its financial capacity and its vision for inclusive excellence, ensuring progress is measurable and impactful. Educators are empowered to meet diverse learning needs and fulfill a moral and spiritual obligation to uplift the most vulnerable. As Proverbs 31:8-9 reminds us, advocating for students who cannot advocate for themselves is not only good leadership it is just and righteous. By translating faith-driven values into strategic, data-informed

action, CCE can build a system where every child is seen, supported, and celebrated.

Resource Management Plan

Resource Management Plan

Special education, instructional technology, and professional development were highlighted as important areas needing more support by the Resource Analysis and Operational Systems Audit of Loudoun County Public Schools (LCPS). These results highlight an immediate financial need for more special education teachers, focused training, and larger technology resources to guarantee equity and support student academic achievement. Demonstrating a district-wide dedication to inclusive education, LCPS's FY 2025 budget allocates more than \$33 million to special education. There are still issues, especially in staff retention, proper execution of IEPs, and fair technological access for students from low socioeconomic backgrounds. Proverbs 31:8–9 exhorts us to "Speak up for those who cannot speak for themselves... defend the rights of the poor and needy" (NIV, 2011). This commandment urges teachers and school administrators to advocate for every student, particularly those with diverse learning needs. SMART goals Specific, Measurable, Achievable, Research-based, and Time-sensitive offer a crucial framework for converting fair desires into practical plans. SMART goals help LCPS and CCE to match its resources and initiatives to generate observable changes in teacher development, access to technology, and special education services.

The SMART goals set up to meet LCPS's and CCE's areas of need include: An increase in special education staffing by 15% over three years to improve student-to-teacher ratios and strengthen IEP support services. By 2027, make sure every student identified with special needs or from low-income families gets suitable adaptive technology. Annual professional development (PD) workshops emphasizing differentiated instruction, culturally responsive

teaching, and efficient technology integration should be held with 90% teacher involvement by 2027 (Darling-Hammond, Hyler, & Gardner, 2022).

Projected Resources

The Program Financial Review shows that we need certain resources to reach our SMART goals:

1. Personnel Costs: LCPS will need \$2 million each year to attract more staff for special education programs.
2. Technology Investments: LCPS will require \$1.5 million yearly for adaptive devices and assistive technologies. This also includes upgrading our IT framework to better support educational needs.
3. Professional Development: LCPS plans to allocate \$500,000 each year for professional development. This money will fund good quality PD sessions, workshops, and small group to one-on-one coaching that align with the district's priorities, according to Odden and Picus (2021). These resources are critical to improve skills and effectively support our goals.

Three-Year Resourcing Plan

Year #1		
2025 - 2026		
Description	Funding Source	Expenses
Special Education Staffing	LCPS Operating budget	\$2M
Technology	IDEA grants	\$1.5 M
Professional Development Workshops	Title II funds	\$0.5M
Year #2		
2026 - 2027		

Description	Funding Source	Expenses
Continued Staffing initiatives	LCPS Operating budget	\$2M
Technology replacement/upgrades	ESSER III carryover	\$1.5M
New PD cycles	Title I funds	\$0.5M

Year #3		
2027 - 2028		
Description	Funding Source	Expenses
Full staffing targets	LCPS general fund	\$2M
Technology sustainability	Local education foundation grants	\$1.5 M
PD evaluation and refinement	Local education foundation grants	\$0.5M

Resource Plan Narrative

Ethical and Fair Use of Data

After reviewing the Resource Analysis and Operational Systems Audit, we discovered many differences in fairness and ethics.

We examined areas such as the number of students in special education, access to technology, staff turnover rates, and differences in academic success. Our attention was on how these differences relate to race, socio-economic status, and disability. We aim to help groups that have been underserved in the past. This aligns with our commitment to fairness and equality. As Peurach et al. (2025) highlighted, leaders should use data to address educational unfairness. Our three-year resource plan is designed to close opportunity gaps and improve academic support for all students, ensuring each student's needs are met. We are guided by principles of fairness and justice, inspired by Micah 6:8, which reminds us to act justly, love mercy, and walk humbly with God. LCPS is dedicated to building a learning environment that provides every student with dignity, justice, and opportunity.

