



FISCAL YEAR  
**2023**



# PROPOSED BUDGET



# FY 2023 Proposed Budget

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Superintendent

**Frances Ivey**  
Deputy Superintendent

**Marty Smith**  
Chief Operating Officer

**Leigh Burden**  
Assistant Superintendent,  
Financial Services

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# Guide to Understanding the Budget

## Budget Organization

Fairfax County Public Schools' (FCPS) budget consists of more than numbers. It is also a record of past decisions and a spending plan for the future. The budget reflects FCPS' priorities and is a communications document that informs stakeholders about FCPS' values and goals. The following narrative describes how the proposed budget is organized, as well as how the other budget documents are produced as we move through the budget process.

## Proposed Budget

The Superintendent's proposed budget is released each year in January and is considered the starting point for the next fiscal year's budget. The proposed budget document details projected revenue and expenditures and outlines proposed changes as compared to the prior year's budget. In the proposed budget, revenue and expenditures are presented both in detail by fund and within the School Operating Fund. The proposed budget is divided into four sections: Executive Summary, Financial, Informational, and Appendix.

### Executive Summary

The Executive Summary includes the Budget at a Glance which summarizes information from each section of the Proposed Budget document. This section also charts the Division organization, profiles the School Board, outlines the FCPS strategic governance structure and student achievement goals, and maps the budget process.

### Financial

The Financial Section presents a summary of revenue and expenditures for all School Board funds. Fund statements are provided, and an analysis of the changes compared to the prior fiscal year, in narrative format, follows each fund statement. Additional detail is provided for the School Operating Fund including key funding initiatives and challenges and descriptions of revenue and expenditure changes by category. FCPS' financial classification structure is included in the Financial Section.

### Informational

The Informational Section presents information on authorized positions, staffing methodology, and major staffing changes. Student enrollment and student instructional needs drive the staffing levels for general education, special education, advanced academics, English for Speakers of Other Languages instruction, and other services. A Benchmarks page provides six years of summary data for enrollment, student demographics, positions, teacher salaries, expenditure totals, and revenue by source. Student enrollment trends and cost per pupil are also included in this section.

### Appendix

The Appendix Section presents a five-year summary comparison of revenues, expenditures, positions, and school enrollment. The following items are also provided: staffing standards and reference materials which include an acronym index, glossary, and index.

## Advertised Budget

After the proposed budget is released, public hearings are held, and the School Board has the opportunity to make changes to the budget. The amended budget is adopted by the School Board in early February and becomes the advertised budget. The advertised budget is published during the late winter/early spring time frame and is a short supplement to the proposed budget.

## Approved Budget

Once Fairfax County adopts its budget, FCPS has firm information regarding the share of local revenue the Division will receive from the County. Since more than 71 percent of funding comes directly from the County, understanding local revenue is critical to FCPS' budget. Once revenue for the coming year is known, the School Board works with employees and citizens to finalize the budget for the coming year. This budget is passed as the approved budget in May and details all revenues and expenditures for the next fiscal year, which begins July 1. In the approved budget document, revenue and expenditures are presented in detail by fund, and then within the operating fund. The approved budget document is divided into four sections: Executive Summary, Organizational, Financial, and Informational.

## Executive Summary

This section presents a comprehensive summary of information from each section of the approved budget document. It can be presented independently from the budget document and still presents a complete picture of FCPS' budget. The Executive Summary section provides details of the changes made at each stage in the budget process and depicts the highlights of the budget as compared to the prior year.

## Organizational

This section presents information about each school by region and about FCPS' Strategic Plan and student achievement goals. The budget and planning processes, as well as FCPS' financial policies and practices, are included in the Organizational section.

## Financial

This section presents a summary of revenues and expenditures for all nine School Board funds. This summary begins with a broad overview and then provides more detailed information. Fund statements are followed by an analysis of the changes compared to the prior fiscal years in narrative format. Additional detail is provided for the School Operating Fund including key funding initiatives and challenges accompanied by descriptions of revenue and expenditure changes by category. FCPS' financial classification structures are also included in the Financial section.

Detailed information for programs and departments for the School Operating Fund is also included in this section. A summary of expenditures and positions by FCPS' program categories includes: elementary school education, middle school education, high school education, special education, adult and community education, instructional support, student transportation, facilities management, general support, and central administration. A summary of divisionwide support organized by department and office level includes: department mission, issues and trends, and explanation of costs. Centrally-managed resources and five years of comparative financial data are included in this section as well as a five-year fiscal forecast for each of FCPS' governmental funds.

## Informational

This section includes information on authorized positions, staffing methodology, and major staffing changes. Student enrollment and student instructional needs drive the staffing levels for general education, special education, advanced academics, English for Speakers of Other Languages (ESOL) instruction, and other services. A benchmarks page provides six years of summary data for enrollment, student needs, positions, teacher salaries, expenditure totals, and revenue by source. Student enrollment trends, student achievement, and cost per pupil are also presented in this section. This section also provides detailed information of revenue, expenditures, and positions; school enrollment; staffing standards; school per-pupil allocations; supplements; and salary scales, as well as an acronym index, glossary, and index.

## Other Budget Documents

### Detailed Budgets

In addition to the approved budget document, FCPS publishes detailed budgets on the FCPS website. [Detailed budgets](#) provide a line-by-line budget for each school and office in FCPS. These budgets are produced prior to the beginning of each school year and present five fiscal years of data for each school and office at the lowest expenditure level, which FCPS calls "commitment item."

### Program Budget

The program budget is a companion document to the approved budget. It is produced in October and presents expenditure and revenue details by program, such as Core Elementary Instruction, the Language Immersion program, and Adapted Physical Education. The program budget includes activities that occur in all governmental funds. Proprietary and fiduciary funds are not included in the program budget because the revenues for these funds are derived from transfers from other funds. The information for each program or activity detailed in the program budget includes expenditures, positions, offsetting revenue, the net cost to the School Operating Fund, Strategic Plan goal and desired outcomes that each program supports, number of students served, number of sites served, a program description, offsetting grant funding, an explanation of cost, program contacts, a list of mandates, and desired

# Guide to Understanding the Budget

outcomes. With this detailed information, the program budget serves as a valuable tool for FCPS and the School Board to use when making programmatic and budgetary decisions.

## Budget Basics

### What is the Revised Budget?

The FY 2022 Revised Budget is the most recently adjusted budget and includes changes made at the FY 2021 Final Budget Review approved by the School Board on August 26, 2021; the FY 2022 Midyear Budget Review approved by the School Board on December 16, 2021. The revised budget is greater than the approved budget because it includes the carryover of outstanding encumbered obligations (undelivered orders), schools/projects carryover, prior committed priorities and requirements, Strategic Plan investments, and reserve funding.

### How are revenue and expenditures projected?

There are many unpredictable factors that affect the projection of revenue and expenditures. Therefore, it is important that FCPS develops and utilizes budget assumptions that are current and based on data and information available at the time the budget is formulated. FCPS continuously monitors revenue and expenditures throughout the year, which is an essential step to ensure that FCPS maintains a balanced budget and prevents a deficit.

### How are budgets developed each year?

The baseline budgets for schools and special education centers are determined primarily by application of ratio-based formulas for staffing and educational services that meet or exceed state requirements and have been approved by the School Board. Each year, school-based positions are recalculated based on the projected enrollment for the next year using the School Board approved staffing formulas. Staffing formulas and examples of how staffing is calculated and allocated to schools are included in the Informational section.

### How are revenue and expenditures classified?

The primary elements used to classify revenue and expenditures are: fund, activity type, commitment item group, and commitment item. Funds represent the highest level of the classification structure. Activity type refers to revenue or expenditures. Commitment item group classifies revenue and expenditures into broad categories. Commitment item is the lowest level of the classification structure for revenue and expenditures. As shown in the following chart, these elements can be viewed as a pyramid, with fund being the top level and commitment item being the lowest level of detail. This pyramid approach is reflected in all of the financial summaries.



Fund Classification	Fund Type	Fund Description	School Board Fund	Budget Basis	Accounting Basis
<b>Governmental Funds – account for operating and special revenue activities</b>	<b>Operating</b>	The School Operating Fund is FCPS' primary operating fund which accounts for all financial resources except those that are accounted for in another fund.	<ul style="list-style-type: none"> <li>School Operating</li> </ul>	<ul style="list-style-type: none"> <li>Modified Accrual</li> <li>ER Daniels Trust and Gift fund not included</li> </ul>	Modified Accrual
	<b>Capital Projects</b>	The Capital Projects Fund tracks financial transactions used for the acquisition, construction, or renovation of school sites, buildings, and other major capital improvements.	<ul style="list-style-type: none"> <li>School Construction</li> </ul>	<ul style="list-style-type: none"> <li>Modified Accrual</li> </ul>	Modified Accrual
	<b>Special Revenue</b>	Special Revenue funds are used to account for proceeds of specific revenue sources, other than major capital projects, in which expenditures are restricted for a specified purpose.	<ul style="list-style-type: none"> <li>Adult and Community Education</li> <li>Food and Nutrition Services</li> <li>Grants and Self-Supporting Programs</li> </ul>	<ul style="list-style-type: none"> <li>Modified Accrual</li> </ul>	Modified Accrual
<b>Proprietary Funds – account for business type activities</b>	<b>Internal Service</b>	Internal Service funds account for the financing of goods and services provided by one department to other departments within FCPS on a cost reimbursement basis.	<ul style="list-style-type: none"> <li>Health and Flexible Benefits</li> <li>School Insurance</li> </ul>	<ul style="list-style-type: none"> <li>Accrual</li> <li>Depreciation and compensated absences not included</li> </ul>	Accrual
<b>Fiduciary Funds – account for resources held for others by FCPS as an agent or trustee</b>	<b>Trust</b>	Pension and Other Post-Employment Benefits Trust Funds account for assets held in a trustee capacity for the members and beneficiaries.	<ul style="list-style-type: none"> <li>Educational Employees' Supplementary Retirement System of Fairfax County (ERFC)</li> <li>School Other Post-Employment Benefits (OPEB)</li> </ul>	<ul style="list-style-type: none"> <li>Accrual</li> <li>Depreciation and compensated absences not included</li> </ul>	Accrual

## Does FCPS end each year with money that is unspent?

Typically, state and local governments end each fiscal year with an available ending balance to ensure they meet revenue projections and do not exceed expenditure appropriations. FCPS, like Fairfax County government, has historically ended every fiscal year with an available ending balance. This is a responsible budgeting practice, since FCPS is required by law to have a balanced budget.

# Guide to Understanding the Budget

Available ending balances fluctuate year to year due to changing conditions and generally represent a small fraction of the overall budget. For example, when there is a mild winter, FCPS has a one-time savings in utility accounts that are included in the available ending balance. Since these conditions fluctuate, it is most prudent to use these funds for one-time expenses, rather than recurring expenditures. Because of the serious economic circumstances in recent years, FCPS has acted prudently and has used the available ending balance to meet upcoming fiscal years' expenses. Each year, FCPS revises budget assumptions based on the prior year's actual expenditure trends.

## **What is salary lapse?**

Salary lapse is savings resulting from position turnover and from positions being held vacant for a period of time during the fiscal year. FCPS budgets for lapse and any savings above the budgeted amounts are included in FCPS' available ending balance. FCPS reviews and takes steps to adjust lapse regularly, for example adjusting the salary level used to budget vacant positions. As over 89 percent of the budget is compensation, the majority of the available ending balance is derived from the compensation accounts. Regardless of the salary lapse percentage budgeted, all savings at year end are reflected in the available ending balance.

## **What is a "structurally balanced budget?"**

A structurally balanced budget occurs when recurring revenues are equal to recurring expenditures in the adopted budget. Since FCPS has needed to use one-time savings from the prior fiscal year to meet recurring expenditures, FCPS has a structural deficit.

## **What reserves does FCPS have in its operating fund?**

In FY 2023, FCPS has five reserves in the School Operating Fund: a centralized instructional resources reserve, future year beginning balance reserve, a School Board flexibility reserve, a fuel contingency reserve, and a staffing contingency to address class size. The School Board flexibility reserve is committed to meet unforeseen circumstances. Any unused portion is carried forward to the next fiscal year with the School Board approval. The future year beginning balance, School Board flexibility, and fuel contingency reserves are only reflected in the current year's revised budget and is not included in the proposed, advertised, or approved budget totals.

## **I've heard about school districts in other parts of the country that creatively generate revenue to increase their budgets. Has FCPS considered this as a way to get more money into our budget?**

FCPS does not have the authority to impose taxes. FCPS does evaluate opportunities to generate revenue by charging fees but may only do so where the Commonwealth of Virginia has granted specific authority. In FY 2023, more than 71 percent of FCPS' funding is requested from Fairfax County, which generates its revenue from real estate and personal property taxes. The Commonwealth of Virginia provides the next largest source of revenue to FCPS through state aid and sales tax revenues. The remaining revenues come from a variety of sources, including federal aid and tuition.

## What Our Community Needs to Know About School Budgets

Due to the requirement to operate within a balanced budget, state and local governments typically end the year with an available balance to ensure that they meet revenue projections and do not exceed expenditure appropriations. As a result, FCPS like Fairfax County government, historically has ended each fiscal year with a positive ending balance. Included in the ending balance is carryover for outstanding encumbered obligations which reflects orders for goods or services that have not been received or performed as of June 30. In addition, FCPS allows schools to carry over unspent funding from certain supply and hourly accounts. This carryover encourages schools to use multiyear planning to meet student needs. Carryover practices are reviewed and revised annually.

FCPS has used multiple strategies to address budget shortfalls, including conserving resources and reducing spending where possible. As a result of these actions taken during the fiscal year, the net funding available at year-end is presented to the School Board as an available balance after commitments. Recently, this funding has been allocated for the beginning balance instead of being spent for current year needs.

There are many factors unique to school systems that can trigger educational cost increases that outpace inflation. For example, fluctuations in labor costs due to changes in student enrollment or changes in staffing standards can drastically impact school budgets because K-12 education is so labor intensive. Understanding these factors will provide citizens with greater comprehension of the financial challenges that schools confront today and of the environment in which budget decisions must be made. The following factors, while inherent features of modern educational systems, place considerable pressure on school budgets:

- **Strategic Priorities** – Our community demands high achievement, as well as the availability of programs and opportunities to address each student's individual needs. The School Board adopted FCPS' *Portrait of a Graduate*, which outlines what our community believes is important for FCPS' graduates to know and be able to do when they leave FCPS. During school year 2014-2015, the School Board approved the long-term Strategic Plan, which is the guiding strategy at the center of all FCPS' planning activities. The Strategic Plan was enhanced with updated metrics and targets in school year 2018-2019. Meeting these expectations requires that FCPS allocate resources both thoughtfully and efficiently. This document demonstrates what funds FCPS has allocated toward achieving its strategic goals. In particular, FCPS is consciously aligning its new initiatives with strategic plan goals. FCPS aims to ensure it is spending the funds it receives from taxpayers in Fairfax County and other sources wisely, with the intent to only ask for additional funds when repurposing of funds cannot cover its needs.
- **State and Federal Mandates** – FCPS must comply with state and federal mandates, which significantly impact divisionwide needs and priorities. Mandates are not always funded, which pose a financial burden on localities and school divisions.
- **Technology** – Training FCPS' students on technology at all levels remains a priority as such skills have become synonymous with student success in the 21st century. An objective of FCPS' *Portrait of a Graduate* is that FCPS graduates are able to use technological skills and contemporary digital tools to effectively communicate. The COVID-19 pandemic further demonstrates that technology connectivity and infrastructure are vital for distance learning to ensure that instructional supports for students are not disrupted.
- **Enrollment and Student Needs** – The cost of enrollment growth and changing student needs impacts school-based positions generated through staffing formulas and per-pupil allocations.
- **Changes in Staffing** – Programmatic priorities, technology initiatives, and enrollment all may impact staffing.
- **Employee Compensation** – FCPS is committed to attracting and retaining exceptional employees, including a diverse staff and the highest quality teachers. FCPS is committed to increasing competitiveness of salaries for all employees by offering market-competitive compensation packages.

Our communities have changed significantly over the past decade. FCPS schools and students reflect the changing world in which we live. The tools of the education profession have evolved, and the expectations of the community continue to rise. FCPS has not only met these challenges but has done so in a cost-effective manner.

# Guide to Understanding the Budget

## Where Can I Get More Information?

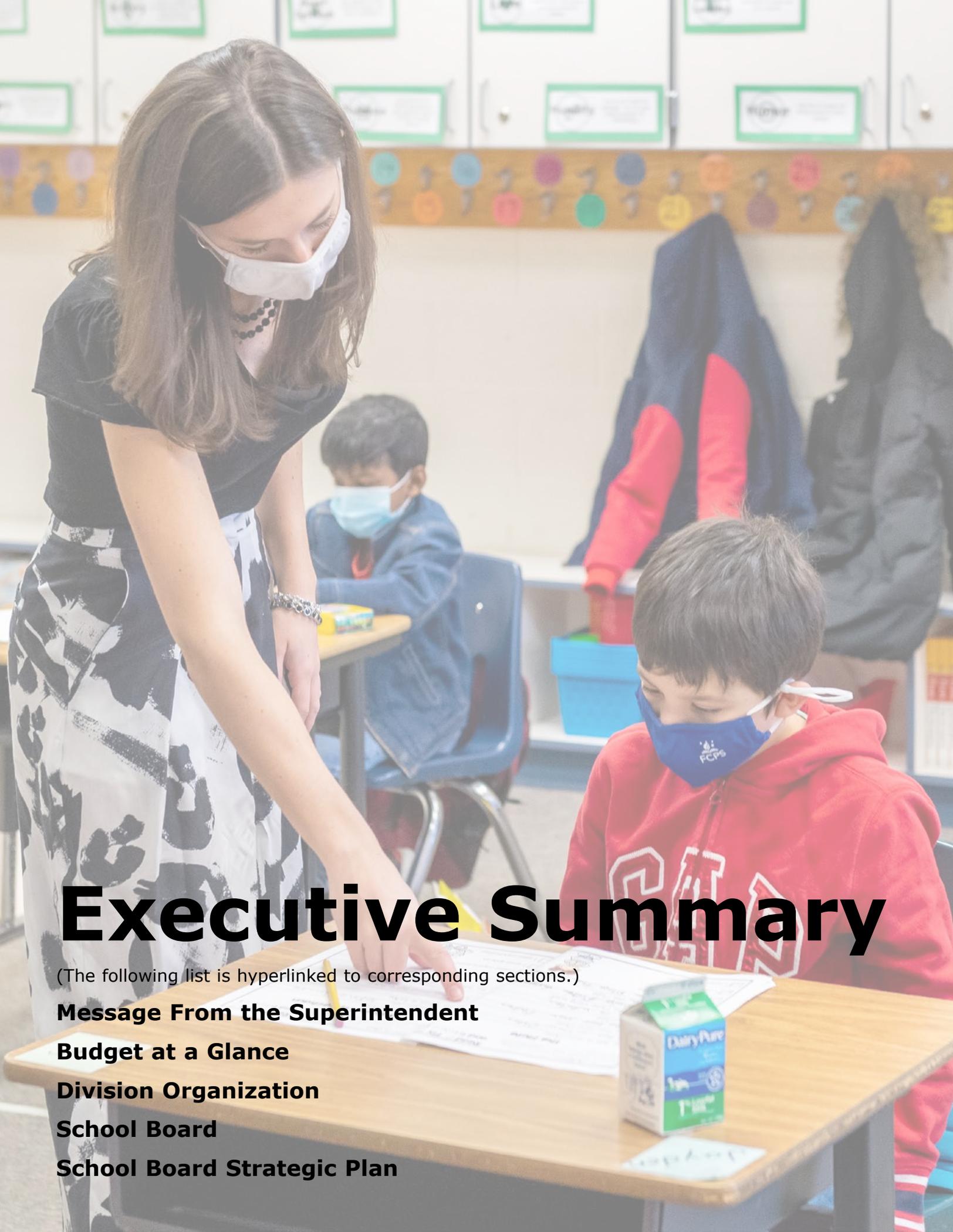
The FCPS website provides access to current and historical budget documents on the [budget home page](#). Information includes a budget calendar, comparative information for FCPS and surrounding school systems, and information about FCPS programs and schools. During the budget process, FCPS maintains a dedicated news page specifically for budget information.

During budget development, School Board members and members of the Fairfax County Board of Supervisors may submit questions to the Office of Budget Services using a budget question process to answer questions that may arise about the proposed budget, or to provide cost and other information for emerging ideas. Once budget questions are received, they are assigned and disseminated to the appropriate assistant superintendent for a response. Responses are reviewed by budget analysts and Leadership Team staff to ensure clarity and accuracy. Examples of budget questions include the cost and impact of expanding or eliminating programs, comparisons of various compensation options (step, market scale adjustment, or bonus), and historical spending on categories such as technology. [Responses to budget questions](#) for the current and prior years are available on the FCPS website to promote transparency to the community and other stakeholders.

In addition, the [Financial Transparency Initiative](#), a joint project between FCPS and Fairfax County, provides comprehensive financial and accountability information that is easy to locate, access, and understand. The online application allows users to search and view summary information about payments to specific vendors and budget and actual expenditures by fund and agency. Data is available beginning with FY 2013 and is updated monthly.

## Budget Document Survey

FCPS is continually looking for feedback on its budget documents. As you review the FY 2023 Proposed Budget, please consider sharing your feedback and suggestions via FCPS' [online budget document survey](#).



# Executive Summary

(The following list is hyperlinked to corresponding sections.)

**[Message From the Superintendent](#)**

**[Budget at a Glance](#)**

**[Division Organization](#)**

**[School Board](#)**

**[School Board Strategic Plan](#)**



## Message From the Superintendent

January 13, 2022

Dear FCPS Community,

Fairfax County Public Schools' FY 2023 Proposed Budget is focused on the Division's urgent needs as we continue to live through this ever-changing pandemic.

While I believe that a post-pandemic era is within view, many families, staff, and community members continue to struggle to regain their physical, emotional, and financial footing. The COVID-19 pandemic has also amplified student achievement gaps nationwide as well as within our school division. With that in mind, this budget prioritizes investments to ensure all students receive the rigorous instruction and comprehensive supports they need to thrive.

The FY 2023 Proposed Budget totals \$3.3 billion and is a decrease of \$78.5 million from the FY 2022 Approved Budget. Although the budget is decreasing, the reduction is mainly due to the elimination of one-time federal stimulus funding of \$272.6 million. This year's budget includes investments for employee compensation, which are critical to retaining FCPS' outstanding educators, who refused to let a global pandemic prevent them from delivering innovative, high-quality instruction and will allow FCPS to recruit the best teachers and staff in this extremely competitive job market, among other critical needs. To support these investments, I will be requesting an additional \$112.6 million, or 5.2 percent, from the County to help sustain FCPS as one of the nation's premier school divisions.

Compensation increases in this budget include a 4.0 percent market scale adjustment (MSA) totaling \$99.9 million and a step increase totaling \$55.3 million, as well as a \$2.0 million placeholder to address market comparative analysis recommendations requested by the School Board. Increased compensation is paired with three additional professional development days at a cost of \$32.0 million to ensure staff are equipped with the professional knowledge and skills to meet student needs. Our focus on recruiting and retaining a premier workforce is further reflected in this budget as we continue to respond to the national shortages in substitutes and bus drivers. FCPS will remain competitive with wages to avoid further operational impacts. As a result, FCPS will fund the \$3.3 million recurring cost of the transportation compensation increase approved in August 2021 by the School Board to attract and retain bus drivers. The Division will also fund the \$4.4 million recurring cost of substitute teacher pay approved in October 2021 by the School Board.

This budget invests in the needs of our students with disabilities and English learners as well as the key areas of literacy and advanced academics. These investments include 142.0 elementary special education lead teacher positions to address the fidelity of special education best practices; 50.0 ESOL teacher positions to move the Division closer to the Virginia Board of Education's recommended changes to the Standards of Quality; 26.0 Advanced Academic Program (AAP) phase II positions; 8.0 language and literacy support positions to address the long-standing and persistent gaps in literacy achievement; and a special education services review placeholder of \$2.0 million to address outcomes from the ongoing special education audit.



## Message From the Superintendent

The proposed budget includes savings of \$88.2 million for projected enrollment decreases which reflect the pandemic's impact on public education across the country; \$272.6 million for the removal of one-time federal stimulus funding from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, under the Elementary and Secondary School Emergency Relief (ESSER II) Fund, and American Rescue Plan (ARP) Act, under the Elementary and Secondary School Emergency Relief (ESSER III) Fund; and \$21.5 million in compensation-base savings.

Recurring adjustments of \$16.2 million previously funded with ESSER II and ESSER III federal grant stimulus funding include 2.0 school health positions, 24.5 TSSpec positions, 10.0 ESOL teacher positions, FCPSOn lease obligations, increased support for family liaisons, logistics for a social-emotional learning screener, educational software, information technology software, and security measures. In addition, other critical operational needs are included for a total of \$13.6 million.

I am extremely honored to serve the students, staff, and community members of FCPS. I also appreciate the ongoing partnership with the Fairfax County Board of Supervisors and our meaningful collaboration to develop a budget that will address FCPS' most urgent needs.

While my time as your Superintendent is winding down, I remain committed to ensuring that all students have access to a world-class education that will allow them to achieve success at FCPS and beyond.

Sincerely,

A handwritten signature in blue ink, appearing to read "Scott S. Brabrand".

Scott S. Brabrand, Ed.D.  
Superintendent of Schools

## Budget at a Glance

### Budget Development Process

The School Board's Strategic Plan includes beliefs, vision, and mission statements for all Fairfax County Public Schools (FCPS) planning activities and guides the development of the annual budget. In addition, it provides a framework for both the Division's operation and the funding priorities. The four goals of the Strategic Plan are Student Success, Caring Culture, Premier Workforce, and Resource Stewardship and were developed on the foundation of FCPS' *Portrait of a Graduate*, which encompasses what the community believes is important for graduates to know and be able to do when they leave FCPS. FCPS' strategic initiatives and corresponding spending priorities originate from the Strategic Plan and are at the core of the annual budget.

FCPS begins its annual budget planning process in the summer. The FCPS budget development process is a collaborative process involving many stakeholders. The School Board and County Board of Supervisors hold several joint budget work sessions to incorporate One Fairfax into decision-making processes while continuing to identify efficiencies. One Fairfax is a joint social and racial equity policy adopted by the Fairfax County Board of Supervisors and the Fairfax County School Board. It commits the County and the school system to intentionally consider equity when making policies or delivering programs and services. This is important as the pandemic has disproportionately impacted students and families in disadvantaged communities.

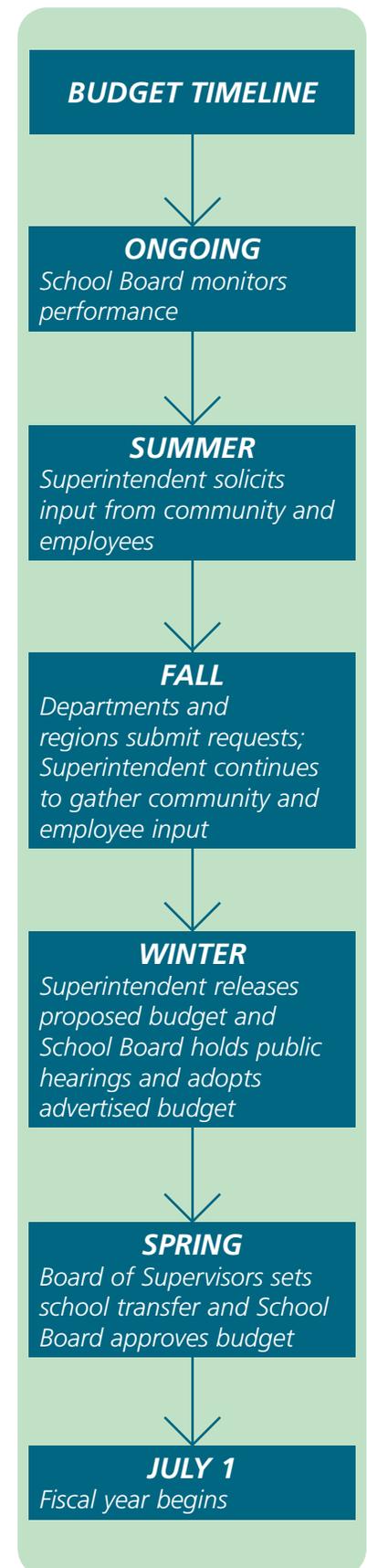
The Superintendent works closely with the School Board, the leadership team, and the community to present the needs of the Division and works closely with the County to fit these needs into the One Fairfax policy and the larger requirements of the community and within the budget plan for Fairfax County. Throughout the year, the School Board receives yearly reports for each goal of the Strategic Plan to assess the Division's performance in achieving targeted metrics.

In FY 2022, due to the continued challenges resulting from the COVID-19 pandemic, the budget included \$188.6 million from the American Rescue Plan (ARP) Act under ESSER III which allowed FCPS to address the impact of the pandemic on schools. The FY 2023 budget reflects an allocation of the placeholder funding for additional positions and resources needed to operate effectively during the pandemic and beyond. In addition, similar to FY 2022, the FY 2023 budget aligns spending to FCPS' Strategic Plan and remains focused on student achievement, equity, and social and emotional supports for students.

Community engagement continues to be important during the budget development process. This includes community outreach meetings, an instructive online budget video, and other available tools and channels for gathering feedback. The Superintendent gathers feedback and prepares a recommended budget that incorporates community input as well as strategic initiatives set by the School Board.

The budget process includes an education and communications strategy to inform key communicators, participants, stakeholders, and the general public about FCPS' budget and how the process works. The education and communications strategy provides opportunities for participants, stakeholders, and citizens to engage with FCPS.

The FY 2023 budget calendar and additional resources are included later in this section.



# Budget at a Glance

*The FY 2023 Proposed Budget for the School Operating Fund totals \$3.3 billion. This is a net decrease of \$78.5 million, or 2.3 percent, from the FY 2022 Approved Budget.*

## FY 2023 Proposed Budget Overview

The FY 2023 Proposed Budget for the School Operating Fund totals \$3.3 billion. This is a net decrease of \$78.5 million, or 2.3 percent, from the FY 2022 Approved Budget. The FY 2023 Proposed Budget priorities include:

### Compensation

- \$99.9 million to provide a market scale adjustment of 4.0 percent for all employees
- \$55.3 million to provide a step increase for all eligible employees
- \$8.0 million to fund employee health benefit coverage due to rate increases
- \$4.4 million for the recurring cost of increasing substitute hourly pay in FY 2022 to support substitute fill rates
- \$3.3 million for the recurring cost approved by the School Board to increase transportation salary scales by 2.5 percent for attendants, drivers, floaters, and supervisors
- \$2.0 million placeholder to address market comparative analysis recommendations requested by the School Board
- (\$0.6 million) in savings due to the decrease in County basic life insurance premium rates
- (\$21.5 million) for compensation base savings due to position turnover

### Required Adjustments

- (\$88.2 million) in savings and a reduction of 917.7 positions due to enrollment adjustments
- \$17.8 million and a net increase of 62.5 positions for recurring ESSER funded initiatives, ESSER grant position authorization, and other baseline adjustments
- \$16.2 million to restore the one-time savings of \$12.2 million recognized in FY 2022 for deferring the adoption of curriculum resources and additional funding of \$4.0 million for the language arts K-6 adoption
- \$8.6 million and 83.0 positions for the staffing reserve. This represents the restoration of the 33.0 positions previously reduced plus an additional 50.0 positions to help mitigate the impact of significant enrollment-related reductions.
- \$6.2 million for contractual increases due to terms of negotiated contracts, renewals, and leases
- \$0.2 million to support increases in transfers to other School Board funds
- 4.0 positions funded through existing resources
- (\$272.6 million) to remove one-time CRRSA ESSER II and ARP ESSER III funding included in the FY 2022 Approved Budget

### Opportunity and Access

- \$32.0 million to include three additional professional development days
- \$14.7 million and 142.0 positions to provide a 1.0 special education lead teacher position at each of the 142 elementary schools
- \$10.0 million placeholder to address unanticipated costs due to General Assembly actions

- \$5.2 million and 50.0 teacher positions for ESOL staffing to continue toward the Virginia Board of Education's recommended changes to the Standards of Quality (SOQ) to include students' English proficiency level for staffing allocations
- \$2.9 million and 26.0 positions for the Advanced Academic Program (AAP) phase II investments in response to an external review conducted in FY 2020
- \$2.0 million placeholder for the special education services review recommendations
- \$0.9 million and 8.0 positions for language and literacy supports
- \$0.4 million and 3.7 positions to support the development of specialized programming at Lewis High School
- \$0.1 million and a 1.0 accessibility specialist position that will be responsible for ensuring PreK-12 digital learning materials and online experiences meet federal and state accessibility standards and regulations
- \$0.1 million and a 1.0 educational specialist position to reduce practices that are inequitable and exclusionary
- \$0.1 million and a 1.0 position to provide a social worker to conduct needs assessment and support for those involved in the hearings process
- \$0.1 million and a 1.0 position to provide an administrative assistant to support the equity director

### Critical Operational Needs

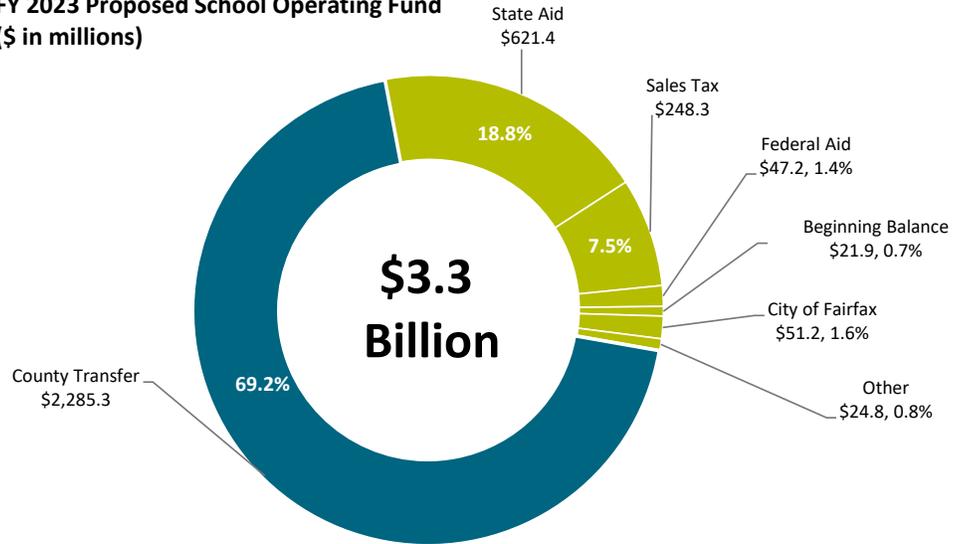
- \$8.4 million and 52.0 positions to support the enhancement of the assistant principal staffing formula at elementary, middle, and high schools
- \$1.4 million and 9.0 positions to provide staffing support for the Department of Human Resources
- \$0.9 million to provide 12-month contracts for high school assistant principals
- \$0.9 million and 5.0 positions to strengthen cybersecurity practices within FCPS
- \$0.7 million and 13.0 positions to provide a 0.5 flexible office assistant position for each middle school
- \$0.5 million and 3.0 specialist positions and the purchase of a technology platform to support the increase in FOIA requests managed by the Division
- \$0.4 million and 2.3 positions to support the Human Technology Infrastructure project which will replace the current legacy system and is a required core support to the operations of the entire Division
- \$0.3 million and 2.0 planner II positions to support data analysis to utilize classroom space and alleviate overcrowding
- \$0.1 million and a 1.0 budget analyst position to support budget modeling for collective bargaining and labor relations in FCPS

# Budget at a Glance

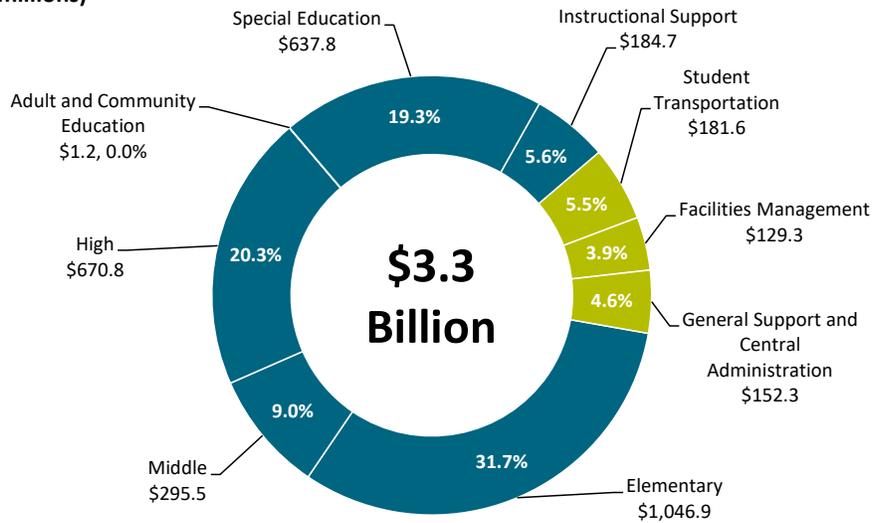
The average Virginia school division receives less than 50 percent of its financial support from its local government. FCPS must rely on local funds for 69.2 percent of its revenue.

The importance FCPS places on instruction is illustrated by the fact that 86.0 percent of the budget is allocated to instructional programs.

**Where it Comes From - Revenue**  
**FY 2023 Proposed School Operating Fund**  
 (\$ in millions)



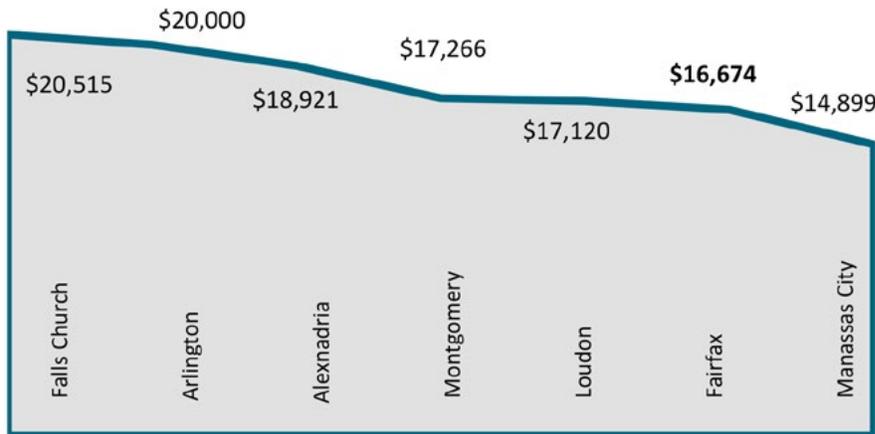
**Where it Goes - Expenditures by Program\***  
**FY 2023 Proposed School Operating Fund**  
 (\$ in millions)



\*Does not add due to rounding.

## FCPS Cost Per Pupil

FY 2022 WABE Comparison to Other School Divisions<sup>1,2</sup>



FCPS is one of the most efficient school divisions in the Washington Metropolitan area.

Comparison of SAT Scores School Year 2020-21	
Falls Church City	1290
Arlington County	1236
Montgomery County	1225
<b>Fairfax County</b>	<b>1201</b>
Loudoun County	1182
Alexandria City	1148
Manassas City	1004
<b>US Average</b>	<b>1060</b>
<b>Virginia Average</b>	<b>1151</b>

Source: 2022 WABE Guide

<sup>1</sup>Source: FY 2022 Washington Area Boards of Education (WABE) Guide.

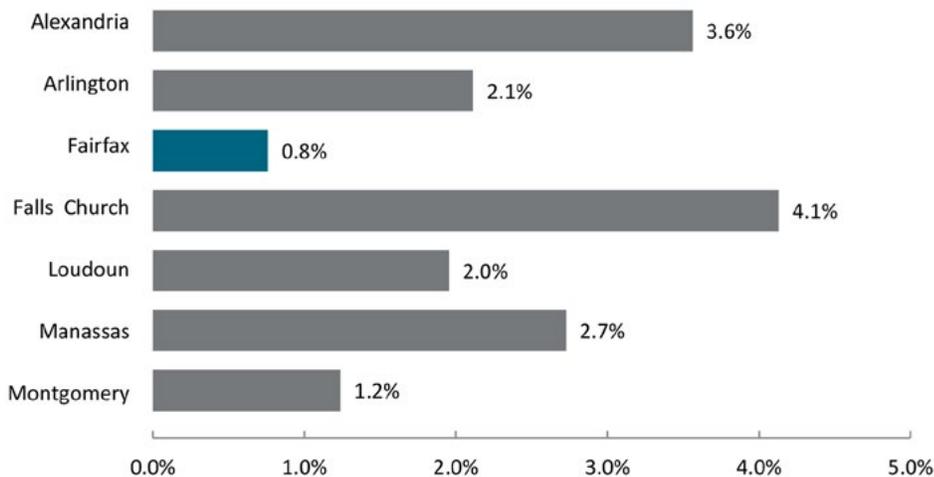
<sup>2</sup>Uniform formulas were developed by the WABE committee for consistency area wide. These numbers are comparable; however, the cost per pupil reported here may differ from that reported in individual districts' budget documents or other reports.

<sup>3</sup>Data not available at time of compilation for Prince George's County, Prince William County, and Manassas Park City.

FCPS maintains high test scores while keeping per pupil costs average and management ratio low.

## FCPS has the Lowest Ratio of Management Positions

Percentage of Leadership Team and Management to Total Positions\*



\*Source: FY 2022 Washington Area Boards of Education (WABE) Guide. Data not available for Prince George's County, Prince William County, and Manassas Park City at time of compilation.

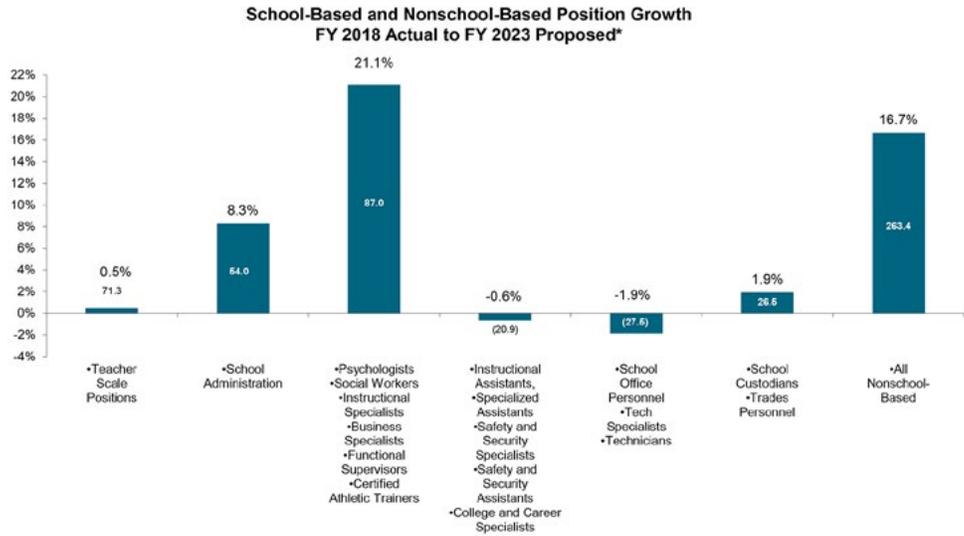
# Budget at a Glance

A large portion of the growth in nonschool-based positions is due to the permanent conversion of positions that were previously traded on a recurring basis and are required to complete day-to-day operations. Position conversions utilized existing resources.

Although the ratio of nonschool-based positions to students increased, it remains relatively low at 10.4 positions.

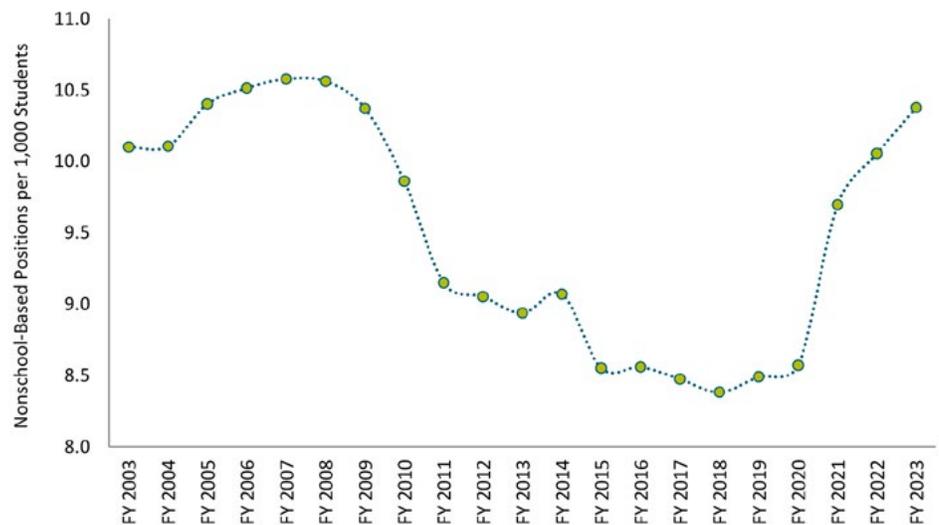
## FCPS School-Based and Nonschool-Based Position Growth

FY 2018 Actual to FY 2023 Proposed\*



\*The increase in nonschool-based positions is primarily due to position conversions using existing resources beginning in FY 2021 and the addition of positions from the ESSER III grant beginning in FY 2022.

## FCPS Nonschool-Based Positions per 1,000 Students<sup>1,2</sup>

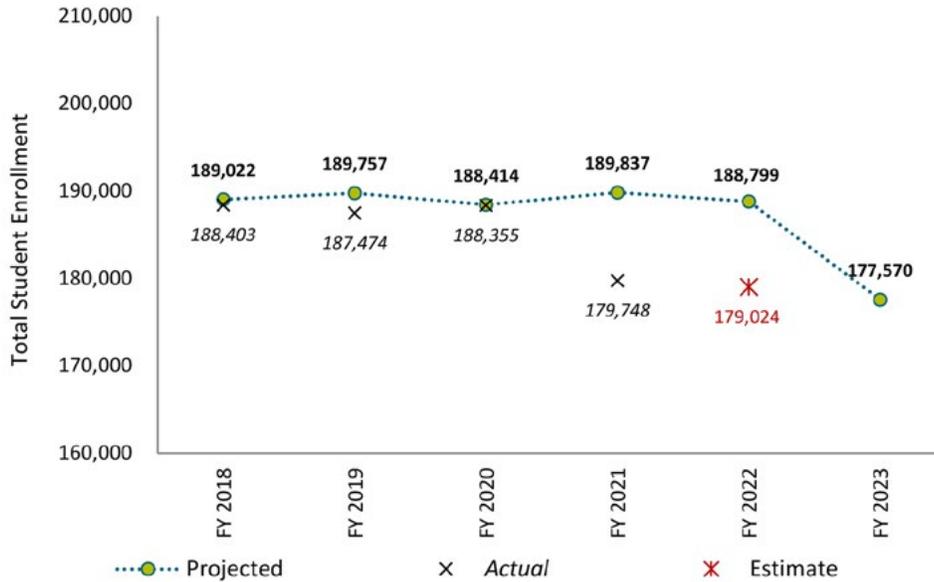


<sup>1</sup>Positions are updated to reflect actual numbers for all fiscal years except FY 2022 Revised and FY 2023 Proposed.

<sup>2</sup>The increase in FY 2021 and FY 2023 is primarily due to position conversions and positions funded by the federal stimulus grants.

## FCPS is the Largest Virginia School Division

Projected and Actual Enrollment from FY 2018 to FY 2023

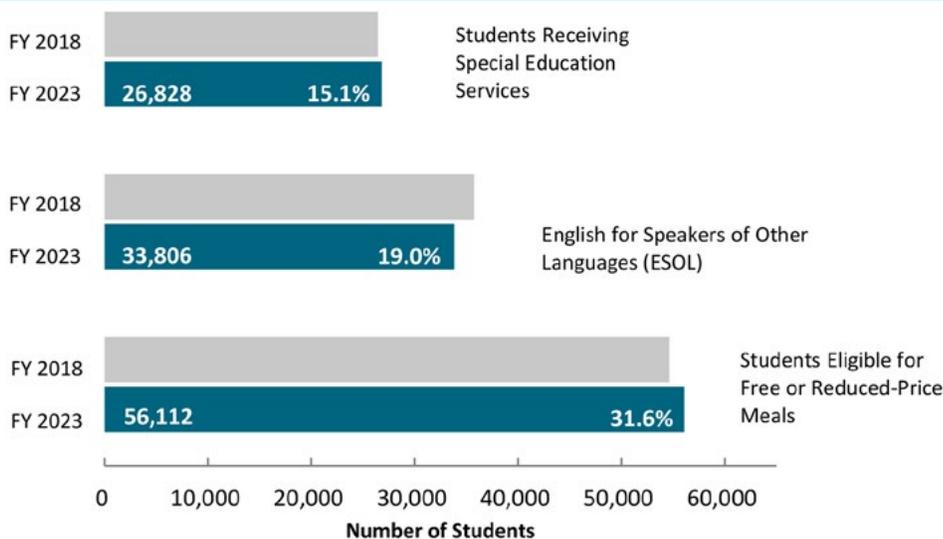


### FY 2023 Projected Enrollment by Grade

Kindergarten	11,582
Grade 1	11,914
Grade 2	11,249
Grade 3	11,934
Grade 4	11,837
Grade 5	11,627
Grade 6	11,989
Grade 7	11,513
Grade 8	11,882
Grade 9	13,520
Grade 10	13,083
Grade 11	13,118
Grade 12	12,881
<b>Subtotal</b>	<b>158,129</b>
Special Ed Level 2 and Preschool	16,936
PreK and Early Head Start	1,842
Nontraditional	663
<b>Subtotal</b>	<b>177,570</b>
Students served at Fairfax Adult HS or outside FCPS	824
<b>Total</b>	<b>178,394</b>

## FCPS is Diverse

Percentage of Total Enrollment



*FCPS students come from all over the world and speak approximately 200 languages.*

## Budget at a Glance

### Community Investment in Education

The community's investment in education continues to show high dividends as it strengthens the fabric of the community. FCPS is efficient and effective with its resources, but faces numerous challenges to meet and exceed the expectations of all stakeholders. We encourage you to get involved in the budget development process.

### Citizen Resources and Participation

- Citizens are encouraged to monitor budget developments by watching School Board meetings on [Red Apple 21](#)
- Attend School Board meetings, [watch meetings streamed via FCPS' website](#), or [view archived videos of past meetings](#)
- To speak at a School Board meeting, go online or call 571-423-1075
- To speak at a Board of Supervisors public hearing, go online or call 703-324-3151
- Employees and stakeholders are encouraged to submit comments and suggestions on how FCPS can improve programs by contacting FCPS.

### FY 2023 Budget Calendar\*

June–December 2021	FCPS conducts internal program reviews and gathers community and employee feedback
October 5	School Board budget priorities work session
November 9	School Board conducts work session on Fiscal Forecast
November 23	Joint Budget meeting with County Board of Supervisors (BOS)
January 13, 2022	Superintendent releases FY 2023 Proposed Budget
January 18	School Board work session – FY 2023 Proposed Budget
January 24	School Board holds public hearings
February 8	School Board conducts budget amendments work session
February 22	Fairfax County Executive releases FY 2023 Advertised Budget Plan
February 24	School Board adopts FY 2023 Advertised Budget
March 1	Joint County /School Budget Committee to discuss FY 2023 budget and tax rate
March 8	County BOS Advertises FY 2023 tax rate
April 12	School Board conducts budget work session
April 12	School Board budget presentation to County BOS
April 12-14	County BOS holds public hearings on FY 2023 Budget
April 22	County BOS budget pre-markup
April 26	County BOS budget markup, determine budget package and tax rate
April 28	FY 2023 Approved Budget presented to School Board
May 5	School Board holds public hearings on budget
May 10	County BOS adopts FY 2023 Budget, Tax Rates, and Transfer to FCPS
May 10	School Board conducts budget work session
May 26	School Board adopts FY 2023 Approved Budget
July 1	FY 2023 begins

\*Dates tentative

### Additional Resources

The [FCPS website](#) provides detailed information about schools, students, programs, and operations.

The website provides [budget documents](#), including links to historical documents.

[Transparency](#) provides information for residents about financial and program activities and accountability.

Information on budget topics provided in [response to questions from the School Board](#).

[School Board meeting calendar](#)

[School Board Strategic Plan](#)

[Capital Improvement Program](#)

Comparative information for FCPS and surrounding school systems is in the [Washington Area Boards of Education \(WABE\) Guide](#).

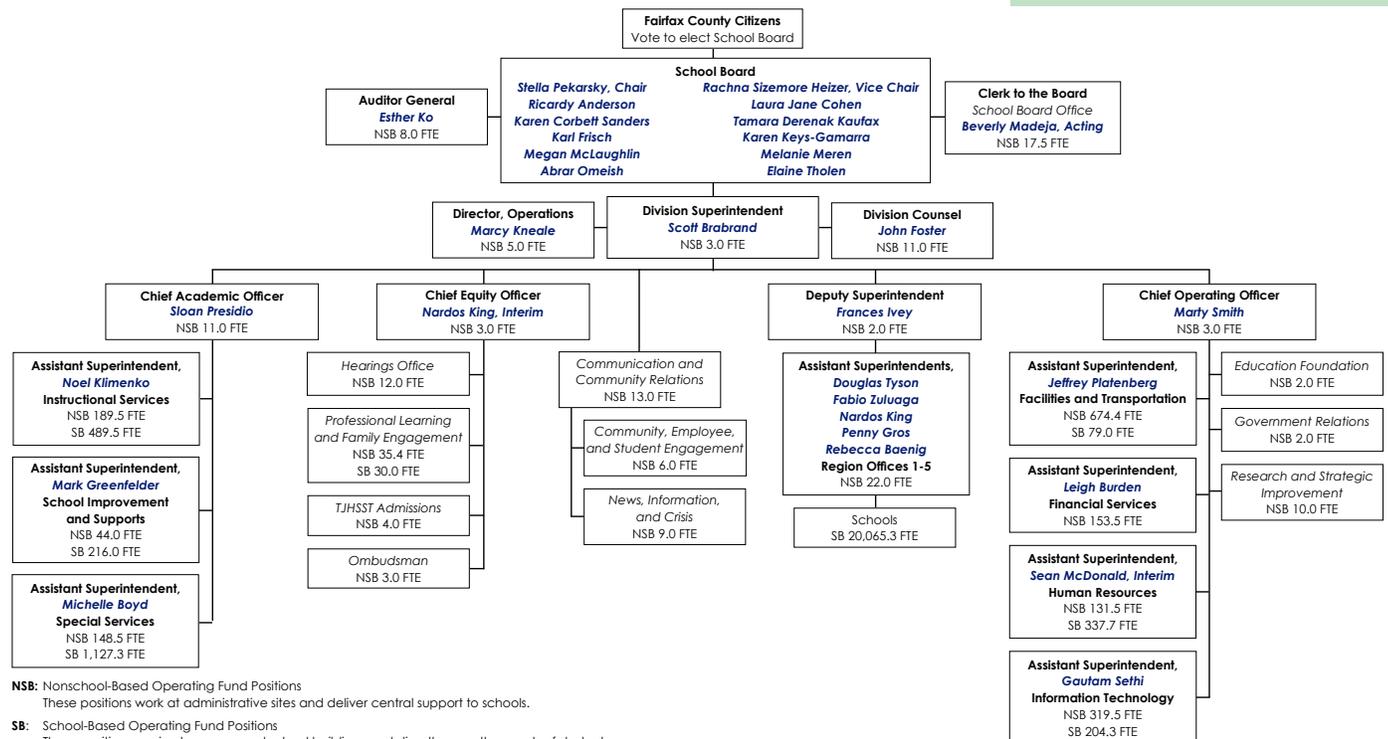
For other information, contact <https://www.fcps.edu/contact-us>.

## Division Organization

Fairfax County Public Schools (FCPS) is the largest school division in Virginia and the 11th largest in the United States out of more than 15,000 school divisions. The FCPS organizational structure is focused on meeting the needs of 177,570 preschool through grade 12 students while managing 199 schools and centers. The Division Superintendent manages the organization while working closely with the deputy superintendent, chiefs, and the assistant superintendents who oversee the day-to-day operations of the schools.

The schools and regions are supported by seven departments that consist of both school-based and nonschool-based positions, as illustrated in the chart below. School-based positions work in schools, special education centers, and in programs which directly support students in other locations (e.g., alternative learning centers). Positions that are centrally managed by a department but are located at a school, such as technology support specialists, are also considered school-based. Nonschool-based positions work at administrative sites to provide divisionwide support, such as payroll.

FY 2023 reflects the reporting of Davis and Pulley Centers under the schools budget rather than the Department of Special Services.



**NSB:** Nonschool-Based Operating Fund Positions  
These positions work at administrative sites and deliver central support to schools.

**SB:** School-Based Operating Fund Positions  
These positions are in classrooms and school buildings and directly serve the needs of students.

**FTE:** Full-Time Equivalent Position  
Detail is available in the appendix.

# Division Organization

*The school system is divided into five regions, each comprising four or five high schools and their feeder elementary and middle schools. Each region is led by an assistant superintendent.*

## Schools and Centers

Schools and centers are divided into five regions and each is supported by a region office consisting of a 1.0 assistant superintendent, 2.0 or 3.0 executive principals, and a 1.0 executive administrative assistant. Each region in FCPS has more students than an average size school district in the United States. The region offices oversee collaboration among schools, instruction, student achievement, school improvement planning, principal selection and evaluation, and community communications for the schools and centers in their respective regions.

**Fairfax County Public Schools' Regions Map**



## Fairfax County School Board

The Fairfax County School Board is charged by the statutes of Virginia and the regulations of the Virginia Board of Education with providing and operating the public schools of Fairfax County. It is the function of the Board to set general school policy and, within the framework of State Board regulations, to establish guidelines and rules that will ensure the proper administration of the county school program. Residents are encouraged to attend School Board meetings and public hearings.

The twelve School Board members are elected for four-year terms; one member represents each of the county's nine magisterial districts, and three members serve at large. School Board members are paid a salary of \$32,000, with an additional \$2,000 for the chairman. The term for existing members expires December 31, 2023. A student representative is selected for a one-year term by the Student Advisory Council and sits with the Board at all public meetings and participates in discussions but does not vote.

### School Board Members

**Stella Pekarsky, Chairman**  
Sully District

**Rachna Sizemore Heizer, Vice Chairman**  
Member-at-Large

**Ricardy Anderson**  
Mason District

**Karen Keys-Gamarra**  
Member-at-Large

**Laura Jane Cohen**  
Springfield District

**Megan McLaughlin**  
Braddock District

**Karen Corbett Sanders**  
Mount Vernon District

**Melanie K. Meren**  
Hunter Mill District

**Tamara Derenak Kaufax**  
Lee District

**Abbar Omeish**  
Member-at-Large

**Karl Frisch**  
Providence District

**Elaine Tholen**  
Dranesville District

**Pranav Choudhary**  
Student Representative



### Get Involved

Residents of the County are invited and encouraged to attend public meetings of the School Board, watch them on cable Channel 21, or follow them streamed live on the FCPS website. To speak before the School Board, call 571-423-1075 or visit <https://www.fcps.edu/school-board/citizen-participation>.

# School Board Strategic Plan

## FCPS' Mission, Vision, and Beliefs

### Mission

FCPS inspires and empowers students to meet high academic standards, lead healthy, ethical lives, and be responsible and innovative global citizens.

### Vision

#### Looking to the Future

FCPS prepares all students for the world of the future by giving them a broad spectrum of opportunities to prepare for education and employment beyond high school. All graduates are productive and responsible members of society, capable of competing in the global economy and motivated to pursue learning throughout their lifetime.

#### Commitment to Opportunity

FCPS values its diversity, and acknowledges that all people contribute to the well-being of the community. FCPS provides opportunities for all its students and employees to grow educationally, personally, and professionally.

#### Community Support

Fairfax County embraces its schools. Businesses and community members generously volunteer their time and resources to help students. Schools are integrated into the fabric of the community, and residents take pride in their schools. The success of FCPS draws businesses to Fairfax County. Citizens support the financial and capital needs of the school system.

#### Achievement

Fairfax County students achieve at high levels in all core areas and across a broad spectrum of pursuits. FCPS values a well-rounded education that goes beyond basics, and encompasses the arts, technology, communication, and critical thinking skills in preparation for the work of the world. FCPS provides a breadth and depth of opportunities to allow all students to stretch their capabilities and pursue their passions.

#### Accountability

FCPS is accountable for the academic achievement of all students. FCPS measures academic progress to ensure that all students, regardless of race, poverty, language or disability, will graduate with the knowledge and skills necessary for college and/or employment. FCPS spends money wisely, directs funds to the classroom, and finds ways to improve performance across the spectrum of academic programs and business processes.

### Beliefs

- Each student is entitled to an excellent education that meets his or her individual needs.
- Dynamic and supportive partnerships among students, parents, educators, and the community are critical to meet student needs and provide enriching experiences.
- Effective educators are essential to student success.
- Families play a fundamental role in their children's education.
- High expectations inspire high performance.
- Everyone thrives in a vibrant, healthful, safe, enriching, and respectful environment.
- Our diversity is a strength that creates resilient, open, and innovative global citizens.
- Quality early childhood education is crucial to school readiness and future success.
- Literacy is an essential life skill, and reading proficiency by third grade is critical for the academic success of all students.
- A well-rounded education enables students to lead productive, fulfilling, creative and culturally rich lives.
- An educated citizenry enhances everyone's quality of life, improves our economy, and sustains our system of self-governance.
- A successful education system develops students who are effective communicators; collaborators; creative critical thinkers; global and ethical citizens; and goal-directed, resilient learners.

## Portrait of a Graduate

FCPS' *Portrait of a Graduate* outlines what the community believes is important for graduates to know and be able to do when they leave FCPS.

The FCPS graduate will engage in the lifelong pursuit of academic knowledge and interdisciplinary learning by being a:

### Communicator

- Applies effective reading skills to acquire knowledge and broaden perspectives
- Employs active listening strategies to advance understanding
- Speaks in a purposeful manner to inform, influence, motivate, or entertain listeners
- Incorporates effective writing skills for various purposes and audiences to convey understanding and concepts
- Uses technological skills and contemporary digital tools to explore and exchange ideas



### Collaborator

- Respects divergent thinking to engage others in thoughtful discussion
- Demonstrates the ability to work interdependently within a group to promote learning, increase productivity, and achieve common goals
- Analyzes and constructs arguments and positions to ensure examination of a full range of viewpoints
- Seeks and uses feedback from others to adapt ideas and persist in accomplishing difficult tasks



### Ethical and Global Citizen

- Acknowledges and understands diverse perspectives and cultures when considering local, national, and world issues
- Contributes to solutions that benefit the broader community
- Communicates effectively in multiple languages to make meaningful connections
- Promotes environmental stewardship
- Understands the foundations of our country and values our rights, privileges, and responsibilities
- Demonstrates empathy, compassion, and respect for others
- Acts responsibly and ethically to build trust and lead



### Creative and Critical Thinker

- Engages in problem solving, inquiry, and design of innovative solutions to overcome obstacles to improve outcomes
- Uses information in novel and creative ways to strengthen comprehension and deepen awareness
- Demonstrates divergent and ingenious thought to enhance the design-build process
- Expresses thought, ideas, and emotions meaningfully through the arts
- Evaluates ideas and information sources for validity, relevance, and impact
- Reasons through and weighs evidence to reach conclusions



### Goal-Directed and Resilient Individual

- Engages in healthy and positive practices and relationships to promote overall physical and mental well-being
- Persists to accomplish difficult tasks and to overcome academic and personal barriers to meet goals
- Uses time and financial resources wisely to set goals, complete tasks, and manage projects
- Shows strong understanding and belief of self to engage in reflection for individual improvement and advocacy



# School Board Strategic Plan

## Strategic Focus for FY 2023

FCPS' Strategic Plan provides a framework for decision making that builds upon a common mission, vision, and guiding beliefs held by the community in support of all students reflecting *Portrait of a Graduate* attributes. The Strategic Plan represents the shared values and priorities of FCPS stakeholders. Development of the plan relied upon extensive outreach with stakeholders invited to participate in both focus groups and surveys so that input from community members, parents, employees, and students could form the foundation of the plan. The four goal areas of FCPS' Strategic Plan define the role of all staff in living the commitment to our students and community: Student Success, Caring Culture, Premier Workforce, and Resource Stewardship.

For FY 2023, FCPS will continue to focus on the four goal areas, and use knowledge gained from annual reporting to advance progress on our strategic priorities, including processes for aligning budgets to those goal areas. The plan's focus areas were previously set through 2020 and have not been revised due to FCPS' focus on COVID-19 related concerns. The FY 2023 Proposed Budget strategically addresses students' well-being and academic challenges stemming from the COVID-19 pandemic, along with other associated concerns, through funding of the four goal areas. [FCPS' Strategic Plan web page](#) provides further details on the goal areas and includes links to Strategic Plan reporting documents that are presented to the School Board annually. Those reports, along with budget documents such as this one, are intended to provide transparency in the Division's use of funds entrusted to FCPS and support an understanding of the responsible manner in which funds are allotted.

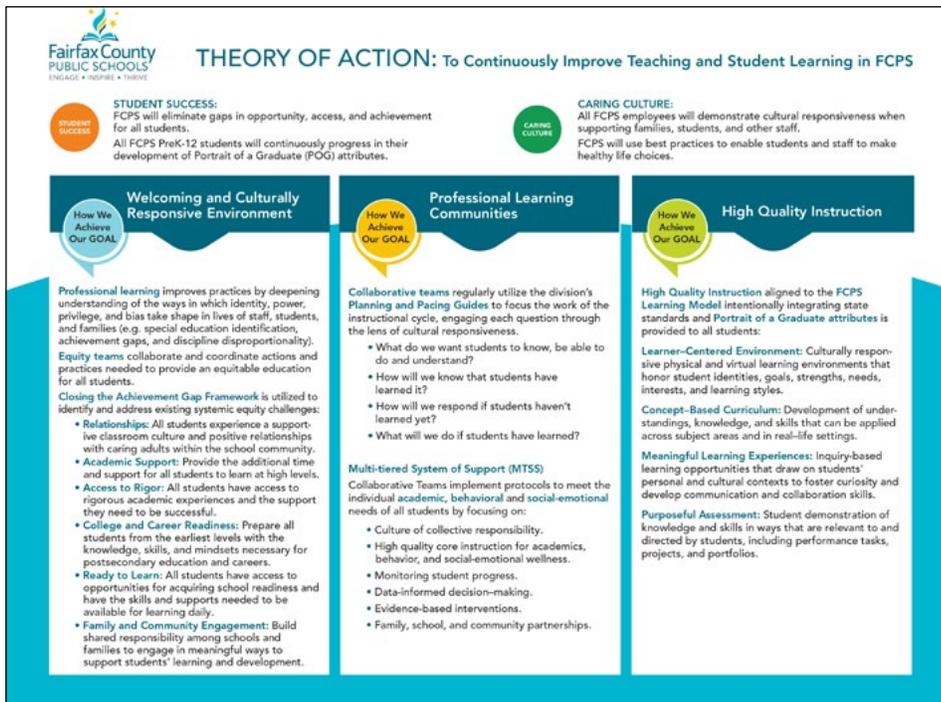


## Theory of Action

FCPS will achieve its strategic aims through the Theory of Action delivery model. The following graphics show the Theory of Action model for both instructional and operational staff which articulate expectations for staff actions to reach the desired outcomes described above. These actions were developed to align the work of instructional and operational staff toward each desired outcome.

## Instructional Theory of Action

The Instructional Theory of Action states the belief that the Division should have a welcoming environment, effective professional learning communities, and high-quality instruction toward meeting the desired outcomes under the Student Success and Caring Culture goal areas. During FY 2022, FCPS revised the School Improvement and Innovation Plan (SIIP) template to incorporate School ESSER III plans. The revised SIIP template will continue to be used in the 2022-2023 school year.



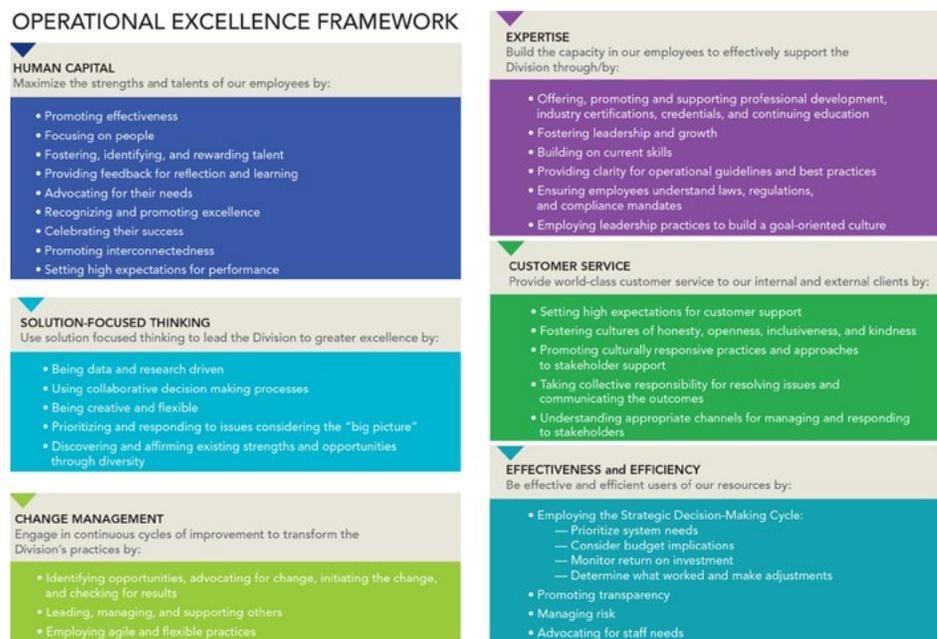
## Operational Theory of Action

The Operational Theory of Action states that focusing on a welcoming environment, high-performing teams, and operational excellence will help the Division reach the desired outcomes under the Student Success, Caring Culture, Premier Workforce, and Resource Stewardship goal areas. These areas of focus are the operational complements to those found in the Instructional Theory of Action.



## Operational Excellence Framework

The Operational Excellence Framework shown below lays out in more detail the aspects of operational excellence FCPS staff strive for each day. This results in FCPS having the structure for strengthening operational excellence in their work toward the desired outcomes in the Operational Theory of Action delivery model.



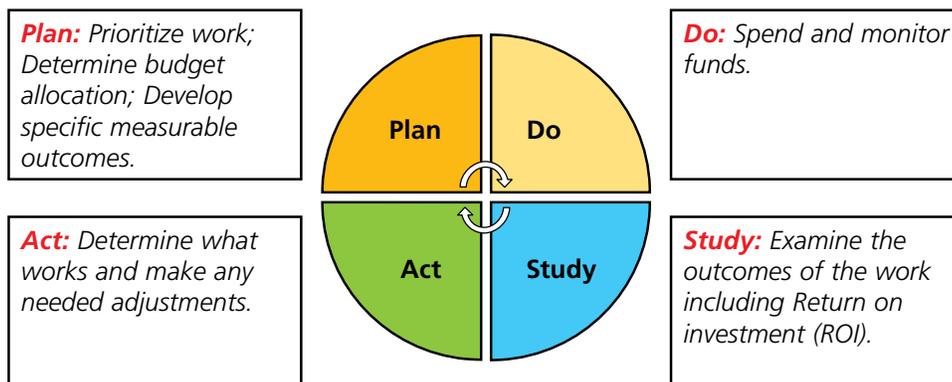
## Budget Process Overview

FCPS directs funds to the efforts within each of the four goal areas in the Strategic Plan. This alignment is done through the use of FCPS' *Strategic Decision-Making Cycle for Resource Allocation (SDMC)* and Return on Investment analyses, which allow the community to see how all school operating funds are allocated across goal areas, as well as which funds are allocated in support of strategic efforts.

## Strategic Decision-Making Cycle for Resource Allocation (SDMC)

FCPS created the SDMC framework as an operating tool intended to connect Strategic Plan activities, decision making, and resource allocation, as shown in the following graphic. The SDMC framework guides alignment of resources to Division priorities and determines whether resources are being used effectively. Once priorities or desired outcomes are identified, the remaining framework can be used to direct funds toward prioritized programs, to evaluate how well those funds were used, and ultimately to decide whether adjustments are needed to achieve the outcome. This framework has become the central process for aligning funding and resources in the Division.

### Strategic Decision-Making Cycle for Resource Allocation (SDMC)



The SDMC framework relies on a Plan-Do-Study-Act process that focuses on a series of systematic steps to decide how and where to allocate funds and other resources to best support the strategic focus areas. The framework allows staff to:

- **Plan**  
Identify and align the most critical resources to current strategic aims
- **Do**  
Allocate and monitor the use of funds toward specific aims
- **Study**  
Monitor and communicate the impacts of resources
- **Act**  
Adjust resource allocations for subsequent years based on impacts

FCPS has instituted several structures that use the SDMC framework to shape and budget for its programs, services, and initiatives. These structures include the following:

- Revised annual strategic reports to the School Board that present SDMC data in relation to intended performance levels, descriptions of actions undertaken in support of improved performance, ROI results, and conclusions about which actions should be taken next to meet goals.

## School Board Strategic Plan

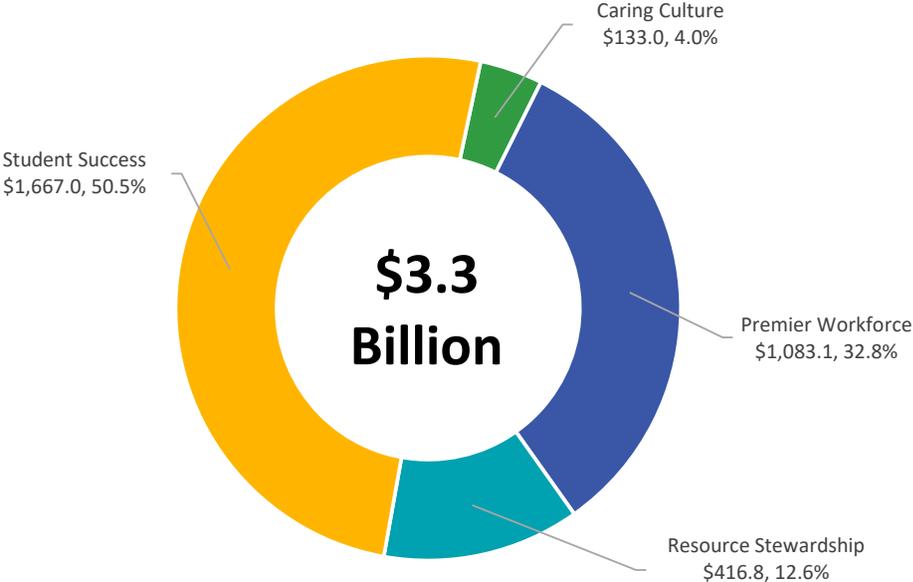
- Shifted the timeline for Strategic Plan reporting on its four goals so that results from the prior year could inform development of the next proposed budget by considering data points from the Strategic Plan reports in budget decisions.
- Updated the process for new funding requests to specify the strategic aim that the funding was intended to support. The information was used to make final decisions about what to include in the Superintendent's proposed budget within each goal area.
- Revised format for the FCPS budget that identifies funds as either related to specific strategic aims or more globally to a goal area. The separation between these two types of funding allows the school district to delineate what investments it is making toward strategic pursuits versus its broader mission.
- Revised the program budget book to more clearly describe program purpose, services provided, intended objectives, evidence of effectiveness, and how program funds are aligned to the strategic aims under each of the goal areas.
- Presented departmental budget reviews for Goal 1, Student Success. These reviews provided detailed budget information for the two departments with primary responsibility for progress on Student Success (Instructional Services, School Improvement and Supports), including the functions of offices within the departments and how they were related to school-based positions, centrally managed school-based programs, and nonschool-based budgets.

Staff responsible for strategic planning will use the SDMC framework to allocate funds toward FCPS programs best aligned to and in support of strategic aims. If programs require additional resources, the SDMC framework will help identify where funds can be redirected, either from programs that do not align with strategic priorities or from programs that do not meet their goals. Only when funds cannot be redirected will consideration be given to increased funding. When new resources are needed, FCPS has made changes to its budget development process so it can prioritize resources needed for the strategic goals. New funding requests are required to identify whether they align to the work plans in support of the eight outcomes of the Strategic Plan. Programs that do align get priority consideration for funding. The process of aligning the budget to goals and outcomes will continue to be enhanced and developed with the ultimate goal of increasing efficiency, effectiveness, and transparency of how funds are spent in support of strategic aims. It is important for the community to understand the SDMC framework because it is what aligns funding to FCPS' organizational priorities. Currently, the SDMC framework is used to support strategic budgeting and allocation to support resources needed for COVID-related priorities. In future years, the SDMC framework will be used to identify and allocate funding for the priorities identified at that time.

### **Application of the SDMC framework - Budget by Strategic Goal and Desired Outcome**

In keeping with the SDMC framework, the graphic on the following page presents FCPS' total operating fund budget for the FY 2023 Proposed Budget in support of each goal area. As indicated in the center of the chart, FCPS' total FY 2023 Proposed Budget is \$3.2 billion. The figure is divided into four different colored segments to represent the percent of the FCPS operating budget spent on each goal area. In prior years, FCPS has presented additional details on budgeting within each goal area, which described proposed budgeting for each of the eight desired outcomes. This level of detail is not provided in this year's proposed budget because the desired outcomes are expected to be revised for FY 2023.

### FY 2023 Proposed Budget by Strategic Plan Goal\* (\$ in millions)



\*Does not add due to rounding.

### FY 2023 Proposed Budget

- **Goal 1: Student Success**  
In keeping with FCPS’ focus on student success, the budget includes \$1.7 billion, or 50.5 percent, in this goal area.
- **Goal 2: Caring Culture**  
Funding that supports a caring culture for FCPS’ students, families, and employees totals \$133.0 million, or 4.0 percent, of the FY 2023 Proposed Budget.
- **Goal 3: Premier Workforce**  
FCPS demonstrates its commitment to a premier workforce by investing \$1.1 billion, or 32.8 percent, to this goal area.
- **Goal 4: Resource Stewardship**  
FCPS is investing \$416.8 million, or 12.6 percent, to resource stewardship in order to maximize available resources and operate as efficiently as possible.

# School Board Strategic Plan

## FY 2023 Proposed Budget Changes from the FY 2022 Approved Budget by Strategic Plan Goal

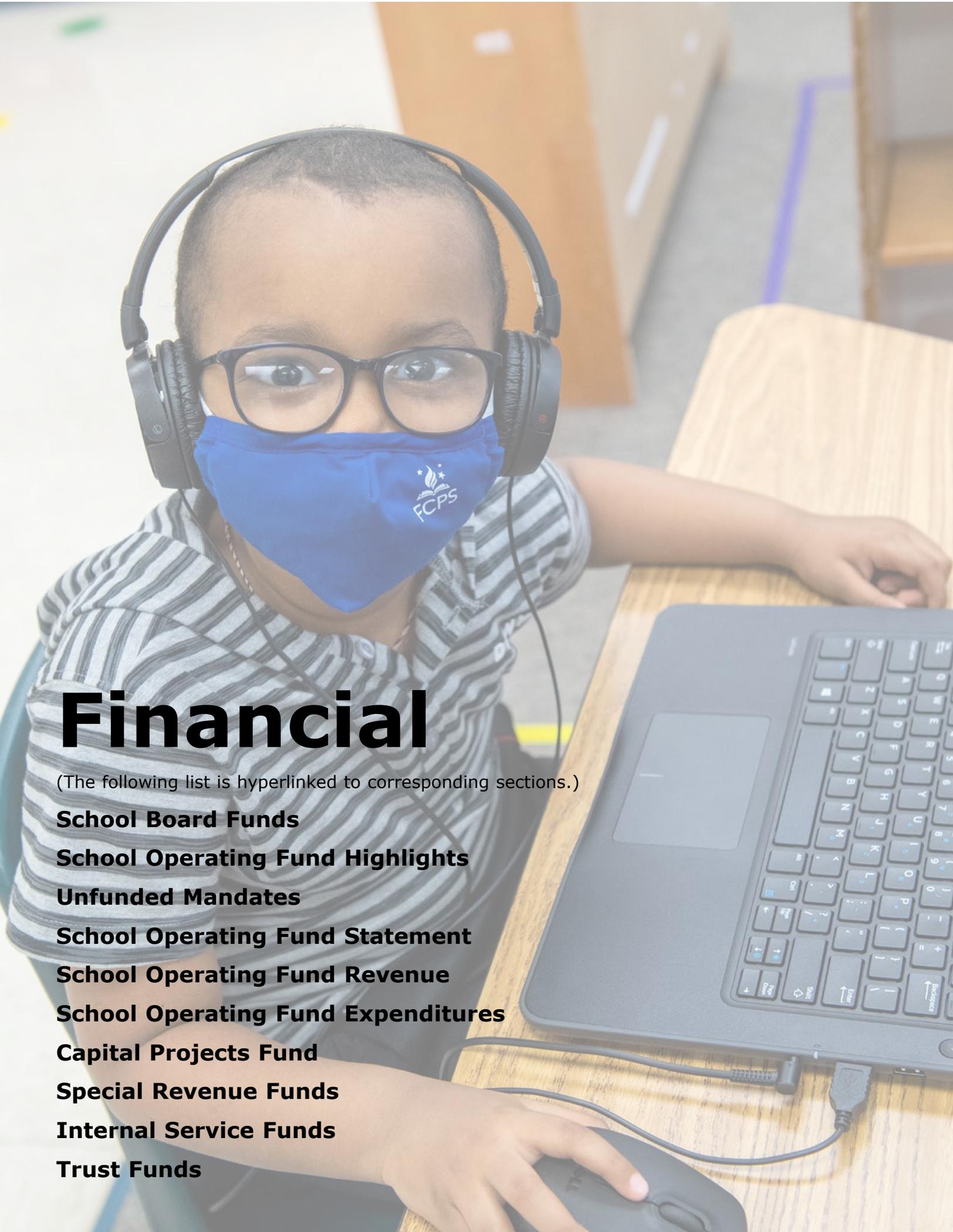
The following chart shows proposed expenditure changes from the FY 2022 Approved budget to the FY 2023 Proposed Budget by goal area.

FY 2023 Proposed Budget Expenditure Adjustments <sup>1</sup>		
Changes from the FY 2022 Approved Budget (\$ in millions)		
		Total
		Amount      Positions
	<b>FY 2022 Approved Budget</b>	<b>\$ 3,378.6      24,839.2</b>
<b>Goal 1: Student Success</b>	Enrollment Adjustments	\$ (88.2)      (917.7)
	Instructional Programs	40.6      230.7
	State Legislative Placeholder	10.0      0.0
	Staffing Reserve	8.6      83.0
	Special Education Services Review Placeholder	2.0      0.0
	CRRSA ESSER II <sup>2</sup> and ARP ESSER III Placeholder <sup>3</sup>	(272.6)      (0.0)
	<b>Subtotal Student Success</b>	<b>\$ (299.5)      (604.0)</b>
<b>Goal 2: Caring Culture</b>	Health Insurance	\$ 8.0      0.0
	Equity Support	0.1      1.0
	Student Behavior and Mental Health Support	0.3      2.0
	<b>Subtotal Caring Culture</b>	<b>\$ 8.4      3.0</b>
<b>Goal 3: Premier Workforce</b>	Employee Compensation	\$ 140.8      0.0
	Professional Development 3 Days	32.0      0.0
	AP Support and Market Comparative Analysis Placeholder	11.3      52.0
	Central Support	1.5      10.0
	<b>Subtotal Premier Workforce</b>	<b>\$ 185.6      62.0</b>
<b>Goal 4: Resource Stewardship</b>	Central Support	\$ 1.6      9.3
	MS - 0.5 Flexible Office Position	0.7      13.0
	Position Conversions	-      4.0
	<b>Subtotal Resource Stewardship</b>	<b>\$ 2.3      26.3</b>
<b>Multiple Goal Areas</b>	Recurring Baseline Adjustments and Position Authorization	\$ 17.8      62.5
	Transfers to Other Funds	0.2      0.0
	<b>Subtotal Multiple Goal Areas</b>	<b>\$ 18.0      62.5</b>
<b>Divisionwide</b>	Contractual Services and Records Management	\$ 6.7      3.0
	<b>Subtotal Divisionwide</b>	<b>\$ 6.7      3.0</b>
	<b>Total Expenditure Adjustments</b>	<b>\$ (78.5)      (447.3)</b>
	<b>FY 2023 Proposed Budget Total</b>	<b>\$ 3,300.1      24,391.9</b>

<sup>1</sup>Does not add due to rounding.

<sup>2</sup>Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act under the Elementary and Secondary School Emergency Relief (ESSER II) Fund.

<sup>3</sup>American Rescue Plan (ARP) Act under the ESSER III Fund.



# Financial

(The following list is hyperlinked to corresponding sections.)

**[School Board Funds](#)**

**[School Operating Fund Highlights](#)**

**[Unfunded Mandates](#)**

**[School Operating Fund Statement](#)**

**[School Operating Fund Revenue](#)**

**[School Operating Fund Expenditures](#)**

**[Capital Projects Fund](#)**

**[Special Revenue Funds](#)**

**[Internal Service Funds](#)**

**[Trust Funds](#)**



## Classification Structure

The primary elements used to classify revenues and expenditures are: fund, activity type, commitment item group, and commitment item. Funds represent the highest level of the classification structure. Activity type refers to revenues and expenditures. Commitment item group classifies revenues and expenditures into broad categories. Commitment item is the lowest level of the classification structure for revenues and expenditures. As shown in the following chart, these elements can be viewed as a pyramid, with fund being the top level and commitment item being the lowest level of detail. This pyramid approach is reflected in all the financial summaries.



Fund Classification	Fund Type	Fund Description	School Board Fund	Budget Basis	Accounting Basis
<b>Governmental Funds – account for operating and special revenue activities</b>	<b>Operating</b>	The School Operating Fund is FCPS' primary operating fund which accounts for all financial resources except those that are accounted for in another fund.	<ul style="list-style-type: none"> <li>School Operating</li> </ul>	<ul style="list-style-type: none"> <li>Modified Accrual</li> <li>ER Daniels Trust and Gift fund not included</li> </ul>	Modified Accrual
	<b>Capital Projects</b>	The Capital Projects Fund tracks financial transactions used for the acquisition, construction, or renovation of school sites, buildings, and other major capital improvements.	<ul style="list-style-type: none"> <li>School Construction</li> </ul>	<ul style="list-style-type: none"> <li>Modified Accrual</li> </ul>	Modified Accrual
	<b>Special Revenue</b>	Special Revenue funds are used to account for proceeds of specific revenue sources, other than major capital projects, in which expenditures are restricted for a specified purpose.	<ul style="list-style-type: none"> <li>Adult and Community Education</li> <li>Food and Nutrition Services</li> <li>Grants and Self-Supporting Programs</li> </ul>	<ul style="list-style-type: none"> <li>Modified Accrual</li> </ul>	Modified Accrual
<b>Proprietary Funds – account for business type activities</b>	<b>Internal Service</b>	Internal Service funds account for the financing of goods and services provided by one department to other departments within FCPS on a cost reimbursement basis.	<ul style="list-style-type: none"> <li>Health and Flexible Benefits</li> <li>School Insurance</li> </ul>	<ul style="list-style-type: none"> <li>Accrual</li> <li>Depreciation and compensated absences not included</li> </ul>	Accrual
<b>Fiduciary Funds – account for resources held for others by FCPS as an agent or trustee</b>	<b>Trust</b>	Pension and Other Post-Employment Benefits Trust Funds account for assets held in a trustee capacity for the members and beneficiaries.	<ul style="list-style-type: none"> <li>Educational Employees' Supplementary Retirement System of Fairfax County (ERFC)</li> <li>School Other Post-Employment Benefits (OPEB)</li> </ul>	<ul style="list-style-type: none"> <li>Accrual</li> <li>Depreciation and compensated absences not included</li> </ul>	Accrual

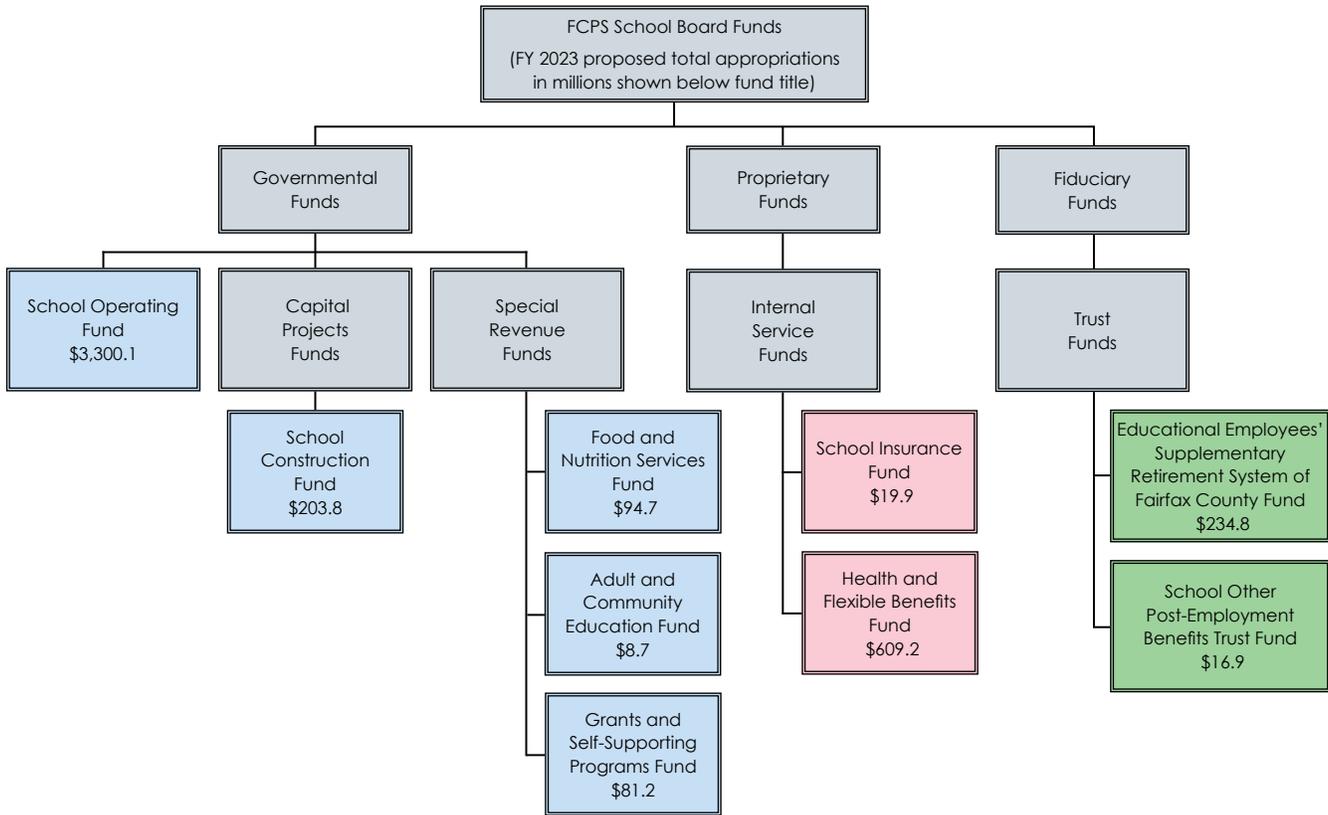
# School Board Funds

*The School Board controls nine major funds.*

## School Board Funds

The budget for each of FCPS' nine School Board funds is reviewed and amended by the School Board on a quarterly basis. FCPS is a component unit of the Fairfax County government. Appropriations are authorized by the County Board of Supervisors as part of the county's budget adoption and quarterly budget review process. Fund balances at year end are reappropriated to the subsequent year by the local governing body.

The following chart displays the relationship between each fund within FCPS and indicates the fund type, as well as the total appropriations for each. A summary of FCPS' significant accounting policies can be found in the Principles, Policies, and Practices section.



### School Operating Fund

The School Operating Fund provides for the day-to-day operations and management of the schools and is funded primarily by county and state funds. The fund statement can be found in the [School Operating Fund section](#).

### School Construction Fund

This fund provides for new facilities and all facility renewals, expansions, building modifications, and capital expenditures. Funding is primarily from the sale of general obligation bonds by the County. The fund statement can be found in the [School Construction Fund section](#).

### Food and Nutrition Services Fund

This self-supporting fund is used to account for the procurement, preparation, and serving of student breakfasts, snacks, and lunches. The primary revenue sources are receipts from food sales and the federal school lunch program. The fund statement can be found in the [Food and Nutrition Services Fund section](#).

### **Adult and Community Education Fund**

This fund is used to account for program activities offered by the Office of Adult and Community Education. Programs include basic educational skills, high school completion, English for Speakers of Other Languages (ESOL), apprenticeship and occupational skills instruction, and various consumer education and special interest courses. The main revenue sources are federal grants and tuition paid by the participants, county agencies, and local businesses. The fund statement can be found in the [Adult and Community Education Fund section](#).

### **Grants and Self-Supporting Programs Fund**

This fund is used to account for federal, state, nonprofit, and private industry grants that support instructional programs. This fund is also used to account for the summer school program which is funded from the School Operating Fund, state revenue, and tuition. The fund statement can be found in the [Grants and Self-Supporting Programs Fund section](#).

### **School Insurance Fund**

This fund provides for the administration of workers' compensation claims, the centralization of self-insurance accounts for liability, and the purchase of commercial insurance. The primary revenue source is the School Operating Fund. The fund statement can be found in the [School Insurance Fund section](#).

### **School Health and Flexible Benefits Fund**

This fund provides for the administration of the comprehensive health benefits program. FCPS self-insures the majority of its health benefits. This fund also provides for payment of eligible health care and dependent care expenses for employees participating in the Flexible Spending Account program. The primary revenue source is employer, employee, and retiree contributions. The fund statement can be found in the [School Health and Flexible Benefits Fund section](#).

### **Educational Employees' Supplementary Retirement System of Fairfax County Fund (ERFC)**

This fund is used to account for assets held for the members and beneficiaries of ERFC, a single-employer defined benefit pension plan. The primary revenue sources are investment income and employee and employer contributions. The fund statement can be found in the [Educational Employees' Supplementary Retirement System of Fairfax County \(ERFC\) section](#).

### **School Other Post-Employment Benefits Trust Fund (OPEB)**

This fund is used to account for accumulating and investing assets for FCPS' post-employment health benefit subsidies for eligible retirees and their surviving spouses, as required by GASB 75. The primary revenue sources are employer contributions and investment income. The OPEB Trust Fund Statement can be found in the [School Other Post-Employment Benefits Trust \(OPEB\) Fund section](#).

*FCPS is a component unit of the Fairfax County government. Appropriations of FCPS' budget are authorized by the County Board of Supervisors as part of the county's budget adoption and quarterly budget review process.*

# School Board Funds

School Board Funds*							
(\$ in millions)							
Fund	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
<b>School Operating</b>							
Budget	\$ 3,378.6	\$ 3,582.4	\$ 3,300.1	\$ (78.5)	-2.3%	\$ (282.3)	-7.9%
Positions	24,839.2	24,930.2	24,391.9	(447.3)	-1.8%	(538.3)	-2.2%
<b>School Construction</b>							
Budget	\$ 204.0	\$ 658.9	\$ 203.8	\$ (0.2)	-0.1%	\$ (455.1)	-69.1%
Positions	95.3	95.3	95.3	-	0.0%	-	0.0%
<b>Food and Nutrition Services</b>							
Budget	\$ 86.4	\$ 94.4	\$ 94.7	\$ 8.4	9.7%	\$ 0.3	0.4%
Positions	55.5	55.5	56.5	1.0	1.8%	1.0	1.8%
<b>Adult and Community Education</b>							
Budget	\$ 8.4	\$ 8.5	\$ 8.7	\$ 0.3	3.3%	\$ 0.2	2.5%
Positions	32.9	32.9	32.9	-	0.0%	-	0.0%
<b>Grants and Self-Supporting Programs</b>							
Budget	\$ 80.5	\$ 141.3	\$ 81.2	\$ 0.7	0.8%	\$ (60.1)	-42.6%
Positions	534.5	552.8	542.3	7.9	1.5%	(10.5)	-1.9%
<b>Insurance</b>							
Budget	\$ 19.2	\$ 20.0	\$ 19.9	\$ 0.7	3.8%	\$ (0.1)	-0.6%
Positions	9.3	9.3	11.8	2.5	27.0%	2.5	27.0%
<b>Health and Flexible Benefits</b>							
Budget	\$ 569.6	\$ 593.1	\$ 609.2	\$ 39.6	7.0%	\$ 16.1	2.7%
Positions	32.0	32.0	33.0	1.0	3.1%	1.0	3.1%
<b>ERFC (Retirement)</b>							
Budget	\$ 229.2	\$ 225.3	\$ 234.8	\$ 5.6	2.4%	\$ 9.5	4.2%
Positions	29.0	29.0	32.0	3.0	10.3%	3.0	10.3%
<b>OPEB Trust Fund</b>							
Budget	\$ 16.9	\$ 16.9	\$ 16.9	\$ (0.0)	-0.3%	\$ (0.0)	-0.3%
Positions	0.0	0.0	0.0	-	0.0%	-	0.0%

\*Does not add due to rounding.

## School Operating Fund Expenditure Highlights

The FY 2023 Proposed Budget reflects the Superintendent's commitment to minimize student achievement gaps and learning delays amplified by the COVID-19 pandemic while focusing on FCPS' vision, mission, and Strategic Plan goals. The Strategic Plan focuses on Student Success, Caring Culture, Premier Workforce, and Resource Stewardship. The FY 2023 Proposed Budget aligns resources with student needs to maximize student achievement, to encourage each student to reach their fullest potential, and to help students graduate with the skills FCPS' community believes are important to demonstrate when they leave FCPS. To ensure student success, FCPS must be able to maintain effective instructional programs and service delivery methods while confronting emerging needs, issues, and opportunities.

The FY 2023 Proposed Budget includes adjustments for enrollment, funding for a 4.0 percent market scale adjustment for all employees, step increase for eligible employees, employee benefit rate changes, funding to maintain current services, additional staffing to support English for Speakers of Other Languages (ESOL), the recurring cost of FCPSOn, special education lead teachers for each elementary school, and investments to support the implementation of the second phase of the Advanced Academic Program (AAP).

The FY 2023 Proposed Budget totals \$3.3 billion and reflects a net decrease of \$78.5 million, or 2.3 percent, from the FY 2022 Approved Budget. The following chart highlights the expenditure adjustments from the FY 2022 Approved Budget to the FY 2023 Proposed Budget.

*The FY 2023 Proposed Budget totals \$3.3 billion and reflects a net decrease of \$78.5 million, or 2.3 percent, from the FY 2022 Approved Budget.*

# School Operating Fund Highlights

FY 2023 Proposed Budget Expenditure Adjustments <sup>1</sup>			
Changes from the FY 2022 Approved Budget (\$ in millions)			
		Total	
		Amount	Positions
<b>FY 2022 Approved Budget</b>		<b>\$ 3,378.6</b>	<b>24,839.2</b>
<b>Compensation</b>	Market Scale Adjustment of 4%	\$ 99.9	0.0
	Step Increase for Eligible Employees	55.3	0.0
	Health Insurance	8.0	0.0
	Recurring Substitute Pay	4.4	0.0
	Recurring Transportation Compensation	3.3	0.0
	Market Comparative Analysis Placeholder	2.0	0.0
	County Life Insurance	(0.6)	(0.0)
	Compensation Base Savings	(21.5)	(0.0)
<b>Subtotal Compensation</b>		<b>\$ 150.8</b>	<b>0.0</b>
<b>Required Adjustments</b>	Enrollment Adjustments	\$ (88.2)	(917.7)
	Recurring Baseline Adjustments and Position Authorization	17.8	62.5
	Centralized Instructional Resources Reserve (Textbooks and Basal Materials)	16.2	0.0
	Staffing Reserve	8.6	83.0
	Contractual Services	6.2	0.0
	Transfers to Other Funds <sup>2</sup>	0.2	0.0
	Position Conversions	-	4.0
	CRRSA ESSER II <sup>3</sup> and ARP ESSER III Placeholder <sup>4</sup>	(272.6)	(0.0)
<b>Subtotal Required Adjustments</b>		<b>\$ (311.7)</b>	<b>(768.2)</b>
<b>Opportunity and Access</b>	Professional Development 3 Days	\$ 32.0	0.0
	ES - Special Education Lead Teachers	14.7	142.0
	State Legislative Placeholder	10.0	0.0
	ESOL Staffing	5.2	50.0
	Advanced Academic Program Phase II	2.9	26.0
	Special Education Services Review Placeholder	2.0	0.0
	Language and Literacy Supports	0.9	8.0
	Innovation Project Placeholder at Lewis HS	0.4	3.7
	Accessibility Specialist	0.1	1.0
	Behavior Intervention Support	0.1	1.0
	Hearings Office Social Worker	0.1	1.0
	Administrative Assistant to the Equity Director	0.1	1.0
<b>Subtotal Opportunity and Access</b>		<b>\$ 68.7</b>	<b>233.7</b>
<b>Critical Operational Needs</b>	Assistant Principal Formula Enhancement	\$ 8.4	52.0
	HR Staffing Support	1.4	9.0
	HS - 12 Month Assistant Principal Contracts	0.9	0.0
	Cybersecurity	0.9	5.0
	MS - 0.5 Flexible Office Position	0.7	13.0
	Records Office	0.5	3.0
	HR Technology Infrastructure	0.4	2.3
	Planning Office	0.3	2.0
	Budget Analyst to Support Collective Bargaining	0.1	1.0
<b>Subtotal Critical Operational Needs</b>		<b>\$ 13.6</b>	<b>87.3</b>
<b>Total Expenditure Adjustments</b>		<b>\$ (78.5)</b>	<b>(447.3)</b>
<b>FY 2023 Proposed Budget Total</b>		<b>\$ 3,300.1</b>	<b>24,391.9</b>

<sup>1</sup> Does not add due to rounding.

<sup>2</sup> Transfers to Other Funds include transfers to PreK and Early Head Start Program, ACE, Debt Service, and School Construction Fund.

<sup>3</sup> Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act under the Elementary and Secondary School Emergency Relief (ESSER II) Fund.

<sup>4</sup> American Rescue Plan (ARP) Act under the ESSER III Fund.

## Expenditure Adjustments

FY 2023 expenditure adjustments represent a decrease of \$78.5 million, including 447.3 positions. A detailed description of the changes follows.

### Compensation

#### Market Scale Adjustment (MSA) of 4.0 Percent

Funding of \$99.9 million is included to provide a 4.0 percent MSA for all employees.

**\$99.9 million**  
**0.0 positions**

#### Step Increase for Eligible Employees

A step increase is being provided to all eligible employees. Funding of \$55.3 million will provide an average step increase of 2.68 percent.

**\$55.3 million**  
**0.0 positions**

### Salary Increase History

Year	Step <sup>1</sup>	MSA	Scale Implementation
FY 2013	none	1.25%	
FY 2014 <sup>2</sup>	none	2.00%	
FY 2015 <sup>3</sup>	2.50%	none	
FY 2016	2.50%	0.62%	
FY 2017 <sup>4</sup>	2.50%	1.00%	
FY 2018 <sup>5</sup>	2.50%	none	
FY 2019 (Teachers)	2.52%	none	3.86%
FY 2019 (CIS, Unified, SBA)	2.93%	1.00%	2.13%
FY 2020 (Teachers)	2.57%	1.00%	2.79%
FY 2020 (CIS)	2.89%	1.00%	2.35%
FY 2020 (Unified, SBA)	2.76%	1.00%	none
FY 2021 (CIS)	none	none	2.32%
FY 2021 (Teachers, Unified, SBA)	none	none	none
FY 2022 (CIS)	none	2.00%	2.24%
FY 2022 (Teachers, Unified, SBA)	none	2.00%	none
FY 2022 (Transportation)	none	2.00%	3.70%
FY 2023 (Proposed)	2.68%	4.00%	none

<sup>1</sup>Average for all eligible employees (FY 2010-FY 2018). Beginning in FY 2019, step represents the average increase for all employees.

<sup>2</sup>Effective January 1, 2014.

<sup>3</sup>Delayed to November for most employees.

<sup>4</sup>Not included above is funding of \$40.0 million as an initial investment to enhance the teacher salary scales.

<sup>5</sup>Not included above is funding of \$26.6 million for teacher salary scale enhancements.

*Funding of \$99.9 million is included to provide a 4.0 percent market scale adjustment for all employees.*

#### Health Insurance

In FY 2023, the cost of health insurance is projected to increase by \$8.0 million over FY 2022 as a result of rate increases. FCPS contributes 85.0 percent of the medical plan cost for employees enrolled in individual plans and 75.0 percent of the plan cost for employees enrolled in family plans. FCPS contributes 70.0 percent of the dental plan cost for employees enrolled in a dental plan.

**\$8.0 million**  
**0.0 positions**

# School Operating Fund Highlights

The 21.5 million base savings represents the recurring savings due to position turnover in FY 2022.

## Recurring Substitute Pay Increase

**\$4.4 million**  
**0.0 positions**

In FY 2022 an increase to the substitute hourly pay rate ranging from \$1 to \$3 per hour based on categories of short-term, long-term, and FCPS retiree was approved by the School Board on October 21, 2021. The substitute fill rate has declined significantly from 90 percent pre-pandemic to approximately 70 percent in FY 2022. The FY 2023 Proposed Budget includes \$4.4 million to address the recurring cost of this increase.

	Substitute Teacher Pay Rate			
	Nonretiree Substitute		Retiree Substitute	
	Short-Term Rate	Long-Term Rate	Short-Term Rate	Long-Term Rate
FY 2021	\$14.50	\$20.50	\$20.50	\$26.00
FY 2022*	\$17.79	\$23.91	\$21.91	\$27.52

\*Effective 11/06/2021

## Recurring Transportation Compensation

**\$3.3 million**  
**0.0 positions**

The transportation compensation increase was approved by the School Board on September 23, 2021. This funding will sustain an increase to the bus driver starting hourly pay rate to provide competitive wages, attract new drivers, and alleviate a bus driver shortage. Additionally, the School Board voted to increase transportation salary scales by 2.5 percent for attendants, drivers, floaters, and supervisors. The FY 2023 Proposed Budget includes \$3.3 million to address the recurring cost of this increase.

## Market Comparative Analysis Placeholder

**\$2.0 million**  
**0.0 positions**

The FY 2023 Proposed Budget includes a \$2.0 million placeholder to address market comparative analysis recommendations requested by the School Board.

## County Life Insurance

**(\$0.6 million)**  
**(0.0 positions)**

County basic life insurance premium rates are expected to decrease, resulting in \$0.6 million in savings for FY 2023. For active employees, the rate will change from \$0.178 to \$0.170 per \$1,000 of coverage, and for retirees, the rate will change from \$2.00 to \$1.406 per \$1,000 of coverage.

## Compensation Base Savings

**(\$21.5 million)**  
**(0.0 positions)**

The \$21.5 million base savings represents the recurring savings due to position turnover in FY 2022. Position turnover represents the savings realized when experienced employees retire or leave the system and are replaced by employees with less experience who earn a lower salary.

## Required Adjustments

### Enrollment Adjustments

**(\$88.2 million)**  
**(917.7 positions)**

Projected enrollment in FY 2023 of 177,570 is 11,229 fewer students than the FY 2022 projected enrollment of 188,799 and reflects the impact the pandemic has had on public education enrollment across the country.

# School Operating Fund Highlights

School Position Changes Based on Enrollment and Student Needs FY 2022 Approved to FY 2023 Proposed*					
	Elementary Positions	Middle Positions	High Positions	Total Positions	Dollars (in millions)
<b>General Education and Administration</b>					
Principal / Asst Principal	(8.0)	0.0	0.0	(8.0)	\$ (1.3)
Teacher Scale	(339.3)	(160.8)	(60.6)	(560.7)	(58.2)
Technical and Office Personnel	(38.5)	(6.5)	(0.5)	(45.5)	(3.4)
Classroom Instructional Support	(33.0)	0.0	0.0	(33.0)	(1.5)
Custodial	(13.0)	(7.0)	(2.5)	(22.5)	(1.3)
<b>Subtotal</b>	<b>(431.8)</b>	<b>(174.3)</b>	<b>(63.6)</b>	<b>(669.7)</b>	<b>\$ (65.8)</b>
<b>English Learner (EL) Teachers</b>	<b>(23.5)</b>	<b>(0.5)</b>	<b>(18.7)</b>	<b>(42.7)</b>	<b>\$ (4.4)</b>
<b>Special Education</b>					
Teacher Scale				(107.4)	(11.1)
Technical and Office Personnel				(2.0)	(0.1)
Classroom Instructional Support				(96.0)	(4.5)
<b>Subtotal</b>				<b>(205.4)</b>	<b>(15.8)</b>
<b>Substitutes and Logistics</b>					<b>(2.2)</b>
<b>Total</b>				<b>(917.7)</b>	<b>\$ (88.2)</b>

\* Does not add due to rounding.

## Recurring Baseline Adjustments and Position Authorization

**\$17.8 million**  
**62.5 positions**

The FY 2023 Proposed Budget includes \$17.8 million and 62.5 positions as detailed below.

### Recurring ESSER II and III Funded Initiatives

The FY 2022 Approved Budget included one-time federal stimulus CRRSA Act ESSER II and ARP Act ESSER III funding. Funding of \$16.2 million and an increase of 12.0 positions is included in the FY 2023 Proposed Budget to maintain services for FCPSON, family liaisons, TSSpec staffing, instructional and operational logistics, 10.0 ESOL positions, and 2.0 school health positions that were previously funded by federal stimulus funding.

### Recurring Baseline Adjustments

The FY 2023 Proposed Budget includes \$1.6 million and 7.0 positions for recurring baseline adjustments. This adjustment represents funding approved as part of a quarterly fund review, the recurring cost of positions to support organizational changes and workload demands for the Office of the Chief Equity Officer, Department of Human Resources, and the Records Office. Detailed descriptions of these changes are provided below.

The actual IDEA Section 611 and 619 and Carl D. Perkins grant awards resulted in a net increase of \$0.6 million over the FY 2022 Approved Budget. This increase was recognized as part of the FY 2022 Midyear Budget Review. Since actual grant awards for FY 2023 are unknown at this time, program estimates are based on FY 2022 awards.

As part of the FY 2022 Midyear Budget Review, one-time funding was included to provide ongoing support for the installation of interior and exterior cameras in all middle schools. Funding of \$0.2 million and 2.0 security systems network specialist positions are included in the FY 2023 Proposed Budget to address the recurring cost of these positions.