Matching the School's Goals:

LCPS and CCE are dedicated to helping every student become an active member of society. Over the next three years, the aim is to provide equal learning opportunities for all students. Hire more staff for special education, purchase technology to meet all learning needs, and provide professional development for teachers. The goal is to create a welcoming and supportive learning environment where every student can excel. This plan is informed by research that emphasizes the use of resources to ensure fairness and uphold high educational standards, as highlighted by Odden & Picus in 2021. By addressing the needs of all students, they foster inclusion, inspire new ideas, and encourage lifelong learning. LCPS is focused not only on academic success but also on helping students make valuable contributions to society. Their pledge is to promote excellence, fairness, and opportunities for all.

Conclusion

Our strategic resource planning is designed to strengthen LCPS's and CCE's commitment to fairness, excellence, and student-focused learning. By setting clear, measurable goals, identifying needed resources, and implementing a three-year plan based on data and our mission, LCPS and CCE aim to address disparities in special education, technology access, and teacher development. Guided by research and principles of justice, this plan shows the district's dedication to supporting every child and providing an enriching educational environment for all.

Financial Accountability Plan

The prioritized area of need identified from the Program Financial Review: Resource Analysis Assignment is the strategic enhancement of technology integration and professional development to support inclusive learning environments in Creighton's Corner Elementary School within Loudoun County Public Schools (LCPS). This focus is vital due to the increasing

need for differentiated instruction, accessibility tools, and staff capacity-building to meet the needs of all learners, especially students with disabilities and English language learners.

Inadequate resourcing in these areas can hinder both instructional delivery and equitable student outcomes. As Proverbs 24:3 (NIV) reminds us, “By wisdom a house is built, and through understanding it is established,” reinforcing the necessity of thoughtful investment in foundational school operations.

Policy Evaluation

Loudoun County Public Schools maintains a comprehensive set of policies aligned with federal, state, and local laws. However, a reflective evaluation of these policies highlights areas of strength and opportunities for continued growth related to legal, ethical, and equity considerations.

1. School Board Policies

LCPS school board policies are publicly accessible and regularly reviewed. Policies around equity, such as Policy 8035 (Equity Statement), are commendable as they emphasize commitment to providing all students with access to high-quality education regardless of race, ability, or socioeconomic background (Loudoun County Public Schools, 2023). Nevertheless, policy implementation varies among schools and could be strengthened by clear accountability frameworks and training for school-based leadership.

2. Internal and External Controls

The district follows internal control protocols that adhere to the Virginia Department of Education’s (VDOE) guidelines. Internal controls include budget oversight by school administrators, while external controls include annual audits conducted by third-party firms.

These audits verify compliance with Generally Accepted Accounting Principles (GAAP) and ensure transparency. For example, LCPS contracts external auditors for comprehensive financial reviews that detect potential discrepancies and improve fiscal stewardship (LCPS, 2023). Still, internal auditing mechanisms at the school level can benefit from more frequent review cycles and staff training in budget monitoring tools.

3. Auditing and Bookkeeping Procedures

Creighton's Corner follows LCPS bookkeeping procedures outlined in the School Activity Funds Manual, emphasizing documentation, approval hierarchies, and monthly reconciliations. Despite these practices, gaps may arise when staff turnover leads to inadequate procedural training. By bolstering audit readiness and involving school-based finance liaisons in regular district-led workshops, LCPS could promote better consistency across campuses.

4. Legal and Ethical Compliance

LCPS ensures legal compliance through adherence to the Individuals with Disabilities Education Act (IDEA), Every Student Succeeds Act (ESSA), and Title IX. Ethical decision-making is emphasized in administrator codes of conduct, yet more robust professional development around fiscal ethics especially in budgeting for special populations would better align policy with practice. Micah 6:8 (NIV) speaks to this commitment: "To act justly and to love mercy and to walk humbly with your God," which calls leaders to ensure policies not only exist but are enacted justly.

Monitoring Plan

Monitoring Goals and Strategies

To track the success of the proposed goals (enhancing inclusive technology use, professional learning communities, and accessible learning environments), a three-tiered monitoring approach will be used. Quarterly Surveys will assess staff confidence and student engagement with new technologies. Professional Development Logs and Reflections will be collected each semester. Student Achievement Data (including disaggregated data for subgroups) will be reviewed biannually to ensure equitable outcomes. Performance benchmarks will be revisited annually to adjust resource allocations as needed.