## School Operating Fund Highlights

The recurring cost of a 1.0 equity director position will support the chief equity officer (CEO), provide leadership to staff, and work with staff to implement equity programs and ensure student success throughout the Division; a 1.0 project manager position will support the CEO in managing multiple projects; and a 1.0 data specialist position will support the CEO and the Office of Professional Learning and Family Engagement (OPLFE) in collecting, analyzing, and presenting data for multiple initiatives. Funding of \$0.5 million and 3.0 positions are included in the FY 2023 Proposed Budget to address the recurring cost.

The Department of Human Resources remains understaffed when compared with the established industry standard. The needs of the organization have evolved due to the COVID-19 pandemic, and those needs will persist beyond the end of the pandemic. Funding of \$0.1 million and a 1.0 salary specialist position is included in the FY 2023 Proposed Budget to address the recurring cost.

Funding of \$0.1 million and a 1.0 specialist position will support increases in Freedom of Information Act requests managed by the Division.

### **ESSER Grant Position Authorization**

Following the adoption of the FY 2022 Approved Budget, the School Board approved a multiyear ESSER III funding plan. Position authorization is included for 43.5 position that will continue to be funded from the ESSER grant in FY 2023.

## School Operating Fund Highlights

Recurring Baseline Adjustments*		
Position Type	Amount (\$ in millions)	Positions
FCPSOn HS, MS, ES	\$ 6.3	-
Family Liaisons	3.2	-
TSSpec Staffing	3.1	-
ESOL Staffing	1.0	10.0
School Health Support	0.2	2.0
Instructional and Operational Resources	2.4	-
<b>One-time ESSER II and III Funded</b>	<b>16.2</b>	<b>12.0</b>
IDEA and Carl D. Perkins Grant Adjustments	0.6	-
Equity Director, Project Manager, and Data Specialist	0.5	3.0
Security Systems Network Specialists	0.2	2.0
Human Resources Support - Salary Specialist	0.1	1.0
Records Office Support - FOIA Specialist	0.1	1.0
<b>Baseline Adjustments</b>	<b>1.6</b>	<b>7.0</b>
Social and Emotional Learning (SEL) Coordinator	-	1.0
SEL Specialists	-	1.0
Instructional Support Teachers	-	2.0
Business Specialists	-	2.0
Executive Principal	-	1.0
Region Resource Teachers	-	5.0
Finance Technicians	-	2.0
Assistant Director of Student Activities	-	12.5
Translators	-	5.0
Multilingual Manager	-	1.0
Multilingual Engagement Specialists	-	2.0
Budget Analyst	-	1.0
Program Manager	-	1.0
Office of Research and Strategic Improvement Specialist	-	1.0
Administrative Assistant	-	1.0
Educational Specialists	-	2.0
Public Health	-	1.0
Grants Administration	-	2.0
<b>ESSER Grant Position Authorization</b>	<b>-</b>	<b>43.5</b>
<b>Total Recurring Baseline Adjustments</b>	<b>\$ 17.8</b>	<b>62.5</b>

\*Does not add due to rounding.

### Centralized Instructional Resources Reserve (Textbooks and Basal Materials)

**\$16.2 million**  
**0.0 positions**

The FY 2022 Approved Budget included one-time savings of \$12.2 million to defer the curriculum adoption of language arts for kindergarten through grade 6 and science for grades 7 and 8. In FY 2023, this funding restores \$12.2 million for the adoption of curriculum resources and includes an additional \$4.0 million that is needed for the language arts K-6 curriculum adoption.

### Staffing Reserve

**\$8.6 million**  
**83.0 positions**

The FY 2022 Approved Budget included one-time savings of \$3.3 million and 33.0 positions. The FY 2023 funding reflects the restoration of the 33.0 positions previously reduced plus an additional 50.0 positions to help mitigate the impact of significant enrollment fluctuations. The staffing reserve will increase from 227.0 budgeted positions in FY 2022 to 310.0 positions in FY 2023.

# School Operating Fund Highlights

## Contractual Services

**\$6.2 million**  
**0.0 positions**

The FY 2023 Proposed Budget includes contractual services related to leases due to terms and conditions of negotiated contracts and/or renewals, including risk management to fund property insurance expenses; current student services contracts; PSAT testing fees for students in grades 10 and 11; license fees for Educational Decision Support Library (EDSL); cost increases for reference eBooks; MyPDE; IT software maintenance; Student Information System (SIS) base maintenance; Remedy and Kinetics licenses; annual external audit fees; awards of contracts; and electricity rate adjustments.

## Transfers to Other Funds

**\$0.2 million**  
**0.0 positions**

The FY 2023 Proposed Budget includes a net increase of \$0.2 million for transfers to other School Board funds. The net increase includes a transfer of \$0.4 million to the Grants and Self-Supporting Programs Fund which represents local support for compensation increases for the PreK and Early Head Start program; an increase of \$29,250 to the Adult and Community Education Fund to support increasing salary and benefit costs; a decrease of \$500 to the Consolidated County and Schools Debt Service Fund; and a net decrease of \$0.2 million to the School Construction Fund. The transfer to the School Construction Fund provides funding of \$0.7 million for 50 percent of the maintenance costs for high school synthetic turf fields to ensure all fields meet compliance standards, offset by a decrease of \$0.8 million in the equipment transfer based on the timing of when capital improvement projects are completed.

## Position Conversions

**\$0.0 million**  
**4.0 positions**

Based on an internal review of the reallocation of funding for positions, 4.0 positions will be permanently converted to recognize the resources required to complete day-to-day operations. These positions will be funded using existing resources.

## CRRSA ESSER II and ARP ESSER III Placeholder

**(\$272.6 million)**  
**(0.0 positions)**

The decrease of \$272.6 million represents the elimination of one-time CRRSA ESSER II and ARP Act ESSER III funding that was included in the FY 2022 Approved Budget to address the impact the COVID-19 pandemic has had on school systems.

## Opportunity and Access

### Professional Development for Three Days

**\$32.0 million**  
**0.0 positions**

The FY 2023 Proposed Budget includes \$32.0 million to provide funding for an additional three days of professional development.

### Elementary School Special Education Lead Teachers

**\$14.7 million**  
**142.0 positions**

The FY 2023 Proposed Budget includes \$14.7 million to provide a 1.0 special education lead teacher position at 142 elementary schools to address fidelity of special education best practices; special education compliance and procedures including the local screening committee, re-evaluations, IEP meetings; instruction; behavior management; and crisis management.

# School Operating Fund Highlights

## State Legislative Placeholder

**\$10.0 million**  
**0.0 positions**

The FY 2023 Proposed Budget includes \$10.0 million in placeholder funding to address unanticipated requirements due to the state General Assembly actions.

## English for Speakers of Other Languages (ESOL) Staffing

**\$5.2 million**  
**50.0 positions**

The Virginia Board of Education has previously recommended changes to the Standards of Quality (SOQ) to include students' English proficiency level for staffing allocations. Current FCPS staffing standards include proficiency level for staffing at the middle and high school levels. The addition of 50.0 ESOL teacher positions is the second installment that includes proficiency as a staffing factor at the elementary schools and reduces teacher caseload. It is anticipated that the full staffing adjustment would occur over the next three to five years with the total number of positions based on the state SOQ language.

*The FY 2023 Proposed Budget includes \$2.9 million to support the implementation of the second phase of changes to the Advanced Academic Program (AAP) in response to an external review conducted in 2020.*

## Advanced Academic Program Phase II

**\$2.9 million**  
**26.0 positions**

The FY 2023 Proposed Budget includes \$2.9 million to support the implementation of the second phase of changes to the Advanced Academic Program (AAP) in response to an external review conducted in 2020. This request will fund 26.0 positions of which, a 1.0 twice exceptional (2e) specialist position will work as a liaison between special education and AAP teams. The chart below details how the funding and positions will be allocated.

AAP Phase II		
Purpose	Amount (\$ in millions)	Positions
Provide 0.5 AART position at 40 elementary schools	\$ 2.1	20.0
Provide 0.5 AART position at 10 middle schools	0.5	5.0
Provide 1.0 Twice-Exceptional (2e) Specialist position between special education and AAP	0.1	1.0
New independent screener	0.2	0.0
Purchase curriculum materials for level IV expansion	0.0	0.0
<b>TOTAL</b>	<b>\$ 2.9</b>	<b>26.0</b>

## Special Education Services Review Placeholder

**\$2.0 million**  
**0.0 positions**

The FY 2023 Proposed Budget includes placeholder funding of \$2.0 million to address recommendations from the special education services review study. The purpose of this review is to evaluate the design, structure, and established processes of educational services offered by FCPS in meeting the needs of students with disabilities; assess the degree of fidelity for implementation of special education services at schools; as well as the continuous monitoring of the effectiveness of the processes. The review will analyze the implementation of special education services at schools that aligns with evidence-based practices and evaluate the effectiveness of communication strategies to keep stakeholders informed about services for students with disabilities.

## Language and Literacy Supports

**\$0.9 million**  
**8.0 positions**

To support success in literacy, the FY 2023 Proposed Budget includes funding to support the Equitable Access to Literacy (EAL) plan and provides 4.0 resource teacher positions and 4.0 instructional coach positions detailed in the chart below to support implementation of resources adopted during the elementary language arts basal resource adoption process.

# School Operating Fund Highlights

The FY 2023 Proposed Budget includes \$0.4 million to support the development of specialized programming at Lewis High School.

Language and Literacy Supports*		
Purpose	Amount (\$ in millions)	Positions
Provide 1.0 MS literacy intervention resource teacher to support the intervention process and resource development/alignment.	\$ 0.1	1.0
Provide 3.0 literacy resource teachers to support the development of the curriculum planning and pacing guide and implementation of resources adopted during the elementary language arts basal resource adoption process.	0.4	3.0
Provide 4.0 ESOL instructional coaches to support content and classroom teachers in the teaching of English learners.	0.5	4.0
<b>TOTAL</b>	<b>\$ 0.9</b>	<b>8.0</b>

\*Does not add due to rounding.

## Innovation Project Placeholder at Lewis High School **\$0.4 million** **3.7 positions**

The FY 2023 Proposed Budget includes \$0.4 million to support the development of specialized programming at Lewis High School. This funding includes 2.0 positions for program development. These positions include a 1.0 program manager position in the Office of Curriculum and Instruction and a 1.0 work-based learning teacher position focused on establishing community partnerships and incorporating work-based learning into the curriculum. Funding also includes 1.7 positions (10 staffing sections) to focus on collaborative innovation for program design, learning partnerships, professional development, and curriculum development. Future year investments will be required for this initiative.

## Accessibility Specialist **\$0.1 million** **1.0 position**

The FY 2023 Proposed Budget includes funding of \$0.1 million for a 1.0 accessibility specialist that will be responsible for ensuring PreK-12 digital learning materials and online experiences meet federal and state accessibility standards and regulations. The position will provide oversight of accessibility validation as well as training staff involved in the development of digital materials, media, and technology. This position will be responsible for explaining and implementing federal and state accessibility and disability standards, regulations, and best practices including Web Content Accessibility Guidelines (WCAG 2.0), Section 508, Web Accessibility Initiative – Accessible Rich Internet Applications (WAI-ARIA), User Agent Accessibility Guidelines (UAAG), and Authoring Tool Accessibility Guidelines (ATAG).

## Behavior Intervention Support **\$0.1 million** **1.0 position**

The FY 2023 Proposed Budget includes funding of \$0.1 million for a 1.0 educational specialist position to reduce practices that are inequitable and exclusionary. The position will support the discipline referral system to address equity and fidelity of intervention, support behavior intervention work by ensuring data collection and analysis, collaborate with the County multidisciplinary team, work with the Hearings Office to improve access to service for intensive cases and successful return to learn, and coordinate with the community for school initiatives. This position will also support professional development based on data analysis and administrative training in investigations of behavioral incidences including threat assessment.

# School Operating Fund Highlights

## Hearings Office Social Worker

Funding of \$0.1 million will provide a 1.0 social worker position to conduct needs assessments and work with students and family involved in the hearings process.

**\$0.1 million**  
**1.0 position**

## Administrative Assistant to Equity Director

Funding of \$0.1 million will provide a 1.0 administrative assistant position to support the equity director on a day-to-day basis.

**\$0.1 million**  
**1.0 position**

*The staffing formula for assistant principals will be modified to incorporate a needs-based factor and provide a minimum of 4.0 assistant principals for high schools.*

## Critical Operational Needs

### Assistant Principal Formula Enhancement

The staffing formula for assistant principals will be modified to incorporate a needs-based factor at elementary, middle, and high schools, and provide a minimum of 4.0 assistant principals per traditional high school. Once a school's rate of students eligible for free and reduced-price meals (FRM) is 20 percent or greater, its enrollment will be multiplied by one plus half of the FRM rate to establish a point value. When FRM is less than 20 percent, points are equal to enrollment.

**\$8.4 million**  
**52.0 positions**

Assistant Principal	
School Level	Formula
Elementary	1.0 minimum
	2.0 at 750 points
	3.0 at 1,100 points
Middle	2.0 minimum
	3.0 at 1,200 points
	4.0 at 1,600 points
High	4.0 minimum
	5.0 at 2,500 points
	6.0 at 3,000 points

### HR Staffing Support

The Department of Human Resources remains understaffed when compared with the established industry standard. The needs of the organization have evolved due to the pandemic, and those needs will persist beyond the end of the pandemic. The FY 2023 Proposed Budget includes \$1.4 million and an additional 9.0 positions, including 2.0 recruitment specialists, a 1.0 employment specialist, a 1.0 coordinator for the substitute office, a 1.0 domain architect, a 1.0 benefits manager, a 1.0 compensation specialist, a 1.0 ADA coordinator, and a 1.0 equity and employee relations (EER) investigator.

**\$1.4 million**  
**9.0 positions**

### High School 12-Month Assistant Principal (AP) Contracts

During the summer, schools complete staff hiring, finalize master schedules, and prepare and plan for the upcoming school year. By extending AP contracts to 12-months, principals will have the support required for successful administrative preparation and planning prior to opening school.

**\$0.9 million**  
**0.0 positions**

# School Operating Fund Highlights

## Cybersecurity

**\$0.9 million**

**5.0 positions**

Funding of \$0.9 million will provide 5.0 positions to help build strong IT cybersecurity practices by addressing a wide range of critical tasks related to data privacy, security architecture, and other related cybersecurity management. These positions include a 1.0 coordinator, a 1.0 compliance manager, a 1.0 compliance analyst, and 2.0 IT security architects.

## Middle School 0.5 Flexible Office Position

**\$0.7 million**

**13.0 positions**

The FY 2023 Proposed Budget includes funding of \$0.7 million and 13.0 positions to provide a 0.5 office assistant at each middle school to address the unique needs of each school.

## Records Office

**\$0.5 million**

**3.0 positions**

Funding of \$0.5 million for 3.0 specialist positions will support the increase in FOIA requests managed by the Division, as well as the purchase of a technology platform to assist with alignment and redaction of work.

## Human Resources Technology Infrastructure Project

**\$0.4 million**

**2.3 positions**

The current HR system was implemented over 20 years ago and relies on many ad hoc databases for support and reporting. An updated and fully-automated workflow system is required to support core operations for the entire Division. The FY 2023 Proposed Budget includes \$0.4 million to provide the following positions and services for the build of the new system: a 1.0 project manager, 5.0 specialist positions, and consultation services for the development of the system requirements. The 5.0 specialist positions will be hired in the last quarter of the year requiring only partial funding of their positions at 25 percent, resulting in the need to recognize 1.3 positions for FY 2023. Future investments will be required for this initiative.

## Planning Office

**\$0.3 million**

**2.0 positions**

Funding of \$0.3 million and 2.0 planning positions will provide data analysis to better utilize classroom space and alleviate overcrowding. These positions will review and analyze existing economic, demographic, and urban development trends; assist in school boundary studies and the development of a long-range school facilities plan; increase engagement and support to school principals on space planning to maximize capacity utilization; and expand on existing collaboration and working relationships with schools, Fairfax County, outside agencies, and the community.

## Collective Bargaining Budget Analyst Support

**\$0.1 million**

**1.0 position**

The Code of Virginia has been updated to authorize collective bargaining with bargaining units for public employees beginning May 2021. The FY 2022 Approved Budget funded \$0.5 million for a 1.0 assistant division counsel position, a 1.0 director position to serve as the chief negotiator, and a 1.0 specialist position to support new collective bargaining requirements and activities. Ongoing financial support is needed for the collective bargaining process, as well as support for the implementation of the collective bargaining agreements. The FY 2023 funding will provide a 1.0 budget analyst position to support budget modeling.

### Unfunded Mandates

School divisions are required to comply with federal and state mandates, often without adequate funding to implement these increasing regulatory requirements. This practice imposes a financial burden on localities and has a significant impact on divisionwide needs and priorities. There are currently 145 state mandates administered by the Virginia Department of Education (VDOE), and 119 are compulsory orders that influence education programs and how funding is prioritized. This section highlights certain mandates imposed by the federal government that represent the most recent or significant mandates with fiscal as well as other impacts on FCPS.

### Federal Mandates

#### Every Student Succeeds Act of 2015 (ESSA)

ESSA was signed into law on December 10, 2015. The new law reauthorizes the Elementary and Secondary Education Act (ESEA) of 1965 and replaces the No Child Left Behind Act of 2001 (NCLB). ESSA provides increased flexibility to states in developing and implementing, within federal guidelines, long term goals and interim measures of progress to identify schools for support and improvement. Section 4(b) of ESSA granted the U.S. Department of Education (USED) the authority to provide for an orderly transition to, and implementation of, authorized programs under the new statute.

#### Individuals with Disabilities Education Act (IDEA)

In 1975, the federal government made a commitment to fund 40 percent of the excess special education costs. However, federal funding currently covers only 10.1 percent of FCPS' costs, a shortfall of \$97.1 million for FY 2023.

#### Impact Aid

Impact Aid is a federal program designed to minimize the fiscal inequities caused by the presence of tax-exempt federal property and the increased burden of providing education to large numbers of children whose parents reside and/or work on federal property. Impact Aid has not been fully funded for decades. If this program was fully funded, based on current funding formulas, FCPS would have received more than \$22.5 million in additional funding for FY 2022.

#### Clean Water Act (CWA)

The CWA establishes the basic structure for regulating discharges of pollutants into the waters of the United States and regulating quality standards for surface waters. Under the CWA, the Environmental Protection Agency has implemented pollution control programs such as setting wastewater standards for industry and water quality standards for all contaminants in surface waters.

Polluted stormwater runoff is commonly transported through the Municipal Separate Storm Sewer System (MS4) and is often discharged untreated into local water bodies. To prevent harmful pollutants from being washed or dumped into an MS4, storm sewer operators must obtain a National Pollutant Discharge Elimination System permit and develop a stormwater management program. Compliance with the MS4 program requires that salt and sand storage and truck and bus wash facilities prevent run-off into storm drainage systems which could pollute waterways and the Chesapeake Bay. In FY 2014, recurring funding totaling \$0.4 million and a 1.0 position was included to support this mandate.

*School divisions are required to comply with federal and state mandates, often without adequate funding to implement.*

*The 2015 Every Student Succeeds Act (ESSA) replaced the 2001 No Child Left Behind (NCLB) Act.*

*Impact Aid is designed to minimize the fiscal inequities caused by the presence of tax-exempt federal property and the increased burden of providing education to large numbers of children whose parents reside and/or work on federal property.*

## Unfunded Mandates

*Section 504 is a part of the Rehabilitation Act of 1973 that prohibits discrimination based upon disability. Section 504 is an anti-discrimination, civil rights statute that requires the needs of students with disabilities to be met as adequately as the needs of nondisabled students.*

### **Section 504**

Section 504 is a part of the Rehabilitation Act of 1973 that prohibits discrimination based upon disability. Section 504 is an anti-discrimination, civil rights statute that requires the needs of students with disabilities to be met as adequately as the needs of nondisabled students. The statute states that “No otherwise qualified individual with a disability shall, solely by reason of her or his disability, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.” A 504 plan may be developed to outline accommodations, modifications, and other services required to provide students with access to instructional programming. These measures “remove barriers” to learning.

The above mandates are just a sample of the federal requirements that FCPS must follow to remain in compliance. For additional information on mandates and the various FCPS programs designed to comply with these regulatory requirements, refer to the individual program descriptions in the [FY 2022 Program Budget](#).

# School Operating Fund Statement

School Operating Fund Statement <sup>1</sup>						
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Actual	Actual	Approved	Revised <sup>2</sup>	Proposed
<b>BEGINNING BALANCE, July 1</b>						
Budgeted Beginning Balance	\$ 26,795,102	\$ 26,269,239	\$ 26,569,787	\$ 29,930,286	\$ 32,112,883	\$ 21,874,771
Department Critical Needs Carryover	6,393,257	6,482,672	4,912,664	-	14,893,188	-
Schools/Projects Carryover	32,829,150	26,352,039	33,350,383	-	61,377,348	-
Outstanding Encumbered Obligations	21,488,678	27,217,995	24,817,934	-	38,766,340	-
Prior Committed Priorities and Requirements	5,513,377	5,000,970	3,777,507	-	7,111,679	-
Identified Investments	1,680,000	5,585,510	10,008,598	-	50,052,322	-
<b>Total Beginning Balance</b>	<b>\$ 94,699,564</b>	<b>\$ 96,908,425</b>	<b>\$ 103,436,874</b>	<b>\$ 29,930,286</b>	<b>\$ 204,313,760</b>	<b>\$ 21,874,771</b>
<b>RESERVES:</b>						
Future Year Beginning Balance	\$ 24,534,408	\$ 24,442,769	\$ 24,442,769	\$ -	\$ 21,874,771	\$ -
Centralized Instructional Resources Reserve	9,339,368	3,750,178	6,579,899	-	-	-
Staffing Contingency to Address Class Size	-	-	-	-	-	-
Fuel Contingency	2,000,000	2,000,000	2,000,000	-	2,000,000	-
School Board Flexibility Reserve	8,000,000	8,000,000	8,000,000	-	8,000,000	-
<b>Total Reserve</b>	<b>\$ 43,873,776</b>	<b>\$ 38,192,947</b>	<b>\$ 41,022,668</b>	<b>\$ -</b>	<b>\$ 31,874,771</b>	<b>\$ -</b>
<b>REVENUE:</b>						
Sales Tax	\$ 208,157,322	\$ 216,546,500	\$ 238,240,693	\$ 224,655,151	\$ 224,655,151	\$ 248,287,713
State Aid	469,976,367	492,170,532	543,693,913	557,128,655	557,128,655	621,430,566
Federal Aid	50,188,693	46,507,792	93,211,831	319,197,366	338,606,910	47,168,910
City of Fairfax Tuition	47,158,189	48,697,135	47,656,514	50,243,746	50,243,746	51,248,621
Tuition, Fees, and Other	24,245,514	23,489,973	15,029,511	23,926,774	23,926,774	23,926,774
<b>Total Revenue</b>	<b>\$ 799,726,085</b>	<b>\$ 827,411,932</b>	<b>\$ 937,832,462</b>	<b>\$ 1,175,151,692</b>	<b>\$ 1,194,561,236</b>	<b>\$ 992,062,583</b>
<b>TRANSFERS IN:</b>						
Combined County General Fund	\$ 2,051,659,207	\$ 2,136,016,697	\$ 2,143,322,211	\$ 2,172,661,166	\$ 2,172,661,166	\$ 2,285,310,924
County Transfer - Cable Communications	875,000	875,000	875,000	875,000	875,000	875,000
<b>Total Transfers In</b>	<b>\$ 2,052,534,207</b>	<b>\$ 2,136,891,697</b>	<b>\$ 2,144,197,211</b>	<b>\$ 2,173,536,166</b>	<b>\$ 2,173,536,166</b>	<b>\$ 2,286,185,924</b>
<b>Total Revenue and Transfers</b>	<b>\$ 2,852,260,292</b>	<b>\$ 2,964,303,629</b>	<b>\$ 3,082,029,673</b>	<b>\$ 3,348,687,858</b>	<b>\$ 3,368,097,402</b>	<b>\$ 3,278,248,507</b>
<b>Total Funds Available</b>	<b>\$ 2,990,833,633</b>	<b>\$ 3,099,405,001</b>	<b>\$ 3,226,489,215</b>	<b>\$ 3,378,618,144</b>	<b>\$ 3,604,285,932</b>	<b>\$ 3,300,123,278</b>

<sup>1</sup> Does not add due to rounding.

<sup>2</sup> As presented to the School Board at the FY 2022 Midyear Review on December 2, 2021.

# School Operating Fund Statement

School Operating Fund Statement <sup>1</sup>						
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised <sup>2</sup>	FY 2023 Proposed
<b>EXPENDITURES:</b>	\$ 2,821,087,585	\$ 2,918,211,774	\$ 2,942,528,053	\$ 3,344,241,733	\$ 3,531,123,072	\$ 3,265,508,063
School Board Flexibility Reserve	-	-	-	-	8,000,000	-
<b>Total Expenditures</b>	<b>\$ 2,821,584,343</b>	<b>\$ 2,918,211,774</b>	<b>\$ 2,942,528,053</b>	<b>\$ 3,344,241,733</b>	<b>\$ 3,539,123,072</b>	<b>\$ 3,265,508,063</b>
<b>TRANSFERS OUT:</b>						
Construction Fund	\$ 12,146,072	\$ 12,689,362	\$ 13,078,444	\$ 9,453,227	\$ 16,004,197	\$ 9,291,127
Grants and Self-Supporting Fund	18,209,261	19,598,823	20,371,245	20,481,059	20,481,059	20,853,213
Food and Nutrition Services Fund	-	-	9,648,031	-	1,800,000	-
Adult and Community Education Fund	321,484	975,000	1,201,537	975,000	1,535,709	1,004,250
Consolidated Debt Service Fund	<u>3,471,100</u>	<u>3,470,500</u>	<u>3,473,375</u>	<u>3,467,125</u>	<u>3,467,125</u>	<u>3,466,625</u>
<b>Total Transfers Out</b>	<b>\$ 34,147,917</b>	<b>\$ 36,733,685</b>	<b>\$ 47,772,632</b>	<b>\$ 34,376,411</b>	<b>\$ 43,288,090</b>	<b>\$ 34,615,215</b>
<b>Total Disbursements</b>	<b>\$ 2,855,732,261</b>	<b>\$ 2,954,945,459</b>	<b>\$ 2,990,300,685</b>	<b>\$ 3,378,618,144</b>	<b>\$ 3,582,411,162</b>	<b>\$ 3,300,123,278</b>
<b>LESS:</b>						
<b>Reserves:</b>						
School Board Flexibility Reserve	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -
Fuel Contingency	2,000,000	2,000,000	2,000,000	-	-	-
Centralized Instructional Resources Reserve	3,750,178	6,579,899	-	-	-	-
Set-Aside for Future Year Beginning Balance	<u>24,442,769</u>	<u>24,442,769</u>	<u>21,874,771</u>	<u>-</u>	<u>21,874,771</u>	<u>-</u>
<b>Total Reserves</b>	<b>\$ 38,192,947</b>	<b>\$ 41,022,668</b>	<b>\$ 31,874,771</b>	<b>\$ -</b>	<b>\$ 21,874,771</b>	<b>\$ -</b>
<b>Commitments and Carryover:</b>						
Budgeted Beginning Balance	\$ 26,269,239	\$ 26,569,787	\$ 32,112,883	\$ -	\$ -	\$ -
Outstanding Encumbered Obligations	27,217,995	24,817,934	38,766,340	-	-	-
Schools/Projects Carryover	26,352,039	33,350,383	61,377,348	-	-	-
Department Critical Needs Carryover	<u>6,482,672</u>	<u>4,912,664</u>	<u>14,893,188</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Commitments and Carryover</b>	<b>\$ 86,321,945</b>	<b>\$ 89,650,769</b>	<b>\$ 147,149,759</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE, June 30</b>	<b>\$ 10,586,480</b>	<b>\$ 13,786,105</b>	<b>\$ 57,164,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Administrative Adjustments:</b>						
<b>Prior Committed Priorities and Requirements</b>						
CIS Salary Scale	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -
Restraint and Seclusion Professional Development	300,000	-	-	-	-	-
Intranet Accessibility	450,000	-	-	-	-	-
Transfer to ACE Fund	-	226,537	560,709	-	-	-
Major Maintenance	3,550,970	3,550,970	6,550,970	-	-	-
<b>Identified Investments</b>						
Equity Plan for Discipline Policies and Practices	\$ 600,787	\$ -	\$ -	\$ -	\$ -	\$ -
Post COVID-19 Reserve	-	9,728,598	-	-	-	-
Middle School After School Program	208,908	-	-	-	-	-
Hygiene Products Program Pilot	200,000	-	-	-	-	-
Equity Plan for Online Discipline Tool	200,000	-	-	-	-	-
Staffing Contingency	3,330,266	-	3,280,683	-	-	-
Trades for Tomorrow	202,549	-	-	-	-	-
Title IX Softball Fields	413,000	-	-	-	-	-
Edison STEM Lab	430,000	280,000	-	-	-	-
Employee Bonus	-	-	32,733,136	-	-	-
Instructional Resources Reserve	-	-	12,238,503	-	-	-
Food Service Equipment Transfer	-	-	1,800,000	-	-	-
<b>Total Administrative Adjustments</b>	<b>\$ 10,586,480</b>	<b>\$ 13,786,105</b>	<b>\$ 57,164,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>AVAILABLE ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>				

<sup>1</sup> Does not add due to rounding.

<sup>2</sup> As presented to the School Board at the FY 2022 Midyear Review on December 2, 2021.

## Revenue Overview

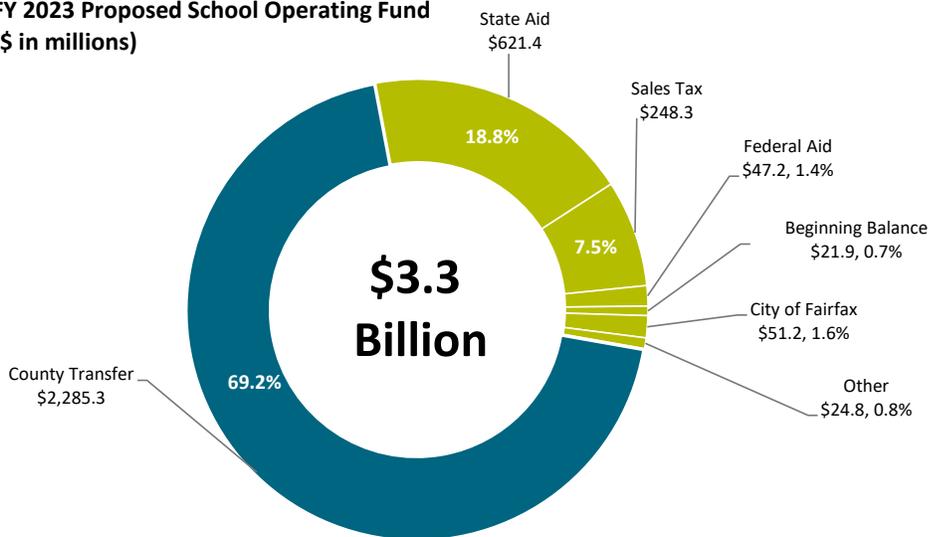
The FY 2023 revenue for the School Operating Fund totals \$3.3 billion. This represents a net decrease of \$78.5 million, or 2.3 percent, from the FY 2022 Approved Budget and a net decrease of \$304.2 million, or 8.4 percent, from the FY 2022 Revised Budget. As compared to the FY 2022 Approved Budget, the decrease is due to the removal of \$272.6 million in one-time federal CRRSA ESSER II and ARP ESSER III funding and a decrease of \$8.1 million in the budgeted beginning balance offset by a net increase of \$202.2 million in projected revenue. The projected net increase is due to increased state funding of \$87.9 million, FCPS' request for a \$112.6 million, or 5.2 percent, increase in the Fairfax County General Fund transfer for FY 2023 combined with a projected increase of \$1.0 million for tuition revenue from the City of Fairfax, and \$0.6 million in IDEA and Carl D. Perkins federal grant funding.

As compared to the FY 2022 Revised Budget, the FY 2023 Proposed Budget reflects a decrease of \$304.2 million, or 8.4 percent, due to adjustments included in the FY 2021 Final Budget Review approved by the School Board on August 26, 2021, and the FY 2022 Midyear Budget Review, as presented to the School Board on December 2, 2021. The Revised Budget contains funding set aside for the FY 2023 beginning balance; administrative adjustments for prior committed priorities and requirements; funds allocated for identified investments; and other commitments, such as carryover of outstanding encumbered obligations (undelivered orders). The FY 2022 Revised Budget also includes funding for the School Board Flexibility Reserve, the fuel contingency reserve, and one-time federal CRRSA ESSER II and ARP ESSER III funds.

The following chart shows FCPS' sources of revenue for the FY 2023 Proposed Budget.

### Where it Comes From - Revenue

**FY 2023 Proposed School Operating Fund**  
(\$ in millions)



The primary source of FCPS' operating revenue comes from Fairfax County. FCPS relies on the Fairfax County General Fund transfer to provide 69.2 percent of FCPS' operating revenue for FY 2023. Local revenue, combined with funding from the State, accounts for 95.6 percent of the school system's operating funds. When compared to other Virginia jurisdictions, FCPS receives a much larger portion of its operating revenue from the County. Every two years, the state adjusts the education funding it provides to individual school divisions according to a local composite index (LCI). More information on LCI is available in the Virginia Standards of Quality Accounts section. Since Fairfax County's LCI is higher than many other Virginia

# School Operating Fund Revenue

Funding used for the beginning balance is the result of one-time expenditure savings identified from prior fiscal years.

jurisdictions, the state provides only 26.4 percent (state aid and sales tax) of FCPS' funding. This is significantly less than the 46.5 percent that the state provides on average to other Virginia school divisions.

Federal revenue accounts for 1.4 percent of operating revenue and the majority of this funding is provided for special education. FCPS receives funding from other sources, such as tuition, fees, and miscellaneous revenue, which accounts for approximately 2.3 percent of operating revenue.

The FY 2023 Proposed Budget beginning balance totals \$21.9 million and represents 0.7 percent of operating revenue. For many years, FCPS has used one-time funding to balance the budget and one-time savings to meet recurring expenditures. While this action helps address funding needs in the short term, FCPS and the County both recognize that using one-time funding for recurring expenditures is not fiscally sound over the long term.

Revenue Budget Comparison*								
(\$ in millions)								
Category	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed	Change		Change		
				Amount	Percent	Amount	Percent	
<b>Beginning Balance</b>								
Budgeted Beginning Balance	\$ 29.9	\$ 32.1	\$ 21.9	\$ (8.1)	-26.9%	\$ (10.2)	-31.9%	
Commitments and Carryforward	-	122.1	-	-	0.0%	(122.1)	-100.0%	
Identified Needs	-	50.1	-	-	0.0%	(50.1)	-100.0%	
Reserves	-	31.9	-	-	0.0%	(31.9)	-100.0%	
<b>Subtotal Beginning Balance</b>	<b>\$ 29.9</b>	<b>\$ 236.2</b>	<b>\$ 21.9</b>	<b>\$ (8.1)</b>	<b>-26.9%</b>	<b>\$ (214.3)</b>	<b>-90.7%</b>	
<b>County General Fund</b>								
SOF Transfer	\$ 2,172.7	\$ 2,172.7	\$ 2,285.3	\$ 112.6	5.2%	\$ 112.6	5.2%	
<b>Revenue</b>								
State Aid	\$ 557.1	\$ 557.1	\$ 621.4	\$ 64.3	11.5%	\$ 64.3	11.5%	
Sales Tax	224.7	224.7	248.3	23.6	10.5%	23.6	10.5%	
Federal Aid	319.2	338.6	47.2	(272.0)	-85.2%	(291.4)	-86.1%	
City of Fairfax	50.2	50.2	51.2	1.0	2.0%	1.0	2.0%	
Other	24.8	24.8	24.8	-	0.0%	-	0.0%	
<b>Subtotal Revenue</b>	<b>\$ 1,176.0</b>	<b>\$ 1,195.4</b>	<b>\$ 992.9</b>	<b>\$ (183.1)</b>	<b>-15.6%</b>	<b>\$ (202.5)</b>	<b>-16.9%</b>	
<b>Subtotal Revenue and Transfers</b>	<b>\$ 3,348.7</b>	<b>\$ 3,368.1</b>	<b>\$ 3,278.2</b>	<b>\$ (70.4)</b>	<b>-2.1%</b>	<b>\$ (89.8)</b>	<b>-2.7%</b>	
<b>Total School Operating Fund</b>	<b>\$ 3,378.6</b>	<b>\$ 3,604.3</b>	<b>\$ 3,300.1</b>	<b>\$ (78.5)</b>	<b>-2.3%</b>	<b>\$ (304.2)</b>	<b>-8.4%</b>	

\*Does not add due to rounding.

## Budgeted Beginning Balance

**\$21.9 million**

Funding used for the beginning balance is the result of one-time expenditure savings identified from prior fiscal years. It is included in the revenue section because it adds to the total funds available for appropriation. A beginning balance of \$21.9 million is available for FY 2023 from funding set-aside at the FY 2021 Final Budget Review and FY 2022 Midyear Budget Review. The FY 2023 beginning balance reflects a decrease of \$8.1 million, or 26.9 percent, from the FY 2022 Approved Budget. The FY 2023 beginning balance provides 0.7 percent of FCPS' operating revenue budget.

## County General Fund

**\$2.3 billion**

FCPS receives the majority of its funding from local funds in the form of a transfer from the Fairfax County government. The FY 2023 Proposed Budget includes a county transfer request of \$2.3 billion, which is an increase of \$112.6 million, or 5.2 percent, over the FY 2022 county transfer. The proposed transfer from the County represents 69.2 percent of FCPS' projected operating revenue for FY 2023. The requested increase includes funding to provide a step increase for all eligible employees, a 4.0 percent market scale adjustment for all employees, and comprehensive health coverage for employees. FCPS does not have taxing authority and must rely on the County Board of Supervisors for funding.

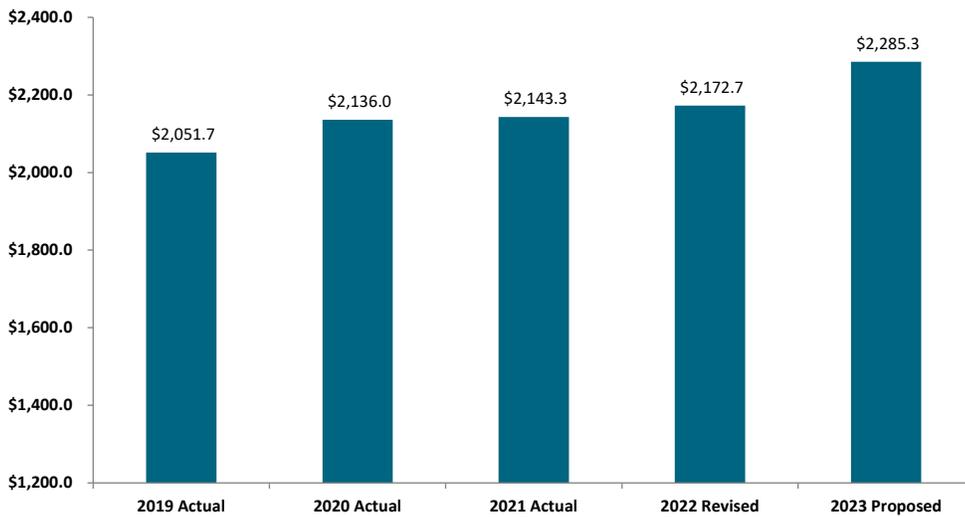
When compared to other Virginia jurisdictions, FCPS must fund a significantly larger portion of its budget.

# School Operating Fund Revenue

The Fairfax County General Fund transfers to FCPS' School Operating Fund and School Construction Fund, combined with county funding for school debt service, represent 52.6 percent of General Fund disbursements in the Fairfax County FY 2022 Adopted Budget. When compared to other Virginia jurisdictions, FCPS must fund a significantly larger portion of its budget with county funds due to a higher LCI. For more information see the Standards of Quality Accounts section.

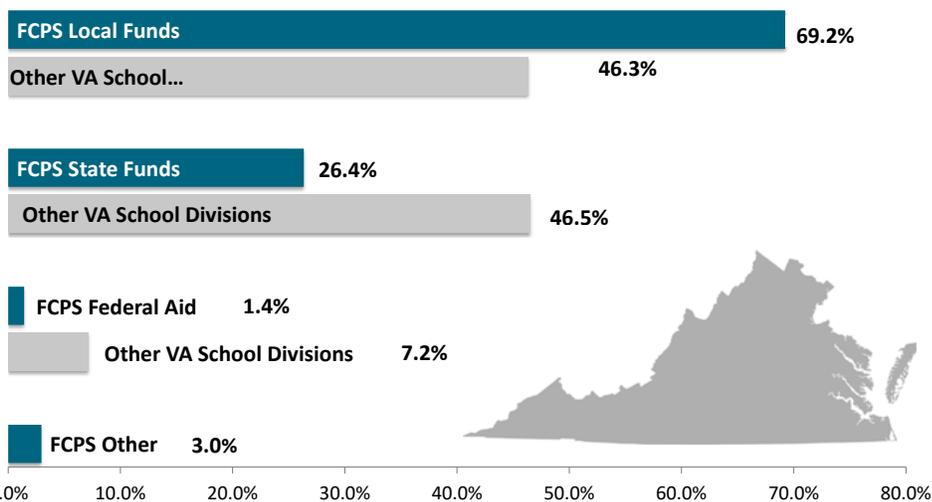
The primary source of revenue for Fairfax County government is real estate and personal property tax dollars. In the fall, the County forecasted revenue growth of 5.7 percent for FY 2023. However, this increase does not cover the needs of FCPS. The following chart shows Fairfax County General Fund transfers to FCPS over time.

**County General Fund Transfers to the Operating Fund**  
(\$ in millions)



As depicted in the following chart, FCPS' state funding of 26.4 percent is significantly less than the 46.5 percent received on average by other Virginia school divisions. FCPS' projected revenue from the County is much higher at 69.2 percent than what other school divisions receive on average from local sources.

**Comparison to Other VA School Divisions<sup>1,2</sup>**



<sup>1</sup>Other VA school divisions reflect FY 2019-2020 State Annual Report data.

<sup>2</sup>Does not add due to rounding.

**FCPS Percentage of County General Fund Disbursements\***

- FY 2018 Actual 52.5%
- FY 2019 Actual 52.4%
- FY 2020 Actual 52.5%
- FY 2021 Actual 51.6%
- FY 2022 Adopted 52.6%
- FY 2022 Midyear 49.1%

\* Includes Operating Transfer, Construction Transfer, and School Debt.

*A higher LCI means that FCPS is dependent on local funds for a significantly larger portion of its budget than other Virginia jurisdictions.*

**Real Estate Tax Rate**

Fiscal Year	Tax Rate per \$100
FY 2018	\$1.130
FY 2019	\$1.150
FY 2020	\$1.150
FY 2021	\$1.150
FY 2022	\$1.140

Source: FY 2022 Fairfax County Adopted Budget Plan

# School Operating Fund Revenue

State Aid* (\$ in millions)	
• SOQ/Equalized	\$509.8
• Incentive	64.3
• Lottery-Funded	46.4
• Categorical	0.2
• Other	0.8
<b>Total</b>	<b>\$621.4</b>
*Does not add due to rounding.	

SOQ/ Equalized Accounts* (\$ in millions)	
• Basic Aid	\$338.9
• Textbooks	7.8
• Vocational Education	2.8
• Gifted Education	3.6
• Special Education	56.1
• Prevention, Intervention, and Remediation	6.9
• ESOL	22.2
• VRS Retirement	48.8
• Social Security	21.0
• State Group Life	1.5
<b>Total</b>	<b>\$509.8</b>
*Does not add due to rounding.	

## State Aid

**\$621.4 million**

FCPS receives 18.8 percent of funding through state aid. The FY 2023 Proposed Budget includes projected state aid totaling \$621.4 million, which is an increase of \$64.3 million over both the FY 2022 Approved and Revised Budgets. The increase is due to technical updates for rebenchmarking, recalculation of the LCI, increased staffing standards for the ESOL program, a 5.0 percent compensation supplement for SOQ-funded instructional and support personnel, early reading intervention, at risk add-on, and hold harmless funding for rebenchmarking and the elimination of the grocery tax. The effective date for the elimination of the grocery tax is January 1, 2023.

Despite the fact that state Standards of Quality (SOQ) funding does not reflect the true cost of K-12 education, localities exceed state mandates for Standards of Learning (SOL) and Standards of Accreditation (SOA). Until the state can address funding concerns for K-12 programs, the financial burden will continue to be shifted to localities. State aid is divided into five types of accounts: SOQ, Incentive, Lottery, Categorical, and Other. A summary of each type follows:

### Standards of Quality (SOQ) Accounts

The SOQ prescribe the minimum standards that all public schools in Virginia must meet. Standards are set by the Virginia Board of Education and are subject to revision only by the General Assembly. The State Constitution gives the General Assembly the responsibility to determine the manner in which state funds are distributed to school divisions for the cost of maintaining an education program that meets the SOQ.

Projected SOQ funding for FY 2023 totals \$509.8 million, an increase of \$20.8 million, or 4.2 percent, over both the FY 2022 Approved and Revised Budgets. Basic Aid, the primary component of SOQ funding, establishes standards for personnel; instructional materials; program and the systemwide planning and management; as well as performance objectives for the Virginia Board of Education and local school divisions. Basic Aid for FY 2023 is estimated to be \$338.9 million. In addition to Basic Aid, smaller amounts of SOQ funding totaling \$170.9 million is projected to be received for special education; vocational education; gifted education; prevention, intervention, and remediation; textbooks; Virginia Retirement System (VRS) retirement; social security; English for Speakers of Other Languages (ESOL); and group life. Like Basic Aid, each SOQ account with the exception of ESOL is funded by an individual per-pupil rate and equalized by the LCI.

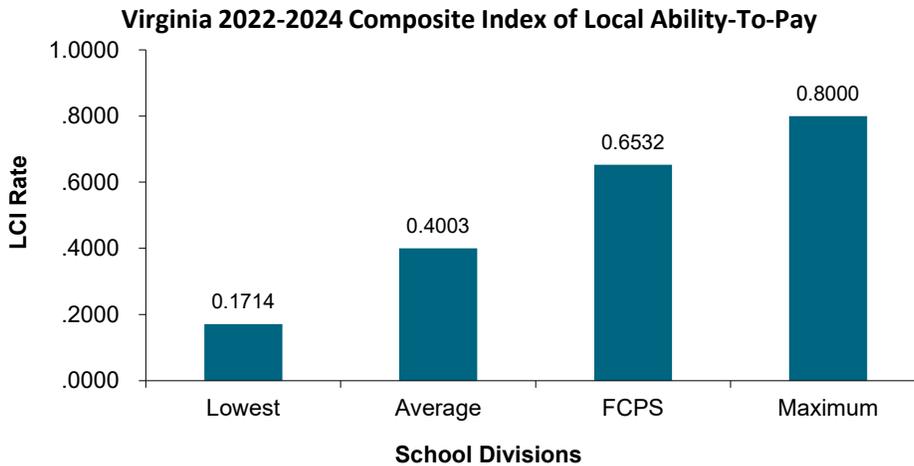
In addition to technical updates, increases in SOQ funding also reflects policy changes in FY 2023 for staffing ratios in the ESOL program. The staffing ratio for the ESOL program increased the number of funded positions from 20 per 1,000 students in FY 2022 to 22 per 1,000 students in FY 2023.

The General Assembly apportions the cost of funding the SOQ between state and local governments. Since FY 1993, the state has implemented a policy of paying 55 percent of the shared SOQ cost, adjusted for each locality by an equalization formula. Equalization is accomplished by the use of the LCI, which mathematically combines three separate measures of local fiscal capacity into a single index and weighs a locality's ability to pay relative to other localities in the state. Counties and cities with a lower LCI receive more state funding, while those with a higher LCI receive less. The LCI is based on true values of real estate and public service corporations (weighted 50 percent), adjusted gross income (weighted 40 percent), and taxable retail sales (weighted 10 percent), divided by average daily membership (ADM) and population. The LCI is calculated every two years for the state's biennial budget and was calculated in the fall of 2021 for the 2022-2024 Biennial Budget. As a result, Fairfax County's LCI decreased from 0.6541 to 0.6532. Out of the

# School Operating Fund Revenue

134 jurisdictions in Virginia, 64 jurisdictions saw their LCI decrease from the last biennium, 62 jurisdictions saw their LCI increase, seven jurisdictions are still capped at the maximum composite index (0.8000), and one jurisdiction had no change. According to the State Superintendent's most recent report on Sources of Financial Support for Expenditures, Total Expenditures for Operations, and Total Per-Pupil Expenditures for Operations, FCPS received \$2,704 per pupil in state aid for FY 2020, while the state average per-pupil allocation was \$4,438.

The following chart illustrates the change in the LCI for the 2022-2024 biennial budget for FCPS and surrounding jurisdictions.



Comparison of LCI for Surrounding Jurisdictions			
Division	2020-2022	2022-2024	Variance
Manassas Park	.2755	.2733	(0.0022)
Manassas	.3611	.3562	(0.0049)
Prince William	.3799	.3739	(0.0060)
Loudoun	.5466	.5450	(0.0016)
Fairfax	.6541	.6532	(0.0009)
Alexandria*	.8000	.8000	0.0000
Arlington*	.8000	.8000	0.0000
Fairfax City*	.8000	.8000	0.0000
Falls Church*	.8000	.8000	0.0000

\*The local composite index is capped at 0.8000.

## Incentive Accounts

Incentive-based payments from the state are for programs not required by law but are intended to target resources for specific student or school needs statewide. In order to receive funding from this category, each school division must provide certification to the state that it will meet the requirements that are unique to each incentive category.

For FY 2023, state funding from incentive accounts totals \$64.3 million, which is an increase of \$38.8 million, or 151.9 percent, over both the FY 2022 Approved and Revised Budgets. The FY 2023 Proposed Budget includes the state's share of a 5.0 percent compensation supplement for SOQ funded instructional and support positions, at risk add-on, rebenchmarking hold harmless funding to offset certain rebenchmarking data inputs (special education, pupil transportation, and non-

### Historical Comparison of FCPS' Local Composite Index (LCI)

State	
Biennium	LCI
2012 - 2014	0.6789
2014 - 2016	0.6807
2016 - 2018	0.6844
2018 - 2020	0.6754
2020 - 2022	0.6541
2022 - 2024	0.6532

### Incentive Accounts\* (\$ in millions)

• Rebenchmarking Hold Harmless	\$15.6
• Compensation Supplement	24.0
• Grocery Sales Tax Hold Harmless	9.6
• Governor's School	4.2
• At Risk Incentive	10.7
• Early Reading Initiative	0.1

**Total \$64.3**

\*Does not add due to rounding.

# School Operating Fund Revenue

personal support costs) significantly impacted by the pandemic, causing funding to decrease, and hold harmless funding for the elimination of the 1.5 percent grocery sales tax. One percent of the 1.5 percent grocery tax is dedicated to public education and flows through the Basic Aid formula. The effective date for the elimination of the grocery tax is January 1, 2023.

Incentive funding provides \$4.2 million for the academic year governor's school (i.e., Thomas Jefferson High School for Science and Technology), \$24.0 million for a compensation supplement, \$15.6 million in rebenchmarking hold harmless funding, \$9.6 million in hold harmless funding for the elimination of the grocery sales tax, \$10.7 million for at-risk funding, and \$0.1 million for an early reading initiative. Payments for at-risk require localities to match these funds based on the LCI. School divisions are required to spend the established at-risk payment (state and local share) on approved programs for students who are educationally at risk. The following chart illustrates the state's use of one-time funding allocations to school divisions since FY 2012.

Limited Term Incentive Funding <sup>1</sup>		
(\$ in millions)		
Fiscal Year	Amount	Purpose
2012	\$ 6.4	Support for School Operating Costs
2013	4.1	Assistance for Retirement, Inflation, and Preschool
2014	10.3	Assistance for Retirement, Inflation, Preschool, and Compensation
2016	4.6	State's share of one-time incentive funding towards FCPS providing a minimum average of 1.5 percent salary increase for FCPS employees for FY 2016
2017 <sup>2</sup>	0.0	State's share of one-time incentive funding towards FCPS providing a minimum average of 2.0 percent salary increase for FCPS employees effective on December 1, 2016
2018	2.8	State's share of one-time incentive funding towards FCPS providing a minimum average of 2.0 percent salary increase for FCPS employees
2020	18.7	State's share of incentive funding towards FCPS providing a 5.0 percent salary increase, with 3.0 percent effective July 1, 2019, and 2.0 percent effective September 1, 2019, for funded SOQ instructional and support positions
2021	20.3	COVID-19 local relief payments
2022	7.8	No Loss Funding <sup>3</sup>
	9.1	State's share of incentive funding towards FCPS providing a 2.0 percent salary increase during the 2020-2022 biennium for funded SOQ instructional and support positions <sup>4</sup>
2023	24.0	State's share of incentive funding towards FCPS providing a minimum average of 5.0 percent salary increase for FCPS employees effective July 1, 2022
	15.6	Rebenchmarking Hold Harmless
	9.6	Sales Tax Hold Harmless
<b>TOTAL</b>	<b>\$ 133.2</b>	

<sup>1</sup>Does not add due to rounding.

<sup>2</sup>Original funding of \$4.4 million was eliminated due to a State budget shortfall.

<sup>3</sup>No Loss Funding for FY 2021 was adopted by the 2021 Reconvened Special Session I Virginia Acts of Assembly on April 7, 2021.

<sup>4</sup>Funding was prorated due to less than an average of 5.0 percent salary increase being given during the biennium. The minimum to access these funds was at least an average 2.0 percent salary increase to instructional and support personnel.

## Lottery-Funded Accounts

As the state began facing funding constraints, the General Assembly created the Lottery-Funded Programs category, which designated certain programs to be funded with lottery proceeds, rather than with State's general funds. Today, basic education programs previously supported by the State's General Fund are now funded with lottery proceeds and the state continually shifts allocations between categories. In FY 2023, FCPS is projected to receive lottery-funded programs totaling \$46.4 million, which is an increase of \$4.9 million, or 11.8 percent, over both the FY 2022 Approved and Revised Budgets. This increase is mainly due to the expansion of the early reading intervention program from K-3 in FY 2022 to K-5 in FY 2023. Lottery-funded accounts include supplemental lottery per pupil allocation, at risk, K-3 primary class size reduction, special education regional tuition, early

## School Operating Fund Revenue

reading intervention, SOL algebra readiness, career and technical education, and foster care programs. School divisions are permitted to spend supplemental lottery per-pupil allocation funding on both recurring and nonrecurring expenses in a manner that best supports the needs of the Division.

### Categorical Accounts

Categorical programs focus on particular needs of special student populations or fulfill particular state obligations. State and federal laws and regulations typically require school districts to have these programs. Funding for homebound students is the only categorical account in the School Operating Fund. State funding for categorical programs is projected to be \$0.2 million for FY 2023, which is an increase of \$623, or 0.3 percent, over both the FY 2022 Approved and Revised Budgets.

### Other State Aid and Grants

Other sources of state revenue include funding for state pass-through payments for the stipend for National Board Certified Teachers (NBCT) and Career and Technical Education (CTE) equipment grant. The FY 2023 Proposed Budget includes funding for these accounts totaling \$0.8 million and represents a decrease of \$85,000, or 10.0 percent, from the FY 2022 Approved and Revised Budgets due to a projected decrease in the NBCT state payment.

### State Funding Policies

Public education is a shared responsibility between the State and its localities, and the General Assembly determines how the costs will be shared. Several substantial state funding policies have impacted education funding and local school divisions' ability to continue to provide quality education programs. The following section provides information on policy decisions that affect education funding.

The General Assembly continues to study cost trends and drivers to identify options for greater funding flexibility, efficiencies, and cost savings for the state's rebenchmarking process. Rebenchmarking is a process where state basic aid formulas "catch up" to more current costs of doing business already prevalent in school divisions (e.g., teacher salary levels, health care costs, and the cost of bus fuel). In each odd-numbered year, the state rebenchmarks the cost of Direct Aid to Public Education, updating various data elements for input to funding formulas for the next biennium. However, there is a time lag between the data elements being used in funding formulas and current market rates. Rebenchmarking calculations for the 2022-2024 biennium used key data elements from FY 2019 and FY 2020. As a result, by the end of the biennium, some data elements used in the funding calculations are several years old leading to state payments that reflect outdated information while localities incur expenses based on current market rates.

Policy changes that minimize the costs during rebenchmarking reduce the state's commitment to fund its share of K-12 education and moves further away from the progress being made toward the General Assembly's Joint Legislative Audit and Review Commission (JLARC) recommendations. Additionally, state funding policies have contributed to the decline in the level of state per-pupil funding experienced.

Lottery-Funded Accounts (\$ in millions)	
• K-3 Class Size Reduction	\$6.2
• Early Reading Intervention	6.1
• At Risk	3.4
• Foster Care	0.4
• SOL Algebra Readiness	1.0
• Career and Technical	0.6
• Special Education-Regional Tuition	4.7
• Supplemental Lottery PPA	24.0
<b>Total</b>	<b>\$46.4</b>

Categorical Accounts (\$ in millions)	
• Homebound	\$0.2
<b>Total</b>	<b>\$0.2</b>

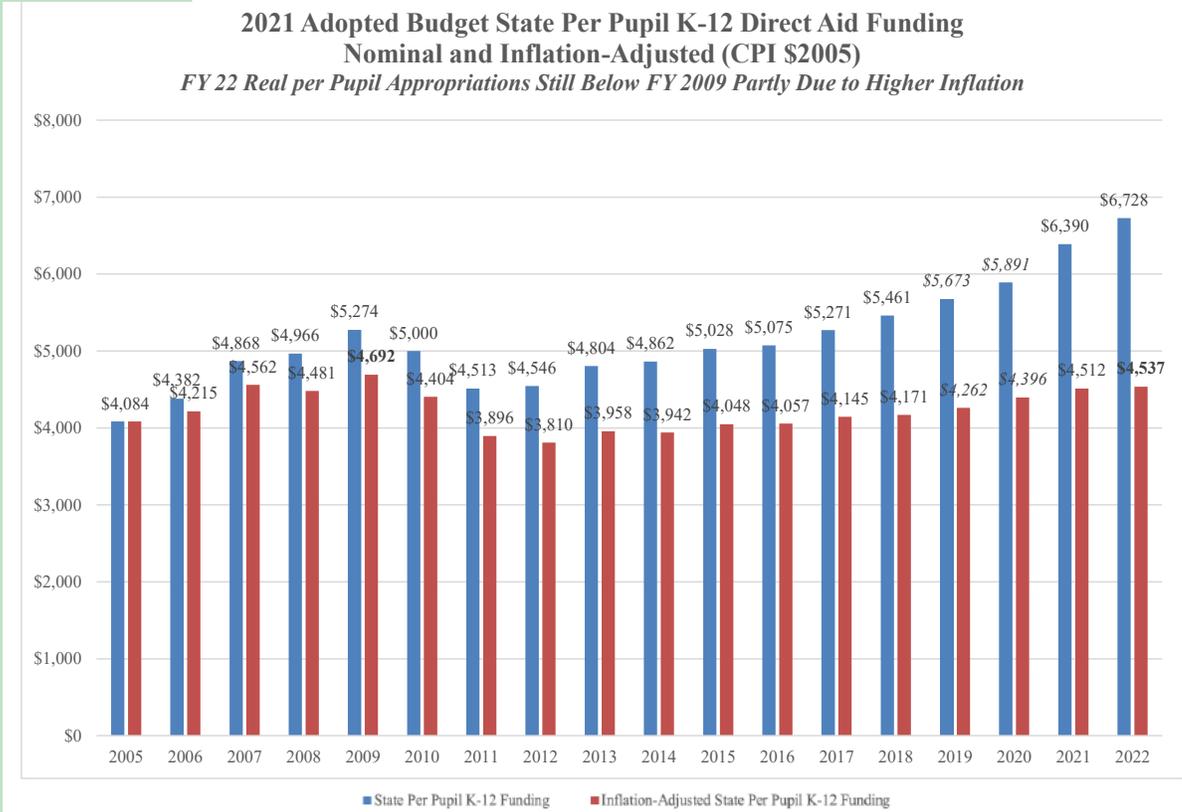
  

Other State Aid* (\$ in millions)	
• NBCT	\$0.6
• Career and Technical Equipment (CTE)	0.1
<b>Total</b>	<b>\$0.8</b>

\*Does not add due to rounding.

*Policy changes that minimize the costs during rebenchmarking reduce the state's commitment to fund its share of K-12 education.*

# School Operating Fund Revenue



Source: Virginia DOE - [https://www.doe.virginia.gov/school\\_finance/budget/calc\\_tools/index.shtml](https://www.doe.virginia.gov/school_finance/budget/calc_tools/index.shtml)

Since the Virginia General Assembly (GA) session in 2008, certain policy changes made by the State, such as eliminating several rebenchmarking formula components and continued use of limited-term funding strategies, reduce state support for education. A major K-12 funding policy adopted to reduce funding includes cap funding for support positions, adjustments to health care participation rates, and elimination of equipment, travel, and miscellaneous expenditures from the SOQ calculation. However, the cost to provide services has not decreased, resulting in a greater share of the costs shifting to the localities. As the state began facing funding constraints, the GA created the Lottery Funded Programs category as part of the Direct Aid to Public Education. This resulted in the state designating certain programs to be funded with lottery proceeds, rather than with the State’s general fund. Today, basic education programs previously supported by the State’s general fund are now funded with lottery proceeds as indicated in the following chart.

# School Operating Fund Revenue

Programs Funded by State Revenue Sources		
SOQ Programs	FY 2008	FY 2023
Basic Aid	•	•
Textbooks	•	•
Vocational Education	•	•
Gifted Education	•	•
Special Education	•	•
Prevention, Intervention, Remediation	•	•
State Retirement	•	•
Social Security	•	•
Group Life	•	•
ESOL	•	•
<b>School Facilities</b>		
Lottery for Construction and Operations	•	Eliminated
<b>Incentive Programs</b>		
At-Risk	•	Split Funded
Compensation Supplement	•	•
Early Reading Intervention	•	Moved to Lottery
Academic Year Governor's School	•	•
K-3 Primary Class Size Reduction	•	Moved to Lottery
SOL Algebra Readiness	•	Moved to Lottery
Special Education Regional Tuition	•	Moved to Lottery
Math/Reading Instructional Specialists		Not Applicable
Early Reading Specialists Initiative		•
No Loss Funding		Eliminated
COVID-19 Local Relief Payments		Eliminated
Rebenchmarking Hold Harmless		•
Sales Tax Hold Harmless		•
<b>Categorical Programs</b>		
Foster Care	•	Moved to Lottery
Homebound	•	•
GED Program	•	Not Applicable
Career and Technical Education	•	Moved to Lottery
<b>Lottery-Funded Programs</b>		
Early Reading Intervention		•
At-Risk		Split Funded
Foster Care		•
K-3 Primary Class Size Reduction		•
SOL Algebra Readiness		•
Special Education Regional Tuition		•
Career and Technical Education		•
Infrastructure and Operations Per Pupil Fund		•

•Represents the program funded by the types of state categories.

## Sales Tax

**\$248.3 million**

The FY 2023 Proposed Budget includes projected sales tax revenue of \$248.3 million which is an increase of \$23.6 million, or 10.5 percent over both the FY 2022 Approved and Revised Budgets. In Northern Virginia, the total state and local sales tax rate is 6.0 percent, of which one percent of the sales and use tax levied is returned directly to local governments for general fund use. One and one-quarter percent is dedicated to K-12 education. Of the amount collected for K-12 education, one and one-eighth percent is returned to school districts as sales tax revenue and the remaining one-eighth percent is used for the state's share of SOQ funding.

The state distributes sales tax revenue monthly to school districts for retail sales receipts two months in arrears based on each locality's number of school-age children. In FY 2014, the state began using annual school-age (5 to 19 years old) population estimates prepared by the Weldon Cooper Center for Public Service at the University of Virginia; accordingly, local school districts are no longer required to conduct a census of all school-age persons residing in a school division every three years. Amendments to Section 58.1-638 of the Code of Virginia replaced the triennial census with the

*Today, basic education programs previously supported by the State's general fund are now funded with lottery proceeds.*

# School Operating Fund Revenue

Federal Aid* (\$ in millions)	
• IDEA	37.8
• IDEA Preschool	0.8
• Impact Aid	3.7
• Federal E-Rate	2.0
• Miscellaneous	2.7
<b>Total</b>	<b>\$47.2</b>

\*Does not add due to rounding.

*IDEA provides federal aid to ensure that all school-age children with disabilities are provided a free, appropriate public education.*

*Federal Impact Aid provides revenue to local educational agencies to mitigate costs of educating children in areas impacted by federal activity.*

annual Weldon Cooper population estimates. The FY 2023 estimated sales tax revenue distribution is based on the latest estimates of school-age population as of July 1, 2020, in which FCPS accounts for 14.26 percent of the statewide school-age population.

## Federal Aid \$47.2 million

The FY 2023 Proposed Budget includes a federal aid projection totaling \$47.2 million, which reflects a decrease of \$272.0 million, or 85.2 percent, from the FY 2022 Approved Budget and a decrease of \$291.4 million, or 86.1 percent, from the FY 2022 Revised Budget. The net decrease from the FY 2022 Approved Budget is due to the elimination of one-time ESSER II and ESSER III funding offset by adjustments for the Carl D. Perkins and IDEA grant awards. The FY 2022 Revised Budget includes adjustments made at the FY 2021 Final Budget Review for unspent multiyear federal grant awards, one-time CARES ESSER funding, and one-time ARP ESSER III IDEA Funds. Federal funds are provided through the Impact Aid program, as well as for specific purposes, such as special education and telecommunication programs. Federal programs are budgeted by the federal government a year in advance of actual use by localities. Actual entitlement amounts, however, are not known until the beginning of the school year or later.

## Special Education

The Individuals with Disabilities Education Act (IDEA) provides federal aid to ensure that all school-age children with disabilities are provided a free, appropriate public education. Federal funds are used only for the additional cost of educating students with disabilities. No locality may spend less on the education of students with disabilities than it does for students without disabilities. Further, federal funds may not supplant existing locally-funded programs. IDEA funding, the majority of FCPS' federal aid, is projected to be \$37.8 million for FY 2023, which reflects an increase of \$0.4 million, or 1.2 percent, over the FY 2022 Approved Budget and a decrease of \$11.1 million, or 22.8 percent, from the FY 2022 Revised Budget. The FY 2022 Revised Budget includes unspent multiyear federal grant awards. The federal government has committed to covering 40 percent of the excess costs, which are reimbursed monthly for special education through IDEA funding; however, for FY 2023, IDEA funding represents approximately 10.1 percent of FCPS' excess costs for special education, leaving a funding deficit to be covered through other sources.

Federal funds are also allocated to support special education and related services to children with disabilities between the ages of three and five through the IDEA Preschool, Section 619 Program. FCPS is projected to receive \$0.8 million in preschool funding, an increase of \$6,843, or 0.8 percent, over the FY 2022 Approved Budget and a decrease of \$0.7 million, or 46.8 percent, from the FY 2022 Revised Budget. The revised budget includes unspent funds from the prior year that are carried over.

## CRRSA ESSER II Fund and ARP Act ESSER III Fund

The FY 2023 Proposed Budget eliminates the \$272.6 million of one-time CRRSA ESSER II and ARP Act ESSER III funding that was included in the FY 2022 Approved Budget. The CRRSA Act was signed into law on December 27, 2020 and the ARP Act into law on March 11, 2021. Both the ESSER II and ESSER III funds are allocated based on each school division's relative share of Title I, Part A, Federal Fiscal Year 2020 funds. ESSER II and ESSER III funds are emergency relief funds to address the impact of the COVID-19 pandemic to the Division. FCPS budgeted \$84.0 million in ESSER II funds and \$188.6 million in ESSER III funds, including funding for the City of Fairfax. More information about the ESSER III plan is available [online](#).

## Impact Aid

Federal Impact Aid provides revenue to local educational agencies to mitigate costs of educating children in areas impacted by federal activity. The purpose of the program is to minimize the fiscal inequities caused by both the presence of

# School Operating Fund Revenue

tax-exempt federal property and the increased burden of providing education to large numbers of children whose parents reside on federal property and/or work on federal installations. Under this program, the majority of funds are provided for students whose parents both live and work on federal property, primarily Fort Belvoir, and a minimal amount for students whose parents either live or work on federal property. Impact Aid is projected to be \$3.7 million for FY 2023, an increase of \$0.5 million, or 15.4 percent, over the FY 2022 Approved and Revised Budgets based on actual trends in recent years. Impact Aid represents only 9.7 percent of the maximum basic support payment to educate federally connected students.

## Federal E-Rate

FCPS participates in the federal E-Rate program that provides funding to discount telecommunication and other technology products and services used by public schools, libraries, and other selected entities. The annual discount is based on the percentage of students eligible for free or reduced-price meals. The total E-Rate revenue anticipated for FY 2023 is \$2.0 million, a decrease of \$0.5 million, or 20.0 percent, from both the FY 2022 Approved and Revised Budgets based on recent trends.

## Miscellaneous

Miscellaneous federal revenue of \$2.7 million reflects an increase of \$0.2 million, or 5.9 percent, over the FY 2022 Approved Budget, and a decrease of \$0.4 million, or 13.6 percent, from the FY 2022 Revised Budget. This revenue includes \$2.2 million for the Carl D. Perkins grant, \$37,630 for special education hearing appeals, and \$0.5 million for the Junior Reserve Officer Training Corps (JROTC) program.

## Federal Entitlement Funding in Other Funds

FCPS also receives federal entitlement funding from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act of 2015 (ESSA) and replaced the No Child Left Behind Act (NCLB) of 2001. This funding is accounted for in the Grants and Self-Supporting Programs Fund (see Special Revenue Funds). It is estimated that FCPS will receive \$33.1 million in Title I, Title II, and Title III funding for FY 2023. This estimate is based on FY 2022 awards; actual awards will not be known until the first quarter of the upcoming fiscal year.

*Federal ESSA funding is accounted for in the Grants and Self-Supporting Programs Fund.*

## City of Fairfax Tuition

**\$51.2 million**

FCPS operates the schools owned by the City of Fairfax. The School Services Agreement between the City of Fairfax and FCPS determines the tuition due to FCPS from the City of Fairfax for educating city students. FCPS is projected to receive \$51.2 million in tuition revenue from the City of Fairfax to provide educational services for city students in FY 2023, an increase of \$1.0 million, or 2.0 percent, over the FY 2022 Approved and Revised Budgets. The increase is primarily due to increases in FCPS' operational costs. The projected average daily membership (ADM) for FY 2023 is 2,900.

## Tuition, Fees, and Other Revenue

**\$24.8 million**

FCPS receives tuition for students who reside outside of Fairfax County, including students from neighboring school divisions, who attend Thomas Jefferson High School for Science and Technology (TJHSST); fees for parking permits, musical instrument rentals, and other items; revenue from the community use of school facilities; the sale of used vehicles and equipment; and proceeds from rebates. Tuition, fees, and Other revenue is projected to total \$24.8 million for FY 2023 which is unchanged from both the FY 2022 Approved and Revised Budgets.

A five-year School Operating Fund revenue detail chart can be found in the Appendix.

Tuition, Fees, and Other (\$ in millions)	
• Tuition and Fees	\$10.9
• Miscellaneous Revenue	9.3
• Use of Money and Property	3.7
• County Cable Communications	0.9
<b>Total</b>	<b>\$24.8</b>

# School Operating Fund Expenditures

*Funding instruction is FCPS' highest priority.*

## Expenditure Overview

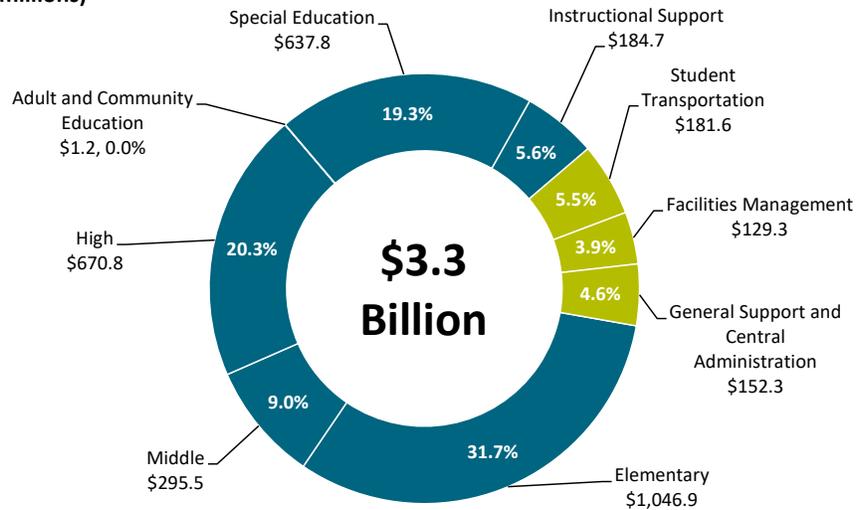
The FY 2023 Proposed Budget expenditures in the School Operating Fund total \$3.3 billion, which represents a decrease of \$78.5 million, or 2.3 percent, from the FY 2022 Approved Budget, and a decrease of \$282.3 million, or 7.9 percent, from the FY 2022 Revised Budget. The FY 2022 Revised Budget includes adjustments made at the FY 2021 Final Budget Review, approved by the School Board on August 26, 2021, and at the FY 2022 Midyear Budget Review, presented to the School Board on December 2, 2021.

## Expenditure Budget by Program

Funding instruction is FCPS' highest priority. The importance FCPS places on instructional programs is illustrated by the fact that 86.0 percent of the budget is allocated to instructional programs.

Instruction includes elementary, middle, high, special education, adult, and instructional support program costs. For example, FY 2023 elementary program costs include all direct costs to operate FCPS elementary schools, as well as all costs for additional programs offered in elementary schools, such as English for Speakers of Other Languages (ESOL).

### Where it Goes - Expenditures by Program\* FY 2023 Proposed School Operating Fund (\$ in millions)



\*Does not add due to rounding.

# School Operating Fund Expenditures

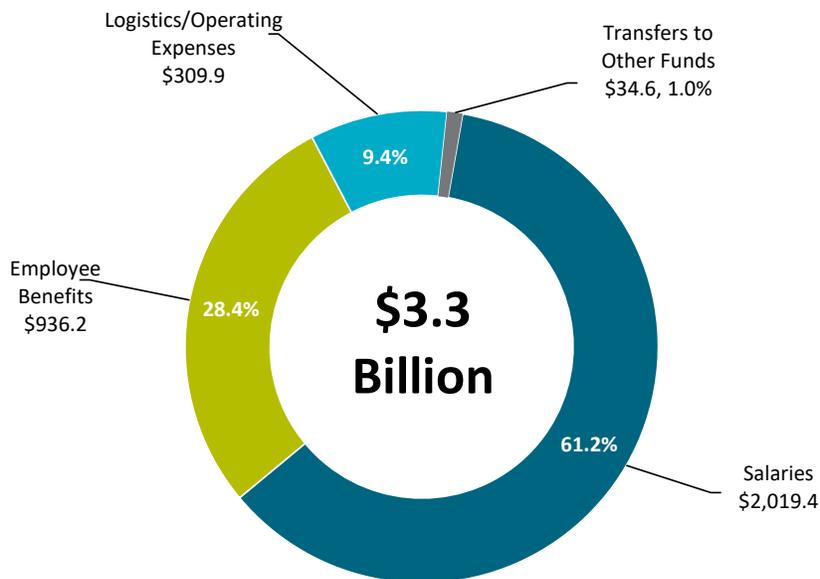
## Expenditures by Category

FCPS budgets, reports, and tracks expenditures by category in addition to reporting and tracking expenditures by program. These categories include salaries, employee benefits, logistics, and transfers to other funds.

Compensation is comprised of salaries and employee benefits. Education is a labor-intensive enterprise illustrated by the fact that 89.6 percent of the budget is allocated to employee compensation. The FY 2023 Proposed Budget funds a total of 24,391.9 positions in the School Operating Fund. Of these positions, 92.4 percent are school-based and 62.6 percent are school-based teacher scale positions. The following chart shows the composition of expenditures by category.

*The FY 2023 Proposed Budget funds a total of 24,391.9 positions in the School Operating Fund.*

**Where it Goes - Expenditures by Category**  
**FY 2023 Proposed School Operating Fund**  
**(\$ in millions)**



# School Operating Fund Expenditures

## Expenditures by Category

The chart below illustrates total expenditures by category.

Expenditure Budget Comparison <sup>1,2</sup>									
(\$ in millions)									
	FY 2022	FY 2022	FY 2023	Change		Change			
	Approved	Revised	Proposed	Approved to Proposed	Percent	Revised to Proposed	Percent		
				Amount		Amount			
<b>Salaries</b>									
Regular Salaries	\$ 1,746.5	\$ 1,788.0	\$ 1,818.5	\$ 71.9	4.1%	\$ 30.4	1.7%		
Hourly Salaries-Contracted	81.5	82.5	85.2	3.7	4.5%	2.8	3.3%		
Hourly Salaries-Noncontracted	72.7	82.8	56.1	(16.5)	-22.7%	(26.7)	-32.2%		
Salary Supplements	28.4	59.3	65.9	37.5	131.8%	6.6	11.1%		
Reimbursable Salaries	(6.3)	(6.2)	(6.3)	0.0	-0.1%	(0.1)	1.7%		
<b>Subtotal Salaries</b>	<b>\$ 1,922.9</b>	<b>\$ 2,006.4</b>	<b>\$ 2,019.4</b>	<b>\$ 96.6</b>	<b>5.0%</b>	<b>\$ 13.0</b>	<b>0.6%</b>		
<b>Employee Benefits</b>									
Retirement	\$ 463.5	\$ 464.0	\$ 483.2	\$ 19.7	4.2%	\$ 19.2	4.1%		
Social Security	149.5	150.2	152.5	3.0	2.0%	2.3	1.5%		
Life Insurance	18.4	18.5	18.9	0.5	2.5%	0.4	2.4%		
Health Insurance	282.0	282.4	285.1	3.1	1.1%	2.7	1.0%		
Workers' Compensation	10.7	10.7	10.7	(0.0)	0.0%	(0.0)	0.0%		
Other Benefits	0.5	0.5	0.5	(0.0)	0.0%	(0.0)	0.0%		
Employee Benefits Lapse	(14.3)	(14.2)	(14.8)	(0.5)	3.6%	(0.6)	4.3%		
<b>Subtotal Employee Benefits</b>	<b>\$ 910.5</b>	<b>\$ 912.2</b>	<b>\$ 936.2</b>	<b>\$ 25.7</b>	<b>2.8%</b>	<b>\$ 24.0</b>	<b>2.6%</b>		
<b>Subtotal Compensation</b>	<b>\$ 2,833.3</b>	<b>\$ 2,918.5</b>	<b>\$ 2,955.6</b>	<b>\$ 122.3</b>	<b>4.3%</b>	<b>\$ 37.0</b>	<b>1.3%</b>		
<b>Logistics</b>									
Materials and Supplies	\$ 86.8	\$ 147.2	\$ 102.7	\$ 15.8	18.2%	\$ (44.5)	-30.2%		
Utilities	49.5	47.4	50.9	1.5	2.9%	3.5	7.5%		
Other Operating Expenses	193.3	194.4	1.7	(191.5)	-99.1%	(192.6)	-99.1%		
Privatized Services	114.4	153.3	86.9	(27.5)	-24.0%	(66.3)	-43.3%		
County Services	32.0	32.0	32.1	0.2	0.5%	0.1	0.3%		
Capital Outlay	28.9	40.4	29.3	0.3	1.2%	(11.1)	-27.6%		
Other Funds	6.0	6.0	6.3	0.3	4.6%	0.3	4.6%		
<b>Subtotal Logistics</b>	<b>\$ 510.9</b>	<b>\$ 620.6</b>	<b>\$ 309.9</b>	<b>\$ (201.0)</b>	<b>-39.3%</b>	<b>\$ (310.7)</b>	<b>-50.1%</b>		
<b>Transfers Out</b>	<b>\$ 34.4</b>	<b>\$ 43.3</b>	<b>\$ 34.6</b>	<b>\$ 0.2</b>	<b>0.7%</b>	<b>\$ (8.7)</b>	<b>-20.0%</b>		
<b>TOTAL</b>	<b>\$ 3,378.6</b>	<b>\$ 3,582.4</b>	<b>\$ 3,300.1</b>	<b>\$ (78.5)</b>	<b>-2.3%</b>	<b>\$ (282.3)</b>	<b>-7.9%</b>		

<sup>1</sup>Does not add due to rounding.

<sup>2</sup>FY 2022 approved and revised figures have been reorganized to match the new budget reporting structure.

## Compensation

**\$3.0 billion**

The majority of the budget, 89.6 percent, is for employee compensation, reflecting the fact that education is a labor-intensive enterprise. This includes salaries for positions, hourly salaries, supplements, and employee benefits. The FY 2023 compensation portion of the budget totals \$3.0 billion, which represents a \$122.3 million, or 4.3 percent, increase over the FY 2022 Approved Budget. In addition, the compensation budget represents a \$37.0 million, or 1.3 percent increase over the FY 2022 Revised Budget.

The FY 2023 Proposed Budget includes a step increase for all eligible employees, a 4.0 percent market scale adjustment for all employees, employee benefit rate changes, and an adjustment for employee turnover. In addition, changes in positions impact compensation. Details of the position increases can be found in the Expenditure Highlights section.

Each compensation area is addressed in the following section, and the following chart includes a summary of salary adjustments since 2013.

# School Operating Fund Expenditures

Fiscal Year	Step Increases	Other Salary Adjustments
FY 2013	No	<ul style="list-style-type: none"> <li>2.0% scale adjustment to offset a 2.0% pick-up of the employee contribution to VRS, a 1.25% market scale adjustment, and a 1.0% shift from employee to employer share of ERFC from 4.0% to 3.0%.</li> <li>New step 1 added to the teacher and IA scales.</li> </ul>
FY 2014	No	<ul style="list-style-type: none"> <li>3.0% scale adjustment to offset a 3.0% pick-up of the employee contribution to VRS, a 2.0% market scale adjustment effective January 1, 2014.</li> <li>New step 1 added to the teacher and IA scales.</li> <li>5.35% increase in LT salaries; of that, 2.10% related to having LT members pay for health insurance.</li> </ul>
FY 2015	Yes	<ul style="list-style-type: none"> <li>Step delay until November 1 for teachers and IAs; step for unified scale employees delayed 4 months.</li> <li>Bonus of \$500 for teachers on step 4 and \$250 for IAs on step 4 after step 4 was eliminated from both scales.</li> </ul>
FY 2016	Yes	<ul style="list-style-type: none"> <li>0.62% MSA.</li> </ul>
FY 2017	Yes	<ul style="list-style-type: none"> <li>1.0% MSA and a \$40 million investment to enhance the teacher salary scales.</li> </ul>
FY 2018	Yes	<ul style="list-style-type: none"> <li>\$26.6 million investment to further enhance the teacher salary scales.</li> <li>Steps eliminated on the bachelor lanes of the teacher scale; teachers whose salaries are above the new maximum salary are grandfathered at current pay rate.</li> <li>Classroom Instructional Support (CIS) Scale created. IAs and PHTAs whose salaries are above the new maximum salaries are grandfathered at current pay rate.</li> <li>One-year monetary step increase for employees grandfathered at FY 2017 salary as a result of new teacher and CIS scales.</li> <li>1.0% bonus for employees who did not otherwise receive a monetary increase.</li> <li>New transportation attendant and H scale created for hourly contracted employees.</li> </ul>
FY 2019	Yes	<ul style="list-style-type: none"> <li>1.0% MSA for non-teacher scales and a \$53.1 million investment to further enhance the teacher salary scales.</li> <li>New School Based Administrator (SBA) scale and 3 new schedules to replace the unified scale.</li> <li>Step increase for employees grandfathered as a result of the new teacher and CIS salary scales.</li> <li>1.0% bonus for grandfathered CIS scale and teacher scale employees who did not receive at least a 1.0% salary increase.</li> <li>Living wage increase to \$14.50.</li> </ul>
FY 2020	Yes	<ul style="list-style-type: none"> <li>1.0% MSA for non-teacher scales and a \$55.2 million final investment to the teacher salary scales.</li> <li>1.0% MSA for teachers and CIS employees at the maximum step of their respective pay lanes.</li> <li>First year of a three-year plan to bring IA and PHTA salaries to 50 percent of the BA salaries on the teacher scale.</li> <li>Living wage increase to \$15.50.</li> </ul>
FY 2021	No	<ul style="list-style-type: none"> <li>Second year of a three-year plan to bring IA and PHTA salaries to 50 percent of the BA salaries on the teacher scale.</li> </ul>
FY 2022	No	<ul style="list-style-type: none"> <li>2.0% compensation increase for all employees.</li> <li>Bring all elementary principal and assistant principal (AP) pay to middle school pay.</li> <li>Final year of a three-year plan to bring IA and PHTA salaries to 50% of the BA salaries on the teacher scale.</li> <li>Enhancement to the transportation scale that includes a starting hourly rate of \$22.91 for bus drivers and a transportation scale increase of 2.5%. Recurring cost picked up in FY 2023 Proposed Budget.</li> <li>Increases to substitute pay rates: \$3/hr for non-retiree teacher subs, \$1/hr for retiree teacher subs, \$2/hr for IA, PHTA, and PHA subs. Recurring cost picked up in FY 2023 Proposed Budget.</li> <li>Living wage increase to \$15.81.</li> <li>Bonus of \$1,000 for all contracted employees and \$500 for all hourly employees.</li> </ul>
FY 2023	Yes	<ul style="list-style-type: none"> <li>4.0% MSA.</li> <li>Living wage increase to \$16.44 with 4% MSA.</li> <li>\$2.0 million placeholder to address market comparative analysis recommendations requested by the School Board.</li> </ul>

## Regular Salaries

**\$1.8 billion**

Position salary accounts total \$1.8 billion for 24,391.9 full-time equivalent salaried employees, which represents a \$71.9 million, or 4.1 percent, increase over the FY 2022 Approved Budget. The increase over the approved budget is primarily due to a 4.0 percent market scale adjustment for all employees; a step increase for eligible employees; positions in support of the COVID-19 pandemic; and new positions included for initiatives such as ESOL staffing, a formula enhancement for assistant principals (AP), contract length extensions to move high school AP positions from 11-month to 12-month contracts, special education lead teachers, advanced academics, and staffing reserve, offset by a reduction in positions due to declining enrollment.

# School Operating Fund Expenditures

Starting Teacher Salaries FY 2022	
<b>Division</b>	
Loudoun	\$55,611
Falls Church City	\$52,373
Montgomery	\$51,513
<b>Fairfax</b>	<b>\$51,000</b>
Alexandria City	\$50,569
Manassas City	\$49,652
Arlington	\$49,193
Step 1 with a Masters Degree FY 2022	
<b>Division</b>	
Loudoun	\$61,583
Falls Church City	\$58,096
Alexandria City	\$57,726
Montgomery	\$56,648
<b>Fairfax</b>	<b>\$56,100</b>
Manassas City	\$55,508
Arlington	\$54,236
Maximum Teacher Salaries FY 2022	
<b>Division</b>	
Manassas City	\$118,411
Arlington	\$118,358
Falls Church City	\$114,059
Montgomery	\$113,264
Alexandria City	\$113,151
Loudoun	\$110,942
<b>Fairfax</b>	<b>\$106,354</b>
Teacher Salary with Benefits Comparison (salary of \$65,000) FY 2022	
<b>Division</b>	
Alexandria City	\$104,084
Loudoun	\$102,551
<b>Fairfax</b>	<b>\$101,914</b>
Falls Church City	\$100,001
Manassas City	\$99,605
Arlington	\$99,140
Montgomery	\$92,444

Source: FY 2022 WABE Guide

The following chart depicts salary adjustments for FCPS employees since FY 2013. In FY 2013 and FY 2014 when employees did not receive a step, the teacher pay scales were modified to create a new entry level step with a lower starting salary. This ensured that salaries would be differentiated between entry-level teachers and teachers with one year of experience. It also ensured that teachers who joined FCPS from other school systems would have their career service counted equally. However, because of recent teacher scale enhancements a new entry level step was not created in FY 2021 or FY 2022.

Salary Increase History			
Year	Step <sup>1</sup>	MSA	Scale Implementation
FY 2013	none	1.25%	
FY 2014 <sup>2</sup>	none	2.00%	
FY 2015 <sup>3</sup>	2.50%	none	
FY 2016	2.50%	0.62%	
FY 2017 <sup>4</sup>	2.50%	1.00%	
FY 2018 <sup>5</sup>	2.50%	none	
FY 2019 (Teachers)	2.52%	none	3.86%
FY 2019 (CIS, Unified, SBA)	2.93%	1.00%	2.13%
FY 2020 (Teachers)	2.57%	1.00%	2.79%
FY 2020 (CIS)	2.89%	1.00%	2.35%
FY 2020 (Unified, SBA)	2.76%	1.00%	none
FY 2021 (CIS)	none	none	2.32%
FY 2021 (Teachers, Unified, SBA)	none	none	none
FY 2022 (CIS)	none	2.00%	2.24%
FY 2022 (Teachers, Unified, SBA)	none	2.00%	none
FY 2022 (Transportation)	none	2.00%	3.70%
FY 2023 (Proposed)	2.68%	4.00%	none

<sup>1</sup>Average for all eligible employees (FY 2010-FY 2018). Beginning in FY 2019, step represents the average increase for all employees.

<sup>2</sup>Effective January 1, 2014.

<sup>3</sup>Delayed to November for most employees.

<sup>4</sup>Not included above is funding of \$40.0 million as an initial investment to enhance the teacher salary scales.

<sup>5</sup>Not included above is funding of \$26.6 million for teacher salary scale enhancements.

The FY 2023 Proposed Budget represents a \$30.4 million, or 1.7 percent, increase over the FY 2022 Revised Budget. The FY 2022 Revised Budget is impacted by temporary position reallocations completed in FY 2022 that are not included in the FY 2023 salary base. Based on the annual review of the reallocation of funding for positions process, a net of 4.0 positions were converted using existing funding to recognize the resources required to complete day-to-day operations. These positions are funded through a reallocation of existing department resources. The FY 2023 budget also includes base savings and anticipated savings from employee turnover and vacancy.

According to the FY 2022 Washington Area Boards of Education (WABE) Guide which compares seven local school districts, FCPS ranks fourth in terms of starting teacher salaries with a beginning salary of \$51,000. FCPS ranks fifth with a salary of \$56,100 when comparing a teacher on step one with a master's degree, and FCPS' maximum teacher salary is \$106,354, which is the lowest among WABE jurisdictions. As career teachers advance in FCPS, they tend to earn less relative to their counterparts in neighboring jurisdictions. However, when benefits are considered, FCPS compensation compares more favorably and ranks third with an annual employer cost of \$101,914 based on a comparison of a teacher with an annual salary of \$65,000.

## Compensation Lapse

Lapse is budgeted as a percentage of the compensation base. It takes into account the prior year's lapse savings to more accurately reflect the actual current salaries of active employees each year when the budget is developed. For example, when an experienced teacher at a school retires, the school's budget for salary and benefits is reduced for the following year to reflect the savings generated by hiring a teacher with less experience who earns a lower salary. The FY 2023 compensation base savings is \$21.5 million.

In FY 2023, the total lapse budget is \$61.3 million. Lapse consists of savings from turnover and vacancy.

Turnover: Position turnover represents the savings realized when experienced employees retire or leave the system and are replaced by workers with less experience, who earn a lower salary. For FY 2023, the savings resulting from turnover is budgeted at \$27.6 million.

Vacancy: The FY 2023 budget also reflects \$33.7 million in savings due to position vacancies anticipated throughout the year.

The lapse rate is determined using historical trends. If the savings recognized for the current fiscal year vary significantly from the amount originally anticipated, the salary lapse rate is adjusted accordingly for the following year. Savings are impacted by changes in the economy, compensation adjustments, and other FCPS employee initiatives.

*When an experienced teacher at a school retires, the school's budget for salary and benefits is reduced for the following year to reflect the savings generated by hiring a teacher with less experience who earns a lower salary.*

## Hourly Salaries-Contracted

**\$85.2 million**

The budget for this category is \$85.2 million, which represents a \$3.7 million, or 4.5 percent, increase over the FY 2022 Approved Budget. This increase is due to a 4.0 percent market scale adjustment, a step increase for eligible employees, and the impact of the salary scale enhancement for the transportation pay scale in FY 2022, offset by the elimination of one-time federal stimulus grant funding. In FY 2022, the starting salary for a bus driver was increased to an hourly rate of \$22.91. Additionally, the transportation salary scale was increased by 2.5 percent for attendants, drivers, floaters, and supervisors. The proposed budget represents a \$2.8 million, or 3.3 percent, increase over the FY 2022 Revised Budget primarily due to the market scale adjustment and step increase, offset by school carryforward of unexpended overtime accounts included in the revised budget and the elimination of ESSER II.

## Hourly Salaries-Noncontracted

**\$56.1 million**

The budget for this category is \$56.1 million, which represents a \$16.5 million, or 22.7 percent, decrease from the FY 2022 Approved Budget. The decrease from the approved budget is primarily due to the elimination of ESSER II funding primarily used to support hourly teacher and instructional assistants for various summer school programs to address the impact of the COVID-19 pandemic on the school system, offset by a 4.0 percent market scale adjustment, increased support for family liaisons, and the recurring cost of increases to substitute pay in FY 2022 that were necessary due to staffing shortages. In addition, the FY 2023 Proposed Budget represents a \$26.7 million, or 32.2 percent, decrease from the FY 2022 Revised Budget primarily due to the elimination of ESSER II funding and school carryforward of unexpended balances included in the revised budget, offset by a 4.0 percent market scale adjustment, recurring funding for family liaisons, and substitute pay.

# School Operating Fund Expenditures

## Salary Supplements

**\$65.9 million**

The budget for this category is \$65.9 million, which represents a \$37.5 million increase over the FY 2022 Approved Budget and a \$6.6 million, or 11.1 percent, increase over the FY 2022 Revised Budget. The increase over the approved budget results primarily from placeholder funding for an additional three days of professional development, a 4.0 percent market scale adjustment, and placeholder funding to address state legislative actions, offset by the elimination of ESSER II funding, primarily used to provide stipends to staff working summer school programming to compensate for the additional responsibilities related to the impact of the COVID-19 pandemic. The increase over the revised budget is mostly due to placeholder funding for an additional three days of professional development, a 4.0 percent market scale adjustment, state legislative placeholder funding, and Project Momentum funding that is budgeted centrally and distributed to designated schools throughout the year, offset by the elimination of ESSER II funding and funding that was included in the FY 2021 Final Budget Review to provide a one-time bonus to employees.

## Reimbursable Salaries

**(\$6.3 million)**

The budget for this category reflects a net expenditure credit of \$6.3 million. The FY 2023 Proposed Budget reflects a change of \$9,459 from the FY 2022 Approved Budget and a change of \$0.1 million, or 1.7 percent, from the FY 2022 Revised Budget. The change from the revised is due to school carryforward of unexpended community use accounts included in the revised budget.

## Employee Benefits

**\$936.2 million**

The FY 2023 Proposed Budget for employee benefits is \$936.2 million and includes an offsetting budgeted benefits lapse of \$14.8 million for projected turnover and vacancy savings. This represents an increase of \$25.7 million, or 2.8 percent, over the FY 2022 Approved Budget and an increase of \$24.0 million, or 2.6 percent, over the FY 2022 Revised Budget. Employee benefits represent 28.4 percent of the FY 2023 expenditure budget.

### Retirement

**\$483.2 million**

The FY 2023 Proposed Budget for retirement is \$483.2 million, which is an increase of \$19.7 million, or 4.2 percent, over the FY 2022 Approved Budget and an increase of \$19.2 million, or 4.1 percent, over the FY 2022 Revised Budget. Employer contribution rates are projected to remain the same for the Virginia Retirement System (VRS). The increase in costs reflect the net impact of compensation adjustments, position growth, and turnover.

- **Virginia Retirement System (VRS)**

The FY 2023 Proposed Budget for VRS is \$282.6 million, which is an increase of \$10.4 million, or 3.8 percent, from the FY 2022 Approved Budget, and an increase of \$10.1 million, or 3.7 percent, from the FY 2022 Revised Budget. The FY 2023 employer contribution rate is projected to remain the same at 16.62 percent. VRS retirement is a salary sensitive benefit; therefore, FY 2023 changes are due to the net effect of compensation adjustments, position changes, and turnover on the FY 2023 salary base.

- **VRS Retiree Health Care Credit (RHCC)**

The FY 2023 Proposed Budget for VRS RHCC is \$21.1 million, which is an increase of \$1.2 million, or 5.9 percent, over the FY 2022 Approved Budget and an increase of \$1.1 million, or 5.7 percent, over the FY 2022 Revised Budget. The employer contribution rate is projected to remain unchanged at 1.21 percent.

### Employee Benefits (\$ in millions)

• Retirement	\$483.2
• Health Insurance	285.1
• Social Security	152.5
• Life Insurance	18.9
• Workers' Comp and Other	11.3
• EB Lapse	(14.8)
<b>Total</b>	<b>\$936.2</b>

*FCPS offers a comprehensive benefits package in order to attract and retain staff.*

# School Operating Fund Expenditures

VRS RHCC is a salary sensitive benefit; therefore, FY 2023 changes are due to the net effect of compensation adjustments, position changes, and turnover on the FY 2023 salary base.

- **Fairfax County Employees' Retirement System (FCERS)**

The FY 2023 Proposed Budget for FCERS is \$64.8 million, which is an increase of \$3.7 million, or 6.0 percent, over the FY 2022 Approved and Revised Budgets. The FY 2023 FCERS employer contribution rate, which is set by the Fairfax County Board of Supervisors and funds the retirement systems per the County's funding policy, is projected to remain unchanged at 28.88 percent. Retirement is a salary sensitive benefit; therefore, changes in costs are impacted by the net effect of compensation adjustments, position changes, and turnover on the FY 2023 salary base. While the majority of FCPS employees participate in VRS/ERFC retirement plans, over 6,000 tradespersons, custodians, bus drivers, food service workers, and part-time employees participate in FCERS.

- **The Educational Employees' Supplementary Retirement System of Fairfax County (ERFC)**

The FY 2023 Proposed Budget for ERFC is \$114.7 million which is an increase of \$4.4 million, or 4.0 percent, over the FY 2022 Approved Budget, and an increase of \$4.3 million, or 3.9 percent, over the FY 2022 Revised Budget. The ERFC employer contribution rate is projected to remain unchanged at 6.7 percent. Retirement is a salary sensitive benefit; therefore, changes in costs are impacted by the net effect of compensation adjustments, position changes, and turnover on the FY 2023 salary base. ERFC is an FCPS plan created to supplement VRS and provide benefit levels comparable to the county plan (FCERS).

*FCPS continues to offer a choice of three medical plans: Aetna/Innovation Health Plan, CareFirst BlueChoice Advantage Plan, and Kaiser HMO (Health Maintenance Organization) medical plan.*

## Health Insurance

**\$285.1 million**

The FY 2023 Proposed Budget for health insurance is \$285.1 million, which is an increase of \$3.1 million, or 1.1 percent, over the FY 2022 Approved Budget and an increase of \$2.7 million, or 1.0 percent, over the FY 2022 Revised Budget. Medical and dental plan rate changes occur on a calendar year basis, effective January 1 each year. The FY 2023 Proposed Budget also includes a \$5.0 million contribution to the OPEB Trust Fund to help ensure that employer contributions to the fund satisfy the actuarially determined contribution. The OPEB contribution is unchanged from FY 2022.

FCPS offers three medical plans to eligible employees and retirees not yet eligible for Medicare: Aetna/Innovation Health, CareFirst BlueChoice Advantage, and Kaiser Permanente HMO (Health Maintenance Organization). FCPS contributes 85 percent of the medical plan cost for employees enrolled in individual plans and 75 percent of the plan cost for employees enrolled in family plans. FCPS contributes 70 percent of the dental plan cost for employees enrolled in a dental plan. Medicare eligible retirees may enroll in one of two available plans: Kaiser Permanente Medicare Advantage or Aetna Medicare Advantage. Comprehensive vision and pharmacy benefits are included with all FCPS medical plans. If eligible, employees and retirees may also select stand-alone dental coverage: either a DNO (Dental Network Organization) or a DPPO (Dental Preferred Provider Organization) plan, both of which are administered by Aetna Dental.

## Social Security

**\$152.5 million**

The FY 2023 Proposed Budget for social security is \$152.5 million, which is an increase of \$3.0 million, or 2.0 percent, over the FY 2022 Approved Budget and an increase of \$2.3 million, or 1.5 percent, over the FY 2022 Revised Budget. Social security costs are budgeted for all salary-related expenditures because these costs

## School Operating Fund Expenditures

*Under the County's life insurance plan, active employees and retirees are priced separately.*

are also incurred for employees that do not participate in FCPS' full employee benefits package. Social Security is a salary sensitive benefit; therefore, FY 2023 changes are due to the net effect of rate changes, compensation adjustments, position changes, and turnover on the FY 2023 salary base. The employer contribution rate is unchanged at 7.65 percent, which includes the Social Security tax of 6.2 percent and the Medicare tax of 1.45 percent. The maximum amount of wages subject to the Social Security tax will rise from \$142,800 to \$147,000 effective January 1, 2022.

### **Life Insurance**

**\$18.9 million**

The FY 2023 Proposed Budget for basic life insurance is \$18.9 million, which is an increase of \$0.5 million, or 2.5 percent, from the FY 2022 Approved Budget and an increase of \$0.4 million, or 2.4 percent, from the FY 2022 Revised Budget. The VRS State life insurance contribution rate, which is set by the Virginia General Assembly, is projected to remain the same at 1.34 percent for FY 2023. County basic life insurance premium rates are expected to decrease in FY 2023. Under the County's life insurance plan, active employees and retirees are priced separately. For active employees, the rate will change from \$0.178 to \$0.170 per \$1,000 of coverage, and for retirees, the rate will change from \$2.00 to \$1.406 per \$1,000 of coverage. Life insurance is a salary sensitive benefit. The net change from the FY 2022 Approved and Revised Budgets is a result of life insurance rate changes, compensation adjustments, position changes, and turnover on the FY 2023 salary base.

### **Workers' Compensation, Unemployment, Disability**

**\$10.7 million**

The FY 2023 Proposed Budget for workers' compensation of \$10.7 million remains unchanged from the FY 2022 Approved and Revised Budgets. This funding covers the costs to administer the workers' compensation program, a state required benefit for employees that have sustained an injury on the job or occupational illness. Budgets for unemployment compensation of \$0.5 million and long-term disability of \$11,524 are unchanged from FY 2022. The FCPS unemployment compensation budget is used to pay the taxes on employers covered under the Virginia Unemployment Compensation Act. Virginia Employment Commission (VEC) administers the unemployment compensation program that provides temporary financial assistance to individuals who become unemployed through no fault of their own.

### **Employee Benefits Lapse**

**(\$14.8 million)**

The FY 2023 Proposed Budget for employee benefits lapse reflects an expenditure savings totaling \$14.8 million, which is a change of \$0.5 million, or 3.6 percent, from the FY 2022 Approved Budget and \$0.6 million, or 4.3 percent, from the FY 2022 Revised Budget. This reflects the projected savings from turnover and vacancies.

# School Operating Fund Expenditures

Employee Benefits Summary				
	FY 2022 Employer Contribution	FY 2022 Employee Contribution	FY 2023 Employer Contribution	FY 2023 Employee Contribution
<b>Retirement Plans</b>				
Educational Employees' Supplementary Retirement System of Fairfax County (ERFC)	6.70%	3.00%	6.70%	3.00%
Virginia Retirement System (VRS)	16.62%	5.00%	16.62%	5.00%
VRS Retiree Medical	1.21%	0.00%	1.21%	0.00%
VRS Total	17.83%	5.00%	17.83%	5.00%
FCERS (Plan B)	28.88%	5.33%	28.88%	5.33%
<b>Social Security</b>	7.65%	7.65%	7.65%	7.65%
<b>Medical Insurance</b> <sup>1</sup>				
Family Plan	\$19,460/year	\$6,487/year	\$19,907/year	\$6,636/year
Individual Plan	\$8,822/year	\$1,557/year	\$9,025/year	\$1,593/year
<b>Dental Insurance</b> <sup>2</sup>				
Family Plan	\$1,077/year	\$462/year	\$1,077/year	\$462/year
Individual Plan	\$447/year	\$192/year	\$447/year	\$192/year
<b>State Life Insurance (VSL)</b>				
VSL (employer portion)	0.54%	0.00%	0.54%	0.00%
VSL (employee portion) <sup>3</sup>	0.44%	0.36%	0.44%	0.36%
VSL Total	0.98%	0.36%	0.98%	0.36%
<b>County Basic Life Insurance (per \$1000 of coverage)</b> <sup>4</sup>				
Active Employees	\$0.178	\$0	\$0.170	\$0
Retirees (all groups)	\$2.000	\$0	\$1.406	\$0
<b>Long-Term Disability (per \$100 of salary)</b> <sup>5</sup>				
	\$0	\$0.316	\$0	\$0.316

<sup>1</sup>Based on the Aetna/Innovation Health medical plan for CY 2021 and CY 2022.

<sup>2</sup>Based on Aetna Dental (DPPO) Insurance for CY 2021 and CY 2022.

<sup>3</sup>FCPS pays 55.0 percent of the VSL employee portion.

<sup>4</sup>Based on FCPS Securian Financial (formerly Minnesota Life) Contract for CY 2019 and CY 2020.

<sup>5</sup>The cost of long-term disability (LTD) is paid entirely by the employee.

## Logistics

**\$309.9 million**

The FY 2023 budget for the logistics portion of the budget is \$309.9 million, which represents a \$201.0 million, or 39.3 percent, decrease from the FY 2022 Approved Budget. In addition, the budget represents a \$310.7 million, or 50.1 percent, decrease from the FY 2022 Revised Budget. Logistics consists of the following major categories:

Logistics (\$ in millions)	
• Materials and Supplies	\$102.7
• Utilities	50.9
• Other Operating Expenditures	1.7
• Privatized Services	86.9
• County Services	32.1
• Capital Outlay	29.3
• Other Funds	6.3
<b>Total</b>	<b>\$309.9</b>

## Materials and Supplies

**\$102.7 million**

The materials and supplies budget totals \$102.7 million and represents an increase of \$15.8 million, or 18.2 percent, over the FY 2022 Approved Budget and a decrease of \$44.5 million, or 30.2 percent, from the FY 2022 Revised Budget. This category includes major expenditures for instructional materials and supplies, textbooks, other noncapital equipment, tests, and maintenance supplies. The following is a breakdown of the net changes for FY 2023:

- **Instructional Supplies:** The budget for FY 2023 is \$15.3 million, a decrease of \$1.3 million, or 8.0 percent, from the FY 2022 Approved Budget and a decrease of \$5.3 million, or 25.7 percent, from the FY 2022 Revised Budget. The decrease from the FY 2022 Approved Budget is primarily due to enrollment adjustments and department budget realignments offset by a contractual increase for state mandated stock Albuterol inhalers and holding chambers, and the Advanced Academic program phase II curriculum materials.
- **Textbooks:** The budget for FY 2023 is \$30.9 million, an increase of \$16.2 million over the FY 2022 Approved Budget and a decrease of \$10.5 million, or 25.4 percent, from the FY 2022 Revised Budget. The FY 2022 Approved Budget

## School Operating Fund Expenditures

included one-time savings of \$12.2 million to defer the curriculum adoption of language arts for kindergarten through grade 6 and science for grades 7 and 8. This increase represents the restoration of \$12.2 million for the adoption of curriculum resources and includes an additional \$4.0 million that is needed for the language arts K-6 adoption.

- Other Noncapital Equipment:** The budget for FY 2023 is \$12.8 million, a decrease of \$0.7 million, or 5.4 percent, from the FY 2022 Approved Budget and a decrease of \$5.4 million, or 29.5 percent, from the FY 2022 Revised Budget. The net decrease from the FY 2022 Approved Budget is due to department budget realignments and an adjustment to the Carl D. Perkins grant.
- Tests:** The budget for FY 2023 is \$10.0 million, an increase of \$0.9 million, or 9.5 percent, over the FY 2022 Approved Budget and a decrease of \$5.7 million, or 36.1 percent, from the FY 2022 Revised Budget. The increase over the FY 2022 Approved Budget is primarily due to contractual increases for the SAT School Day for grade 12, the recurring cost of the social emotional learning universal screener that was previously funded with CRRSA ESSER II federal stimulus funding, and the increase to the PSAT exams for grades 10 and 11, offset by a department budget realignment.
- Maintenance Supplies:** The budget for FY 2023 is \$7.9 million, an increase of \$0.4 million, or 5.0 percent, over the FY 2022 Approved Budget and an increase of \$15,074, or 0.2 percent, over the FY 2022 Revised Budget. The increase over the FY 2022 Approved Budget is due to a contractual increase for maintenance supplies such as MERV13 and HEPA air filters, signs, sanitizer, and UV bulbs; salt and sand for snow removal; and other needs for grounds maintenance operations, offset by department budget realignments.
- Inventory/Other Materials and Supplies:** The budget for FY 2023 is \$25.7 million, an increase of \$0.4 million, or 1.7 percent, over the FY 2022 Approved Budget and a decrease of \$17.6 million, or 40.7 percent, from the FY 2022 Revised Budget. The increase over the FY 2022 Approved Budget is primarily due to contractual increases for lab simulation, reading, and other educational software, as well as library information services, translation software, and cleaning supplies. This category includes funding for custodial supplies; library materials; general office, computer, and audio-visual supplies; postage; parts for computer repairs; fixed assets greater than \$5,000; telephone maintenance equipment; reference books; and bookbinding.

The following chart provides an example of the allocation for an average elementary, middle, and high school. These budgets are based on per-pupil allocations, and details on the standard allocation rates are provided later in this book. Thomas Jefferson High School for Science and Technology's textbook and supply allocations are calculated at a higher rate than the other high school allocations.

### Instructional Materials Budget Examples\*

Level	Enrollment	Supplies	Textbooks
Elementary	633	\$23,731	\$34,100
Middle	1,066	\$39,964	\$60,645
High	2,313	\$90,253	\$162,974

\*Centrally-pooled per-pupil funding for online textbooks and middle school and high school devices included above.

# School Operating Fund Expenditures

## Utilities

**\$50.9 million**

The FY 2023 budget for utilities is \$50.9 million, which represents a \$1.5 million, or 2.9 percent, increase over the FY 2022 Approved Budget and a \$3.5 million, or 7.5 percent, increase over the FY 2022 Revised Budget. This budget category provides for the divisionwide use of electricity, fuel oil, natural gas, telecommunications, water, sewer, and refuse collection services.

Striving for continued efficiencies, the Department of Facilities and Transportation Services pursues energy and cost-saving measures. Over 1,800 electricity, natural gas, oil, and water bills are recorded each month in web-based energy tracking software. Consumption data is continuously monitored for anomalies and usage trends. When possible, facilities are retrofitted to improve energy efficiency and conservation efforts. FCPS has energy management systems which have surpassed their life expectancy and require an additional investment of funds that is not included in the FY 2023 budget.