Monitoring Ethical Implementation

To ensure lawful and ethical implementation, an accountability framework will be used that includes. Annual Policy Audits to confirm adherence to IDEA, Title I, and Title IX funding use. Equity Impact Reviews during budget reallocations. Regular Staff Training on ethical spending and reporting protocols. Internal Finance Reviews at Creighton's Corner every semester, coordinated with district finance personnel. Romans 12:17 (NIV) instructs, "Be careful to do what is right in the eyes of everyone." This underscores the need for transparent and ethical financial management, especially when stewarding public resources.

Conclusion

Effective school leadership requires strategic alignment of goals, resources, and accountability mechanisms. The prioritized need for investment in technology and professional development at Creighton's Corner Elementary aligns with LCPS's broader equity mission and state-mandated compliance requirements. By using targeted monitoring, ethical practices, and clear stakeholder communication, this financial plan will support a more inclusive and effective learning environment. Ultimately, sound stewardship of educational resources guided by biblical

principles of justice and wisdom serves not just the district's operational goals but also the calling to nurture every child's potential.

Reflection

Throughout this course, I have gained valuable insights into the complexities and responsibilities involved in school finance, particularly how deeply financial decisions impact every aspect of education, from student outcomes to staff development and equity in resource allocation. One of the greatest realizations I've had is how critical it is for school leaders to not only understand budgeting processes but to be strategic and ethical stewards of public funds. I've also come to understand the importance of transparency, collaboration, and data-informed decision-making in financial management. Observing how districts like Loudoun County Public Schools manage their budgets and how individual schools, such as Creighton's Corner Elementary, apply financial decisions at the building level has helped me connect theory to practice. I now see how targeted investments, whether in professional development, technology, or special education, can transform school environments and directly support student learning.

As a result of what I've learned, I am more committed than ever to advocating for intentional, student-centered budgeting in my own setting. I am committed to continuous learning in this area, to fostering transparency and trust within my school community, and to ensuring that fiscal decisions always center the needs of students and staff. In 1 Corinthians 4:2 (NIV), "Now it is required that those who have been given a trust must prove faithful." This verse reminds me that school finance is not just about managing resources, it's about faithfully stewarding what has been entrusted to us for the good of others.

Conclusion

In conclusion, Loudoun County Public Schools continues to face significant challenges in ensuring the equitable distribution of resources, particularly in the areas of special education, technology, and professional development. While the district has made commendable progress evident in its FY 2025 allocation of over \$33 million for special education persistent gaps remain, especially for students from low socio-economic backgrounds and those with specialized learning needs. Addressing these disparities requires a sustained commitment to operational efficiency, strategic investment, and inclusive practices that align with both state mandates and the district's equity-driven mission.

At the school level, Creighton's Corner Elementary has exemplified this commitment through a focused resource and operational audit, shedding light on the critical needs of special education staffing, access to adaptive technologies, and robust professional development. By implementing transparent systems such as modernized IEP tools, real-time data dashboards, and accessible policies LCPS and CCE can strengthen decision-making and enhance support services for all students. Strategic workforce planning, targeted monitoring, and clear communication with stakeholders will further ensure that district-wide initiatives are tailored to the unique needs of each school community.

These efforts must be guided by ethical leadership, sound stewardship of public funds, and a shared vision for inclusive excellence. The SMART goals developed at CCE not only reflect the district's financial capacity but also demonstrate a clear alignment with its commitment to equity, measurable impact, and individualized student support. Educators are thus empowered to meet diverse learning needs while fulfilling a deeper moral and spiritual responsibility.

As Proverbs 31:8-9 (NIV) reminds us, “Speak up for those who cannot speak for themselves, for the rights of all who are destitute. Speak up and judge fairly; defend the rights of the poor and needy.” This biblical charge serves as a compass, reminding school leaders that advocating for the most vulnerable is not just effective leadership it is a righteous calling. By translating these faith-driven values into data-informed, strategic action, Loudoun County Public Schools and Creighton’s Corner Elementary in particular can build a system where every child is seen, supported, and celebrated.

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