- The FY 2023 budget for electricity is \$30.0 million, which represents a \$1.4 million, or 5.1 percent, increase over the FY 2022 Approved and Revised Budgets due to a projected increase in electricity rates charged by Dominion Energy Virginia. This budget provides heating, air conditioning, building and field lighting, and power throughout FCPS.
- The FY 2023 budget for telephone service is \$9.8 million, which represents a \$1,504 increase over the FY 2022 Approved Budget due to department realignments and a \$2.1 million, or 27.1 percent, increase over the FY 2022 Revised Budget. The FY 2022 Revised Budget includes a one-time reallocation to software maintenance contracts, FY 2021 carryforward, and outstanding encumbered obligations. The telephone budget provides funding to support and maintain an array of voice and data telecommunications services to support internal and external communication.
- The FY 2023 budget for fuel oil and natural gas is \$5.3 million, which remains unchanged from the FY 2022 Approved and Revised Budgets.
- The FY 2023 budget for water, sewer, and refuse collection is \$5.8 million, which remains unchanged from the FY 2022 Approved and Revised Budgets.

Utilities (\$ in millions)	
• Electricity	\$30.0
• Telephones	9.8
• Fuel Oil & Natural Gas	5.3
• Water, Sewer, & Refuse	5.8
<b>Total</b>	<b>\$50.9</b>

*Striving for continued efficiencies, the Department of Facilities and Transportation Services pursues energy and cost-saving measures.*

*When possible, facilities are retrofitted to improve energy efficiency and conservation efforts.*

# School Operating Fund Expenditures

## Energy Management

FCPS has had an active energy management program since 1978 which works to ensure efficient and effective stewardship of public resources, both economic and environmental, by continually striving to reduce district energy use and cost without negatively impacting health and safety, the educational environment, or productivity.

The Office of Facilities Management, Energy Management Section, consists of three cross-functional teams that work together to ensure success. One team operates, maintains, and repairs existing building automation controls and equipment, another team works with contractors to replace obsolete controls with new systems, and the third team educates people and delivers energy management best practices at every facility throughout the Division.

In addition, FCPS participates in group negotiations with vendors such as the Virginia Energy Purchasing Governmental Association which negotiates electricity rates with Dominion Energy Virginia (DEV) and allows FCPS to buy electricity below standard commercial rates. The current electricity contract with DEV is through June 30, 2022. The current natural gas supply contract with Washington Gas Energy Services (WGES) will expire on July 31, 2022. These contracts are issued through Fairfax County's Department of Procurement and Materials Management.

Another effort underway is the pursuit of Solar Power Purchase Agreements (PPA) along with the County of Fairfax, the Fairfax County Park Authority, and the Fairfax County Redevelopment and Housing Authority. Site selection and development of PPA projects for deployment are underway utilizing approved vendors. Although no installations are complete yet, important steps forward are being taken as part of FCPS' commitment to environmental stewardship.

FCPS has experienced a great deal of success in Energy Management. Since July of 2014, anticipated energy cost has been reduced by more than \$54 million. This savings also represents 230,430 equivalent metric tons of CO2 emissions being eliminated which is the same as 48,006 passenger cars not driven for one year or 5,908,452 tree seedlings grown for 10 years. Good energy management has both an economic and an environmental benefit to the FCPS community.

As a result of FCPS efforts, the Division has been recognized in many ways, including: the ENERGY STAR Partner of the Year Sustained Excellence Award, the US Department of Education's Green Ribbon School Division, the Metropolitan Washington Council of Governments' Climate, Energy, and Environmental Leadership Award, the Commonwealth of Virginia Governor's Environmental Excellence Award, the Virginia School Boards Association's Green Schools Challenge Award, and the Virginia Energy Efficiency Council's Energy Efficiency Leadership Award.

## Other Operating Expenditures

**\$1.7 million**

Major expenditures in this category include local travel, staff training, school initiatives, fees, contingency, and work performed for others (WPFO). The FY 2023 budget for other operating expenditures is \$1.7 million, which represents a decrease of \$191.5 million from the FY 2022 Approved Budget. In addition, the budget represents a \$192.6 million decrease from the FY 2022 Revised Budget. The decrease from the FY 2022 Approved Budget is primarily due to one-time federal

# School Operating Fund Expenditures

stimulus grant funding allocated from CRSSA ESSER II and ARP ESSER III funds offset by department realignments. The FY 2022 Revised Budget includes one-time federal stimulus grant funding allocated from ESSER II and ESSER III, as well as the appropriation to the School Board flexibility reserve, fuel contingency, year-end carryforward, and department realignments. Any unspent funds from the previous year's reserve are carried forward and therefore, are not budgeted at the proposed or approved budget.

## Privatized Services

**\$86.9 million**

The FY 2023 budget for privatized services is \$86.9 million, which represents a \$27.5 million, or 24.0 percent, decrease from the FY 2022 Approved Budget. In addition, the budget represents a \$66.3 million, or 43.3 percent, decrease from the FY 2022 Revised Budget. Privatized Services includes five major expenditure types: maintenance contracts, contracted services, temporary buildings, facility modifications, and rental fees.

- **Maintenance Contracts:** The major expenditures included in maintenance service contracts are computer equipment services and other service contracts. The FY 2023 budget for maintenance contracts is \$35.6 million which represents a \$3.3 million, or 10.2 percent, increase over the FY 2022 Approved Budget. In addition, the budget represents a \$12.7 million, or 26.3 percent, decrease from the FY 2022 Revised Budget. The \$3.3 million increase over the approved budget primarily represents contractual increases and recurring costs previously funded through one-time federal stimulus grant funding allocated from the ARP Act under the ESSER III Fund. The contractual and recurring increases are primarily related to various IT software, computer equipment, and facilities and transportation maintenance contracts, including the Microsoft Enterprise Subscription Agreement; Schoology Integrated Learning Management System (ILMS); Azure Cloud Services; an application load testing tool; a new router for required bandwidth expansion; upgrade of the Fortinet firewall; cloud-based tools and software security; and Synovia bus mobile data terminals (MDTs) and cellular service support annual license and maintenance. In addition, the increases are offset by department realignments and reallocation of funding for position conversions. The FY 2022 Revised Budget includes year-end carryforward and the reallocation of funding for the energy conservation program, maintenance contracts to fund software licenses, and FCPS' portion of one-half of the costs associated with the Fairfax County Park Authority assuming maintenance of 44 FCPS turf fields in FY 2021 offset by the contractual increases and recurring costs provided above.
- **Contracted Services:** The major expenditures included in contracted services are other professional services, contracted student transportation, and legal fees. The FY 2023 budget for contracted services is \$32.6 million, which represents a \$31.7 million, or 49.3 percent, decrease from the FY 2022 Approved Budget and a \$46.2 million, or 58.6 percent, decrease from the FY 2022 Revised Budget. The decrease from the FY 2022 Approved and Revised Budget is primarily due to one-time federal stimulus grant funding allocated from the CRRSA Act under the ESSER II Fund for enhanced summer programs and HVAC infrastructure enhancements, as well as department realignments, and the reallocation of funding for position conversions offset by contractual increases for such as recruiting and onboarding software, employee survey, executive search services, an increase to the Carl D. Perkins grant, placeholder funding for the special education services comprehensive review, Human Resources Technology Infrastructure project, and the Advanced Academics Program Phase II. The decrease from the FY 2022 Revised Budget is also offset by year-end carryforward and outstanding encumbered obligations.

*Privatized Services includes five major expenditure types: maintenance contracts, contracted services, temporary buildings, facilities modifications, and rental fees.*

## School Operating Fund Expenditures

- **Temporary Buildings:** The FY 2023 budget for temporary buildings is \$2.1 million, which is unchanged from the FY 2022 Approved Budget and represents a decrease of \$2.3 million, or 52.5 percent, from the FY 2022 Revised Budget. The decrease from the FY 2022 Revised Budget is primarily due to carryforward and outstanding encumbered obligations. As of June 2021, FCPS has 641 instructional trailer classrooms with the potential to house approximately 17,900 students.
- **Facilities Modifications:** The FY 2023 budget for facilities modifications is \$2.0 million, which represents a decrease of \$29,800, or 1.5 percent, from the FY 2022 Approved Budget due to department realignments. The FY 2023 budget represents a decrease of \$5.5 million, or 73.9 percent, from the FY 2022 Revised Budget due to one-time funding to provide video surveillance cameras for remaining middle schools as well as year-end carryforward and outstanding encumbered obligations.
- **Rental Fees:** The major expenditures for rental fees include copier rentals, real estate leases, and music instrument rentals. The FY 2023 budget for rental fees is \$14.6 million, which represents a \$1.0 million, or 7.1 percent, increase over the FY 2022 Approved Budget primarily due to contractual increases in real estate leases for multiple facilities and department realignments. The increase in real estate leases includes the expansion of the existing Herndon lease to consolidate the Fairfax County Adult High School (FCAHS) and other instructional and services programs, specifically the Transition Support Resource Center (TSRC), the Adult and Community Education (ACE), ACE-English for Speakers of Other Languages (ESOL), and the Community Welcome Center to include student registration, ESOL assessment and community liaison services. In addition, the budget represents a \$0.4 million, or 2.7 percent, increase over the FY 2022 Revised Budget due to contractual increases above and department realignments offset by year-end carryforward and outstanding encumbered obligations.

### County Services

**\$32.1 million**

Major expenditures in this category include vehicle services (such as vehicle fuel, labor, vehicle parts), and computer center charges. The FY 2023 budget for county services is \$32.1 million, which represents an increase of \$0.2 million, or 0.5 percent, over the FY 2022 Approved Budget, and an increase of \$0.1 million, or 0.3 percent, over the FY 2022 Revised Budget. The increase over the FY 2022 Approved and Revised Budgets is due to cost increases associated with labor charges for the maintenance of divisionwide buses and vehicles and the use of the Fairfax County Computer Center for enterprisewide applications such as the Fairfax County Unified System (FOCUS) offset by department realignments. The FY 2022 Revised Budget, in addition to the changes above, is also offset by year-end carryforward for police services for school sponsored events. Over 90 percent of the County Services budget is for vehicle services, which goes toward fueling and maintaining 1,625 buses and over 800 other vehicles. The projected vehicle fuel blended rate remains at \$1.87 per gallon based on projected consumption in FY 2023.

### Capital Outlay

**\$29.3 million**

Expenditures in this category include replacement vehicles and buses, computers, software and equipment leases, and other capital equipment. The FY 2023 budget for capital outlay is \$29.3 million and represents an increase of \$0.3 million, or 1.2 percent, over the FY 2022 Approved Budget. In addition, the budget represents a decrease of \$11.1 million, or 27.6 percent, from the FY 2022 Revised Budget. The following is a breakdown of the net changes from FY 2022:

#### Capital Outlay\* (\$ in millions)

• Replacement and/or Additional Buses	\$11.3
• Replacement and/or Additional Vehicles	1.1
• Computer, Software, and Equipment Leases	14.7
• Other Capital Equipment	2.1
<b>Total</b>	<b>\$29.3</b>

\*Does not add due to rounding.

## School Operating Fund Expenditures

- **Replacement/Additional Buses:** The FY 2023 budget includes funding for lease/purchase payment agreements established during FY 2018 through FY 2022 for replacement buses. The FY 2023 budget for buses is \$11.3 million, which is an increase of \$0.4 million, or 3.2 percent, over the FY 2022 Approved Budget to fund an investment in electric school buses as part of the FCPS commitment to provide carbon neutral school transportation by 2035. In addition, the budget represents an increase of \$0.2 million, or 1.6 percent, over the FY 2022 Revised Budget due to the increase above offset by year-end carryforward. FCPS policy states that school buses should be replaced after no more than 15 years of service. In FY 2022, FCPS is projected to have 259 buses older than 15 years.
- **Replacement/Additional Vehicles:** The FY 2023 budget includes \$1.1 million for other vehicles and provides funding for payments due for vehicles previously obtained through lease/purchase agreements. The FY 2023 budget remains unchanged from the FY 2022 Approved Budget. In addition, the budget represents a decrease of \$0.9 million, or 43.2 percent, from the FY 2022 Revised Budget primarily due to year-end carryforward and outstanding encumbered obligations in FY 2022.
- **Computer, Software, and Equipment Leases:** The FY 2023 budget for computer leases is \$14.7 million and remains unchanged from the FY 2022 Approved Budget and a decrease of \$7.9 million, or 34.8 percent, from the FY 2022 Revised Budget. The decrease from the FY 2022 Revised Budget is primarily due to year-end carryforward and outstanding encumbered obligations and FY 2022 funding for a portion of the recurring lease obligations for the middle school FCPSOn program.
- **Other Capital Equipment:** The FY 2023 budget includes funding of \$2.1 million for equipment to primarily support IT networks. The FY 2023 budget for equipment is \$2.1 million, which is a decrease of \$7,500, or 0.4 percent, from the FY 2022 Approved Budget due to a department realignment and a decrease of \$2.6 million, or 55.2 percent, from the FY 2022 Revised Budget primarily due to year-end carryforward and outstanding encumbered obligations.

### Other Funds

**\$6.3 million**

The FY 2023 Proposed Budget for Other Funds totals \$6.3 million which is an increase of \$0.3 million, or 4.6 percent, over the FY 2022 Approved and Revised Budgets. Expenditures in this category are primarily budgeted to purchase commercial property insurance and administer the School Board's self-insurance accounts for liability. The \$0.3 million increase over the FY 2022 Approved Budget is due to an increase in funding provided to the Insurance Fund to cover increases in property insurance expenses.

*Equipment funding for new construction, renewals, and additions is provided through a transfer from the School Operating Fund to the School Construction Fund to cover one-third of the cost to equip new school construction, school renovations, and school additions.*

### Transfers

**\$34.6 million**

The FY 2023 budget for transfers to other School Board funds is \$34.6 million, which represents a \$0.2 million, or 0.7 percent, increase over the FY 2022 Approved Budget. In addition, the budget represents a decrease of \$8.7 million, or 20.0 percent, from the FY 2022 Revised Budget. The net increase over the FY 2022 Approved Budget is primarily due to a \$0.4 million increase to the Grants and Self-Supporting Programs Fund, offset by a net decrease of \$0.2 million to the School Construction Fund. The FY 2022 Revised Budget includes one-time funding of \$6.6 million allocated at the FY 2021 Final Budget Review to the School Construction Fund to address the backlog of major maintenance initiatives. In addition, the FY 2022 Revised Budget includes one-time funding of \$0.6 million to the Adult and Community Education (ACE) Fund to address shortfalls due to the COVID-19 pandemic and \$1.8 million to the Food and Nutrition Services Fund to provide necessary equipment to continue current services.

# School Operating Fund Expenditures

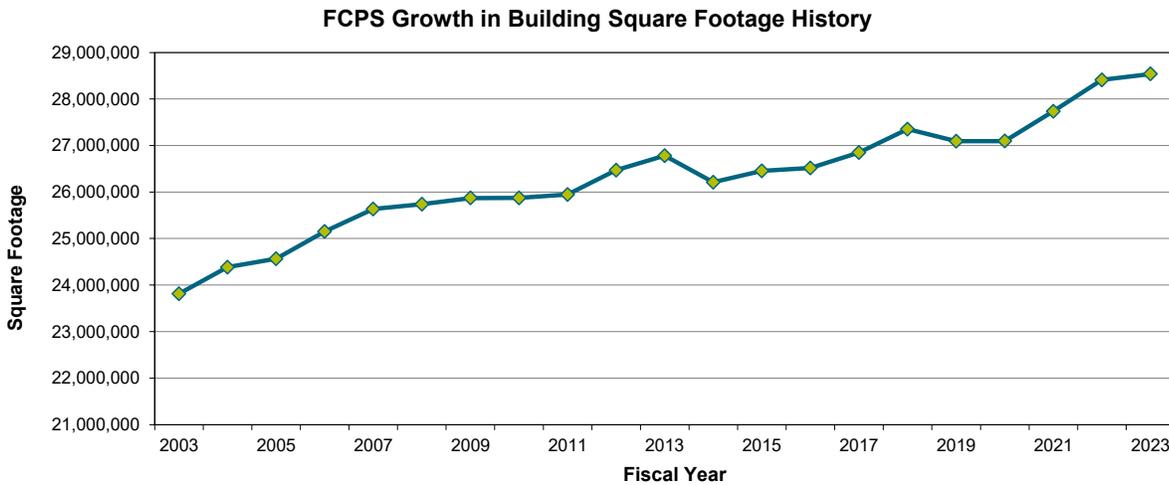
## School Construction Fund

The FY 2023 budget for the School Construction Fund transfer is \$9.3 million, which represents a \$0.2 million, or 1.7 percent, decrease from the FY 2022 Approved Budget. In addition, the budget represents a \$6.7 million, or 41.9 percent, decrease from the FY 2022 Revised Budget. Transfers are made for the following categories:

- **Equipment Transfer:** Equipment funding for new construction, renewals, and additions is provided through a transfer from the School Operating Fund to the School Construction Fund to cover one-third of the cost to equip new school construction, school renovations, and school additions. School bond funding is used to address the balance of the equipment funding needs. The FY 2023 budget for the equipment transfer is \$0.6 million, which represents a \$0.8 million, or 58.3 percent, decrease from the FY 2022 Approved and Revised Budgets.
- **Turf Fields Transfer:** The FY 2023 budget for the turf fields transfer is \$1.7 million, which represents a \$0.7 million, or 67.8 percent, increase over the FY 2022 Approved and Revised Budgets to fund the FCPS portion of turf field maintenance costs. This transfer reflects the annual funding for the turf field program. In FY 2021, the maintenance responsibilities of 44 FCPS turf fields were transferred to the Fairfax County Park Authority (FCPA) and improves continuity, provides equity in maintenance, and brings the school fields into an established field safety testing program. FCPS committed to funding one-half of the costs associated with the FCPA assuming maintenance of 44 FCPS turf fields.
- **Facility Modifications:** The FY 2023 budget for the facilities modifications transfer is \$0.6 million and supports facility modifications to schools. The modifications include re-marking parking lots, installing electrical switches, replacing windows, and other minor improvements. The FY 2023 budget for the facilities modifications transfer is unchanged from the FY 2022 Approved Budget.
- **Building Maintenance:** The FY 2023 budget for the building maintenance transfer is \$6.4 million, which remains unchanged from the FY 2022 Approved Budget. In addition, the budget represents a \$6.6 million, or 50.4 percent, decrease from the FY 2022 Revised Budget. The FY 2022 Revised Budget includes one-time funding provided as part of the FY 2021 Final Budget Review to continue addressing the backlog of major maintenance initiatives. Major infrastructure maintenance is required to prevent failure of critical systems, deterioration of major capital investments, and significant health and safety hazards. Examples of major maintenance projects include: repair of boilers; maintenance of ball fields, outdoor bleachers, and running tracks; replacement of auditorium seats; resurfacing of roads, parking lots, and play areas; carpet replacement; security systems upgrades; replacement of deteriorating light poles; and other upgrades, replacements, and maintenance programs.

The following chart shows the historical growth of building space over the past 20 years. The growth of facilities represents rising demands for resources to maintain, upgrade, and renovate these facilities.

# School Operating Fund Expenditures



Note: Beginning in FY 2014, temporary building square footage is no longer included.

## Grants and Self-Supporting Programs Fund

### • Grants Subfund

The School Operating Fund transfer to the Grants Subfund is \$13.1 million for FY 2023. This transfer provides local support to the PreK and Early Head Start program as well as the Cable Communications program. The transfer to these programs represents an increase of \$0.4 million, or 2.9 percent, over the FY 2022 Approved and Revised Budgets to support the increasing salary and benefit costs for the PreK and Early Head Start programs.

### • Summer School Subfund

The School Operating Fund transfer to the Summer School Subfund is \$7.8 million and remains unchanged from the prior year. The \$7.8 million transfer from the School Operating Fund includes \$4.0 million to support the mandated Special Education Extended School Year (ESY) program, and \$1.6 million for transportation services. The remaining \$2.2 million supports various summer school programs, including the the Credit Recovery Academy, the Young Scholars program, Bridge to Kindergarten, and the Economics and Personal Finance course.

## Adult and Community Education Fund

The transfer to the Adult and Community Education (ACE) Fund is \$1.0 million for FY 2023 and supports the local grant match requirements for the Adult English for Speakers of Other Languages (ESOL) program, administrative costs, operating expenses, and employee benefit rate changes. This transfer represents an increase of \$29,250, or 3.0 percent, over the FY 2022 Approved Budget and a decrease of \$0.5 million, or 34.6 percent, from the FY 2022 Revised Budget. The increase over the FY 2022 Approved Budget is due to an increased transfer of \$29,250 to support administrative overhead costs and compensation increases. In addition, the decrease from the FY 2022 Revised Budget is due to a one-time transfer of \$0.6 million recognized as part of the FY 2021 Final Budget Review to cover the FY 2021 shortfall in the ACE fund which is offset by the increased transfer in the FY 2023 budget.

## School Operating Fund Expenditures

### Debt Service

The FY 2023 Proposed Budget includes \$3.5 million, which represents a \$500 decrease from the FY 2022 Approved and Revised Budgets for the lease payment on the Gatehouse Administration Center. This transfer covers the principal and interest payments from the county's sale of Fairfax County Economic Development Authority (EDA) Facilities Revenue and Refunding Bonds Series 2014 A for the School Board Central Administration Building.

A [five-year expenditure detail chart](#) for the School Operating Fund can be found in the Appendix.

The Capital Projects Fund tracks financial transactions used for the acquisition, construction, or renovation of school sites, buildings, and other major capital improvements.

School Construction Fund Statement <sup>1</sup>						
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised <sup>2</sup>	FY 2023 Proposed
<b>BEGINNING BALANCE, July 1</b>	\$ 38,514,416	\$ 22,382,558	\$ 18,222,849	\$ -	\$ 66,312,244	\$ -
<b>RESERVES:</b>						
Reserve For Turf Fields	\$ 1,831,187	\$ 2,303,673	\$ 1,783,394	\$ 1,844,271	\$ 1,587,636	\$ 1,615,720
<b>Total Reserve</b>	\$ 1,831,187	\$ 2,303,673	\$ 1,783,394	\$ 1,844,271	\$ 1,587,636	\$ 1,615,720
<b>REVENUE:</b>						
General Obligation Bonds	\$ 180,000,000	\$ 180,000,000	\$ 180,000,000	\$ 180,000,000	\$ 180,000,000	\$ 180,000,000
Federal Revenue	-	-	-	-	-	-
City of Fairfax	294,984	79,888	-	-	-	-
TJHSST Tuition - Capital Costs	844,118	893,894	895,968	800,000	800,000	800,000
Miscellaneous Revenue	4,459,263	782,229	650,433	306,000	306,000	306,000
Turf Field Revenue	364,819	150,274	38,400	345,000	345,000	345,000
<b>Total Revenue</b>	\$ 185,963,184	\$ 181,906,285	\$ 181,584,801	\$ 181,451,000	\$ 181,451,000	\$ 181,451,000
<b>AUTHORIZED BUT UNISSUED BONDS</b>	\$ -	\$ -	\$ -	\$ -	\$ 382,032,933	\$ -
<b>TRANSFERS IN:</b>						
<b>School Operating Fund:</b>						
Building Maintenance	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 6,449,030	\$ 13,000,000	\$ 6,449,030
Classroom Equipment	562,988	263,278	1,215,360	1,421,113	1,421,113	592,000
Facility Modifications	600,000	1,443,000	880,000	600,000	600,000	600,000
Turf Fields	983,084	983,084	983,084	983,084	983,084	1,650,097
Infrastructure Sinking Reserve	-	-	-	-	-	-
<b>County Capital Projects Funds:</b>						
Miscellaneous County Projects	349,044	385,000	354,202	-	-	-
Turf Fields	611,173	1,853,250	832,660	-	-	-
Joint BOS/SB Infrastructure Sinking Reserve	15,600,000	13,100,000	13,100,000	13,100,000	13,100,000	13,100,000
<b>Total Transfers In</b>	\$ 28,706,289	\$ 28,027,612	\$ 27,365,306	\$ 22,553,227	\$ 29,104,197	\$ 22,391,127
<b>Total Revenue and Transfers</b>	\$ 214,669,473	\$ 209,933,897	\$ 208,950,107	\$ 204,004,227	\$ 592,588,130	\$ 203,842,127
<b>Total Funds Available</b>	\$ 255,015,077	\$ 234,620,127	\$ 228,956,351	\$ 205,848,498	\$ 660,488,009	\$ 205,457,847
<b>EXPENDITURES AND COMMITMENTS:</b>						
Expenditures	\$ 230,328,846	\$ 214,613,884	\$ 161,056,471	\$ 203,976,143	\$ 276,839,356	\$ 203,814,043
Additional Contractual Commitments	-	-	-	-	382,032,933	-
<b>Total Disbursements</b>	\$ 230,328,846	\$ 214,613,884	\$ 161,056,471	\$ 203,976,143	\$ 658,872,289	\$ 203,814,043
<b>ENDING BALANCE, June 30</b>	\$ 24,686,231	\$ 20,006,244	\$ 67,899,880	\$ 1,872,355	\$ 1,615,720	\$ 1,643,804
<b>LESS:</b>						
Reserve For Turf Fields	\$ 2,303,673	\$ 1,783,394	\$ 1,587,636	\$ 1,872,355	\$ 1,615,720	\$ 1,643,804
<b>AVAILABLE ENDING BALANCE, June 30</b>	\$ 22,382,558	\$ 18,222,849	\$ 66,312,244	\$ -	\$ -	\$ -

<sup>1</sup>Does not add due to rounding.

<sup>2</sup>As presented to the School Board at the FY 2022 Midyear Budget Review on December 2, 2021.

## School Construction Fund

All construction projects are budgeted in the School Construction Fund. This fund totals \$203.8 million in FY 2023 and represents a decrease of \$0.2 million, or 0.1 percent, from the FY 2022 Approved Budget and a decrease of \$455.1 million, or 69.1 percent, from the FY 2022 Revised Budget. The FY 2022 Revised Budget includes funding for projects in progress along with funding for new construction, facilities renovation, expansion, and improvement projects. Annual appropriations are made to cover the total value of multiyear contracts regardless of the year in which actual payments are made to contractors. Sources of funds primarily include bond proceeds, funding for infrastructure replacement and upgrades, along with School Operating Fund transfers, miscellaneous revenue, and county project transfers.

# Capital Projects Fund

Five-Year CIP Requirement (\$ in millions)	
• Projects with Approved Bonds (funded)	\$463.2
• Projects without Approved Bonds (unfunded)	699.8
<b>Total</b>	<b>\$1,163.0</b>

The Office of Design and Construction Services is responsible for the acquisition of school sites, the design and construction of new school facilities (including additions to existing schools), and renovations of existing school facilities in accordance with approved educational specifications. Currently, this office:

- Implements projects contained in the 2017, 2019, and 2021 School Bond Referenda
- Manages funding provided for portable classrooms and \$0.6 million for facility modifications transferred from the School Operating Fund
- Provides equipment for new schools, additions to existing schools, and renovations of existing school facilities through funding from approved bond sales and a transfer from the School Operating Fund

## Capital Improvement Program

Each year, the five-year school Capital Improvement Program (CIP) is updated for incorporation into the overall county CIP. The CIP assesses requirements for new facilities, renewals of existing facilities, infrastructure management, and other facility-related needs. The list of capital projects resulting from this assessment provides a clear statement of school facility requirements. The CIP includes new schools, renovations, and additions totaling \$1.2 billion for FY 2023 to FY 2027. In addition, the CIP provides projections over the ten-year period from FY 2023 to FY 2032.

The plan for the first five years, from FY 2023 to FY 2027, outlines detailed student accommodations for specific schools or groups of schools. The plan for the second five years, from FY 2028 to FY 2032, identifies long-term projected needs. The total CIP project cost over ten years, including anticipated prior-year expenses, is estimated to be \$2.1 billion. Actual completion dates for CIP projects depend on cash flow and debt service limitations established by the Fairfax County Board of Supervisors. The complete CIP is available on the FCPS website. Updates and photos of bond projects are also available on the FCPS website. The chart below shows the budget forecast of FCPS' CIP projects.

### Five-Year Capital Improvement Program Forecast\* (\$ in millions)

Project Type	10 year CIP Anticipated		Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028 - 2032
	Projected Budget	Prior Year Expenses						
New Construction	\$ 385.2	\$ 0.7	\$ 1.5	\$ 7.7	\$ 12.7	\$ 25.3	\$ 32.5	\$ 304.7
Capacity Enhancement	87.8	59.9	14.6	1.3	-	-	-	12.0
Renovation Programs	1,634.1	405.9	198.5	138.5	205.6	250.7	250.6	184.4
Site Acquisition	23.5	-	-	5.0	18.5	-	-	-
<b>Total Project Cost</b>	<b>\$ 2,130.6</b>	<b>\$ 466.4</b>	<b>\$ 214.6</b>	<b>\$ 152.6</b>	<b>\$ 236.8</b>	<b>\$ 276.0</b>	<b>\$ 283.1</b>	<b>\$ 501.2</b>
Funded Project Cost	\$ 950.8	\$ 466.4	\$ 214.6	\$ 143.7	\$ 75.3	\$ 23.5	\$ 6.1	\$ 21.2
Unfunded Project Cost	\$ 1,179.8	\$ -	\$ -	\$ 8.8	\$ 161.5	\$ 252.5	\$ 277.0	\$ 480.0

\*Does not add due to rounding.

The CIP is the basis for determining the timing and size of proposed bond referenda. The primary source of funding for school construction projects is the sale of bonds authorized by the voters through referenda. Bonds are sold to meet annual cash flow requirements. Actual bond sales will be based on a review of cash needs prior to each sale and the condition of the bond market. The FY 2023 total budget for bond sales is \$180.0 million.

The current bond sale allocation of \$180.0 million from the Board of Supervisors for the capital budget is insufficient to meet the ongoing capital needs of FCPS. When schools are constructed, each building is expected to have a renovation cycle of 20–25 years. However, with the existing capital budget, the current cycle for renovations is approximately 37 years and is expected to grow to more than 40 years within the next decade. The extended renovation cycle delays needed capacity enhancements, which have led to overcrowding in schools and higher maintenance costs as equipment and materials are kept in service well beyond expected life cycles.

## Capacity Enhancements

The school system faces major challenges because the location of student enrollment in relation to existing facilities does not always align. Consequently, as of June 2021, FCPS has 641 trailer classrooms being utilized to meet current student enrollment. In addition to temporary trailers, the CIP is channeling funds to interior architectural modifications for facility capacity enhancements. The capacity enhancement requirements provided for in the current CIP is \$87.8 million. The CIP funding constraints led to the formation of the Infrastructure Financing Committee (IFC).

## Infrastructure Financing Committee (IFC)

In FY 2013, the IFC was created as a joint County Board of Supervisors/School Board initiative to collaboratively identify opportunities to assist both the County and FCPS in achieving their capital improvement requirements. The overarching constraint of expanding debt financing is that the ratio of debt expenditures to General Fund disbursements should be less than 10.0 percent, and in FY 2022 the ratio is 7.8 percent. The IFC issued its final report in February 2014 with recommendations, including the creation of a Schools’ Capital Sinking Fund by transferring \$13.1 million from the County to the School Construction Fund to finance infrastructure replacement and upgrades. Beginning in FY 2016, the County provides an annual transfer of \$13.1 million to the School Construction Fund for capital replacement and upgrade requirements, freeing general obligation bond funding for large replacement or new capacity requirements. In FY 2019, there was a one-time increase of \$2.5 million to the transfer to begin to address increased school capital needs.

## Synthetic Turf Field Task Force

The Synthetic Turf Field Task Force, a joint County and FCPS initiative, developed recommendations in FY 2013 to fund the construction, maintenance, and replacement of synthetic turf fields. To promote equity among schools, the task force recommended additional funding from both FCPS and the County to support the construction of the fields in less affluent areas, where booster club contributions may be insufficient. At both the FY 2013 and FY 2014 Final Budget Reviews, the School Board approved one-time funding of \$1.5 million for the construction of additional synthetic turf fields at high schools, contingent upon a match in county funding, which was met.

As reported by the Task Force, life expectancy of synthetic turf fields is no more than 10 years. However, the Task Force is challenged to identify an ongoing funding source for the scheduled replacement of synthetic turf fields. Currently, there are turf fields reaching the end of their replacement cycle. Efforts from various funding sources, such as School Operating Fund transfers and athletic booster club contributions, are made to ensure that the synthetic turf fields be replaced within their scheduled replacement cycle. Since FY 2018, funding of \$1.0 million has been transferred from the School Operating Fund to support turf field replacement.

*FCPS has struggled to keep up with the demands of aging buildings, enrollment adjustments, and programmatic changes.*

### Renovations Summary

#### Construction Projects FY 2023 - FY 2027 (\$ in millions)

Elementary School Renovations	
Hybla Valley	\$33.5
Washington Mill	\$26.7
Braddock	\$31.8
Fox Mill	\$28.0
Oak Hill	\$30.7
Wakefield Forest	\$32.3
Louise Archer	\$40.0
Crossfield	\$34.0
Mosaic	\$41.9
Bonnie Brae	\$41.9
Bren Mar Park	\$32.8
Brookfield	\$39.6
Lees Corner	\$37.2
Armstrong	\$30.0
Willow Springs	\$39.9
Herndon	\$42.2
Dranesville	\$38.5
Cub Run	\$36.5
Union Mill	\$44.9
Centre Ridge	\$43.5
Poplar Tree	\$39.6
Waples Mill	\$43.9
Sangster	\$45.0
Saratoga	\$45.3
Virginia Run	\$43.7
Middle School Renovations	
Cooper	\$54.4
Frost	\$56.0
Franklin	\$71.4
Twain	\$70.1
High School Renovations	
Oakton	\$112.2
Falls Church	\$136.2
Centreville	\$138.5

## Capital Projects Fund

*Renovation projects upgrade existing school facilities to increase usable life by 20 to 30 years.*

Beginning in FY 2021, the Fairfax County Park Authority (FCPA), assumed maintenance of 44 FCPS turf fields. FCPS, in partnership with the FCPA, committed to funding one-half of the annual costs associated with the maintenance of these turf fields. In FY 2023, an additional \$0.7 million will be transferred from the School Operating Fund to fund the FCPS portion of these maintenance costs. This transfer of maintenance responsibilities to FCPA for the remaining 44 FCPS turf fields will improve continuity, provide equity in maintenance, and bring the school fields into an established field safety testing program.

### **Major New Projects for FY 2023**

Renovation projects are designed to upgrade existing school facilities to increase usable life by 20 to 30 years. Facilities are modernized by replacing existing infrastructure and upgrading instructional facilities to current standards. Improvements include upgrading heating, air conditioning, lighting, and plumbing; remodeling library media centers; upgrading gyms, labs, and career and technical facilities; refurbishing classrooms and creating small instructional spaces; installing wiring for cable television and computers; and providing upgraded furnishings and equipment.

The following chart shows a list of major projects to be funded in FY 2023.

<b>FY 2023 Major Projects*</b>	
<b>(\$ in millions)</b>	
<b>New Construction</b>	
Dunn Loring ES	\$1.5
<b>Renovation</b>	
Falls Church HS	35.7
Louise Archer ES	24.6
Mosaic ES	20.5
Wakefield Forest ES	20.4
Crossfield ES	16.5
Oak Hill ES	15.5
Cooper MS	15.0
Fox Mill ES	9.1
Bonnie Brae ES	8.1
Braddock ES	7.3
Washington Mill ES	4.4
Frost MS	4.1
Centreville HS	3.9
Oakton HS	3.0
Herndon ES	1.7
Willow Springs ES	1.6
Brookfield ES	1.5
Dranesville ES	1.5
Lees Corner ES	1.5
Bren Mar Park ES	1.3
Armstrong ES	1.2
Hybla Valley ES	0.1
<b>Capacity Enhancement</b>	
Justice HS Addition	8.3
West Potomac HS Addition	4.1
Madison HS Addition	2.2
<b>Infrastructure Management</b>	
Americans With Disabilities Act (ADA)	1.3
Asphalt Paving	0.8
Athletic Infrastructure	1.3
HVAC Replacement	3.6
Roof Replacement	3.6
Technology Upgrade	2.0
Security Enhancement	0.6
<b>Equipment</b>	
New, Renovations, and Additions	0.6
<b>Building Maintenance</b>	
Building Improvements	6.4
<b>Other</b>	
Turf Field Replacement	1.3
Turf Field Maintenance	0.7
Facility Modifications	0.6
<b>Total</b>	<b>\$237.3</b>

\*Does not add due to rounding.

*Capital projects can affect future operating budgets due to an increase or decrease in maintenance costs, or capacity for new programs and service enhancements.*

## Capital Projects Fund

### Impact on Operating Budget

FCPS' capital projects program has a direct impact on the operating budget, particularly with the opening of new facilities. The cost of operating new or expanded facilities is included in the fiscal year the facility becomes operational.

Capital projects can affect future operating budgets due to an increase or decrease in maintenance costs or capacity for new programs and service enhancements. A new school, for example, will require additional staff, an increase in utility costs, and increases in custodial and maintenance contracts. Conversely, a capital project that renovates an existing school may reduce operating expenditures due to a decrease in necessary maintenance costs. For example, funding HVAC and electrical system repair or replacement projects has the potential to reduce operating expenditures by reducing costly maintenance and staff time spent addressing critical system repairs.

When the School Construction Fund pays for the building of a new school or an addition to an existing facility, there is an impact on the School Operating Fund. In a typical scenario of a new moderate-size elementary school, FCPS would add the following 15.0 new positions: a 1.0 principal, a 1.0 assistant principal, a 1.0 school counselor, a 1.0 librarian, a 1.0 advanced academics teacher, a 1.0 reading teacher, a 1.0 school-based technology specialist, a 0.5 technology support specialist, a 1.0 instructional assistant, 3.0 office personnel, and 3.5 custodians.

The School Operating Fund transfers one-third of classroom equipment funding for new and renovated schools to the School Construction Fund. Bond funds are used to fund the remaining two-thirds. The two-thirds/one-third assumption is based on estimates that approximately two-thirds of the equipment will have a useful life of 20 years and is therefore appropriate for bond funding. It is assumed that the remainder of the equipment has a shorter than 20-year useful life and, therefore, should be funded by the School Operating Fund. In FY 2023, \$0.6 million is needed for one-third of the cost of school equipment and furnishings due to the timing of when projects are expected to be completed.

Cost of Opening a New School* Impact on School Operating Fund						
Types of Impacts	Elementary School		Middle School		High School	
	Positions	Cost	Positions	Cost	Positions	Cost
<b>Personnel</b>						
Principal	1.0	\$232,394	1.0	\$235,044	1.0	\$250,047
Assistant Principal	1.0	179,339	2.0	356,772	3.0	589,494
Director of Student Services			1.0	191,247	1.0	191,247
School Counselor	1.0	124,424	2.0	270,434	6.0	811,302
Assessment Coach					1.0	161,157
Student Activities Director					1.0	199,316
After-School Specialist			1.0	123,417		
Certified Athletic Trainer					1.0	123,586
Librarian	1.0	139,546	1.0	139,546	2.0	279,092
Advanced Academics Resource Teacher	1.0	123,142				
Reading Teacher	1.0	123,142	1.0	123,142	1.0	123,142
Systems of Support Teacher					1.0	123,142
Other Teachers			0.5	61,571	1.5	184,713
College and Career Specialist					1.0	97,549
Safety and Security Specialist					1.0	110,446
Safety and Security Assistant			1.0	66,044	3.0	198,132
SBTS	1.0	150,701	1.0	150,701	1.0	150,701
TSSpec	0.5	77,578	1.0	155,156	1.5	232,734
Instructional Assistant	1.0	52,297				
Office Personnel	3.0	231,744	4.5	347,616	8.5	656,608
Operating Engineer			1.0	104,600	1.0	104,600
Custodian	3.5	232,600	5.5	365,514	14.5	963,627
<b>Subtotal Personnel</b>	<b>15.0</b>	<b>\$1,666,907</b>	<b>23.5</b>	<b>\$2,690,804</b>	<b>51.0</b>	<b>\$5,550,635</b>
<b>Operating Expenses</b>						
Textbooks Start-Up		\$110,753		\$226,579		\$553,097
Library Start-Up		295,800		332,400		916,512
Supplies Start-Up		57,367		89,695		188,139
Staff Development		166,579		189,602		395,262
Part-Time Office, Per Diem		12,335		24,102		29,792
Utilities						
Electricity and Gas		105,414		231,467		486,501
Water and Sewer		11,429		17,311		46,838
Refuse Collection		5,106		13,043		36,000
Telephones		16,816		25,182		47,177
<b>Subtotal Operating Expenses</b>		<b>\$781,598</b>		<b>\$1,149,382</b>		<b>\$2,699,319</b>
<b>Equipment Start-Up</b>		<b>\$450,000</b>		<b>\$733,333</b>		<b>\$1,468,333</b>
<b>Total</b>	<b>15.0</b>	<b>\$2,898,505</b>	<b>23.5</b>	<b>\$4,573,518</b>	<b>51.0</b>	<b>\$9,718,286</b>

\* Based on average enrollments and average salaries including benefits.

### Accounting Basis

The School Construction Fund is a capital projects fund that follows the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available, and expenditures are generally recognized when the liability is incurred.

School Construction Fund (\$ in millions)							
	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed	Change		Change	
				Approved to Proposed Amount	Proposed Percent	Revised to Proposed Amount	Proposed Percent
<b>Budget</b>	\$ 204.0	\$ 658.9	\$ 203.8	\$ (0.2)	-0.1%	\$ (455.1)	-69.1%
<b>Positions</b>	95.3	95.3	95.3	-	0.0%	-	0.0%

## Capital Projects Fund

*The reserve for turf replacement includes contributions from athletic booster clubs, as well as the School Operating Fund transfer to support the replacement of synthetic turf fields.*

*Annual appropriations are made to cover the total value of multiyear contracts regardless of the year in which actual payments are made to contractors.*

### Explanation of Significant Fund and Position Changes

The FY 2023 School Construction Fund totals \$203.8 million, which represents a \$0.2 million, or 0.1 percent, decrease from the FY 2022 Approved Budget and a decrease of \$455.1 million, or 69.1 percent, from the FY 2022 Revised Budget.

For FY 2023, the total funds available for this fund are \$205.5 million. This represents a net decrease of \$0.4 million, or 0.2 percent, from the FY 2022 Approved Budget. Total funds available for FY 2023 also represent a decrease of \$455.0 million, or 68.9 percent, from the FY 2022 Revised Budget. For FY 2023, the reserve for turf replacement decreased by \$0.2 million, or 12.4 percent, from the FY 2022 Approved Budget, and increased by \$28,084, or 1.8 percent, over the FY 2022 Revised Budget. The reserve for turf replacement includes contributions from athletic booster clubs, as well as the School Operating Fund transfer to support the replacement of synthetic turf fields.

Total revenue for the School Construction Fund in the FY 2023 Proposed Budget is \$181.5 million and remains unchanged from the FY 2022 Approved and Revised Budgets.

Total transfers of \$22.4 million are included in the FY 2023 Proposed Budget. This represents a decrease of \$0.2 million, or 0.7 percent, from the FY 2022 Approved Budget and a \$6.7 million, or 23.1 percent, decrease from the FY 2021 Revised Budget. The net decrease from the FY 2022 Approved Budget is due to a decrease in the transfer from the School Operating Fund for classroom equipment, offset by an increase to cover the FCPS portion of the turf field maintenance for 44 FCPS turf fields that will be assumed by the FCPA. The decrease from the FY 2022 Revised Budget is primarily due to the one-time transfer of \$6.6 million from the School Operating Fund for building maintenance.

Total disbursements for this fund are \$203.8 million in the FY 2023 Proposed Budget. This represents a net decrease of \$0.2 million, or 0.1 percent, from the FY 2022 Approved Budget. In addition, the budget represents a net decrease of \$455.1 million, or 69.1 percent, from the FY 2022 Revised Budget. The decrease from the FY 2022 Approved Budget is due to the decrease in the cost of classroom equipment offset by the increase to cover the FCPS portion of the turf field maintenance. The FY 2023 budget provides funding for classroom equipment based on projects included in the Capital Improvement Program for Bonnie Brae elementary school, Crossfield elementary school, and Mosaic elementary school. The FY 2023 Proposed Budget includes a step increase for all eligible employees, a 4.0 percent market scale adjustment for all employees, employee benefit rate changes, and an adjustment for employee turnover. The major change from the FY 2022 Revised Budget includes appropriation authority for multiyear projects in progress. Annual appropriations are made to cover the total value of multiyear contracts regardless of the year in which actual payments are made to contractors. The FY 2022 Revised Budget also includes \$6.6 million in additional funding for building maintenance.

The FY 2023 budget includes 95.3 positions in the School Construction Fund which remains unchanged from the FY 2022 Approved and Revised Budgets.

## Consolidated County and Schools Debt Service Fund

The County's FY 2006 Adopted Budget Plan provided for the consolidation of the county and schools debt service funds into a single fund, eliminating reporting of the School Board's Debt Service Fund. The following information states FCPS' FY 2022 level of debt service that is provided by the county in the FY 2022 Adopted Budget Bond Amortization Schedule.

Schools' principal	\$ 140,061,400
Schools' interest	<u>59,684,247</u>
Total	\$ 199,745,647

Bonds are approved by Fairfax County citizens and are sold to meet annual cash flow requirements. Bonds for school purposes continue to be sold at low market interest rates, reflecting the excellent financial condition of Fairfax County. The County holds a Aaa rating from Moody's Investor Service (awarded 1975), a AAA rating from Standard and Poor's Global Ratings (awarded 1978), and a AAA rating from Fitch Ratings (awarded 1997). As of January 2021, Fairfax County is one of only 13 states, 49 counties, and 33 cities to hold a triple-A rating from all three services. Maintenance of the highest rating from the major rating agencies has resulted in significant flexibility for the County in managing financial resources generating cumulative savings of \$972.4 million from county bond and refunding sales since 1978.

Actual bond sales are based on cash flow estimates prepared immediately prior to each sale and the condition of the bond market. The sale of municipal bonds for school purposes provides funding for the construction of new schools and the renovation, expansion, and improvement of existing schools. The chart below shows the outstanding principal and interest owed by the County on bond series sold to the public.

### Bond Referenda (\$ in millions)

Year	Amount
1999	\$297.2
2001	378.0
2003	290.6
2005	246.3
2007	365.2
2009	232.6
2011	252.8
2013	250.0
2015	310.0
2017	315.0
2019	360.0
2021	360.0
<b>Total</b>	<b>\$3,657.7</b>

### Bond Amortization Schedule<sup>1</sup>

Bond	Original Par Issue Amount	Outstanding as of 6/30/2021		Due FY 2022			Outstanding as of 6/30/2022	
		Principal	Interest	Principal Due	Interest Due	Total Payment	Principal	Interest
<b>Schools, G.O. Bonds</b>								
2009E New Money	\$ 138,500,000	\$ 83,099,700	\$ 18,838,240	\$ 9,233,300	\$ 3,859,519	\$ 13,092,819	\$ 73,866,400	\$ 14,978,721
2012B Refunding	117,590,900	56,809,000	5,367,595	21,008,600	2,840,450	23,849,050	35,800,400	2,527,145
2013A New Money	127,800,000	12,780,000	639,000	6,390,000	479,250	6,869,250	6,390,000	159,750
2013B Refunding	73,610,700	31,243,400	2,519,224	10,189,200	865,882	11,055,082	21,054,200	1,653,342
2014A New Money <sup>2</sup>	140,903,800	35,226,000	3,945,312	7,045,200	1,409,040	8,454,240	28,180,800	2,536,272
2014A Refunding <sup>2</sup>	33,410,600	4,684,200	344,531	1,552,700	187,629	1,740,329	3,131,500	156,902
2014B Refunding	131,790,600	95,376,500	12,567,983	7,038,400	4,460,345	11,498,745	88,338,100	8,107,638
2015A New Money	141,302,900	56,520,000	9,749,700	7,065,000	2,366,775	9,431,775	49,455,000	7,382,925
2015B Refunding	39,081,200	39,081,200	7,920,172	-	1,726,771	1,726,771	39,081,200	6,193,401
2015C Refunding	90,437,700	20,627,600	2,166,830	7,467,700	844,688	8,312,388	13,159,900	1,322,143
2016A New Money <sup>3</sup>	134,727,800	60,630,000	10,212,644	6,740,000	2,105,088	8,845,088	53,890,000	8,107,556
2016A Refunding <sup>3</sup>	81,134,300	75,388,000	18,347,799	6,269,700	2,846,487	9,116,187	69,118,300	15,501,311
2017A New Money	136,980,000	109,580,000	37,835,850	6,850,000	4,828,450	11,678,450	102,730,000	33,007,400
2018A New Money	135,159,500	114,879,500	42,841,270	6,760,000	5,000,480	11,760,480	108,119,500	37,840,790
2019A New Money and Refunding	156,200,000	140,580,000	61,308,500	7,810,000	6,287,050	14,097,050	132,770,000	55,021,450
2019B Refunding	27,783,900	27,576,300	9,187,295	182,700	963,983	1,146,683	27,393,600	8,223,312
2020A New Money <sup>4</sup>	143,861,000	137,075,000	63,576,100	7,215,000	6,240,500	13,455,500	129,860,000	57,335,600
2020A Refunding <sup>4</sup>	64,832,500	59,311,200	16,142,951	5,902,000	2,530,070	8,432,070	53,409,200	13,612,881
2020B Refunding	171,789,200	171,789,200	23,246,043	3,125,200	2,236,081	5,361,281	168,664,000	21,009,961
2021A New Money				6,962,000	5,624,372	12,586,372		
<b>Schools, G.O. Bond Total</b>		<b>\$ 1,332,256,800</b>	<b>\$ 346,757,038</b>	<b>\$ 134,806,700</b>	<b>\$ 57,702,910</b>	<b>\$ 192,509,610</b>	<b>\$ 1,204,412,100</b>	<b>\$ 294,678,499</b>
<b>Schools Revenue Bonds</b>								
EDA 2012A Laurel Hill <sup>5</sup>	\$ 34,912,800	\$ 6,980,600	\$ 383,939	\$ 3,489,700	\$ 279,212	\$ 3,768,912	\$ 3,490,900	\$ 104,727
EDA 2014A Refdg - Sch Adm. Bldg <sup>6</sup>	44,000,000	34,925,000	13,631,625	1,765,000	1,702,125	3,467,125	33,160,000	11,929,500
<b>Schools Revenue Bond Total</b>		<b>\$ 41,905,600</b>	<b>\$ 14,015,564</b>	<b>\$ 5,254,700</b>	<b>\$ 1,981,337</b>	<b>\$ 7,236,037</b>	<b>\$ 36,650,900</b>	<b>\$ 12,034,227</b>
<b>Total Schools Debt Service</b>		<b>\$ 1,374,162,400</b>	<b>\$ 360,772,602</b>	<b>\$ 140,061,400</b>	<b>\$ 59,684,247</b>	<b>\$ 199,745,647</b>	<b>\$ 1,241,063,000</b>	<b>\$ 306,712,726</b>

Note - the Series 2011A New Money and Refunding are not reflected as all non-callable maturities were paid off in FY 2021.

<sup>1</sup> Chart Source: FY 2022 County Adopted Budget, Volume 2: Capital Construction and Other Operating Funds.

<sup>2</sup> Series 2014A included a new money component and a refunding component.

<sup>3</sup> Series 2016A included a new money component and a refunding component.

<sup>4</sup> Series 2020A included a new money component and a refunding component.

<sup>5</sup> Principal and interest will be paid by Fund 20000, Consolidated County and Schools Debt Service Fund.

<sup>6</sup> Principal and interest will be paid from a transfer in from Fund S10000, Public School Operating, in connection with a capital lease.

# Capital Projects Fund

*The Virginia Constitution requires that long-term debt be approved by voter referendum, and there is no statutory limit on the amount of debt the voters can approve.*

## Debt Level and Future Impact

In Virginia, school boards do not have taxing authority and are fiscally dependent on the local government. The Virginia Constitution requires that long-term debt be approved by voter referendum, and there is no statutory limit on the amount of debt the voters can approve.

The Fairfax County Board of Supervisors' policy on the county's debt management establishes guidelines to maintain its excellent bond ratings. The first guideline states that net debt as a percentage of estimated market value should always remain less than 3.0 percent. The chart below shows that the County's FY 2022 percentage of 1.13 percent is well within that guideline.

Net Debt as a Percentage of Market Value of Taxable Property (\$ in billions)			
Fiscal Year	Net Bonded Indebtedness <sup>1</sup>	Estimated Market Value <sup>2</sup>	Percentage
2018	\$2.9	\$253.5	1.15%
2019	\$2.9	\$262.4	1.10%
2020	\$2.9	\$271.8	1.06%
2021 (est)	\$3.0	\$281.1	1.07%
2022 (est)	\$3.2	\$288.4	1.13%

<sup>1</sup> The amount includes outstanding General Obligation Bonds and other tax supported debt obligations. Source: FY 2018 to FY 2020 Annual Comprehensive Financial Report and Fairfax County Department of Tax Administration; FY 2021 and FY 2022 Fairfax County Department of Management and Budget and Department of Tax Administration.

<sup>2</sup> Source: Fairfax County Department of Tax Administration and the Department of Management and Budget.

A second guideline established by the County is to maintain a ratio of debt service expenditures to Combined General Fund disbursements of less than 10 percent. As seen below in the county chart of Debt Service Requirements as a Percentage of Combined General Fund, Fairfax County's percentage of 7.80 for FY 2022 is within the guideline.

Debt Service Requirements as a Percentage of Combined General Fund Disbursements (\$ in millions)			
Fiscal Year	Debt Service Requirements <sup>1</sup>	General Fund Disbursements <sup>2</sup>	Percentage
2018	\$337.1	\$4,112.6	8.20%
2019	\$345.3	\$4,300.5	8.03%
2020	\$332.3	\$4,449.9	7.47%
2021 (est)	\$353.2	\$4,712.7	7.50%
2022 (est)	\$353.1	\$4,527.3	7.80%

<sup>1</sup> The amount includes total principal and interest payments on the County's outstanding tax supported debt obligations, including General Obligation Bonds, Economic Development Authority bonds, and other tax supported debt obligations budgeted in other funds. Sources: FY 2018 to FY 2020 Annual Comprehensive Financial Report; FY 2021 and FY 2022 Fairfax County Department of Management and Budget. The FY 2020 actual reflects a notable decrease due to the final payoff of two outstanding County debt issuances (Herrity and Pennino Administrative buildings and Capital Renewal loan).

<sup>2</sup> Sources: FY 2018 to FY 2020 Annual Comprehensive Financial Report; FY 2021 and FY 2022 estimate per Fairfax County Department of Management and Budget. The FY 2020 actual and FY 2021 estimate reflect the inclusion of County's respective expenses and remaining appropriation of its \$200.2 million in federal stimulus CARES Coronavirus Relief Funds.

The Fairfax County Board of Supervisors controls the degree to which FCPS can implement its Capital Improvement Program each year. Annually, the Board of Supervisors reviews cash requirements for capital project financing to determine the capacity to incur additional debt. Additional information about the [FY 2022 Adopted County Budget](#) can be found on the Fairfax County website.

Special Revenue Funds are used to account for proceeds of specific revenue sources, other than major capital projects, in which expenditures are restricted for a specific purpose. FCPS has three Special Revenue Funds: Food and Nutrition Services, Adult and Community Education, and Grants and Self-Supporting Programs.

Food and Nutrition Services Fund Statement <sup>1</sup>						
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised <sup>2</sup>	FY 2023 Proposed
<b>BEGINNING BALANCE, July 1<sup>3</sup></b>	\$ 19,371,675	\$ 17,916,914	\$ 6,569,746	\$ -	\$ 6,227,389	\$ 6,225,115
<b>REVENUE:</b>						
State Aid	\$ 1,390,484	\$ 1,350,769	\$ 894,380	\$ 1,448,727	\$ 1,448,727	\$ 1,533,116
Federal Aid	39,668,446	36,599,687	53,685,113	43,613,061	43,613,061	46,489,647
Food Sales	40,864,765	29,707,806	1,327,645	41,141,127	41,141,127	40,465,734
Other Revenue	296,228	312,208	1,360,727	170,359	170,359	36,183
<b>Total Revenue</b>	<b>\$ 82,219,924</b>	<b>\$ 67,970,471</b>	<b>\$ 57,267,865</b>	<b>\$ 86,373,274</b>	<b>\$ 86,373,274</b>	<b>\$ 88,524,680</b>
<b>TRANSFERS IN:</b>						
School Operating Fund	\$ -	\$ -	\$ 9,648,031	\$ -	\$ 1,800,000	\$ -
<b>Total Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,648,031</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>	<b>\$ -</b>
<b>Total Revenue and Transfers</b>	<b>\$ 82,219,924</b>	<b>\$ 67,970,471</b>	<b>\$ 66,915,896</b>	<b>\$ 86,373,274</b>	<b>\$ 88,173,274</b>	<b>\$ 88,524,680</b>
<b>Total Funds Available</b>	<b>\$ 101,591,599</b>	<b>\$ 85,887,385</b>	<b>\$ 73,485,642</b>	<b>\$ 86,373,274</b>	<b>\$ 94,400,663</b>	<b>\$ 94,749,795</b>
<b>EXPENDITURES:</b>						
Food and Nutrition Services General Reserve	\$ 83,470,027	\$ 79,852,360	\$ 67,194,263	\$ 86,373,274	\$ 88,175,547	\$ 88,524,680
Food and Nutrition Services General Reserve	\$ -	\$ -	\$ -	\$ -	\$ 6,225,115	\$ 6,225,115
<b>Total Disbursements</b>	<b>\$ 83,470,027</b>	<b>\$ 79,852,360</b>	<b>\$ 67,194,263</b>	<b>\$ 86,373,274</b>	<b>\$ 94,400,663</b>	<b>\$ 94,749,795</b>
Change in Inventory	\$ 204,658	\$ (534,721)	\$ 63,990	\$ -	\$ -	\$ -
<b>ENDING BALANCE, June 30</b>	<b>\$ 17,916,914</b>	<b>\$ 6,569,746</b>	<b>\$ 6,227,389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup>Does not add due to rounding.

<sup>2</sup>As presented to the School Board at the FY 2022 Midyear Budget Review on December 2, 2021.

<sup>3</sup>Any unused portion of the allocated Food and Nutrition Services General Reserve carries forward.

## Food and Nutrition Services Fund

Food and Nutrition Services (FNS) operates a year-round nationally recognized \$94.7 million community nutrition program. The primary goal of FNS is to support students' health, wellness, and readiness to learn while embracing the school system and its stakeholders. FNS offers a variety of healthy food choices, strives to exceed established government regulations, and proudly serves more than 140,000 customers daily during a normal school year. In FY 2022, the US Department of Agriculture (USDA) continued to reimburse schools and childcare centers for free meals to all students regardless of their income through the 2021-2022 school year.

Breakfast and lunch menus are planned by registered dietitian nutritionists and chefs in order to best meet students' personal, cultural, and therapeutic needs. FNS values feedback and partners with schools to host student taste events, conduct student surveys, and gather monthly information from customer report cards. FNS promotes school gardens and the Virginia Farm to School initiative with a strong commitment to serving seasonal and locally grown fresh produce. FNS also utilizes their own "All Star Lunch and Breakfast" concept that coincides with the Dietary Guidelines for Americans and MyPlate to assist students with selecting meals.

In addition, the FNS program since the beginning of the COVID-19 pandemic:

- Offers breakfast and lunch meal service at 190 schools and centers, serving more than 15,000,000 meals to students and families in FY 2021
- Publishes monthly menus on the lunch app, Nutrislice, with access to manufacturer labels, nutrient content, and allergens

*FCPS' program provides all customers with the nutrition education and skills necessary to value health and wellness.*

*The Food and Nutrition Services program serves breakfast in 190 schools and centers.*

## Special Revenue Funds

*Food and Nutrition Services partners with the school and community Partnership for a Healthier Fairfax to focus on wellness initiatives.*

- Sponsors the US Department of Agriculture's (USDA) Fresh Fruit and Vegetable Program at VDOE selected elementary schools which offers students a fresh fruit or vegetable afternoon snack
- Provides vending services to schools, centers, and school administration offices
- Participates in the USDA Summer Food Service Program, which offers all children 18 years of age and under nutritious and no-cost breakfasts and lunches at eligible sites when school is not in session

Prior to the pandemic, FNS provided the below services. During the pandemic services have been modified or eliminated but will be re-evaluated.

- Provides snacks to School-Age Child Care (SACC) Programs
- Serves as advisors for dietetic internships for various universities and distance learning programs
- Partners with the school and community Partnership for a Healthier Fairfax, focused on wellness initiatives
- Participates in the USDA Community Eligibility Provision (CEP), which provides no-cost breakfast and lunches to all students at 19 eligible schools
- Collaborates with Real Food for Kids to implement salad bars at elementary schools
- Provides rotational outdoor barbecues for elementary schools, scheduled with school administration as a way to present an enhanced meal line service
- Offers daily outdoor barbecues at high schools, a unique meal line service provided in addition to the offerings currently in place

### Central Distribution

The Food Services Distribution Center is located in the Woodson complex. The staff includes a supervisor, a foreman, and truck drivers. Approximately 60 percent of all purchases and USDA commodities are delivered to the center and distributed by leased trucks to school kitchens. The center has storage facilities for dry, refrigerated, and frozen foods. To reduce food costs, procurement methods are continually analyzed and purchases are made by the truckload for high volume items. Operational and handling costs incurred are offset by reduced food costs and warehouse efficiency.

### Revenue

In FY 2022 the USDA extended flexibility to allow free meals to continue being provided to all students throughout the 2021-2022 school year, including breakfast and lunch. Due to this extension, the main source of revenue for this fund in FY 2022 is the federal reimbursement. The current subsidy that FCPS receives per Seamless Summer Option (SSO) meal reimbursement rate is \$2.46 per student for breakfast and \$4.32 per student for lunch. Prior to the pandemic, during normal operations, the two major sources of revenue for this fund were food sales and federal revenue. Federal aid is based on cash reimbursements and commodities. The reimbursement rate is determined annually by the federal government under the National School Lunch and Child Nutrition Acts. FCPS receives the per-lunch reimbursement rate of \$0.40 for paying students, \$3.18 for students eligible for reduced-priced meals, and \$3.58 for students eligible for free meals. In addition, FCPS receives \$0.40 per reimbursable meal served through the USDA commodities. Students eligible for reduced-price meals (\$0.30 for breakfast and \$0.40 for lunch) receive meals at no cost subsidized by the FNS fund.

## Prices

FCPS' breakfast and lunch prices will remain unchanged in FY 2023. The fund has absorbed major increases in the cost of food and employee compensation while continuing to offer breakfast and lunches at no cost to students eligible for reduced-price meals. A comparison of meal prices across WABE jurisdictions follows.

Comparison of Division Meal Prices Across WABE Jurisdictions School Year 2020-2021*			
	Breakfast Prices		Lunch Prices
	All Students	Elementary	Middle/High
Alexandria City	\$1.75	\$2.85	\$2.85/\$3.05
Arlington County	\$1.75	\$3.05	\$3.15
<b>Fairfax County</b>	<b>\$1.75</b>	<b>\$3.25</b>	<b>\$3.50</b>
Falls Church City	\$2.50	\$3.25	\$4.00
Loudoun County	\$2.10	\$3.05	\$3.15
Manassas City	\$1.45	\$2.60	\$2.70
Manassas Park City	\$1.50	\$3.10	\$3.10
Montgomery County	\$1.30	\$2.55	\$2.80
Prince William County	\$1.50	\$2.50	\$2.65/\$2.75

\*The USDA will continue reimbursing schools and childcare centers for free meals to all students regardless of their income through the 2021-2022 school year.

Source: [2021 Washington Area Boards of Education \(WABE\) Guide](#)

## Accounting Basis

The Food and Nutrition Services Fund is a special revenue fund and follows the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available, and expenditures are recognized when the liability is incurred.

Food and Nutrition Services Fund* (\$ in millions)							
	FY 2022		FY 2023	Change		Change	
	Approved	Revised	Proposed	Approved to Proposed Amount	Proposed Percent	Revised to Proposed Amount	Proposed Percent
<b>Budget</b>	\$ 86.4	\$ 94.4	\$ 94.7	\$ 8.4	9.7%	\$ 0.3	0.4%
<b>Positions</b>	55.5	55.5	56.5	1.0	1.8%	1.0	1.8%

\*Does not add due to rounding.

## Explanation of Significant Fund and Position Changes

The FY 2023 Proposed Budget for the Food and Nutrition Services Fund totals \$94.7 million and includes 56.5 positions. This is an increase of \$8.4 million, or 9.7 percent, over the FY 2022 Approved Budget and an increase of \$0.3 million, or 0.4 percent, over the FY 2022 Revised Budget. There is also an increase of a 1.0 tradesperson position as compared to the FY 2022 Approved and Revised Budgets.

Revenue and transfers for this fund total \$88.5 million. This represents a net increase of \$2.2 million, or 2.5 percent, over the FY 2022 Approved Budget primarily due to projected increases in revenue of \$3.0 million from state and federal aid offset by decreases of \$0.8 million in food sales and other sources. In addition, the revenue budget represents an increase of \$0.4 million, or 0.4 percent, over the FY 2022 Revised Budget due to the increases in federal aid offset by a decrease in food sales and a one-time transfer of \$1.8 million in FY 2022 to support computer equipment

## FCPS FY 2023 Proposed Meal Prices

	FY 2022*	FY 2023
	<b>Breakfast</b>	
Students	\$1.75	\$1.75
Reduced-Price	FREE	FREE
Adults	\$2.20	\$2.20
<b>Lunch</b>		
Elementary	\$3.25	\$3.25
Middle & High	\$3.50	\$3.50
Reduced-Price	FREE	FREE
Adults	\$4.50	\$4.50

\*USDA extended flexibility to allow free meals to continue in FY 2022.

## FCPS Lunch Price History\* FY 2014 - FY 2023

Fiscal Year	Student Lunch	
	ES	MS/HS
2023	\$ 3.25	\$ 3.50
2022	\$ 3.25	\$ 3.50
2021	\$ 3.25	\$ 3.50
2020	\$ 3.25	\$ 3.50
2019	\$ 3.25	\$ 3.50
2018	\$ 3.00	\$ 3.25
2017	\$ 3.00	\$ 3.25
2016	\$ 2.90	\$ 3.00
2015	\$ 2.90	\$ 3.00
2014	\$ 2.65	\$ 2.75

\*These prices are based on the normal costs of the meals and do not include the costs charged to students who qualify for reduced-price meals.

## Special Revenue Funds

*FCPS Food and Nutrition Services has developed innovative initiatives such as Breakfast in the Classroom, Super Snacks, Real Food for Kids salad bars, outdoor barbeques, rotational barbeques, and the Fresh Fruit and Vegetable program.*

and software upgrades at school sites, equipment replacement at the Food Service Warehouse, and replacement of several pieces of large kitchen equipment and related supplies.

Total expenditures including all operational and administrative costs for this fund for FY 2023 are \$94.7 million. This represents a net increase of \$8.4 million, or 9.7 percent, over the FY 2022 Approved Budget and a net increase of \$0.3 million, or 0.4 percent, over the FY 2022 Revised Budget. The FY 2023 Proposed Budget includes a step increase for all eligible employees, a 4.0 percent market scale adjustment for all employees, employee benefit rate changes, and an adjustment for employee turnover. The increase over the FY 2022 Approved Budget is also due to an increase in the general reserve of \$6.2 million, and an increase in food products of \$1.3 million. The increase over the FY 2022 Revised Budget is primarily due to compensation and food product cost increases, offset by a decrease of \$1.8 million due to a one-time equipment fund transfer in FY 2022.

The FY 2023 Proposed Budget includes a total of 56.5 positions which is an increase of a 1.0 tradesperson position as compared to the FY 2022 Approved and Revised Budgets. The position increase is for a new warehouse driver to support the increase in receivable food products and meal services related to the pandemic.

Adult and Community Education Fund Statement <sup>1</sup>						
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Actual	Actual	Approved	Revised <sup>2</sup>	Proposed
<b>BEGINNING BALANCE, July 1</b>	\$ (86,484)	\$ 9,139	\$ (224,117)	\$ -	\$ (557,874)	\$ -
<b>REVENUE:</b>						
State Aid	\$ 1,069,871	\$ 1,073,523	\$ 1,221,984	\$ 1,080,364	\$ 1,080,364	\$ 1,221,984
Federal Aid	2,101,082	1,924,265	1,965,652	2,209,820	2,278,874	2,343,490
Tuition	5,041,836	3,658,285	2,375,949	4,033,603	4,033,603	4,033,603
Industry, Foundation, Other	125,412	103,759	13,300	102,771	102,771	78,752
<b>Total Revenue</b>	\$ 8,338,201	\$ 6,759,831	\$ 5,576,884	\$ 7,426,558	\$ 7,495,611	\$ 7,677,828
<b>TRANSFERS IN:</b>						
School Operating Fund	\$ 321,484	\$ 975,000	\$ 1,201,537	\$ 975,000	\$ 1,535,709	\$ 1,004,250
<b>Total Transfers In</b>	\$ 321,484	\$ 975,000	\$ 1,201,537	\$ 975,000	\$ 1,535,709	\$ 1,004,250
<b>Total Revenue and Transfers</b>	\$ 8,659,685	\$ 7,734,831	\$ 6,778,421	\$ 8,401,558	\$ 9,031,320	\$ 8,682,078
<b>Total Funds Available</b>	\$ 8,573,201	\$ 7,743,970	\$ 6,554,305	\$ 8,401,558	\$ 8,473,446	\$ 8,682,078
<b>EXPENDITURES</b>	\$ 8,564,062	\$ 7,968,086	\$ 7,112,179	\$ 8,401,558	\$ 8,473,446	\$ 8,682,078
<b>ENDING BALANCE, June 30</b>	\$ 9,139	\$ (224,117)	\$ (557,874)	\$ -	\$ -	\$ -
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ 25,526	\$ 50,465	\$ 43,903	\$ -	\$ -	\$ -
<b>AVAILABLE ENDING BALANCE</b>	\$ (16,387)	\$ (274,581)	\$ (601,778)	\$ -	\$ -	\$ -

<sup>1</sup>Does not add due to rounding.

<sup>2</sup>As presented to the School Board at the FY 2022 Midyear Budget Review on December 2, 2021.

## Adult and Community Education Fund

Adult and Community Education (ACE) offers lifelong literacy programs and educational opportunities for all residents and students of Fairfax County through creative use of instruction and implementation of best academic and business practices. ACE programming typically offers approximately 4,000 courses with 20,000 enrollments annually. The core ACE mission is to preserve an operationally efficient adult education program that meets state and local requirements and provides opportunities for better alignment with the Division's mission both for lifelong learning and career development.

ACE offers a combination of face-to-face and virtual education opportunities with an emphasis on Adult English for Speakers of Other Languages (ESOL) classes; workforce and career development, apprenticeship, business and computer certifications; health and medical career certifications, and workplace training. ACE also offers the Driver Education 9-12 program, including Behind-the-Wheel training, and typically offers K-12 enrichment programs. In addition, ACE collaborates with regional organizations that promote workforce development and with the Fairfax County government to ensure that vital, popular, and targeted enrichment classes such as world languages, culinary arts, personal improvement, and lifelong learning are offered. Programs have projected revenue targets. Face-to-face classes are held in key FCPS anchor sites throughout the County and virtual classes are held on the web conferencing systems used by FCPS. In FY 2023, the ACE programs will continue to recover from the impact of the global pandemic by increasing in-person learning opportunities and maintaining an array of virtual course offerings.

*Adult and Community Education (ACE) offers lifelong literacy programs and educational opportunities for all residents and students of Fairfax County.*

## Special Revenue Funds

### Accounting Basis

The ACE Fund is a special revenue fund that follows the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available, and expenditures are generally recognized when the liability is incurred.

Adult and Community Education Fund (\$ in millions)							
	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
<b>Budget</b>	\$ 8.4	\$ 8.5	\$ 8.7	\$ 0.3	3.3%	\$ 0.2	2.5%
<b>Positions</b>	32.9	32.9	32.9	-	0.0%	-	0.0%

### Explanation of Significant Fund and Position Changes

The FY 2023 Proposed Budget for the Adult and Community Education (ACE) Fund totals \$8.7 million, which represents an increase of \$0.3 million, or 3.3 percent, over the FY 2022 Approved Budget and an increase of \$0.2 million, or 2.5 percent over the FY 2022 Revised Budget. A transfer from the School Operating Fund supports the Adult ESOL Program and is used to better align funding with local grant match requirements, as well as supporting other programming for adults, the Behind-the-Wheel driver training program, and K-12 enrichment programs.

Total revenue and transfers for the ACE fund for the FY 2023 Proposed Budget totals \$8.7 million. This represents a net increase of \$0.3 million, or 3.3 percent, over the FY 2022 Approved Budget and a decrease of \$0.3 million or 3.9 percent from the FY 2022 Revised Budget. The increase over the FY 2022 Approved budget is due to an increase in state aid of \$0.1 million, primarily from increased funding for driver education, award increases in the Adult Education and Family Literacy Act (AEFLA) grants of \$0.1 million, and an increase in the transfer from the School Operating Fund of \$29,250 to support administrative overhead costs and compensation increases. The decrease from the FY 2022 Revised Budget is due to a one-time transfer of \$0.6 million, recognized as part of the FY 2021 Final Budget Review to cover the FY 2021 shortfall, offset by the FY 2023 increases in state aid and grant awards.

The FY 2023 ACE Fund expenditure projection totals \$8.7 million and reflects a \$0.3 million, or 3.3 percent, increase over the FY 2022 Approved Budget, and an increase of \$0.2 million, or 2.5 percent, over the FY 2022 Revised Budget. The FY 2023 Proposed Budget includes a step increase for all eligible employees, a 4.0 percent market scale adjustment for all employees, employee benefit rate changes, and an adjustment for employee turnover. The increase over the approved and revised budgets is also due to corresponding expense increases related to state aid and grant awards recognized in the FY 2022 Revised Budget and the FY 2023 Proposed Budget.

## Grants and Self-Supporting Programs Fund Statement<sup>1</sup>

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised <sup>2</sup>	FY 2023 Proposed
<b>BEGINNING BALANCE, July 1</b>						
Grants	\$ 15,065,981	\$ 16,468,389	\$ 16,655,014	\$ -	\$ 20,024,167	\$ -
Summer School	<u>6,177,937</u>	<u>7,447,104</u>	<u>7,440,798</u>	<u>3,962,299</u>	<u>11,482,978</u>	<u>3,962,299</u>
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$ 21,243,918</b>	<b>\$ 23,915,493</b>	<b>\$ 24,095,812</b>	<b>\$ 3,962,299</b>	<b>\$ 31,507,145</b>	<b>\$ 3,962,299</b>
<b>RECEIPTS:</b>						
<b>Grants</b>						
State Aid	\$ 9,306,704	\$ 8,756,532	\$ 1,739,182	\$ 8,185,261	\$ 16,366,397	\$ 8,237,261
Federal Aid	40,097,090	36,780,036	42,725,701	37,578,957	61,566,694	37,659,835
Industry, Foundation, Other	1,187,016	603,016	1,035,339	-	812,185	-
Grants Reserve	-	-	-	6,000,000	6,000,000	6,000,000
<b>Summer School</b>						
State Aid	1,056,402	877,559	644,534	-	-	-
Tuition	2,682,716	2,804,827	2,089,899	2,407,100	2,407,100	2,291,000
Industry, Foundation, Other	<u>114,585</u>	<u>114,022</u>	<u>42,014</u>	<u>20,000</u>	<u>20,000</u>	<u>10,000</u>
<b>Total Receipts</b>	<b>\$ 54,444,513</b>	<b>\$ 49,935,991</b>	<b>\$ 48,276,668</b>	<b>\$ 54,191,317</b>	<b>\$ 87,172,376</b>	<b>\$ 54,198,096</b>
<b>TRANSFERS IN:</b>						
School Operating Fund (Grants)	\$ 10,452,863	\$ 11,842,425	\$ 12,614,847	\$ 12,724,661	\$ 12,724,661	\$ 13,096,815
School Operating Fund (Summer School)	7,756,398	7,756,398	7,756,398	7,756,398	7,756,398	7,756,398
Cable Communications Fund (Grants)	<u>3,352,319</u>	<u>2,260,414</u>	<u>1,886,781</u>	<u>1,886,781</u>	<u>2,179,486</u>	<u>2,179,486</u>
<b>Total Transfers In</b>	<b>\$ 21,561,580</b>	<b>\$ 21,859,237</b>	<b>\$ 22,258,026</b>	<b>\$ 22,367,840</b>	<b>\$ 22,660,545</b>	<b>\$ 23,032,699</b>
<b>Total Funds Available</b>	<b>\$ 97,250,012</b>	<b>\$ 95,710,721</b>	<b>\$ 94,630,507</b>	<b>\$ 80,521,457</b>	<b>\$ 141,340,066</b>	<b>\$ 81,193,094</b>
<b>EXPENDITURES:</b>						
Grants	\$ 62,993,583	\$ 60,055,798	\$ 56,632,697	\$ 60,375,660	\$ 113,673,590	\$ 61,173,396
Unallocated Grants	-	-	-	6,000,000	6,000,000	6,000,000
Summer School	<u>10,340,935</u>	<u>11,559,111</u>	<u>6,490,665</u>	<u>11,425,568</u>	<u>15,277,837</u>	<u>11,795,589</u>
<b>Total Expenditures</b>	<b>\$ 73,334,519</b>	<b>\$ 71,614,908</b>	<b>\$ 63,123,362</b>	<b>\$ 77,801,228</b>	<b>\$ 134,951,427</b>	<b>\$ 78,968,985</b>
<b>RESERVES:</b>						
Summer School Reserve	\$ -	\$ -	\$ -	\$ 2,720,229	\$ 6,388,639	\$ 2,224,109
<b>Total Disbursements</b>	<b>\$ 73,334,519</b>	<b>\$ 71,614,908</b>	<b>\$ 63,123,362</b>	<b>\$ 80,521,457</b>	<b>\$ 141,340,066</b>	<b>\$ 81,193,094</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 23,915,493</b>	<b>\$ 24,095,812</b>	<b>\$ 31,507,145</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	265,484	851,758	514,376	-	-	-
<b>Available Ending Balance</b>	<b>\$ 23,650,009</b>	<b>\$ 23,244,054</b>	<b>\$ 30,992,769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup>Does not add due to rounding.

<sup>2</sup>As presented to the School Board at the FY 2022 Midyear Budget Review on December 2, 2021.

## Grants and Self-Supporting Programs Fund

The Grants and Self-Supporting Programs Fund consists of two subfunds: the Grants Subfund and the Summer School and Standards of Learning (SOL) Remediation Subfund. The FY 2023 budget for this special revenue fund is \$81.2 million and includes 542.3 positions. This represents an increase of \$0.7 million, or 0.8 percent, over the FY 2022 Approved Budget and a decrease of \$60.1 million, or 42.6 percent, from the FY 2022 Revised Budget. The fund is projected to increase by 7.9 positions over the FY 2022 Approved Budget and a decrease of 10.5 positions from the FY 2022 Revised Budget.

### Grants Subfund

This portion of the Grants and Self-Supporting Programs Fund consists of programs that are funded from federal, state, and private industry sources, or are self-supporting. The FY 2023 Proposed Budget totals \$67.2 million and 533.8 positions, which is an increase of \$0.8 million, or 1.2 percent, over the FY 2022 Approved Budget and a decrease of \$52.5 million, or 43.9 percent, from the FY 2022 Revised Budget.

# Special Revenue Funds

Since actual grant awards for FY 2023 are unknown at this time, program estimates are based on FY 2022 awards. Adjustments due to actual award notifications are typically made in the first quarter of the fiscal year. In the current economic environment, it is uncertain if grants will maintain level funding in future years.

	Grants Subfund <sup>1</sup>					
	FY 2022 Approved		FY 2023 Proposed		Variance	
	Amount	Positions	Amount	Positions	Amount	Positions
<b>Federally Funded</b>						
<b>Title I, Part A</b>	\$ 25.0	187.1	\$ 25.0	188.7	\$ -	1.6
Provides funds for staff and resources to schools with the highest level of poverty to ensure children receive a fair, equitable, and high-quality education and to close educational achievement gaps.						
<b>Title II, Part A</b>	3.4	12.0	3.8	16.3	0.3	4.3
Provides funds to increase student academic achievement by improving and increasing the number of highly qualified teachers, principals, and assistant principals.						
<b>Title III</b>	4.2	13.0	4.3	13.0	0.1	0.0
Provides funds to ensure that English learners (EL) attain English proficiency and develop high levels of academic achievement in English.						
<b>Title III, Immigrant and Youth</b>	0.2	0.0	0.0	0.0	0.0	0.0
Provides funds to ensure that immigrant students attain English proficiency and develop high levels of academic achievement in English.						
<b>Head Start<sup>2</sup></b>	2.0	0.0	2.0	0.0	0.0	0.0
Provides funds to promote school readiness for children from birth to age five from low-income families by enhancing their cognitive, social, and emotional development.						
<b>Early Head Start<sup>2</sup></b>	1.2	0.0	1.2	0.0	0.0	0.0
Provides funds for intensive comprehensive child development and family support services to low-income infants, toddlers, pregnant women, and their families.						
<b>Medicaid</b>	3.1	14.5	3.0	14.5	(0.1)	0.0
Reimbursement for health-related services provided by Fairfax County Public Schools to children enrolled in the Medicaid program.						
<b>Stop School Violence</b>	0.0	0.0	0.0	0.0	(0.0)	0.0
Provides funds to develop and implement an interactive online video training program designed to teach students, staff, and community stakeholders how to recognize, respond to, and report behaviors that may be indicative of potential acts of violence.						
<b>USDA</b>	1.5	0.0	1.5	0.0	0.0	0.0
Reimbursement for meals that meet the Child and Adult Care Food Program (CACFP) criteria in the PreK and Early Head Start Program.						
<b>Others &lt; \$200,000</b>	0.1	0.7	0.1	0.7	0.0	0.0
These grants include Interpreter Training, and McKinney Vento.						
<b>State Funded</b>						
<b>State Technology Plan</b>	5.1	0.0	5.1	0.0	0.1	0.0
Provides funds to enhance personalized, equitable student learning experiences, support innovative professional learning, and create cultures of change through innovative leadership practices with technology.						
<b>Juvenile Detention Ctr</b>	2.4	16.0	2.4	16.0	0.0	0.0
Provides funds for full-day educational services to school-aged students who are residing at the detention center.						
<b>Jail Program</b>	0.4	2.5	0.4	2.5	0.0	0.0
Provides funds for special education services to school-aged students who are residing at the detention center.						
<b>Others &lt; \$200,000</b>	0.3	3.2	0.3	3.2	0.0	0.0
These grants include Individual Student Alternative Education Plan (ISAEP), Jobs for VA Graduates, and Transition Support Resource Center.						
<b>Privately Funded/Self-Supporting</b>						
<b>Cable Communications</b>	1.9	23.0	2.2	23.0	0.3	0.0
Provides funds from cable franchise operating fees to support the Fairfax County Public Schools Learning Channels.						
<b>Locally Funded</b>						
<b>PreK</b>	10.8	202.0	11.0	204.0	0.2	2.0
Provides funds for a full-day program that primarily serves income-eligible children who are four years old by September 30.						
<b>PreK/VPI<sup>2</sup></b>	9.0	0.0	10.0	0.0	1.0	0.0
Provides funds for a quality preschool program that serves at-risk four-year-olds unserved by the federal Head Start program.						
<b>Head Start</b>	1.2	34.0	1.3	34.0	0.1	0.0
Local portion of Federal Head Start Program.						
<b>Early Head Start</b>	0.3	18.0	0.3	18.0	0.0	0.0
Local portion of Federal Early Head Start Program.						
<b>Cable Communications</b>	0.4	0.0	0.4	0.0	0.0	0.0
Local portion of Cable Communications program.						
<b>Grant Reserve</b>	6.0	0.0	6.0	0.0	0.0	0.0
Less: WPFO	(12.3)	0.0	(13.3)	0.0	0.0	0.0
<b>Subfund Total</b>	<b>\$ 66.4</b>	<b>526.0</b>	<b>\$ 67.2</b>	<b>533.8</b>	<b>\$ 0.8</b>	<b>7.9</b>

<sup>1</sup>Does not add due to rounding.

<sup>2</sup>Offset by Work Performed for Others (WPFO).

### Summer School Subfund

The Summer School and SOL Remediation Subfund consists of mandatory Extended School Year for special education, self-supporting enrichment programs, limited credit recovery courses, SOL remediation for term graduates, Summer Learning programs for students, and the Bridge to Kindergarten program.

The FY 2023 Proposed Budget for Summer School and SOL Remediation Subfund is \$14.0 million and includes 8.5 positions. This reflects a decrease of \$0.1 million, or 1.0 percent, from the FY 2022 Approved Budget and is a decrease of \$7.6 million, or 35.3 percent, from the FY 2022 Revised Budget. The decrease from the approved budget is primarily due to a decrease in anticipated enrollment for the Institute for the Arts (IFTA) program and the economics and personal finance course offset by an increase in anticipated enrollment for the high school remediation program. The decrease from the revised budget is primarily due to unspent funds from the prior year that are carried over to the next fiscal year. In FY 2023, summer school will continue to be enhanced to address learning loss and provide enrichment opportunities by utilizing federal stimulus ARP ESSER III grant funds which were budgeted within the School Operating Fund. Summer School programs include:

- Special Education Extended School Year program: The FY 2023 budget for the Special Education Extended School Year program is \$4.0 million. This program provides the services defined by an IEP team, which determines whether a student's learning goals achieved during the school year will be significantly impacted if the student does not receive services during an extended break.
- Transportation: The FY 2023 budget for transportation is \$2.8 million. Buses transport students from select FCPS high schools to designated Summer School program sites.
- High School Summer programs: The FY 2023 budget for High School Summer programs is \$2.1 million. These programs include the Credit Recovery Academy (CRA), Online Campus, and self-directed Economics and Personal Finance.
- Summer Learning programs: The FY 2023 budget for Summer Learning programs is \$4.2 million. These programs include the IFTA program, the Young Scholars program, and Tech Adventure Camp (TAC). Summer Learning programs allow students to sharpen their skills, to learn something new, or to participate in enrichment camps and institutes.
- Bridge to Kindergarten: The FY 2023 budget for Bridge to Kindergarten is \$0.6 million. This program is designed to support students who have not had formal preschool before starting kindergarten.
- Thomas Jefferson Summer School program: The FY 2023 budget for the Thomas Jefferson Summer School program is \$0.3 million. This program gives students the opportunity to pursue their passion for science and engineering.

### Accounting Basis

The Grants and Self-Supporting Programs Fund is a special revenue fund that follows the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available, and expenditures are generally recognized when the liability is incurred.

*The Summer School and SOL Remediation Subfund consists of mandatory Extended School Year for special education, self-supporting enrichment programs, limited credit recovery courses, SOL remediation for term graduates, Summer Learning programs for students, and the Bridge to Kindergarten program.*

# Special Revenue Funds

**Grant Types**

**Competitive**  
Funding is based on the merits of the application, and recipients are not predetermined.

**Entitlement**  
All applicants who meet the minimum requirements of the application process are entitled to receive money.

Grants and Self-Supporting Programs Fund (\$ in millions)							
	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
<b>Budget</b>	\$ 80.5	\$ 141.3	\$ 81.2	\$ 0.7	0.8%	\$ (60.1)	-42.6%
<b>Positions</b>	534.5	552.8	542.3	7.9	1.5%	(10.5)	-1.9%

### Explanation of Significant Fund and Position Changes

The FY 2023 Proposed Budget for the Grants and Self-Supporting Programs fund is \$81.2 million, which represents an increase of \$0.7 million, or 0.8 percent, over the FY 2022 Approved Budget and a decrease of \$60.1 million, or 42.6 percent, from the FY 2022 Revised Budget.

Total revenue for the Grants and Self-Supporting Programs fund is \$54.2 million. This represents an increase of \$6,778 over the FY 2022 Approved Budget and a decrease of \$33.0 million, or 37.8 percent, from the FY 2022 Revised Budget. The FY 2022 Revised Budget includes the appropriation of unspent grant awards and summer school funds from the prior year that are carried forward and reflected in the FY 2022 Revised Budget as well as new and revised grant awards recognized at the FY 2022 Midyear Budget Review.

The FY 2023 transfer from the School Operating Fund totals \$23.0 million. This represents an increase of \$0.7 million, or 3.0 percent, over the FY 2022 Approved Budget, and a increase of \$0.4 million, or 1.6 percent, over the FY 2022 Revised Budget. The increase over the proposed budget is due to compensation increases for the PreK and Early Head Start Program, as well as an increase to the award for the Cox Communication Cable grant that supports the production of cable Channels 21, 25, and 99. The increase over the revised budget is due to the increase in support of the PreK and Early Head Start program.

The FY 2023 Grants and Self-Supporting expenditure projection totals \$81.2 million. This represents an increase of \$0.7 million, or 0.8 percent, over the FY 2022 Approved Budget, and a decrease of \$60.1 million, or 42.6 percent, from the FY 2022 Revised Budget. The increase over the approved budget is due to an increase in the Grants Subfund of \$0.8 million offset by a decrease of \$0.1 million in the Summer School and SOL Remediation Subfund. The Grants Subfund increased by \$0.8 million due to increased funding for the State Technology Plan, Cox Cable Communications, Title II, Title III Part A, and locally funded PreK and Early Head Start program offset by a decrease in the Title III Immigrant and Youth, Medicaid, and the Stop School Violence grant. The FY 2022 Revised Budget includes the appropriation of unspent grant awards and summer school funds from the prior year that are carried forward and reflected in the FY 2022 Revised Budget as well as new and revised grant awards recognized at the FY 2022 Midyear Budget Review. The FY 2023 Proposed Budget includes employee benefit rate changes and an adjustment for employee turnover.

The FY 2023 Proposed Budget also includes an increase of 7.9 positions over the FY 2022 Approved Budget, which is due primarily to the increase of 1.6 Title I position, 2.0 PreK and Early Head Start program positions, and 4.3 Title II positions.

Internal Service funds account for the financing of goods and services provided by one department to other departments within FCPS on a cost reimbursement basis. FCPS has two Internal Service Funds: the School Insurance and School Health and Flexible Benefits funds.

School Insurance Fund Statement <sup>1</sup>							
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	
	Actual	Actual	Actual	Approved	Revised <sup>2</sup>	Proposed	
<b>BEGINNING BALANCE, July 1</b>	\$ 51,146,614	\$ 50,659,388	\$ 49,824,288	\$ 48,319,083	\$ 52,991,181	\$ 52,803,057	
<b>REVENUE:</b>							
<b>Workers' Compensation</b>							
School Operating Fund	\$ 9,238,928	\$ 10,461,829	\$ 10,738,928	\$ 10,738,928	\$ 10,738,928	\$ 10,738,928	
Food and Nutrition Services Fund	324,284	324,284	324,284	324,284	324,284	324,284	
<b>Other Insurance</b>							
School Operating Fund	4,468,127	4,468,127	4,468,127	6,008,127	6,008,127	6,283,127	
Insurance Proceeds	149,968	273,607	75,592	200,000	200,000	-	
<b>Total Revenue</b>	\$ 14,181,307	\$ 15,527,847	\$ 15,606,931	\$ 17,271,339	\$ 17,271,339	\$ 17,346,339	
<b>Total Funds Available</b>	\$ 65,327,922	\$ 66,187,234	\$ 65,431,219	\$ 65,590,422	\$ 70,262,520	\$ 70,149,396	
<b>EXPENDITURES:</b>							
<b>Workers' Compensation</b>							
Administration	\$ 574,217	\$ 526,789	\$ 545,611	\$ 707,436	\$ 714,099	\$ 823,379	
Claims Paid	8,286,981	8,341,699	6,120,322	9,170,000	9,170,000	9,170,000	
Claims Management	1,083,733	928,014	817,172	1,205,000	1,205,000	1,205,000	
Other Insurance	4,723,603	6,566,444	4,956,933	6,362,030	6,370,365	6,637,030	
Allocated Reserve	-	-	-	1,732,772	2,566,321	2,077,251	
<b>Subtotal Expenditures</b>	\$ 14,668,534	\$ 16,362,946	\$ 12,440,038	\$ 19,177,238	\$ 20,025,785	\$ 19,912,660	
<b>Net Change in Accrued Liability</b>							
Workers' Compensation	\$ 1,045,791	\$ 2,222,901	\$ 2,517,509	\$ -	\$ -	\$ -	
Other Insurance	(126,753)	(526,467)	1,306,042	-	-	-	
<b>Subtotal Net Change in Accrued Liability</b>	\$ 919,038	\$ 1,696,434	\$ 3,823,551	\$ -	\$ -	\$ -	
<b>ENDING BALANCE, June 30</b>	\$ 50,659,388	\$ 49,824,288	\$ 52,991,181	\$ 46,413,184	\$ 50,236,735	\$ 50,236,735	
<b>Less:</b>							
Outstanding Encumbered Obligations	\$ 212,843	\$ 225	\$ 14,998	\$ -	\$ -	\$ -	
<b>Available Ending Balance</b>	\$ 50,446,545	\$ 49,824,063	\$ 52,976,184	\$ 46,413,184	\$ 50,236,735	\$ 50,236,735	
<b>Less Restricted Reserves:</b>							
Workers' Comp. Accrued Liability	\$ 38,337,684	\$ 40,560,585	\$ 43,078,094	\$ 40,560,585	\$ 43,078,094	\$ 43,078,094	
Other Insurance Accrued Liability	6,252,313	5,852,599	7,158,641	5,852,599	7,158,641	7,158,641	
Reserve for Catastrophic Occurrences	5,856,548	3,410,879	2,739,449	-	-	-	
<b>Total Reserves</b>	\$ 50,446,545	\$ 49,824,063	\$ 52,976,184	\$ 46,413,184	\$ 50,236,735	\$ 50,236,735	
<b>Total Reserves</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

<sup>1</sup>Does not add due to rounding.

<sup>2</sup>As presented to the School Board at the FY 2022 Midyear Review on December 2, 2021.

## School Insurance Fund

The School Insurance Fund provides for the administration of the workers' compensation program, a state required benefit for employees that have sustained an injury on the job or occupational illness; the centralization of self-insurance accounts for liability; and the purchase of commercial insurance. FCPS is exposed to various risks of loss related to torts; theft; damage and destruction of assets; data breach; errors and omissions; employee illnesses and injuries; and natural disasters. The School Board believes it is cost effective to manage these risks using a combination of self-insurance and the purchase of commercial insurance policies.

Fund liabilities include costs for claims settlements, claims expenses, and claims that have been incurred but not reported (IBNR) to date. Since actual liability claims depend on complex factors such as inflation, changes in governing laws and standards, and court awards, the process used in computing the Division's liability exposure is re-

## Internal Service Funds

*Reserves are maintained in the School Insurance Fund to manage FCPS' exposure to both actuarially determined outstanding liabilities and unforeseeable catastrophic losses.*

evaluated periodically to take into consideration the history, frequency, and severity of recent claims, and other economic and social factors. These liabilities are computed using a combination of actual claims experience and actuarially determined amounts. Reserves are maintained in the School Insurance Fund to manage exposure to both actuarially determined outstanding liabilities and unforeseeable catastrophic losses.

The Office of Benefit Services in the Department of Human Resources administers the workers' compensation program in conjunction with an independent claims service company. Effective January 1, 2021, FCPS' workers' compensation program transitioned to a new independent claims service company following a competitive selection process. Sedgwick was selected for its expertise in program management, improved management, employee communications, and updated technologies. The Risk Management section in the Department of Financial Services self-administers all insurance programs other than workers' compensation. The School Insurance Fund includes a total of 11.8 positions, of which 7.3 positions support the Workers' Compensation program, and 4.5 positions support the Risk Management program for commercial property and liability insurance, surety bonds, and fiduciary insurance.

### Accounting Basis

The School Insurance Fund is an internal service fund and follows the accrual basis of accounting. Under this method, revenues are recognized when earned, and expenses are recognized when incurred.

School Insurance Fund (\$ in millions)								
	FY 2022		FY 2023		Change		Change	
	Approved	Revised	Proposed	Approved	Proposed	Amount	Percent	Revised to Proposed
				Amount				Amount
								Percent
<b>Budget</b>	\$ 19.2	\$ 20.0	\$ 19.9	\$ 0.7		3.8%	\$ (0.1)	-0.6%
<b>Positions</b>	9.3	9.3	11.8	2.5		27.0%	2.5	27.0%

### Explanation of Significant Fund and Position Changes

The FY 2023 Proposed Budget for the School Insurance Fund is \$19.9 million, which represents a \$0.7 million, or 3.8 percent, increase over the FY 2022 Approved Budget and a \$0.1 million, or 0.6 percent, decrease from the FY 2022 Revised Budget.

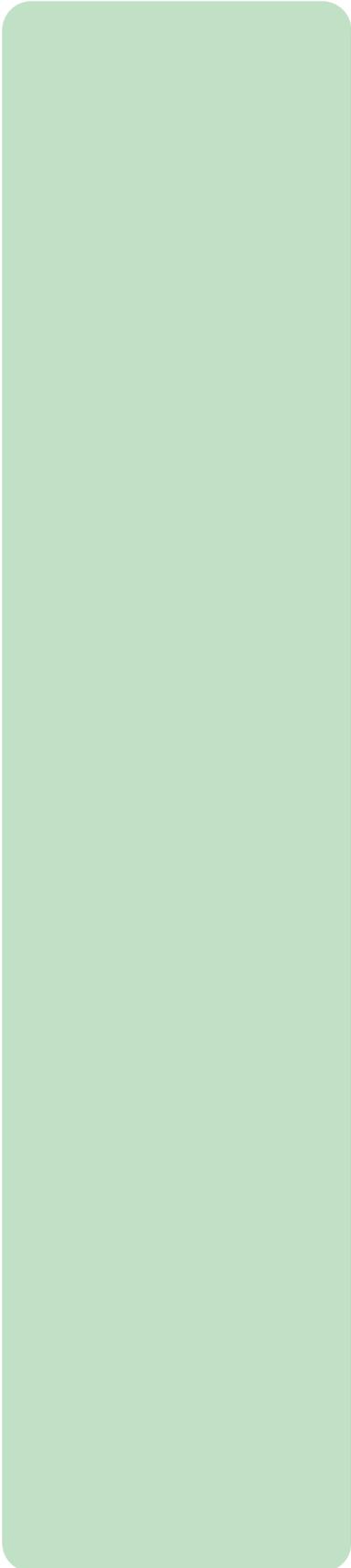
The FY 2023 beginning balance totals \$52.8 million which is an increase of \$4.5 million, or 9.3 percent, over the FY 2022 Approved Budget and a decrease of \$0.2 million, or 0.4 percent, from the FY 2022 Revised Budget. As compared to the FY 2022 Approved Budget, the change is due to an increase in the allocated reserve and an increase in the ending balance for FY 2021.

School Insurance Fund revenue comes from the School Operating Fund, the Food and Nutrition Services Fund, and third-party reimbursements and restitution payments. Projected revenue totals \$17.3 million, an increase of \$75,000, or 0.4 percent, over the FY 2022 Approved and Revised Budgets. Additional funding is required to cover insurance, losses, and settlement related expenses under the Other Insurance program and to provide an allocated reserve for contingency needs.

Projected expenditures, excluding the allocated total reserve, total \$17.8 million, an increase of \$0.4 million, or 2.2 percent, over the FY 2022 Approved and Revised Budgets primarily due to an increase in other insurance expenses. For the FY 2023 Proposed Budget, a total of 11.8 positions support the School Insurance Fund

# Internal Service Funds

compared to 9.3 positions in the FY 2022 Approved and Revised budgets due to the increase of a 1.0 business specialist and a 0.5 business technician supporting the workers' compensation program, and the conversion of a 1.0 business specialist supporting the risk management program using existing resources. The FY 2023 Proposed Budget includes a step increase for all eligible employees, a 4.0 percent market scale adjustment for all employees, employee benefit rate changes, and an adjustment for employee turnover



# Internal Service Funds

## School Health and Flexible Benefits Fund Statement<sup>1</sup>

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised <sup>2</sup>	FY 2023 Proposed
<b>BEGINNING BALANCE, July 1</b>	\$ 72,814,402	\$ 75,628,523	\$ 101,685,897	\$ 103,050,776	\$ 124,021,193	\$ 121,681,881
<b>REVENUE:</b>						
Employer Contributions	\$ 252,437,978	\$ 259,658,515	\$ 270,617,081	\$ 268,332,545	\$ 268,332,545	\$ 278,804,309
Employee Contributions	74,838,422	77,070,674	80,321,169	79,585,368	79,585,368	82,675,193
Retiree/Other Contributions	53,038,250	56,241,673	60,238,413	62,409,181	62,409,181	65,744,403
Interest Income	1,340,783	1,205,990	485,359	500,000	500,000	-
Rebates and Subsidies	27,076,064	37,408,461	46,916,765	45,546,140	48,101,981	49,299,642
<b>Subtotal</b>	<b>\$ 408,731,496</b>	<b>\$ 431,585,313</b>	<b>\$ 458,578,788</b>	<b>\$ 456,373,234</b>	<b>\$ 458,929,075</b>	<b>\$ 476,523,547</b>
Flexible Spending Accounts (FSA) Withholdings	\$ 10,954,681	\$ 11,619,461	\$ 10,249,623	\$ 10,166,924	\$ 10,166,924	\$ 11,000,000
<b>Total Revenue</b>	<b>\$ 419,686,177</b>	<b>\$ 443,204,774</b>	<b>\$ 468,828,411</b>	<b>\$ 466,540,158</b>	<b>\$ 469,095,999</b>	<b>\$ 487,523,547</b>
<b>Total Funds Available</b>	<b>\$ 492,500,579</b>	<b>\$ 518,833,297</b>	<b>\$ 570,514,308</b>	<b>\$ 569,590,934</b>	<b>\$ 593,117,192</b>	<b>\$ 609,205,428</b>
<b>EXPENDITURES/PAYMENTS:</b>						
Health Benefits Paid	\$ 319,811,570	\$ 322,441,187	\$ 338,322,082	\$ 365,132,988	\$ 367,636,102	\$ 396,318,586
Premiums Paid	71,576,792	72,903,046	75,897,894	77,966,982	77,966,982	82,645,001
Claims Incurred but not Reported (IBNR)	19,849,000	16,275,000	21,880,000	17,369,107	22,442,987	22,442,987
IBNR Prior Year Credit	(19,520,000)	(19,849,000)	(16,275,000)	(16,806,120)	(21,880,000)	(21,880,000)
Health Administrative Expenses	13,396,196	14,656,476	15,703,031	15,025,982	15,111,448	15,743,179
<b>Subtotal</b>	<b>\$ 405,113,558</b>	<b>\$ 406,426,709</b>	<b>\$ 435,528,008</b>	<b>\$ 458,688,939</b>	<b>\$ 461,277,519</b>	<b>\$ 495,269,752</b>
Flexible Spending Accounts Reimbursement	\$ 11,567,729	\$ 10,528,930	\$ 10,764,727	\$ 9,985,349	\$ 9,985,349	\$ 10,000,000
FSA Administrative Expenses	190,769	191,762	200,380	172,443	172,443	182,790
<b>Subtotal</b>	<b>\$ 11,758,498</b>	<b>\$ 10,720,691</b>	<b>\$ 10,965,108</b>	<b>\$ 10,157,792</b>	<b>\$ 10,157,792</b>	<b>\$ 10,182,790</b>
<b>Total Expenditures/Payments</b>	<b>\$ 416,872,056</b>	<b>\$ 417,147,400</b>	<b>\$ 446,493,115</b>	<b>\$ 468,846,731</b>	<b>\$ 471,435,311</b>	<b>\$ 505,452,542</b>
<b>ENDING BALANCE, June 30</b>	<b>\$ 75,628,523</b>	<b>\$ 101,685,897</b>	<b>\$ 124,021,193</b>	<b>\$ 100,744,202</b>	<b>\$ 121,681,881</b>	<b>\$ 103,752,886</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ 2,730	\$ 4,187	\$ 85,466	\$ -	\$ -	\$ -
Premium Stabilization Reserve	75,625,794	101,681,710	123,935,727	100,744,202	121,681,881	103,752,886
<b>AVAILABLE ENDING BALANCE, June 30</b>	<b>\$ -</b>	<b>\$ -</b>				

<sup>1</sup> Does not add due to rounding.

<sup>2</sup> As presented to the School Board at the FY 2021 Midyear Review on December 2, 2021.

*The School Health and Flexible Benefits Fund provides for the funding and administration of health plans for over 62,000 covered lives (employees, retirees, and their dependents and spouses).*

### School Health and Flexible Benefits Fund

The School Health and Flexible Benefits Fund provides for the funding and administration of health plans for over 62,000 covered lives (employees, retirees, and their dependents and spouses). In addition, the fund provides for the payment of employee funded health care and dependent care expenses for employees enrolled in the flexible spending account program.

FCPS offers three medical plans to eligible employees and retirees not yet eligible for Medicare: Aetna Innovation Health, CareFirst Blue Choice Advantage, and Kaiser Permanente Health Maintenance Organization (HMO). Medicare-eligible retirees may enroll in one of two available plans: Kaiser Permanente Medicare Advantage or Aetna Medicare Advantage. Comprehensive vision and pharmacy benefits are included with all FCPS medical plans. If eligible, employees and retirees may also select stand-alone dental coverage: either a Dental Network Organization (DNO) or a Dental Preferred Provider Organization (DPPO) plan, both of which are administered by Aetna Dental.

The current medical and dental contracts were implemented following a competitive bid process in FY 2014. Since 2017, pharmacy benefits administration has been handled by CVS Caremark (for active employees and pre-Medicare retirees) and SilverScript (for Medicare-eligible retirees). FCPS implemented a Medicare Part D Employer Group Waiver Plan (EGWP) in FY 2014 to take advantage of increased pharmacy rebates that are available through the the Affordable Coverage Act (ACA).

Since 2019, the Flexible Spending Account (FSA) programs have been administered by Optum. FSAs save money for both FCPS and its employees by allowing participants the option to set aside pre-tax dollars for eligible health care and dependent care costs. Maximum contribution levels are determined annually based on IRS guidelines.

FCPS contributes 85 percent of the established medical plan premium for employees enrolled in individual coverage and 75 percent of the established premium for employees enrolled in mini-family (i.e., employee plus one family member) or family coverage. FCPS contributes 70 percent of the established dental plan premium for employees enrolled in a dental plan. Eligible retirees receive a medical plan subsidy; the amount of the subsidy and calculation method varies depending on the member's retirement system. Employees pay 100 percent of their contributions to the FSA programs.

Like most large employers, FCPS self-insures most of its medical and dental benefit expenses as a method of managing costs. Self-funding allows FCPS to establish premiums that are lower than the amounts charged by insurance companies, since fully insured plans generally include profit and claims fluctuation margins in the premium amounts. Additionally, self-insured plans are exempt from paying some premium taxes and may be exempt from some mandated benefits. The plan complies with Internal Revenue Service Section 125 rules so that employee premiums are taken via pre-tax deductions, providing additional savings to the employee and FCPS. The fund includes a premium stabilization reserve (PSR) to protect FCPS in years of unanticipated claims expenses. The Aetna Medicare Advantage plan is fully insured, as this provides a better funding option for retirees eligible for Medicare.

FCPS continues to partner with health insurance providers to develop proactive wellness initiatives to encourage good health decisions, promote continued preventive care screenings, and help employees lower their risk factors for chronic diseases. Initiatives include free COVID-19 vaccines and flu shots for eligible employees, biometric health screenings, nutrition education programs, diabetes education, work/life balance programs, and virtual wellness challenges that focus on encouraging employees to maintain healthy lifestyle choices. FCPS also continues to collaborate with health insurance vendors to educate employees and implement new options for accessing cost-effective, quality care such as urgent care and telemedicine benefits to meet the after-hours care needs of families.

FCPS continues to implement cost-saving measures for the Division and employees. FCPS benchmarks the benefit and copayment levels to ensure market relevance and competitiveness. To ensure the plan covers only eligible dependents, FCPS requires documentation to support dependent eligibility for coverage under the plans. Retiree health eligibility criteria were modified for employees hired on or after January 1, 2019 to require longer tenure to retain health/dental benefits upon retirement. Additionally, eligible Medicare retirees enrolled in the FCPS plan now have increased flexibility to explore other coverage options by allowing them to drop FCPS coverage and provide one re-entry right to the plan.

### Accounting Basis

The School Health and Flexible Benefits Fund is an internal service fund and follows the accrual basis of accounting. Under this method, revenues are recognized when earned, and expenses are recognized when incurred.

*FCPS continues to partner with health insurance providers to develop proactive wellness initiatives to encourage good health decisions, promote continued preventive care screenings, and help employees lower their risk factors for chronic diseases.*

*Health plan premium rate changes are made on a calendar year basis and take effect on January 1 each plan year.*

## Internal Service Funds

Health and Flexible Benefits Fund (\$ in millions)							
	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
<b>Budget</b>	\$ 569.6	\$ 593.1	\$ 609.2	\$ 39.6	7.0%	\$ 16.1	2.7%
<b>Positions</b>	32.0	32.0	33.0	1.0	3.1%	1.0	3.1%

### Explanation of Significant Fund and Position Changes

The FY 2023 Proposed Budget for the School Health and Flexible Benefits Fund totals \$609.2 million, which is a \$39.6 million, or 7.0 percent, increase over the FY 2022 Approved Budget and a \$16.1 million, or 2.7 percent, increase over the FY 2022 Revised Budget.

The FY 2023 projected beginning balance totals \$121.7 million, which is an increase of \$18.6 million, or 18.1 percent, over the FY 2022 Approved Budget due to a higher FY 2021 ending balance as a result of claims suppression during the pandemic and the net impact of projected revenue and expenditures for FY 2022. In addition, the FY 2023 beginning balance represents a decrease of \$2.3 million, or 1.9 percent, from the FY 2022 Revised Budget.

Revenue for the School Health and Flexible Benefits Fund is generated through employer, employee, and retiree contributions; interest income; pharmaceutical rebates and subsidies; and FSA withholdings. Revenue for this fund totals \$487.5 million, which represents an increase of \$21.0 million, or 4.5 percent, over the FY 2022 Approved Budget and an increase of \$18.4 million, or 3.9 percent, over the FY 2022 Revised Budget. This results from an increase in contribution rates for calendar years 2022 and 2023 and an increase in rebates and FSAs. Health plan premium rate changes are made on a calendar year basis and take effect on January 1 of each plan year.

Expenditures and payments for FY 2023 total \$505.5 million, which is an increase of \$36.6 million, or 7.8 percent, over the FY 2022 Approved Budget and an increase of \$34.0 million, or 7.2 percent over the FY 2022 Revised Budget. Expenditures and payments include health benefits and premiums paid, the net change in claims incurred but not reported (IBNR), health and FSA administrative expenditures, and FSA reimbursements. The primary driver of the increase over the FY 2022 Approved Budget is higher claims for the self-insured plans, a projected increase of \$31.2 million, or 8.5 percent, and higher premiums paid, an increase of \$4.7 million, or 6.0 percent. These increases reflect a return to pre-COVID-19 claims payment trends as deferred elective surgeries, treatments, and office visits resume. There are 33.0 positions that support the School Health and Flexible Benefits Fund, which is an increase of a 1.0 business operations assistant position over the FY 2022 Approved and Revised Budgets due to a position conversion funded by existing resources. This position will support the call center and assist employees and retirees. The FY 2023 Proposed Budget includes a step increase for all eligible employees, a 4.0 percent market scale adjustment for all employees, employee benefit rate changes, and an adjustment for employee turnover.

The projected premium stabilization reserve (PSR) totals \$103.8 million, which is an increase of \$3.0 million, or 3.0 percent, over the FY 2022 Approved Budget and a decrease of \$17.9 million, or 14.7 percent, from the FY 2022 Revised Budget due to the net impact of final revenue and expenditures for FY 2021.

Trust Funds account for resources that are held by FCPS for the benefit of outside parties. FCPS has two trust funds: Educational Employees' Supplementary Retirement System of Fairfax County and School Other Post-Employment Benefits.

Educational Employees' Supplementary Retirement System of Fairfax County Fund Statement <sup>1</sup>						
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised <sup>2</sup>	FY 2023 Proposed
<b>BEGINNING BALANCE, July 1</b>	\$ 2,446,269,629	\$ 2,521,423,683	\$ 2,593,374,917	\$ 2,788,266,363	\$ 3,272,144,651	\$ 3,510,804,334
<b>REVENUE:</b>						
Contributions	\$ 143,628,307	\$ 153,836,856	\$ 153,718,650	\$ 163,392,614	\$ 163,392,614	\$ 168,471,242
Investment Income	134,697,848	126,294,071	729,920,740	275,100,000	300,600,004	322,450,000
<b>Total Revenue</b>	\$ 278,326,155	\$ 280,130,927	\$ 883,639,390	\$ 438,492,614	\$ 463,992,618	\$ 490,921,242
<b>Total Funds Available</b>	\$ 2,724,595,785	\$ 2,801,554,610	\$ 3,477,014,307	\$ 3,226,758,977	\$ 3,736,137,269	\$ 4,001,725,576
<b>EXPENDITURES</b>	\$ 203,172,102	\$ 208,179,693	\$ 204,869,657	\$ 229,223,973	\$ 225,332,934	\$ 234,792,898
<b>ENDING BALANCE, June 30</b>	\$ 2,521,423,683	\$ 2,593,374,917	\$ 3,272,144,651	\$ 2,997,535,004	\$ 3,510,804,334	\$ 3,766,932,679
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ 132,156	\$ 179,667	\$ 83,084	\$ -	\$ -	\$ -
<b>AVAILABLE BALANCE, June 30</b>	\$ 2,521,291,527	\$ 2,593,195,250	\$ 3,272,061,566	\$ 2,997,535,004	\$ 3,510,804,334	\$ 3,766,932,679

<sup>1</sup>Does not add due to rounding.

<sup>2</sup>As presented to the School Board at the FY 2022 Midyear Review on December 2, 2021.

## Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) Fund

The Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) was established in 1973. ERFC administers a defined benefit plan qualified under section 401(a) of the Internal Revenue Code, which provides its members retirement benefits supplementary to the benefits its members receive from the Social Security Administration and the Virginia Retirement System (VRS). Most full-time, monthly-paid FCPS employees participate in an ERFC retirement plan including teachers, administrators, and operational staff. ERFC is funded by contributions from employee members, who contribute 3.0 percent of their salary, as well as FCPS, which contributes 6.70 percent of the employees' salary on their behalf. ERFC holds all contributions in trust and supervises the investment and disbursement of Trust assets. ERFC serves over 22,000 active employees as well as over 12,000 retirees.

As long as FCPS offers this defined benefit plan to its employees, most aspects of the ERFC program are mandatory. Financial accounting, disbursement of payroll, audit compliance, actuarial reporting, investment administration, legal support, documentation of membership files, and all associated system support for those functions are necessary to maintain the fund and meet all regulatory requirements.

Counseling and other membership services, such as call center support, are also provided to help members understand both VRS and ERFC plans while making appropriate choices for retirement. These services assist members as they transition to retirement and add value to the retirement benefit.

ERFC is governed by a seven-member Board of Trustees, which administers the retirement program according to the requirements of the Plan Document, the enabling ordinance, which is codified in Article 4, Section 3 of the Fairfax County Code, and other governing laws. The Fairfax County School Board appoints three members to the ERFC Board, and three trustees are elected by active ERFC members. These six ERFC trustees refer and recommend a seventh candidate for approval by the School Board as the final ERFC Board member.

*The Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) was established in 1973.*

## Trust Funds

Over 89 percent of ERFC's budget is for retirement benefit payments.

FY 2023 ERFC Revenue* (\$ in millions)	
• Employer's Contribution	\$116.3
• Employees' Contribution	52.1
• Employee Buy-Ins	0.1
• Security Lending Income	0.6
• Investment Earnings	321.9
<b>Total</b>	<b>\$490.9</b>

\*Does not add due to rounding.

In accordance with the enabling ordinance, the ERFC Board of Trustees employs an Executive Director/Chief Investment Officer (CIO) to administer the system. The Executive Director/CIO is charged with administrative oversight of the program and staffing. The ERFC Trust Fund bears all expenses incurred for staffing, plan administration, and operational support. There are 32.0 positions funded by ERFC.

Over 89 percent of the ERFC budget is for retirement benefit payments; these payments are promised to the membership as part of the plan. Investment expenses account for 8.0 percent of the budget. ERFC utilizes the services of professional investment managers and consultants to build and maintain an investment portfolio that emphasizes long-term returns at an acceptable level of risk. The goal of ERFC is to earn 7.25 percent over the long term on its investments. Administrative expenses represent 2.5 percent of the budget, primarily for the positions mentioned above.

### Accounting Basis

The ERFC Fund is a pension trust fund and follows the accrual basis of accounting. Under this method, revenues are recognized when earned, and expenses are recognized when incurred.

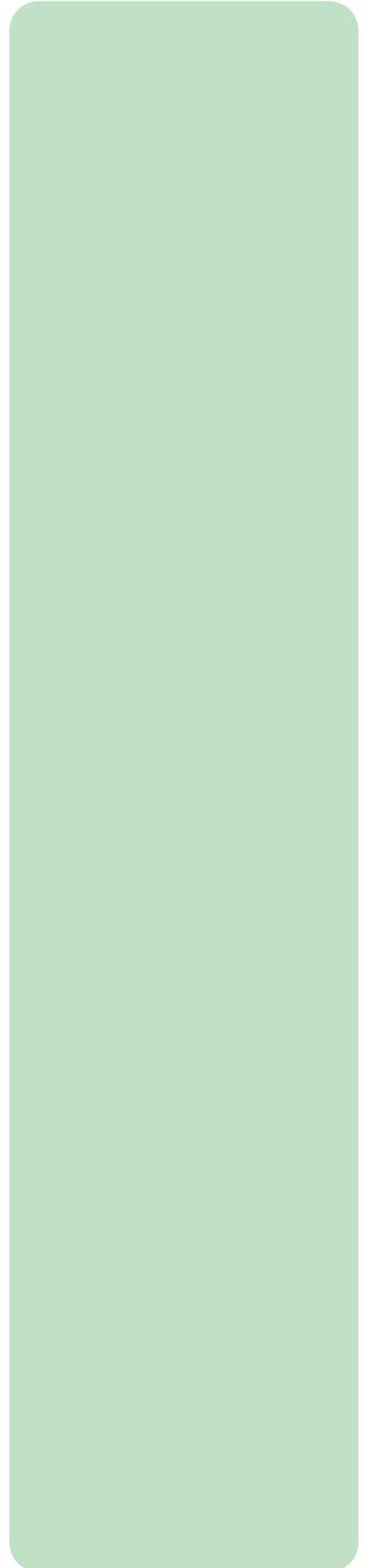
Educational Employees' Supplementary Retirement System of Fairfax County (\$ in millions)							
	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed	Change Approved to Proposed		Change Revised to Proposed	
	Amount	Amount	Amount	Amount	Percent	Amount	Percent
<b>Budget</b>	\$ 229.2	\$ 225.3	\$ 234.8	\$ 5.6	2.4%	\$ 9.5	4.2%
<b>Positions</b>	29.0	29.0	32.0	3.0	10.3%	3.0	10.3%

### Explanation of Significant Fund and Position Changes

The FY 2023 projected revenue for the ERFC Fund is \$490.9 million. This is an increase of \$52.4 million, or 12.0 percent, over the FY 2022 Approved Budget due to higher projected investment income of \$47.4 million and contributions of \$5.1 million. The ERFC employer and employee contribution rates are projected to remain unchanged for FY 2023 at 6.70 percent and 3.0 percent, respectively. The total revenue for FY 2023 represents an increase of \$26.9 million, or 5.8 percent, over the FY 2022 Revised Budget and is a result of the combined impact of higher contributions of \$5.1 million and an increase in projected investment income of \$21.8 million. Contributions include all funds, not just the School Operating Fund.

Total expenditures for the FY 2023 Proposed Budget are \$234.8 million which is an increase of \$5.6 million, or 2.4 percent, over the FY 2022 Approved Budget and an increase of \$9.5 million, or 4.2 percent, over the FY 2022 Revised Budget. The major expense components are retiree payments and refunds of \$210.8 million, investment services of \$18.6 million, and administrative costs of \$5.4 million. When compared to the FY 2022 Approved Budget, FY 2023 retiree payments and refunds have increased by \$5.7 million, investment expenses have decreased by \$0.8 million, and administrative costs have increased by \$0.7 million. When compared to the FY 2022 Revised Budget, retiree payments and refunds have increased by \$8.9 million, investment expenses have increased by \$0.8 million, and administrative costs have decreased by \$0.2 million. The rising retiree population and compensation adjustments for retirees drive increases in retiree payments. The FY 2023 Proposed Budget includes a step increase for all eligible employees, a 4.0 percent market scale adjustment for all employees, employee benefit rate changes, and an adjustment for employee turnover. The total number of positions in the ERFC Fund is 32.0

for FY 2023 which is an increase of 3.0 positions over the FY 2022 Approved and Revised Budgets. Additional positions consist of 2.0 technical specialist positions to assist with IT initiatives and a 1.0 deputy executive director of operations to direct member services, communications, and auditing functions. Investment services costs are determined based on average net assets. Net assets are projected to be \$3.5 billion for the FY 2023 Proposed Budget.



# Trust Funds

## School OPEB Trust Fund Statement

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised*	FY 2023 Proposed
<b>BEGINNING BALANCE, July 1</b>	\$ 135,175,429	\$ 146,508,965	\$ 155,969,068	\$ 165,868,568	\$ 208,374,626	\$ 218,269,126
<b>REVENUE:</b>						
Employer Contributions	\$ 34,286,809	\$ 28,875,000	\$ 15,348,747	\$ 21,818,000	\$ 21,818,000	\$ 21,771,000
Net Investment Income	6,428,539	4,561,466	47,506,802	5,000,000	5,000,000	5,000,000
<b>Total Revenue</b>	<b>\$ 40,715,348</b>	<b>\$ 33,436,466</b>	<b>\$ 62,855,549</b>	<b>\$ 26,818,000</b>	<b>\$ 26,818,000</b>	<b>\$ 26,771,000</b>
<b>Total Funds Available</b>	<b>\$ 175,890,777</b>	<b>\$ 179,945,431</b>	<b>\$ 218,824,617</b>	<b>\$ 192,686,568</b>	<b>\$ 235,192,626</b>	<b>\$ 245,040,126</b>
<b>EXPENDITURES:</b>						
Benefits Paid	\$ 29,286,809	\$ 23,875,000	\$ 10,348,747	\$ 16,818,000	\$ 16,818,000	\$ 16,771,000
Administrative Expenses	95,003	101,363	101,244	105,500	105,500	105,500
<b>Total Expenditures</b>	<b>\$ 29,381,812</b>	<b>\$ 23,976,363</b>	<b>\$ 10,449,991</b>	<b>\$ 16,923,500</b>	<b>\$ 16,923,500</b>	<b>\$ 16,876,500</b>
<b>ENDING BALANCE, June 30</b>	<b>\$ 146,508,965</b>	<b>\$ 155,969,068</b>	<b>\$ 208,374,626</b>	<b>\$ 175,763,068</b>	<b>\$ 218,269,126</b>	<b>\$ 228,163,626</b>

\*As presented to the School Board at the FY 2022 Midyear Budget Review on December 2, 2021.

*In an effort to reduce unfunded actuarial accrued liabilities, the School OPEB Trust Fund was created as a mechanism to accumulate and invest assets to help meet future requirements.*

### School Other Post-Employment Benefits (OPEB) Trust Fund

The School Other Post-Employment Benefits (OPEB) Trust Fund was established in FY 2008 as a result of the implementation of Governmental Accounting Standards Board (GASB) Statement 45 guidelines for other (nonpension) post-employment benefits. This standard addresses how the school system should account for and report costs related to post-employment health care and other nonpension benefits. In an effort to reduce unfunded actuarial accrued liabilities, the School OPEB Trust Fund was created as a mechanism to accumulate and invest assets to help meet future requirements.

The GASB issued *Statement No. 75, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, in June 2015 as part of its comprehensive review of accounting and financial reporting for post-employment benefits. Statement No. 75 addresses accounting and financial reporting for post-employment benefits other than pensions (other post-employment benefits or OPEB) and supersedes *Statement No. 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, which governments previously applied to account for OPEB.

The scope of Statement No. 75 addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expenses. For defined benefit OPEB, this statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to the current period of employee service. This is a departure from Statement No. 45 under which FCPS focused on the employers showing the status of funding for its annual required contribution.

As a result of the implementation of Statement No. 75 starting in fiscal year 2018, FCPS has restated its OPEB liability in its Annual Comprehensive Financial Report and is now recording OPEB expenses in the OPEB trust fund.

The new standards base annual OPEB expense on the amount by which the reported OPEB liability increased or decreased during the year. The OPEB liability changes from year to year as a result of factors that cause either the total OPEB liability or the value of plan assets, if any, to increase or decrease. The amount by which those factors cause the OPEB liability to increase or decrease generally is reported as OPEB expense in the year in which the changes occur.

It is a recommended best practice to contribute the full amount of their actuarially determined contribution (ADC) each year. The ADC represents the portion of the present value of projected benefits that is attributable to the current period. For FY 2021, FCPS contributed 148.3 percent to its ADC.

Typically, the ADC can be affected by benefit increases for members and beneficiaries including cost-of-living adjustments (COLAs), benefit formula enhancements, or post-retirement benefit increases. In addition, changes to the OPEB trust investment assets may have an impact on OPEB expenses. FCPS' projected ADC contributions for FY 2023 are \$16.8 million.

FCPS retirees participate in medical plans at the group premium rates. FCPS uses a blended rate for both active and retired employees, which provides retirees with a comparatively lower rate by allowing retirees to participate at the group rate. FCPS also pays an explicit subsidy, a flat dollar medical subsidy, to retirees age 55 years or older in amounts ranging from \$15 to \$175 per month. Retirees on approved disability retirement are also eligible for the explicit subsidy. The flat monthly amount that a retiree receives depends on the retirement plan in which the retiree participates, the retiree's age, and years of service. Retirees that participate in the Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) receive a \$100 per month medical subsidy. Retirees that participate in the Fairfax County Employees' Retirement System (FCERS) receive explicit subsidies ranging from \$15 to \$175 based on retiree age and years of service.

School OPEB Trust Fund expenditures also include anticipated basic life insurance costs for retirees who participate in the FCERS plan and meet eligibility requirements to continue life insurance coverage after retirement. Retirees participating in the Virginia Retirement System (VRS) and ERFC plans also receive life insurance coverage. However, the life insurance costs for these retirees are a liability of the VRS; accordingly, these costs are not included in projections for the School OPEB Trust Fund. Administrative expenses account for approximately 0.6 percent of projected School OPEB Trust Fund expenditures.

## Accounting Basis

The School OPEB Trust Fund follows the accrual basis of accounting. Under this method revenues are recognized when earned, and expenses are recognized when incurred.

*Administrative expenses account for 0.6 percent of projected School OPEB Trust Fund expenditures.*

*Assets of the School OPEB Trust Fund are invested in the Virginia Pooled OPEB Trust Fund administered by the Virginia Local Government Financial Corporation.*

School OPEB Trust Fund (\$ in millions)							
	FY 2022		FY 2023	Change		Change	
	Approved	Revised	Proposed	Approved to Proposed Amount	Proposed to Proposed Percent	Revised to Proposed Amount	Proposed to Proposed Percent
<b>Budget</b>	\$ 16.9	\$ 16.9	\$ 16.9	\$ (0.0)	-0.3%	\$ (0.0)	-0.3%
<b>Positions</b>	0.0	0.0	0.0	-	0.0%	-	0.0%

## Trust Funds

### Explanation of Significant Fund and Position Changes

The FY 2023 Proposed Budget for the OPEB Fund is \$16.9 million, which is a decrease of \$47,000, or 0.3 percent, from the FY 2022 Approved and Revised Budgets. Total FY 2023 projected revenue for this fund is \$26.8 million and includes employer contributions totaling \$21.8 million and a projected net investment income of \$5.0 million. This represents a net decrease of \$47,000, or 0.2 percent, due to lower actuarially determined contributions needed to meet expected benefit payments based on the actuarial valuation report.

Total FY 2023 projected expenditures for this fund are \$16.9 million and includes \$16.8 million in benefits paid and \$0.1 million in administrative expenses. This represents a net decrease of \$47,000, or 0.3 percent, due to a reduction in projected benefits to be paid in FY 2023 based on the actuarial valuation report. Administrative expenditures provide funding for the cost of actuarial services, investment services, and custodial management fees.



# Informational

(The following list is hyperlinked to corresponding sections.)

**Benchmarks**

**School Operating Fund Positions**

**Staffing**

**Cost Per Pupil**

**Cost Per Service**

**Special Education Services**

**Student Needs**



FY 2018 - FY 2023							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Actual	Actual	Actual	Approved	Revised	Proposed
<b>Enrollment</b>							
General	171,662	170,445	171,083	163,530	170,939	162,714	160,634
Special Ed Level 2 and Preschool	16,741	17,029	17,272	16,218	17,860	16,310	16,936
<b>Subtotal</b>	<b>188,403</b>	<b>187,474</b>	<b>188,355</b>	<b>179,748</b>	<b>188,799</b>	<b>179,024</b>	<b>177,570</b>
Students Served at Fairfax Adult HS/Outside FCPS	729	814	774	609	797	664	824
<b>Total</b>	<b>189,132</b>	<b>188,288</b>	<b>189,129</b>	<b>180,357</b>	<b>189,596</b>	<b>179,688</b>	<b>178,394</b>
English for Speakers of Other Languages (ESOL)	35,773	35,541	36,325	33,325	36,078	36,078	33,806
Percent of Subtotal Enrollment	19.0%	19.0%	19.3%	18.5%	19.1%	20.2%	19.0%
Special Ed Unduplicated Count	26,460	27,107	27,644	26,468	28,236	26,711	26,828
Percent of Subtotal Enrollment	14.0%	14.5%	14.7%	14.7%	15.0%	14.9%	15.1%
Students Eligible for Free or Reduced-Price Meals	54,657	55,428	57,899	1	58,849	1	56,112
Percent of Subtotal Enrollment	29.0%	29.6%	30.7%	1	31.2%	1	31.6%
Special Education Services	46,908	47,384	47,576	45,439	48,600	46,417	46,456
Number of Schools and Centers	198	198	198	199	199	199	199
New Schools	0	0	0	0	0	0	0
<b>School Operating Fund Positions</b>	<b>23,938.1</b>	<b>24,162.1</b>	<b>24,266.9</b>	<b>24,606.7</b>	<b>24,839.2</b>	<b>24,930.2</b>	<b>24,391.9</b>
School-Based Positions	22,358.7	22,570.2	22,652.5	22,863.6	23,076.1	23,130.1	22,549.1
Nonschool-Based Positions	1,579.4	1,591.9	1,614.4	1,743.1	1,763.1	1,800.1	1,842.8
Percent School-Based	93.4%	93.4%	93.3%	92.9%	92.9%	92.8%	92.4%
Percent Nonschool-Based	6.6%	6.6%	6.7%	7.1%	7.1%	7.2%	7.6%
Market Scale Adjustment	0.00%	1.00%	1.00%	0.00%	2.00%	2.00%	4.00%
Beginning Teacher Salary	\$48,012	\$50,000	\$50,000	\$50,000	\$51,000	\$51,000	\$53,040
Average Teacher Salary	\$73,952	\$77,302	\$80,680	\$80,680	\$79,896	\$79,896	\$83,092 <sup>2</sup>
Top of Scale Teacher Salary	\$103,937	\$104,269	\$104,269	\$104,269	\$106,354	\$106,354	\$110,608
FCPS Cost Per Pupil <sup>3</sup>	\$14,767	\$15,293	\$16,043	\$16,505	\$18,118	\$18,118	\$18,828
Number of Buses	1,627	1,625	1,625	1,625	1,625	1,625	1,625
Average Age	7.7	8.5	8.2	8.2	8.6	7.3	8.3
<b>School Operating Fund</b>							
Total Disbursements (\$ in millions)	\$2,729.7	\$2,855.7	\$2,954.9	\$2,990.3	\$3,378.6	\$3,582.4	\$3,300.1
Source of SOF Revenue (\$ in millions)							
County \$	\$1,966.9	\$2,051.7	\$2,136.0	\$2,143.3	\$2,172.7	\$2,172.7	\$2,285.3
County %	68.6%	68.6%	68.9%	66.4%	64.3%	60.3%	69.2%
State \$	\$636.4	\$678.1	\$708.7	\$781.9	\$781.8	\$781.8	\$869.7
State %	22.2%	22.7%	22.9%	24.2%	23.1%	21.7%	26.4%
Federal \$	\$45.9	\$50.2	\$46.5	\$93.2	\$319.2	\$338.6	\$47.2
Federal %	1.6%	1.7%	1.5%	2.9%	9.4%	9.4%	1.4%
Beginning Balance \$ <sup>4</sup>	\$99.3	\$94.7	\$96.9	\$103.4	\$29.9	\$204.3	\$21.9
Beginning Balance %	3.5%	3.2%	3.1%	3.2%	0.9%	5.7%	0.7%
City of Fairfax \$	\$46.0	\$47.2	\$48.7	\$47.7	\$50.2	\$50.2	\$51.2
City of Fairfax %	1.6%	1.6%	1.6%	1.5%	1.5%	1.4%	1.6%
Other \$	\$26.2	\$25.1	\$24.4	\$15.9	\$24.8	\$24.8	\$24.8
Other %	0.9%	0.8%	0.8%	0.5%	0.7%	0.7%	0.8%
Reserves \$	\$47.5	\$43.9	\$38.2	\$41.0	\$0.0	\$31.9	\$0.0
Reserves %	1.7%	1.5%	1.2%	1.3%	0.0%	0.9%	0.0%
<b>Total \$</b>	<b>\$2,868.3</b>	<b>\$2,990.8</b>	<b>\$3,099.4</b>	<b>\$3,226.5</b>	<b>\$3,378.6</b>	<b>\$3,604.3</b>	<b>\$3,300.1</b>

<sup>1</sup>The U.S. Department of Agriculture cancelled administrative data reporting requirements for state agencies and local education authorities operating the National School Lunch Program.

<sup>2</sup>The FY 2023 average teacher salary is MA Step 11, 194 day.

<sup>3</sup>The FY 2021 actual, FY 2022 approved and revised FCPS cost per pupil number includes federal stimulus funding.

<sup>4</sup>Beginning Balance includes carry forward of commitments and outstanding encumbered obligations in the actual/revised amounts.

# School Operating Fund Positions

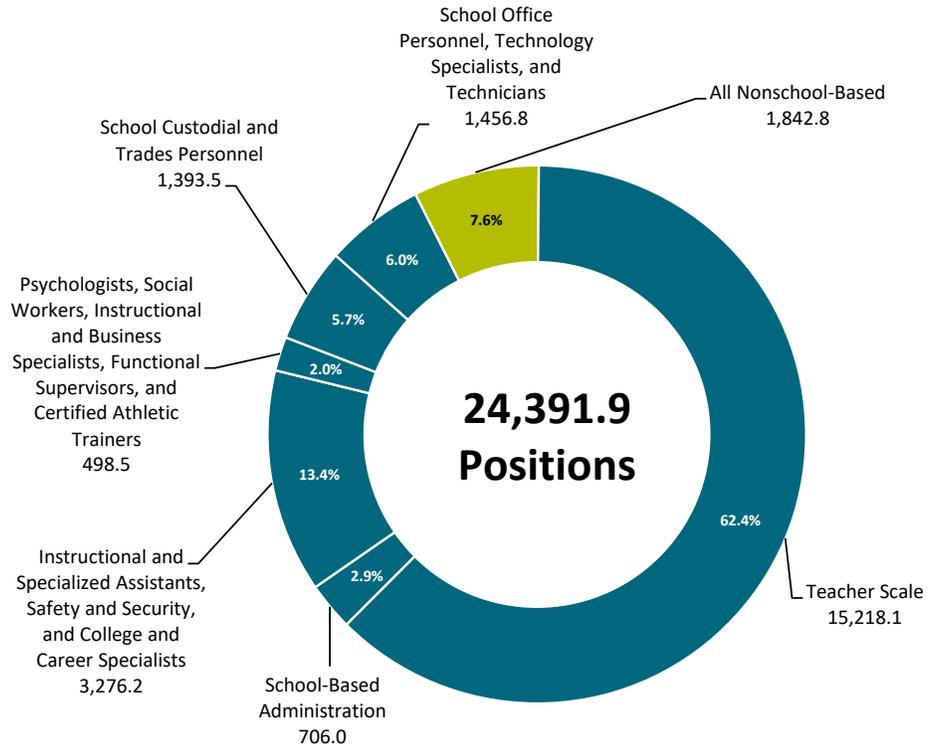
Over 92 percent of Operating Fund positions, or 22,549.1, are in classrooms and school buildings directly serving the needs of our students.

FY 2023 Position Adjustment Summary	
<b>FY 2022 Approved</b>	<b>24,839.2</b>
<b>FY 2021 Final Budget Review</b>	
• Staffing Reserve (nonrecurring)	33.0
• Accounting Technician	0.5
• Grants Manager	1.0
<b>FY 2022 Midyear Budget Review</b>	
• Security Network Systems Specialist	2.0
• Position Authorization for ESSER grants	54.5
<b>FY 2022 Revised</b>	<b>24,930.2</b>
<b>FY 2023 Adjustments</b>	
• Enrollment Adjustments	-917.7
• Staffing Reserve (nonrecurring from FY21 Final Budget Review)	-33.0
• Staffing Reserve	83.0
• English for Speakers of Other Languages	50.0
• Equity Director	1.0
• CEO-Project Manager	1.0
• CEO-Data Specialist	1.0
• Human Resources Support Salary Specialist	1.0
• Records Office Support FOIA Specialist	1.0
• Administrative Assistant to Equity Director	1.0
• Hearings Office Social	1.0
• Elementary School Special Education Lead Teacher	142.0
• Language and Literacy Supports	8.0
• Behavior Intervention Support	1.0
• Accessibility Specialist	1.0
• Lewis HS Innovation Project Placeholder	3.7
• Advanced Academic Program Phase II	26.0
• Records Office	3.0
• HR Technology Project	2.3
• HR Staffing Support	9.0
• Planning Office	2.0
• Budget - Collective Bargaining	1.0
• Cybersecurity	5.0
• Middle School Staffing Support (Office Assistants)	13.0
• Position Conversions	4.0
• Assistant Principal Formula Enhancement	52.0
• SEL Specialist	-1.0
• Grants Administration	0.5
<b>FY 2023 Proposed</b>	<b>24,391.9</b>

## FY 2023 Proposed Budget Full-Time Positions

In FY 2023, FCPS expects to employ 24,391.9 full-time equivalent (FTE) positions. The charts below show, by position type, the number of school-based and nonschool-based authorized positions in the School Operating Fund. FCPS budgets for hourly personnel (e.g., family liaisons, substitutes, bus drivers, and bus attendants) that are not reflected in the charts below.

### Majority of Employees are School-Based



A total of 22,549.1 positions, or 92.4 percent of School Operating Fund positions, are in classrooms and school buildings directly serving the needs of FCPS students. The remaining 1,842.8 positions deliver central support to schools, are nonschool-based, and represent 7.6 percent of positions. Just over 35 percent of nonschool-based positions are trades, transportation, custodial, and office assistant personnel, representing 2.7 percent of total FCPS-funded positions. By contrast, administrators (Leadership Team and management) represent less than 1.0 percent of total FCPS School Operating Fund positions.

FY 2023 Nonschool-Based Positions by Type		
Nonschool-based Position Category*	Positions	Percent of Total Operating Positions
Leadership Team and Management	196.4	0.8%
Specialists-Professional	530.5	2.2%
Specialists-Technical	247.2	1.0%
Technician/Paraprofessional	220.1	0.9%
Office Assistant Personnel	183.6	0.8%
Trades Personnel	402.0	1.6%
Transportation/Custodial Personnel	63.0	0.3%
<b>Total</b>	<b>1,842.8</b>	<b>7.6%</b>

\*FCPS does not include hourly paid family liaisons, substitutes, bus drivers and attendants in position counts.

# School Operating Fund Positions

## Position Adjustments

The net impact of position adjustments is a decrease of 447.3 positions from the FY 2022 Approved Budget and a decrease of 538.3 positions from the FY 2022 Revised Budget. The chart below illustrates by position type the net change in both school-based and nonschool-based positions.

Position Type	Position Changes*						Change		Change	
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023
	Actuals	Actuals	Actuals	Approved	Revised	Proposed	Approved to Proposed	Percent	Revised to Proposed	Percent
Teacher Scale Positions	15,305.8	15,392.5	15,470.2	15,600.0	15,655.1	15,218.1	(381.9)	-2.4%	(437.0)	-2.8%
School Administration	661.0	661.0	668.0	662.0	662.0	706.0	44.0	6.6%	44.0	6.6%
Psychologists, Social Workers, Instructional and Business Specialists, Functional Supervisors, and Certified Athletic Trainers	445.1	448.0	480.5	499.5	498.5	498.5	(1.0)	-0.2%	0.0	0.0%
Instructional and Specialized Assistants, Safety and Security Specialists and Assistants, and College and Career Specialists	3,342.1	3,314.3	3,343.2	3,406.4	3,406.2	3,276.2	(130.1)	-3.8%	(130.0)	-3.8%
School Office Personnel, Tech Specialists, and Technicians	1,440.8	1,446.3	1,497.8	1,492.3	1,492.3	1,456.8	(35.5)	-2.4%	(35.5)	-2.4%
School Custodians and Trades Personnel	1,375.5	1,390.5	1,404.0	1,416.0	1,416.0	1,393.5	(22.5)	-1.6%	(22.5)	-1.6%
<b>School-Based Total</b>	<b>22,570.2</b>	<b>22,652.5</b>	<b>22,863.6</b>	<b>23,076.1</b>	<b>23,130.1</b>	<b>22,549.1</b>	<b>(527.0)</b>	<b>-2.3%</b>	<b>(581.0)</b>	<b>-2.5%</b>
<b>All Nonschool-Based</b>	<b>1,591.9</b>	<b>1,614.4</b>	<b>1,743.1</b>	<b>1,763.1</b>	<b>1,800.1</b>	<b>1,842.8</b>	<b>79.8</b>	<b>4.5%</b>	<b>42.8</b>	<b>2.4%</b>
<b>Total</b>	<b>24,162.1</b>	<b>24,266.9</b>	<b>24,606.7</b>	<b>24,839.2</b>	<b>24,930.2</b>	<b>24,391.9</b>	<b>(447.3)</b>	<b>-1.8%</b>	<b>(538.3)</b>	<b>-2.2%</b>

\*Does not add due to rounding.

## School-Based Positions

In FY 2023, there is a net decrease of 527.0 school-based positions from the FY 2022 Approved Budget. This decrease is due to a reduction of 917.7 positions for enrollment, 2.0 instructional assistants as part of the position conversion process, and 4.5 positions that were reclassified from school-based to nonschool-based to better reflect the responsibilities of the positions, offset by the following increases: 15.5 positions funded with American Rescue Plan (ARP) Act under the Elementary and Secondary School Emergency Relief (ESSER III) Fund (12.5 assistant directors of student activities, a 1.0 after-school programming specialist, and 2.0 resource teachers); 83.0 staffing reserve teacher positions; 25.0 advanced academic resource teachers; 142.0 special education lead teachers at the elementary schools; 4.0 instructional support teachers for language and literacy supports; 2.7 teacher positions for the Lewis High School Innovation Project; 13.0 middle school office assistants to provide flexibility for staffing; 52.0 assistant principals due to staffing formula changes; and 60.0 English for Speakers of Other Languages (ESOL) teacher positions.

The decrease of 581.0 positions from the FY 2022 Revised Budget includes a reduction of 917.7 positions for enrollment and 2.0 instructional assistants as part of the trades conversion process, offset by the following increases: a net of 50.0 staffing reserve teacher teacher positions; 25.0 advanced academic resource teachers; 142.0 special education lead teachers at the elementary schools; 4.0 instructional support teachers for language and literacy supports; 2.7 teacher positions for the Lewis High School Innovation Project; 13.0 middle school office assistants to provide flexibility for staffing; 52.0 assistant principals due to staffing formula changes; and 50.0 ESOL teacher positions.

As shown on the chart that follows, the savings from declining enrollment is \$88.2 million. It is calculated prior to any recommended staffing formula changes. Enrollment projections reflect a larger cohort of students moving from middle school to high school and the impact the COVID-19 pandemic has had on public education enrollment across the country. The projected decrease of 11,229 students results in 917.7 fewer positions and savings in substitutes and logistics.

# School Operating Fund Positions

School Position Changes Based on Enrollment and Student Needs FY 2022 Approved to FY 2023 Proposed*					
	Elementary Positions	Middle Positions	High Positions	Total Positions	Dollars (in millions)
<b>General Education and Administration</b>					
Principal / Asst Principal	(8.0)	0.0	0.0	(8.0)	\$ (1.3)
Teacher Scale	(339.3)	(160.8)	(60.6)	(560.7)	(58.2)
Technical and Office Personnel	(38.5)	(6.5)	(0.5)	(45.5)	(3.4)
Classroom Instructional Support	(33.0)	0.0	0.0	(33.0)	(1.5)
Custodial	(13.0)	(7.0)	(2.5)	(22.5)	(1.3)
<b>Subtotal</b>	<b>(431.8)</b>	<b>(174.3)</b>	<b>(63.6)</b>	<b>(669.7)</b>	<b>\$ (65.8)</b>
<b>English Learner (EL) Teachers</b>	<b>(23.5)</b>	<b>(0.5)</b>	<b>(18.7)</b>	<b>(42.7)</b>	<b>\$ (4.4)</b>
<b>Special Education</b>					
Teacher Scale				(107.4)	(11.1)
Technical and Office Personnel				(2.0)	(0.1)
Classroom Instructional Support				(96.0)	(4.5)
<b>Subtotal</b>				<b>(205.4)</b>	<b>(15.8)</b>
<b>Substitutes and Logistics</b>					<b>(2.2)</b>
<b>Total</b>				<b>(917.7)</b>	<b>\$ (88.2)</b>

\* Does not add due to rounding.

*In FY 2023, there is a net increase of 79.8 nonschool-based positions over the FY 2022 Approved Budget and 42.8 positions over the FY 2022 Revised Budget.*

## Nonschool-Based Positions

In FY 2023, there is a net increase of 79.8 nonschool-based positions over the FY 2022 Approved Budget and 42.8 positions over the FY 2022 Revised Budget. The change from the approved budget is the result of 1.5 positions for the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act under the Elementary and Secondary School Emergency Relief (ESSER II) Fund added during the FY 2021 Final Budget Review, 29.0 ESSER II and III positions added for FY 2022 Midyear (3.0 social and emotional learning (SEL) positions, a 1.0 health services liaison, a 1.0 school health data and communications specialist, a 1.0 grants technician, a 1.0 executive principal, a 1.0 multilingual engagement manager, 2.0 multilingual engagement specialists, 6.0 ESSER III project management positions, a 1.0 Family and School Partnership specialist, 5.0 academic intervention teachers, 5.0 translators, a 1.0 budget analyst, and a 1.0 public health specialist); 2.0 security systems network specialists; 6.0 positions from converting hourly and logistics funds to permanent positions as part of the position conversion process, a 1.0 collective bargaining specialist; a 1.0 salary specialist; a 1.0 Freedom of Information Act (FOIA) specialist; a 1.0 equity director; a 1.0 data specialist in the Chief Equity Office (CEO), a 1.0 CEO project manager, 3.0 Office of Communications and Community Relations (OCCR) records office specialists, 2.3 human resources technology infrastructure project support positions; 9.0 human resources (HR) staffing support positions; 5.0 cybersecurity positions; 2.0 planner positions; a 1.0 accessibility specialist; a 1.0 administrative assistant to the equity director; a 1.0 advanced academic resource specialist; a 1.0 behavior intervention support specialist; a 1.0 Hearings Office social worker; 4.0 language and literacy supports teacher positions; a 1.0 Lewis High School Innovation Project functional supervisor; 0.5 grants administration positions; and 4.5 positions that were reclassified to nonschool-based to better reflect the responsibilities of the positions, offset by the reduction of a 1.0 SEL specialist.

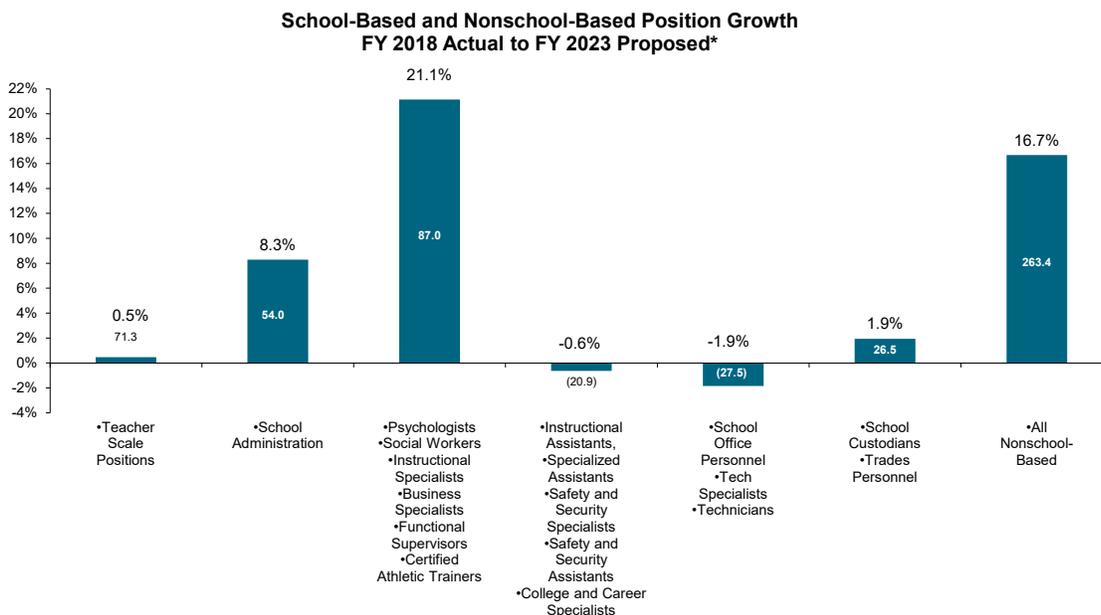
# School Operating Fund Positions

The increase over the revised budget is a result of converting hourly and logistics funds for 6.0 positions to permanent positions as part of the conversion process and the addition of a 1.0 collective bargaining specialist; a 1.0 HR salary specialist; a 1.0 FOIA specialist; a 1.0 equity director; a 1.0 CEO data specialist; a 1.0 CEO project manager; 3.0 OCCR records office specialists; 2.3 HR technology project support positions; 9.0 HR staffing support positions; 5.0 cybersecurity positions; 2.0 planner positions; a 1.0 accessibility specialist; a 1.0 administrative assistant to the equity director; a 1.0 advanced academic resource specialist; a 1.0 behavior intervention support specialist; a 1.0 Hearings Office social worker; 4.0 language and literacy supports teacher positions; a 1.0 Lewis High School Innovation Project functional supervisor; and a 0.5 grants administration position, offset by the reduction of a 1.0 SEL specialist.

FY 2018 to FY 2023 Position Change						
Description	FY 2018 Actual		FY 2023 Proposed		Change	
	Positions	Percent	Positions	Percent	Positions	Percent
School-Based	22,358.7	93.4%	22,549.1	92.4%	190.4	0.9%
Nonschool-Based*	1,579.4	6.6%	1,842.8	7.6%	263.4	16.7%
<b>Total</b>	<b>23,938.1</b>	<b>100.0%</b>	<b>24,391.9</b>	<b>100.0%</b>	<b>453.8</b>	<b>1.9%</b>

\*The nonschool-based position increase is due primarily to position conversions and positions funded by the ESSER III grant.

Since FY 2018, nonschool-based positions have increased by 263.4 positions, or 16.7 percent, while school-based positions have increased by 190.4 positions, or 0.9 percent. The increase in nonschool-based positions is primarily due to an increase in positions for such programs as equity and compliance, school support, safety and security training, position conversions from previously traded positions, and positions funded by the ESSER II and ESSER III grants, offset by budget reductions. School-based positions were also reduced in some years; however, the reductions were offset by positions added primarily for rising student enrollment as well as staffing formula changes. In FY 2023, however, there is a significant reduction in school-based positions resulting from a decline in student enrollment projections. This reduction is partially offset by increases primarily due to ESSER III funded positions including ESOL, staffing reserve, special education lead, and advanced academic teacher positions; office assistants; and assistant directors of student activities.



\* The increase in nonschool-based positions is primarily due to position conversions using existing resources beginning in FY 2021 and the addition of positions from the ESSER III grant beginning in FY 2022.

## School Operating Fund Positions

As shown in the following chart, nonschool-based positions per 1,000 students have increased slightly from 10.1 in FY 2003 to 10.4 in FY 2023, whereas, school-based positions have increased from 116.7 to 127.0 during the same period. The greater increase in the concentration of school-based positions per 1,000 students reflects efforts made to direct resources to schools.

Summary of Position Changes FY 2003 - FY 2023 <sup>1</sup>							
Fiscal Year	Positions		Change from Prior Year		Student Enrollment	Positions per 1,000 Students	
	SB	NSB	SB	NSB		SB	NSB
FY 2003	19,062.0	1,650.3	216.2	(14.0)	163,386	116.7	10.1
FY 2004	19,409.4	1,659.5	347.4	9.2	164,195	118.2	10.1
FY 2005	19,853.8	1,710.3	444.4	50.8	164,408	120.8	10.4
FY 2006	20,144.2	1,727.3	290.4	17.0	164,284	122.6	10.5
FY 2007	20,264.1	1,739.8	119.9	12.5	164,486	123.2	10.6
FY 2008	20,504.1	1,756.5	240.0	16.7	166,307	123.3	10.6
FY 2009	20,552.9	1,758.3	48.8	1.8	169,538	121.2	10.4
FY 2010	20,374.5	1,700.0	(178.4)	(58.3)	172,391	118.2	9.9
FY 2011	20,549.2	1,600.5	174.7	(99.5)	174,933	117.5	9.1
FY 2012	21,169.6	1,610.5	620.4	10.0	177,918	119.0	9.1
FY 2013	21,850.7	1,619.9	681.1	9.4	181,259	120.5	8.9
FY 2014	22,175.4	1,667.9	324.7	48.0	183,895	120.6	9.1
FY 2015	21,853.8	1,589.9	(321.7)	(78.0)	185,914	117.5	8.6
FY 2016	22,235.2	1,591.9	381.4	2.0	185,979	119.6	8.6
FY 2017	22,351.3	1,588.9	116.2	(3.0)	187,484	119.2	8.5
FY 2018	22,358.7	1,579.4	7.3	(9.5)	188,403	118.7	8.4
FY 2019	22,570.2	1,591.9	211.5	12.5	187,474	120.4	8.5
FY 2020	22,652.5	1,614.4	82.4	22.5	188,355	120.3	8.6
FY 2021	22,863.6	1,743.1	211.1	128.7	179,748	127.2	9.7
FY 2022 <sup>2</sup>	23,130.1	1,800.1	266.5	57.0	179,024	129.2	10.1
FY 2023 <sup>3</sup>	22,549.1	1,842.8	(581.0)	42.8	177,570	127.0	10.4

<sup>1</sup>Does not add due to rounding.

<sup>2</sup>FY 2022 reflects the revised budget.

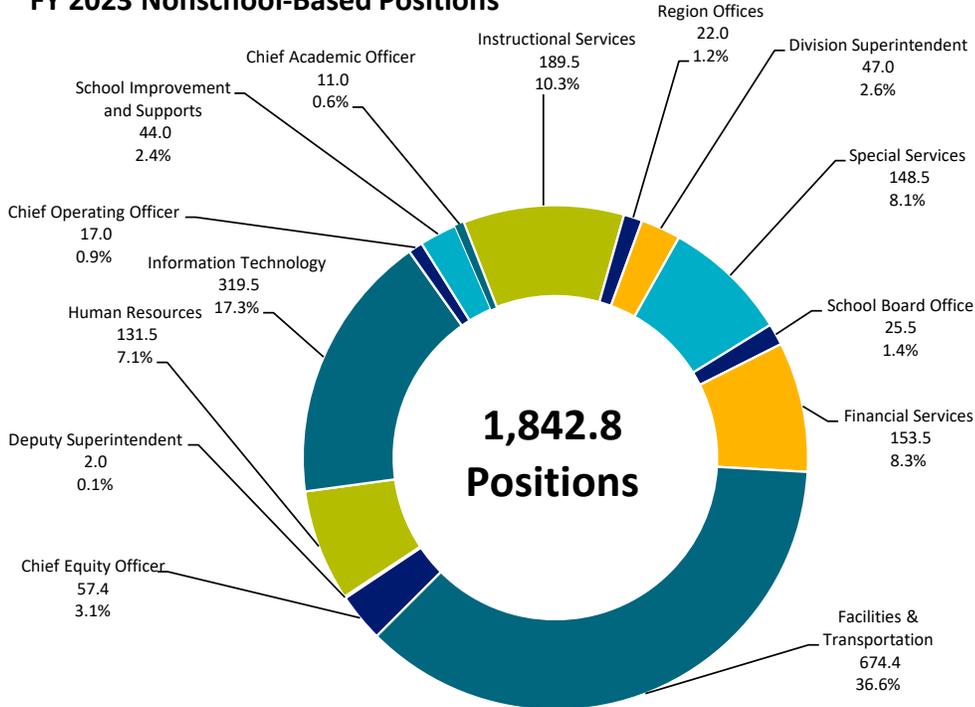
<sup>3</sup>FY 2023 reflects the proposed budget. Student enrollment reflects the FY 2023 enrollment after excluding students served outside of FCPS and at Fairfax Adult HS.

*Despite rising costs, every effort is made to direct resources to classroom instruction.*

# School Operating Fund Positions

The following chart displays nonschool-based positions by chief, department, and region. Of the total nonschool-based positions, 36.6 percent support FCPS maintenance, transportation, and facility requirements in the Department of Facilities and Transportation Services. In addition, 38.1 percent of nonschool-based positions are in the departments of Special Services, Instructional Services, School Improvement and Supports, and Information Technology and support the educational program through curriculum, staff development, student services, school information services, and library operations. The remaining positions support requirements such as recruiting, hiring, and other human resources functions; payroll and accounting; and central management.

## FY 2023 Nonschool-Based Positions\*



\*FCPS does not include hourly paid bus drivers and attendants or family liaisons in position counts.

# Staffing

*School-based staffing will vary depending on student enrollment, eligibility for free or reduced-price meals (FRM), the number and level of students receiving English for Speakers of Other Languages (ESOL) services, and the number and level of special education services provided.*

## School-Based Staffing Formulas

Positions assigned to a school are determined by formulas approved by the School Board. School-based staffing will vary depending on student enrollment, eligibility for free or reduced-price meals (FRM), the number and level of students receiving English for Speakers of Other Languages (ESOL) services, and the number and level of special education services provided. At the middle and high school level, staffing is also impacted by teacher load (i.e., the number of sections taught by each teacher and the number of sections taken by each student).

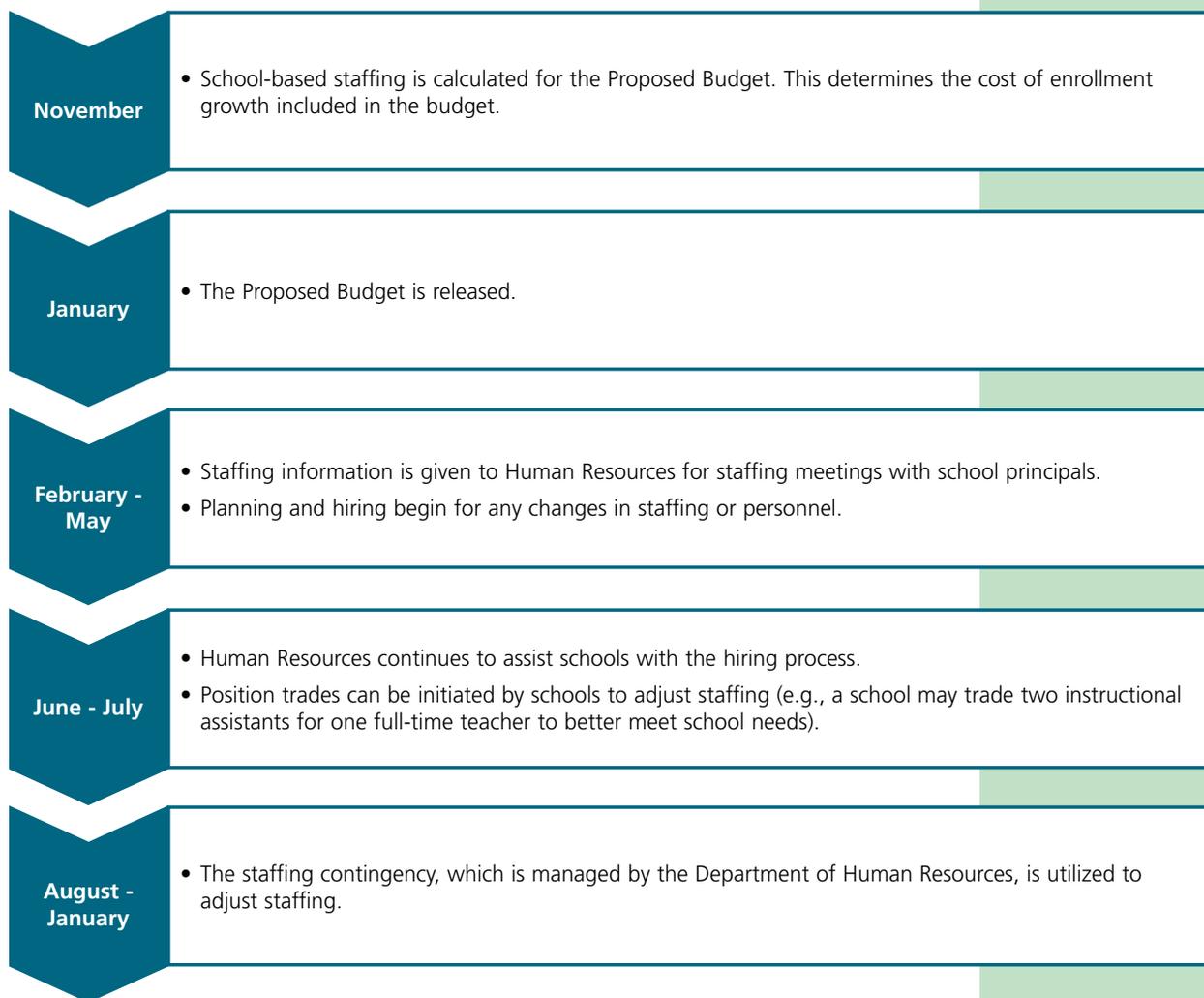
## General Education, Including General Education Staffing

Kindergarten staffing is based on a divisor of 25 and a class size cap of 28, with an exception for eligible schools participating in the State’s K-3 Primary Class Size Reduction program with maximum class sizes ranging from 19 to 24 students. The first-through-sixth grade formula uses a divisor based on enrollment and poverty (as measured by percent of students eligible for free or reduced-price meals) per the chart below. The projected enrollment divided by the applicable value in the table below will determine the allocation of teacher positions. To determine the number of needs-based positions, compute the difference between total teacher positions and the result of projected enrollment divided by the base ratio in the applicable column.

As an example, consider an elementary school projected to have 440 students in grades 1-6 and 65 percent eligibility for FRM. This example school would be allocated 22.0 teacher positions (440 divided by 20.0). The number of needs-based positions is 4.0 (440 / 20 minus 440 / 25, or 22 minus 18). The number of teaching positions allocated in this formula will be rounded to a whole number. In other formulas, rounding might be to the nearest period (0.17), days-per-week (0.2 increments), or half-position (0.5) as appropriate. Staffing for middle and high schools is detailed in the appendix and is approached in a slightly different fashion while still yielding additional supports at varying FRM thresholds.

Elementary Staffing Divisors			
%FRM	Enrollment (grades 1-6)		
	1-389	390-714	715+
Base Ratio (<20%)	24.0	25.0	26.0
20 to <30%	23.0	24.0	25.0
30 to <40%	22.0	23.0	24.0
40 to <50%	21.0	22.0	23.0
50 to <60%	20.0	21.0	22.0
60 to <70%	20.0	20.0	21.0
70% or more	20.0	20.0	20.0

## Staffing Process and Timeline



## Staffing Contingency

The staffing contingency includes teacher and instructional assistant positions to adjust for staffing requirements identified after projections are finalized. The staffing contingency is used to increase classroom positions at schools when enrollment exceeds projections, to address unique circumstances, and to address large elementary class sizes. When enrollment is lower than projected in the approved budget, positions may be returned to the staffing contingency. Positions are allocated and returned during normally scheduled staffing meetings. Adjustments continue throughout the school year, particularly for special education services.

Staffing Contingency	Positions
<b>FY 2021</b>	
- Budgeted	260.0
- Positions returned at FY21 Third Quarter Budget Review	150.9
- Utilized	109.1
<b>FY 2022</b>	
- Budgeted	227.0
- Positions added with one-time funding	33.0
- Utilized through early September	(36.3)
- Available	296.3
<b>FY 2023</b>	
- Budgeted	310.0

# Staffing

## Elementary School Teacher Staffing Formulas

### Kindergarten

1.0 teacher and 1.0 assistant for every 25 students with a maximum class size of 28 except at State K-3 schools which have class size caps of 24 or lower

### Grades 1-6

1.0 teacher for every 20-26 students depending on free and reduced price meals eligibility and enrollment

### Elementary Staffing Divisors

FRM	1-6 enrollment		
	1-389	390-714	715+
base (<20%)	24	25	26
20 - < 30%	23	24	25
30 - < 40%	22	23	24
40 - < 50%	21	22	23
50 - < 60%	20	21	22
60 - < 70%	20	20	21
70% +	20	20	20

## Positions Budgeted for Average Size Elementary School (633 students)

- 1.0 Principal
- 1.0 Assistant Principal
- 1.5 School Counselors
- 24.0 Classroom Teachers
- 4.0 Kindergarten Teachers
- 1.0 Reading Teacher
- 1.0 Advanced Academic Resource Teacher
- 1.0 Librarian
- 5.8 Physical Education / Music / Art / Language through Content Teachers
- 0.5 Instrumental Music Teacher
- 2.0 Instructional Assistants
- 4.0 Kindergarten Assistants
- 4.0 Office Personnel
- 4.5 Custodians
- 10.0 Special Education Teachers
- 3.0 ESOL Teachers
- 9.0 Special Education Assistants
- 1.0 Speech and Language Teacher
- 1.0 School-Based Technology Specialist
- 0.5 Technology Support Specialist

## Elementary School Staffing

Kindergarten classes are staffed at a ratio of 25 students per teacher and instructional assistant with a maximum class size cap of 28 students except in State K-3 schools which have maximum class sizes based on State guidelines. Grades 1-6 are staffed at a ratio of 20-26 students per teacher based on percentage of students eligible for free or reduced-price meals (FRM) and enrollment (see chart in margin). Other staffing formulas include advanced academic centers, English for Speakers of Other Languages (ESOL), language immersion, counselors, and librarians. A complete listing of staffing formulas is available in the appendix and highlights adjustments from the FY 2022 budget. School principals have flexibility in determining how staffing is ultimately utilized.

The chart in the margin provides a summary of the general classroom teacher staffing formulas. The chart below shows the results of applying the classroom teacher staffing formula to an elementary school with 633 students and 33.5 percent FRM eligibility. Additionally, FCPS guidelines indicate that elementary class sizes should be maintained below 30 students. In the months leading up to the opening of school, positions are allocated to elementary schools from the staffing contingency reserve when enrollment by grade level dictates a need for positions beyond those generated in the budget.

Elementary School Regular Staffing			
	Enrollment	Teachers	Comment
General Education	578		
Special Education Level 2	55		
<b>Total Enrollment</b>	<b>633</b>		
Kindergarten	88	3.5	88 / 25 = 3.5
<b>Kindergarten Classroom Teachers</b>		<b>4.0</b>	
Grades 1-6	490		FRM = 33.5%
Special Education Level 2	55		
	545	23.7	545 / 23 = 23.7
<b>Grades 1-6 Classroom Teachers</b>		<b>24.0</b>	

## Average Size Elementary School Class

- In FY 2023, a total of 3,817.0 classroom teachers are required to staff elementary classes for 81,151 general education students. The average divisionwide elementary school ratio is 21.3 students for each teacher.
- When resource teachers in special programs, librarians, school counselors, art, music, physical education, reading, and ESOL teachers are included, the divisionwide elementary school ratio is reduced to 14.1 students for each teacher.

## Middle School Staffing

At the middle school level, class size calculations assume students enroll in seven classes, and teachers have five periods with a base ratio of 27.9. Additionally, staffing is provided based on students eligible for FRM and students receiving ESOL services. The weighted factor used to allocate needs-based staffing applies to schools with 25 percent or more of their student population eligible for FRM. School principals have flexibility in determining how positions will be used. In addition to basic staffing, FCPS provides supplemental staffing for special programs, such as International Baccalaureate Middle Years and language immersion programs.

The chart in the margin provides a summary of middle school classroom teacher staffing formulas. A complete listing of staffing formulas is available in the appendix and highlights adjustments from the FY 2022 budget. The chart below shows the results of applying the classroom teacher staffing formulas to a middle school with 1,066 students and 31.9 percent of the student population eligible for FRM.

Middle School Regular Staffing			
	Enrollment		Teachers
General Education	938		
Special Education Level 2	<u>128</u>		
<b>Total Enrollment</b>	<b>1,066</b>		
Core and Noncore Teachers	938 x 7 / 139.5		47.1
Inclusive Practices Teachers	128 x 3 / 139.5		2.8
FRM Eligibility	340	340 x .80 / 139.5	<u>1.9</u>
<b>Classroom Teacher Allocation</b>			<b>51.8</b>

## Average Size Middle School Class

- In FY 2023, a total of 1,379.5 classroom teachers are required to staff middle school classes for 24,379 general education students. Based on FY 2023 projected enrollment, the average divisionwide middle school ratio is 24.7 students for each teacher.
- When resource teachers in special programs, librarians, school counselors, reading, and ESOL teachers are included, the divisionwide middle school ratio is reduced to 20.2 students for each teacher.

### Middle School Teacher Staffing Formulas

#### General

Enrollment x 7 (periods)  
divided by 139.5 (teacher load)

#### Inclusive Practices

Special ed lvl 2 x 3 (periods)  
divided by 139.5 (teacher load)

#### Free/Reduced Price Meals

Eligible students \* factor  
divided by 139.5

Percent Eligible	Factor
< 25%	-
25 to < 30%	0.4
30 to < 40%	0.8
40 to < 45%	1.2
45 to < 50%	1.4
50 to < 55%	1.6
55 to < 60%	1.8
60% or more	2.0

### Positions Budgeted for Average Size Middle School (1,066 students)

- 1.0 Principal
- 3.0 Assistant Principals
- 1.0 Director, Student Services
- 4.0 School Counselors
- 51.8 Classroom Teachers
- 1.0 Reading Teacher
- 0.5 Advanced Academic Resource Teacher
- 2.0 Librarians
- 0.5 Instrumental Music Teacher
- 3.5 Office Personnel
- 1.0 Finance Technician
- 7.5 Custodians
- 0.5 Operating Engineer
- 17.0 Special Education Teachers
- 5.5 ESOL Teachers
- 11.0 Special Education Assistants
- 1.0 After-School Specialist
- 1.0 Safety and Security Assistant
- 1.0 School-Based Technology Specialist
- 1.0 Technology Support Specialist

# Staffing

## High School Teacher Staffing Formulas

### General

Enrollment x 6 (periods)  
divided by 155 (teacher load)  
divided by 145.9 (TJHSST)

### Inclusive Practices

Special ed lvl 2 x 4 (periods)  
divided by 155 (teacher load)

### English

Enrollment divided by 120

### Free or Reduced-Price Meals

Eligible students x factor  
divided by 155

Percent Eligible	Factor
< 25%	-
25 to < 30%	0.4
30 to < 40%	0.8
40 to < 45%	1.2
45 to < 50%	1.4
50 to < 55%	1.6
55 to < 60%	1.8
60% or more	2.0

## Positions Budgeted for Average Size High School (2,313 students)

- 1.0 Principal
- 5.0 Assistant Principals
- 1.0 Director, Student Services
- 8.0 School Counselors
- 1.0 Director, Student Activities
- 1.0 Assistant Director, Student Activities
- 107.0 Classroom Teachers
  - 1.0 Reading Teacher
  - 2.0 Librarians
  - 9.0 Office Personnel
    - 1.0 Finance Technician
  - 18.0 Custodians
    - 1.0 Operating Engineer
  - 34.0 Special Education Teachers
  - 18.0 Special Education Assistants
  - 10.0 ESOL Teachers
    - 1.0 College and Career Specialist
    - 1.0 Safety and Security Specialist
    - 3.0 Safety and Security Assistants
    - 1.0 School-Based Technology Specialist
    - 1.5 Technology Support Specialists
    - 1.0 Assessment Coach
    - 1.0 Certified Athletic Trainer
    - 1.0 Systems of Support Teacher

## High School Staffing

At the high school level, class size calculations assume students enroll in seven classes including English, and teachers have five periods with a base ratio of 31.0, except English classes which have a base ratio of 24.0. Additionally, staffing is provided based on students eligible for FRM and students receiving ESOL services. The weighted factor used to allocate needs-based staffing applies to schools with 25 percent or more of their student population eligible for FRM. School principals have flexibility in determining how positions will be used. Additional staffing is also provided to schools with International Baccalaureate, Advanced Placement, and/or JROTC Programs. Each school also receives other positions, such as a 1.0 assessment coach position and a 1.0 certified athletic trainer position.

The chart in the margin provides a summary of high school classroom teacher staffing formulas. A complete listing of staffing formulas is available in the appendix and highlights adjustments from the FY 2022 budget. The following chart shows the results of applying the classroom teacher staffing formulas to a high school with 2,313 students and 27.6 percent of the student population eligible for FRM.

High School Regular Staffing <sup>1</sup>			
	Enrollment		Teachers
General Education	2,103		
Special Education Level 2	<u>210</u>		
<b>Total Enrollment</b>	<b>2,313</b>		
Core Teachers		2103 x 6 / 155	81.4
Inclusive Practices Teachers		210 x 4 / 155	5.4
FRM Eligibility	638	638 x .40 / 155	1.6
English Teachers		2103 / 120	17.5
SOL Class Size Teacher <sup>2</sup>			<u>1.0</u>
<b>Classroom Teacher Allocation</b>			<b>107.0</b>

<sup>1</sup>Does not add due to rounding.

<sup>2</sup>All general high schools receive an additional 1.0 teacher position to meet core SOL class size.

## Average Size High School Class

- In FY 2023, a total of 2,879.3 classroom teachers are required to staff high school classes for 52,599 general education students. Based on FY 2023 projected enrollment, the average divisionwide high school ratio is 25.6 students for each teacher.
- When all resource teachers in special programs, librarians, school counselors, reading teachers, assessment coaches, student activities, and ESOL teachers are included, the divisionwide high school ratio is reduced to 21.1 students for each teacher.

## Changes in School-Based Staffing

Over the years, there have been significant adjustments in school-based staffing. Major changes since FY 2019 are listed on the following chart. Each has a financial impact in subsequent fiscal years, but only the cost (or savings) in the year of implementation is shown.

*Over the years, there have been significant adjustments in school-based staffing.*

Major Staffing Changes FY 2019 - FY 2023			
Fiscal Year	Program	Amount (\$ in millions)	Positions
2019	Elementary Clerical	(\$2.3)	(49.0)
	Needs-Based Staffing	(\$1.5)	(18.3)
	ESOL Newcomer Resources	\$0.7	7.0
	Fairfax Adult High School Redesign	(\$1.7)	(13.0)
	Safety and Security Mental Health Support	\$2.2	18.0
	Substance Abuse Prevention	\$0.0	6.0
2020	Academy Program	\$0.5	5.0
	Advanced Academic Resource Teachers (AART)	\$1.6	16.5
	Advancement via Individual Determination (AVID)	\$0.2	2.0
	Assessment Coaches	\$0.4	1.0
	Behavior Intervention Teachers	\$0.9	8.0
	Custodial Staffing	\$0.5	9.0
	FCPSOn High School <sup>1</sup>	\$4.3	16.5
	Staffing Contingency (including FY 2018 Final Budget Review)	\$4.3	39.6
2021	World Language Enhancements	\$1.2	12.0
	FCPSOn Middle School <sup>1</sup>	\$1.1	4.0
	Dropout and Prevention	\$1.5	12.0
	Resource Teachers	\$0.8	7.0
	Systemwide Social Worker Support	\$1.2	10.0
	Special Education Intensive Support	\$0.3	3.0
	School Counselors	\$0.4	4.0
	Post COVID-19 (recurring) <sup>2</sup>	\$9.3	50.0
	Technology Infrastructure Reserve (recurring) <sup>2</sup>	\$2.0	8.0
	Substance Abuse Prevention (including FY 2019 Final Budget Review)	\$1.1	12.5
2022	Advanced Academic Program (AAP) Phase I	\$2.6	24.0
	English for Speakers of Other Languages (ESOL) Staffing Phase I	\$4.9	50.0
	Psychologist and Social Workers <sup>3</sup>	\$2.1	18.0
	Staffing Contingency	(\$3.3)	(33.0)
	Title I Instructional Coaches	\$0.7	6.0
2023	TSSpec previously funded with ESSER II	\$3.1	24.5
	ESOL Teachers previously funded with ESSER III	\$1.0	10.0
	Staffing Contingency	\$8.6	83.0
	Elementary Special Education Lead Teacher	\$14.7	142.0
	ESOL Staffing Phase II	\$5.2	50.0
	AAP Staffing Phase II	\$2.9	26.0
	Middle School Office Staffing	\$0.7	13.0
	Assistant Principal Staffing	\$8.4	52.0

<sup>1</sup>Technology support specialist (TSSpec) positions account for \$2.0 million in 2020 and \$0.5 million in 2021.

<sup>2</sup>Staffing adjustments utilizing placeholder funding include the addition of 24.5 technology support specialists (TSSpec), 13.5 school-based technology specialists (SBTS), 10.0 counselors, and 10.0 psychologists.

<sup>3</sup>The Virginia General Assembly approved revisions to the standards of quality (SOQ) to include a provision of three specialized student support positions per 1,000 students.

# Cost Per Pupil

*Cost-per-pupil calculations provide an overall view of the cost of all programs that can be used to compare how school systems spend their funds.*

## Overview

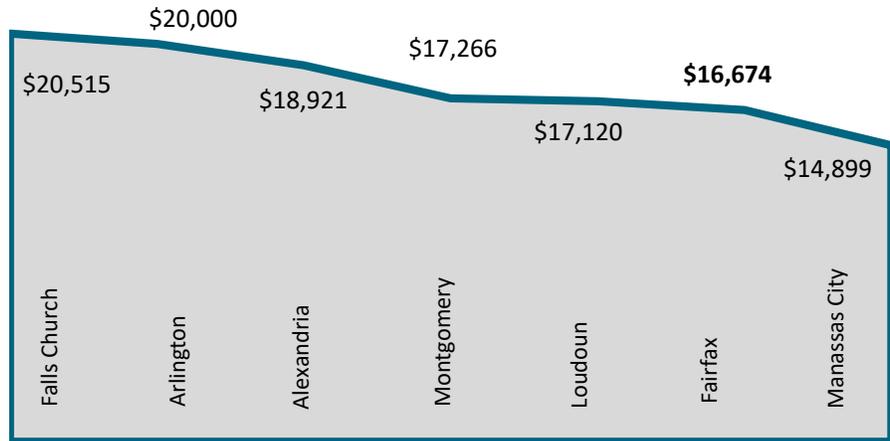
Cost-per-pupil calculations provide an overall view of the cost of all programs that can be used to compare how school systems spend their funds. These comparisons may be made between school districts or as a time-series comparison within one district. A divisionwide cost per pupil is computed annually using a methodology agreed on by the Washington Area Boards of Education (WABE).

The WABE calculation includes general education, special education, and federal entitlement grants, as well as all support expenditures in the operating fund, but it excludes operating fund transfers to PreK and Early Head Start, Adult and Community Education (ACE), debt service, and the federal stimulus funding. These WABE-adjusted expenditures are divided by the total approved student enrollment to determine the approved WABE cost per pupil.

## WABE Comparative Cost Per Pupil

The WABE comparative cost per pupil is calculated by each participating division after it finalizes its approved budget in the spring. The FY 2022 divisionwide average cost-per-pupil ratios, calculated according to WABE guidelines, are shown in the chart below. In FY 2022, FCPS ranks second to last compared to other school districts in the metropolitan area with a cost per pupil of \$16,674. The WABE cost per pupil calculations in the chart below exclude federal stimulus dollars related to the COVID-19 pandemic.

**WABE Cost Per Pupil**  
FY 2022 WABE Comparison to Other School Divisions<sup>1,2,3</sup>



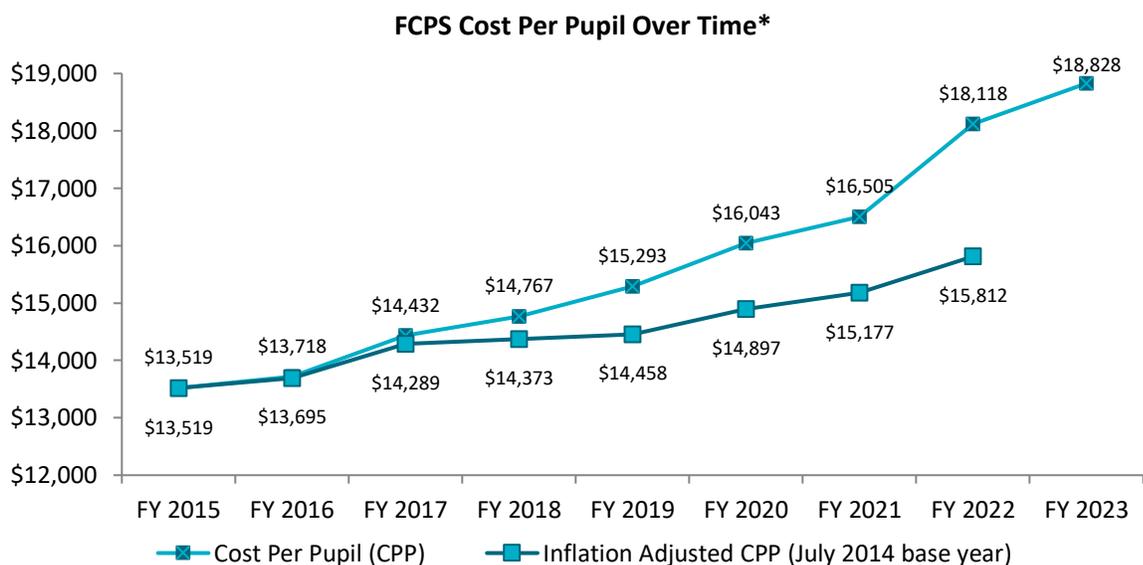
<sup>1</sup>Source: FY 2022 Washington Area Boards of Education (WABE) Guide.

<sup>2</sup>Uniform formulas were developed by the WABE committee for consistency area wide. These numbers are comparable; however, the cost per pupil reported here may differ from that reported in individual districts' budget documents or other reports.

<sup>3</sup>Data not available at time of compilation for Prince George's County, Prince William County, and Manassas Park City.

## FCPS Cost Per Pupil Over Time

Per-pupil spending increased by 2.9 percent in FY 2021, by 9.8 percent in FY 2022, and by 3.9 percent as of the FY 2023 Proposed Budget. FCPS cost per pupil included federal stimulus funding in response to the COVID-19 pandemic and is a significant part of the FY 2022 increase. After adjusting for inflation, the average annual increase over FY 2015 to FY 2022 is 2.3 percent.



\*FCPS cost per pupil includes federal stimulus funding.

## Cost Per Pupil

The FCPS FY 2023 average general education and average special education cost per pupil and per-service costs are derived using direct and indirect costs and student enrollment or services rendered. The FCPS cost-per-pupil figure shown in the bottom line of the table below is the FCPS average per pupil cost for all instructional programs. Cost-per-pupil figures are computed by identifying all School Operating Fund (SOF) costs and entitlement grants directly associated with an instructional program, such as Title I, PreK and Early Head Start, or elementary general education. Indirect costs such as instructional support, facilities management, general support, transportation, and central administration are distributed proportionally based on student enrollment. Total expenditures divided by program enrollment determine average per-pupil costs. The following table shows FCPS' average cost-per-pupil data for three years.

*The FCPS FY 2023 average general education and average special education cost per pupil and per-service costs are derived using direct and indirect costs and student enrollment or services rendered.*

FY 2023 Proposed Cost Per Pupil Summary <sup>1</sup>					
	FY 2021 Approved	FY 2022 Approved	FY 2023 Proposed	Change	
				FY 2022 - FY 2023	
				Amount	Percent
<b>General Education</b>					
PreK and Early Head Start	\$15,938	\$15,983	\$17,923	\$1,940	12.1%
Elementary School Program	\$13,711	\$15,287	\$16,010	\$723	4.7%
Middle School Program	\$13,086	\$14,276	\$15,077	\$801	5.6%
High School Program	\$14,638	\$15,734	\$15,580	(\$154)	-1.0%
<b>Average for General Education</b>	<b>\$13,908</b>	<b>\$15,269</b>	<b>\$15,723</b>	<b>\$453</b>	<b>3.0%</b>
<b>Average for Special Education</b>	<b>\$26,146</b>	<b>\$28,605</b>	<b>\$30,296</b>	<b>\$1,691</b>	<b>5.9%</b>
<b>FCPS Cost Per Pupil<sup>2</sup></b>	<b>\$16,505</b>	<b>\$18,118</b>	<b>\$18,828</b>	<b>\$710</b>	<b>3.9%</b>

<sup>1</sup>Does not add due to rounding.

<sup>2</sup>FY 2021 and FY 2022 FCPS cost per pupil includes federal stimulus funding.

## Cost Per Pupil

*The FY 2023 Proposed Budget WABE cost per pupil is \$18.507, which is calculated based on averages for general education and special education.*

In addition to an average for all instructional programs, per-pupil costs are also calculated for specific general education instructional programs like PreK and Early Head Start, as well as a weighted average for general education programs.

Various budget changes and economic factors converge to influence per-pupil costs. Since virtually all operating fund expenditures are included in cost-per-pupil calculations, factors such as compensation increases, an increase in costs for student needs, and retirement rate adjustments that increase costs by a greater percentage than the growth in students put upward pressure on the cost per pupil. Conversely, there may be factors that put downward pressure on the cost to educate each student in each cost-per-pupil category because they are decreasing or increasing less than the growth in students or services. Also, budget changes related to instructional and operational resources influenced the per-pupil costs for FY 2023. Detailed descriptions of these resources can be found in the School Operating Fund Highlights Section.

The FY 2023 general education cost for PreK and Early Head Start increased by \$1,940, or 12.1 percent, over the FY 2022 Approved Budget and includes support of the local match requirement that is necessary to receive federal and state funding in support of FCPS' current preschool programming. The enrollment projections for the program decreased 6.1 percent, while the total costs are increasing by 5.3 percent. The cost per pupil for PreK and Early Head Start is impacted primarily by an increase in the school operating fund transfer to support the increase in compensation as well as the increase in indirect costs for the FY 2023 Proposed Budget.

The FY 2023 general education cost per pupil for elementary school which includes English for Speakers of Other Languages (ESOL) increased by \$723, or 4.7 percent. Total enrollment projections are decreasing by 7.7 percent, while total costs are decreasing by 2.8 percent. The cost per pupil for elementary school is primarily impacted by the reduction in enrollment, the reduction of one-time federal stimulus grant funding allocated from the American Rescue Plan (ARP) Act under the Elementary and Secondary School Emergency Relief (ESSER III) Fund, offset by the three days of teacher professional development, Advanced Academic Program Phase II, the addition of ESOL teaching positions, special education lead teachers, enhancements to the elementary assistant principal staffing formula, a step increase for all eligible employees, a 4.0 percent market scale adjustment for all employees, employee benefit rate changes, and an adjustment for employee turnover.

The FY 2023 general education cost per pupil for middle school, which includes ESOL, increased by \$801, or 5.6 percent. Total cost is decreasing by 5.0 percent, while enrollment projections are decreasing by 10.9 percent. The cost per pupil for middle school is impacted by the reduction in enrollment, the reduction of the one-time federal stimulus grant funding allocated from the American Rescue Plan (ARP) Act under the Elementary and Secondary School Emergency Relief (ESSER III) Fund, offset by the three days of teacher professional development, enhancements to the middle school assistant principal staffing formula, the addition of flexible office positions, a step increase for all eligible employees, a 4.0 percent market scale adjustment for all employees, employee benefit rate changes, and an adjustment for employee turnover.

The FY 2023 general education cost per pupil for high school, which includes ESOL, decreased by \$154, or 1.0 percent. Total cost is decreasing by 3.4 percent, while enrollment projections are decreasing by 2.4 percent. The cost per pupil for high school is impacted by the reduction in enrollment, the reduction of the one-time

federal stimulus grant funding allocated from the American Rescue Plan (ARP) Act under the Elementary and Secondary School Emergency Relief (ESSER III) Fund, offset by the three days of teacher professional development, enhancements to the high school assistant principal staffing formula and their contract lengths, a step increase for all eligible employees, a 4.0 percent market scale adjustment for all employees, employee benefit rate changes, and an adjustment for employee turnover. The FY 2023 average cost per pupil for general education, which includes ESOL, increased by \$453, or 3.0 percent, over the FY 2022 Approved Budget, which includes the combined impacts of PreK and Early Head Start, in addition to elementary, middle and high school programs.

The FY 2023 average cost per pupil for special education increased by \$1,691, or 5.9 percent, over the FY 2022 Approved Budget. This increase in average cost per pupil for special education is due to the addition of the special education lead teachers at all elementary schools, three days of teacher professional development, a step increase for all eligible employees, a 4.0 percent market scale adjustment for all employees, employee benefit rate changes, and an adjustment for employee turnover. A net special education cost per pupil is calculated because a student not enrolled in special education would be enrolled in the general education program. For FY 2023, the additional net cost per pupil for special education is \$14,573 compared to \$13,335 in FY 2022 Approved Budget.

The FY 2023 FCPS cost per pupil is \$18,828, an increase of \$710, or 3.9 percent, over the FY 2022 Approved Budget calculation. This increase is due to the compensation increases previously mentioned above, instructional resources and the other increases that can be found in the School Operating Funds Highlights section offset by the reduction in the one-time federal stimulus grant funding allocated from the American Rescue Plan (ARP) Act under the Elementary and Secondary School Emergency Relief (ESSER III) Fund. The FCPS calculation uses the School Operating Fund with adjustments made as described in the Cost Per Pupil Overview section with the addition of the federal stimulus funding and are divided by the total approved student enrollment.

## Cost Per Service

*Cost-per-service calculations show the cost of providing a specific type of educational service to a student.*

### Cost Per Service

Cost per service is the cost of providing a specific type of educational service to an individual student. This is unlike cost per pupil, which is calculated from total expenditures and total student enrollment. These costs are calculated by services provided because special education and alternative programs are delivered on a per-service basis, and many students receive more than one service. Alternative school expenditures cross multiple programs, such as instructional support, special education, high school, and ESOL services, which are also delivered on a per-service basis. The average costs for these services are reported alongside special education services. The cost per service for students in special education and alternative programs is higher than other programs, due primarily to lower pupil-teacher ratios and higher transportation costs. The table below summarizes the cost per service of the various alternative school programs, ESOL, and special education for each of its major service delivery modes.

The Alternative High School program includes Bryant and Mountain View High Schools and the Fairfax County Adult High School. For FY 2023, enrollment is projected to decrease by 8.4 percent and the total costs are projected to increase by 3.1 percent. Other nontraditional programs, such as Interagency Schools, and Achievement, Integrity, and Maturity (AIM) are classified together as Department of School Improvement and Supports (DSIS) Nontraditional School Programs. Projected enrollment for DSIS Nontraditional School Programs is projected to decrease by 22.2 percent, while total cost is projected to increase by 1.6 percent. The COVID-19 pandemic impacted enrollment at nontraditional programs resulting in a large per service cost increase for FY 2023. The FY 2023 Proposed Budget for both the alternative high school programs, Fairfax County Adult High School and DSIS Nontraditional School Programs includes funding for a step increase for eligible employees, a 4.0 percent market scale adjustment for all employees, benefit rate changes, and an adjustment for employee turnover.

The FY 2023 Proposed Budget overall cost per service calculation for ESOL increased by 2.1 percent, while the number of services is projected to decrease by 6.3 percent. Funding includes the addition of ESOL teachers, a step increase for eligible employees, a 4.0 percent market scale adjustment for all employees, benefit rate changes, and an adjustment for employee turnover. The average cost per service for ESOL is \$4,055, an increase of \$332, or 8.9 percent over the FY 2022 Approved Budget.

In FY 2023, total special education services are projected to decrease 4.4 percent from the FY 2022 Approved Budget. However, special education costs are still projected to increase by 0.6 percent due to funding for a step increase for eligible employees, a 4.0 percent market scale adjustment for all employees, benefit rate changes, and an adjustment for employee turnover. Changes in services and compensation adjustments result in variances in per-service costs, ranging from an increase of 4.6 percent to 6.5 percent. The average cost per service for special education is \$17,496, an increase of \$877, or 5.3 percent, over the FY 2022 Approved Budget.

FY 2023 Proposed Cost Per Service Summary*					
	FY 2021 Approved	FY 2022 Approved	FY 2023 Proposed	Change	
				FY 2022 - FY 2023 Amount	FY 2022 - FY 2023 Percent
<b>Alternative Programs</b>					
Alternative HS/Fairfax County Adult High School	\$16,640	\$19,659	\$22,110	\$2,451	12.5%
DSIS Nontraditional School Programs	\$41,344	\$41,854	\$54,663	\$12,809	30.6%
<b>English for Speakers of Other Languages (ESOL)</b>					
Average for ESOL	\$3,460	\$3,723	\$4,055	\$332	8.9%
<b>Special Education</b>					
Preschool	\$23,062	\$25,008	\$26,236	\$1,228	4.9%
Level 1 Services	\$6,773	\$7,565	\$7,915	\$350	4.6%
Level 2 Services	\$31,009	\$33,657	\$35,839	\$2,181	6.5%
Related Services	\$6,446	\$7,228	\$7,577	\$349	4.8%
<b>Average for Special Education (per service)</b>	<b>\$15,166</b>	<b>\$16,619</b>	<b>\$17,496</b>	<b>\$877</b>	<b>5.3%</b>

\*Does not add due to rounding.

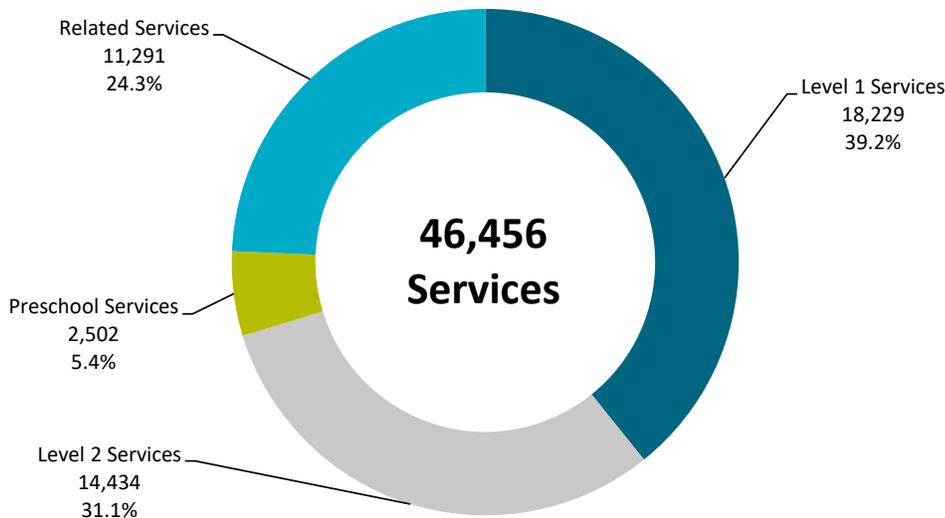
## Special Education Services and Enrollment

Special education services are determined by each student's Individualized Education Program (IEP), which is developed by a team, including school staff, parents, and at the secondary level, the student.

Special education services are classified in four different modes. The distribution of services is shown in the following chart.

*In FY 2023, 46,456 special education services will be provided to 26,828 students.*

**FY 2023 Special Education Services**



- Level 1 services are those provided to students for less than 50 percent of the school day. These services may be provided to students in a general education setting or in a more restrictive setting. If a student receives only Level 1 services, he or she is counted for FCPS enrollment purposes as a general education student.
- Level 2 services are those provided to students for 50 percent or more of the school day. These services may be provided in either a general education or a more restrictive setting. Students receiving Level 2 services are reported as special education students for enrollment purposes.

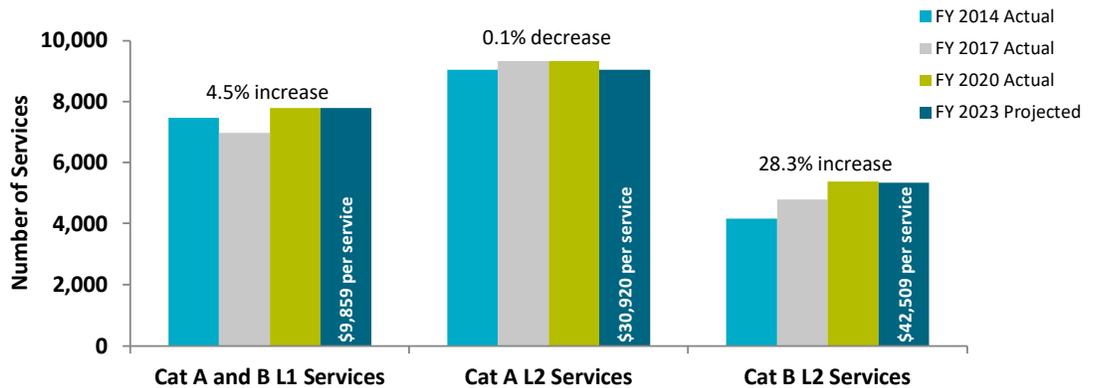
# Special Education Services

- Preschool special education services are provided to students under the age of five. These services may be provided either in a classroom setting or in the community. These students are reported as special education students for enrollment purposes.
- Related services are categorized as therapy services, assistive technology services, adaptive physical education services, audiology services, and career and transition services. Related services are provided to students also receiving Level 1, Level 2, or preschool special education services.

In FY 2023, 46,456 special education services will be provided to 26,828 students, not including private school and contract services students. Services are provided in the areas of learning disabilities and emotional disabilities (Category A services); in autism, intellectual disabilities, noncategorical elementary, and physical disabilities (Category B services); and in adaptive physical education, communication disorders, deaf and hard-of-hearing, assistive technology, class-based preschool, preschool resource, preschool autism classes, therapy services (physical or occupational), visual impairment, and career and transition services. Most students receive their primary service in either Category A or Category B.

Over the past ten years, as shown in the graph below, the most resource intensive services (Category B Level 2) have grown by 28.3 percent. In contrast, less resource intensive Category A Level 2 services have declined by 0.1 percent while the least resource intensive services (Category A and B Level 1) have increased by 4.5 percent.

**Growth in Special Education Services**

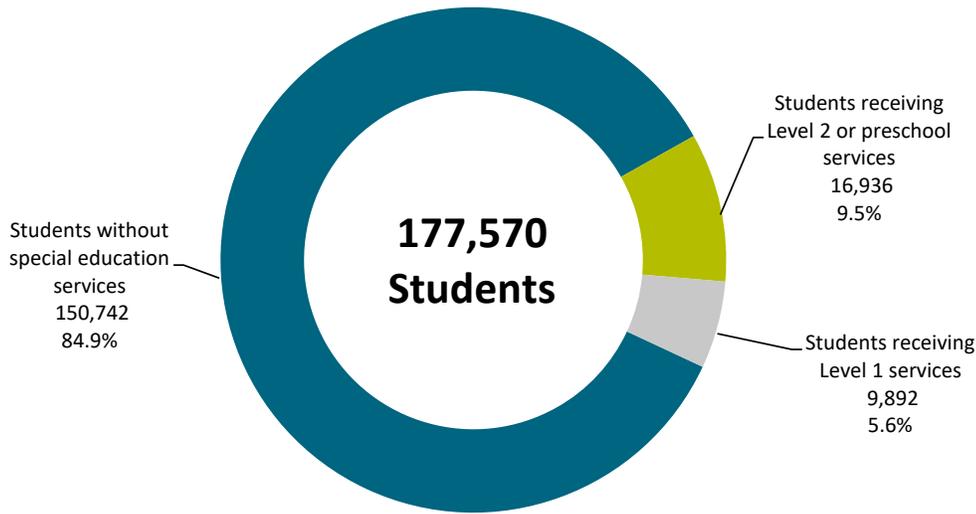


*The provision of special education services is mandated by the Individuals with Disabilities Education Act (IDEA).*

Staffing for the provision of special education services is based on ratios established by the Fairfax County School Board. See the Staffing Standards section in the Appendix for details. The provision of special education services is mandated by the Individuals with Disabilities Education Act (IDEA). Specific regulations governing FCPS' special education program are established by the Commonwealth of Virginia and mandate that special education be staffed according to ratios for each category/service provided at a site. The State staffing ratios are treated as caps, so if a class or caseload exceeds ratio at any point during the school year, additional resources are mandatory.

In FY 2023, students receiving special education services will make up 15.1 percent of the total FCPS enrollment as shown in the following chart. Students receiving Level 1 services make up 5.6 percent of the FY 2023 total, while students receiving Level 2 services or preschool services make up 9.5 percent of the total enrollment.

**FY 2023 Projected Unduplicated Enrollment**



Because of the difficulty in hiring certified special education teachers after the beginning of the school year, special education staffing projections account for growth in services that occurs during the school year. This growth occurs for several reasons:

- FCPS students, at their annual IEP meeting, move from Level 1 to Level 2 status.
- FCPS students who had not previously received special education services are found eligible.
- FCPS students, at their annual IEP meeting, are found to need a different combination of services or additional services.
- Students from outside FCPS move to the area and are found eligible for special education services.

An additional factor influencing special education staffing and costs is the number of services provided to each special education student. The average number of services provided to each special education student is approximately 1.7 services per student.

The chart that follows provides a breakdown of services by category and level.

# Special Education Services

Special Education Services and Enrollment					Change	
	FY 2021	FY 2022	FY 2022	FY 2023	FY 2022 Projected to	FY 2023 Projected
	Actual	Projected	Actual	Projected	Amount	Percent
<b>Category A Services</b>						
<i>Level 1</i> <sup>1</sup>						
Emotionally Disabled	637	667	654	654	(13)	-1.9%
Learning Disabled	5,263	5,205	5,147	5,205	0	0.0%
<i>Level 2</i> <sup>2</sup>						
Emotionally Disabled	1,095	1,167	996	1,071	(96)	-8.2%
Learning Disabled	7,761	8,447	7,737	7,964	(483)	-5.7%
<b>Subtotal Category A Services</b>	<b>14,756</b>	<b>15,486</b>	<b>14,534</b>	<b>14,894</b>	<b>(592)</b>	<b>-3.8%</b>
<b>Category B Services</b>						
<i>Level 1</i> <sup>1</sup>						
Autism	900	930	887	892	(38)	-4.1%
Davis and Pulley Center Services	2	8	1	5	(3)	-37.5%
Intellectually Disabled	66	94	79	63	(31)	-33.0%
Physically Disabled	31	42	23	22	(20)	-47.6%
Noncategorical	876	857	961	948	91	10.6%
<i>Level 2</i> <sup>2</sup>						
Autism	2,514	2,645	2,610	2,599	(46)	-1.7%
Davis and Pulley Center Services	317	341	330	341	0	0.0%
Intellectually Disabled	1,005	1,087	962	1,010	(77)	-7.1%
Physically Disabled	80	96	90	83	(13)	-13.5%
Noncategorical	1,276	1,481	1,249	1,299	(182)	-12.3%
<b>Subtotal Category B Services</b>	<b>7,067</b>	<b>7,581</b>	<b>7,192</b>	<b>7,262</b>	<b>(319)</b>	<b>-4.2%</b>
<b>Other Services</b>						
<i>Level 1</i> <sup>1</sup>						
Preschool Resource	784	1,007	778	975	(32)	-3.2%
Deaf/Hard-of-Hearing	269	299	268	276	(23)	-7.7%
Vision-Impaired	321	366	336	335	(31)	-8.5%
Speech and Language Impaired	9,403	10,205	9,949	9,829	(376)	-3.7%
<i>Level 2</i> <sup>2</sup>						
Preschool	971	1,096	1,062	1,108	12	1.1%
Preschool Autism	345	432	430	419	(13)	-3.0%
Deaf/Hard-of-Hearing	59	57	60	61	4	7.0%
Vision-Impaired	11	4	6	6	2	50.0%
<b>Subtotal Other Services</b>	<b>12,163</b>	<b>13,466</b>	<b>12,889</b>	<b>13,009</b>	<b>(457)</b>	<b>-3.4%</b>
<b>Related Services</b>						
Adaptive Physical Education	2,545	2,597	2,583	2,544	(53)	-2.0%
Audiology Services	179	222	189	192	(30)	-13.5%
Career and Transition Services	3,640	3,508	3,579	3,283	(225)	-6.4%
Assistive Technology Services	2,366	2,864	2,593	2,447	(417)	-14.6%
Therapy Services	2,723	2,876	2,858	2,825	(51)	-1.8%
<b>Subtotal Related Services</b>	<b>11,453</b>	<b>12,067</b>	<b>11,802</b>	<b>11,291</b>	<b>(776)</b>	<b>-6.4%</b>
<b>Services (FCPS enrolled)</b>	<b>45,439</b>	<b>48,600</b>	<b>46,417</b>	<b>46,456</b>	<b>(2,144)</b>	<b>-4.4%</b>
<b>Unduplicated Special Education Enrollment</b>						
Students Enrolled in FCPS	26,468	28,236	26,711	26,828	(1,408)	-5.0%
Contract Services Students	266	279	243	259	(20)	-7.2%
Private School and Home School	172	109	182	138	29	26.6%
<b>Enrollment Count<sup>3</sup></b>	<b>26,906</b>	<b>28,624</b>	<b>27,136</b>	<b>27,225</b>	<b>(1,399)</b>	<b>-4.9%</b>

<sup>1</sup>Level 1 services are those which are provided for less than 50 percent of the instructional day.

<sup>2</sup>Level 2 services are those which are provided for 50 percent or more of the instructional day.

<sup>3</sup>Total number of students receiving one or more special education services for whom FCPS is responsible.

## Shifting Student Needs: Enrollment

The FY 2023 Fairfax County Public Schools (FCPS) projected enrollment is 177,570 students across 199 schools and centers. This represents a decrease of 11,229 students compared to the FY 2022 Approved Budget after excluding students served outside FCPS and Fairfax Adult High School. Larger cohorts of students moving to higher grade levels, declining birthrates that have impacted the incoming elementary cohorts in recent years, and effects from the COVID-19 pandemic are all factors in this reduced enrollment projection.

Enrollment projections are completed annually for all schools by the Office of Facilities Planning Services within the Department of Facilities and Transportation Services. FCPS enrollment projections are developed using a bottom-up methodology for general education students, beginning with elementary, then middle, and finally high schools. Kindergarten projections are based on historical relationships between kindergarten enrollment and births (five years prior) of Fairfax County and City residents by attendance area. Each cohort is then aged through successive grades based on selected historical ratios or averages of those ratios, school by school. Projections may be modified, as necessary, to account for other factors such as new housing completions. New housing data forecasts are considered with each projection effort. The number of additional students attributed to new housing decreased during some of the recent economic downturns as fewer houses were completed. As the County and Fairfax City have approached full build-out, less land is available and greater housing density is being planned. Fewer students are generated (yielded) from mid- and high-rise residential housing than from lower density housing. To reasonably account for forecasted new housing each year, data from Fairfax County's Integrated Parcel Lifecycle System (IPLS) are extracted. This data provides FCPS staff with the location and number of current housing units, as well as forecasted housing units, anticipated by the County.

For state reporting purposes, the FCPS budget office calculates the actual enrollment based on the September 30 general education enrollment and the December 1 special education count. The alternative programs component of general education is captured in January, and the PreK and Early Head Start program enrollment is captured as of March 31. The Information Technology (IT) website provides a monthly enrollment report for FCPS. This report will differ from the current year actual enrollment contained in the budget. The IT report enumerates the enrollment as of a specific date and may include certain subgroups of students, such as Fairfax Adult High School students.

### Enrollment History and Projections

FY	Enrollment
1990	128,288
1991	130,619
1992	133,198
1993	135,102
1994	137,495
1995	140,097
1996	143,040
1997	145,805
1998	148,036
1999	151,418
2000	154,523
2001	158,331
2002	161,385
2003	163,386
2004	164,195
2005	164,408
2006	164,284
2007	164,486
2008	166,307
2009	169,538
2010	172,391
2011	174,933
2012	177,918
2013	181,259
2014	183,895
2015	185,914
2016	185,979
2017	187,484
2018	188,403
2019	187,474
2020	188,355
2021	179,748

### Projections

2022 est	179,024
2023	177,570

### FY 2023 Enrollment Adjustment

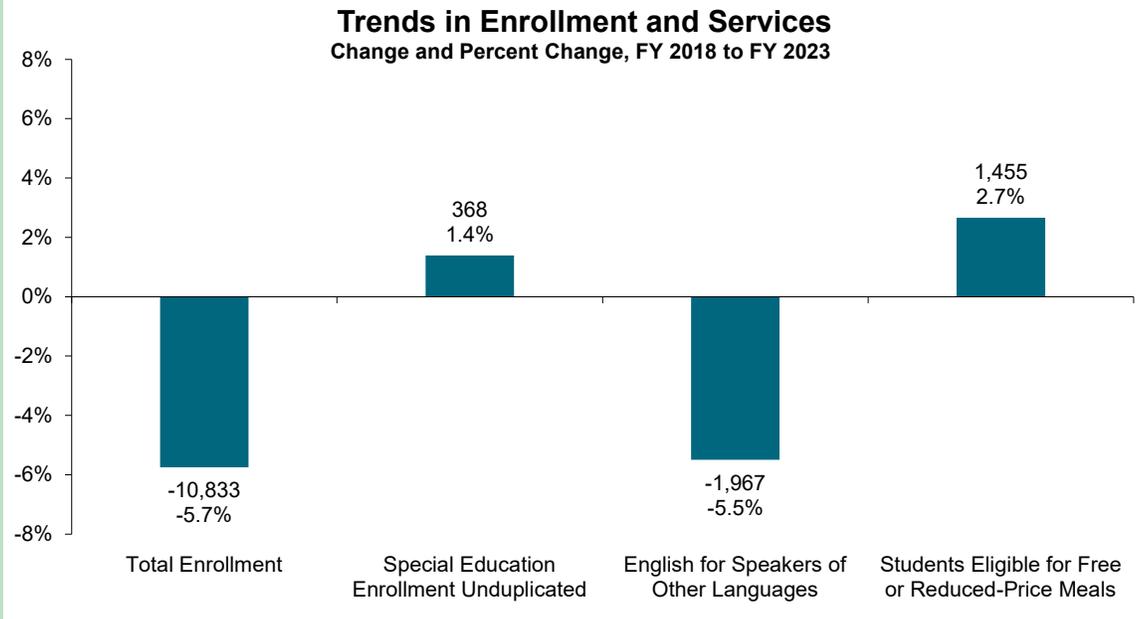
	FY 2022 Approved	FY 2022 Estimate	FY 2023 Proposed	Change from Approved to Proposed		Change from Estimate to Proposed	
				Number	Percent	Number	Percent
General:							
Elementary	87,402	81,777	81,151	(6,251)	-7.2%	(626)	-0.8%
Middle	27,020	25,559	24,379	(2,641)	-9.8%	(1,180)	-4.6%
High	53,717	52,578	52,599	(1,118)	-2.1%	21	0.0%
<b>General</b>	<b>168,139</b>	<b>159,914</b>	<b>158,129</b>	<b>(10,010)</b>	<b>-6.0%</b>	<b>(1,785)</b>	<b>-1.1%</b>
PreK and Early Head Start	1,962	1,962	1,842	(120)	-6.1%	(120)	-6.1%
Nontraditional	838	838	663	(175)	-20.9%	(175)	-20.9%
Special Education*	17,860	16,310	16,936	(924)	-5.2%	626	3.8%
<b>Total</b>	<b>188,799</b>	<b>179,024</b>	<b>177,570</b>	<b>(11,229)</b>	<b>-5.9%</b>	<b>(1,454)</b>	<b>-0.8%</b>

\*Includes Level 2 and preschool services.

# Student Needs

Changes in the composition of enrollment influence the budget. Students eligible for free and reduced-price meals (FRM) and special education services continue to grow modestly while overall enrollment and students eligible for ESOL services have decreased. Recognizing the importance of providing world class educational opportunities to all students, FCPS provides supplemental staffing for students through the needs-based staffing program and supplemental staffing for ESOL and special education based on student needs.

The chart below shows the percentage change of total enrollment and enrollment subgroups from FY 2018 to the FY 2023 projection.



*Students eligible for free and reduced-price meals and special education services have increased at a faster pace than overall enrollment.*

### English for Speakers of Other Languages (ESOL) Trends

In FY 2023, 33,806 students in grades K-12 are projected to receive ESOL services. Approximately 19 percent of FCPS students will receive ESOL services. This is a projected decline of 1,967 ESOL services, or 5.5 percent, as compared to FY 2018 actual services and closely mirrors the projected trend of overall enrollment.

### Free and Reduced-Price Meals Eligibility Trends

Families qualifying for free and reduced-price meals (FRM) must meet established federal guidelines for income and household size. In FY 2023, FRM eligibility is projected to be 56,112 students, or 31.6 percent of enrollment. This is a projected increase of 1,455 students, or 2.7 percent, as compared to FY 2018 actual enrollment. The percentage of students eligible for free and reduced-price meals is used by FCPS to provide needs-based staffing to schools.

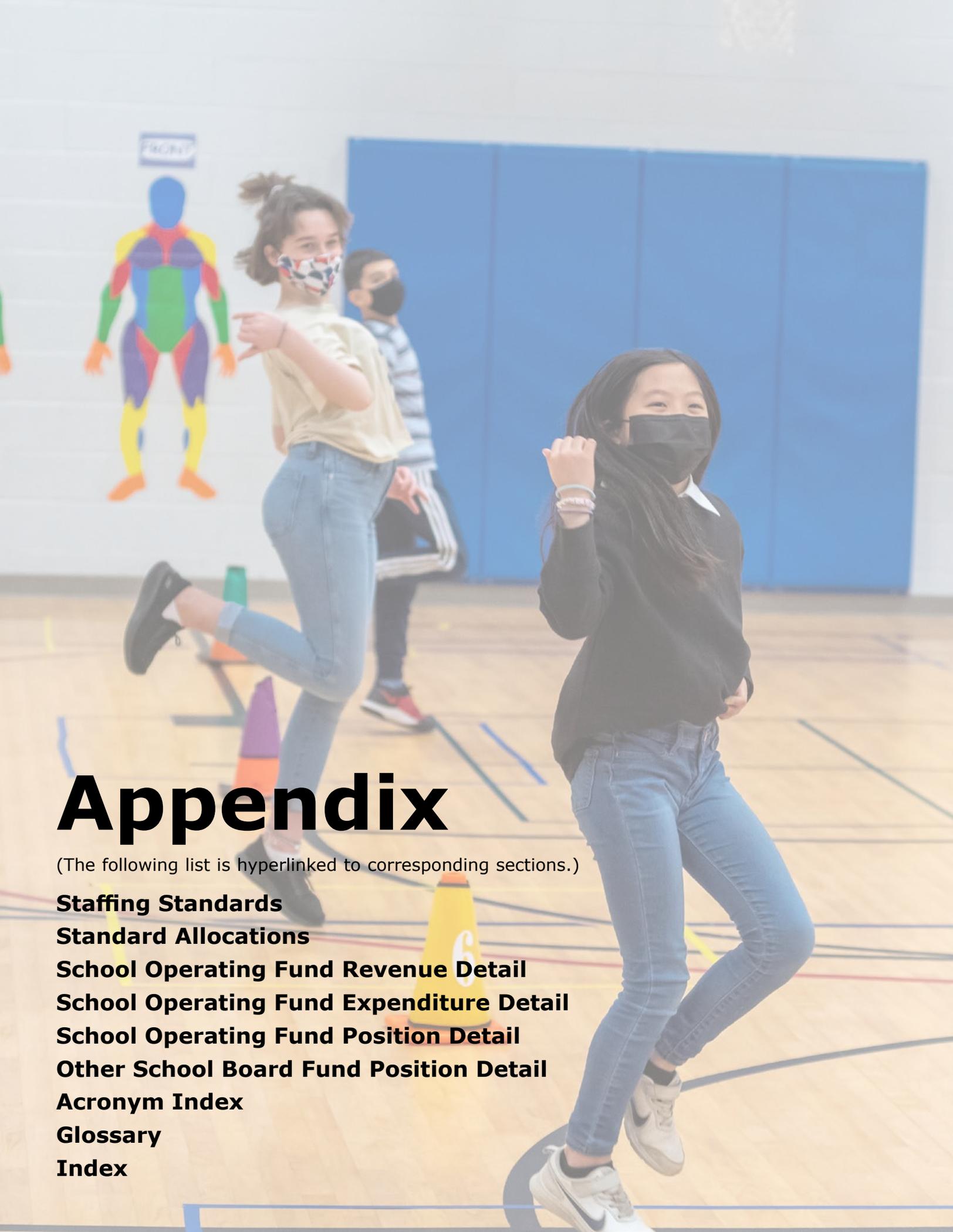
FCPS also uses student eligibility for free and reduced-price meals to determine fee reductions and waivers. The Virginia Department of Education’s Regulations Governing Fees and Charges, 8VAC 20-720-80, governs fees charged by local school divisions. The regulation has several requirements, including local school districts having a schedule of fees, listing the provisions for reducing or waiving fees, and informing students and parents of the consequences for nonpayment of fees. The regulation requires that each school division’s policy on student fees shall provide for the reduction or waiver of fees for economically disadvantaged students and for students whose families are undergoing economic hardships and are financially unable to pay them.

In FCPS, for fees charged to students, students eligible for FRM are eligible to have these fees reduced or waived. To participate in FCPS fee-based programs on a free or reduced-fee basis, parents must complete both the application for FRM and the consent form to provide written agreement allowing FCPS staff to share information about the student's meal eligibility status. For students and families who are undergoing economic hardships and are financially unable to pay the stated student fees, assistance is also available as noted in FCPS Regulation 2135. When students are unable to pay fees or are eligible for fee reductions, schools may request funding to ensure that they receive the full amount for each student fee from the Equal Opportunity Fund through the Department of Financial Services. As required by the VDOE regulation, student fees may not be charged as a condition of school enrollment in a specific class. Schools may not withhold any student's report card or diploma because of nonpayment of fees and/or charges, may not withhold a student's class schedule, and may not suspend or expel a student for nonpayment of fees and charges.

### **Special Education Enrollment Trends**

Providing special education services requires specialized instruction and/or additional resources. The unduplicated special education enrollment count refers to the total number of students receiving special education services including students receiving Level 1 resource services. In FY 2023, 26,828 students are projected to receive special education services excluding students served outside FCPS. This reflects an increase of 368 students, or 1.4 percent, compared to FY 2018 actual services. Over 15 percent of FCPS students are projected to receive special education services in FY 2023.



A photograph of three students in a gymnasium. In the foreground, a girl with long dark hair, wearing a black face mask, a black sweater, and blue jeans, is captured in a dynamic pose as if dancing or performing. In the background, another girl in a yellow shirt and blue jeans, also wearing a face mask, is pointing towards the camera. A boy in a striped shirt and black pants is visible behind her. The gymnasium floor is wooden with blue and yellow lines. A colorful human figure cutout is on the wall, and a yellow cone with the number '6' is on the floor.

# Appendix

(The following list is hyperlinked to corresponding sections.)

**Staffing Standards**

**Standard Allocations**

**School Operating Fund Revenue Detail**

**School Operating Fund Expenditure Detail**

**School Operating Fund Position Detail**

**Other School Board Fund Position Detail**

**Acronym Index**

**Glossary**

**Index**



# Elementary School Staffing Standards (K-6)

FY 2022 Approved Budget			FY 2023 Proposed Budget			State Staffing Standards		
Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Personnel	Criteria	Criteria
<b>Changes From the Previous Year are Highlighted</b>								
Principal	1.0	Per school	260	1.0	Per school	0.5	299 or fewer students	
Assistant Principal <sup>1</sup>	1.0 2.0	Per school 950 or more students or at least 76 classroom teacher/instructional assistant positions.	219	Minimum allocation of 1.0, 2.0 at 750 points, 3.0 at 1,100 points. Points based on enrollment times one plus half the FRM percentage when it is greater than or equal to 20 percent (less than 20 percent FRM means points = enrollment).	0.5 1.0	600 – 899 students 900 or more students		
<b>Classroom Teacher</b> Kindergarten	1.0	Per 25 students. Maximum class size of 28 with assistant excluding special education level 2 with exceptions for State K-3 schools as noted below.	194	1.0	Per 25 students. Maximum class size of 28 with assistant excluding special education level 2 with exceptions for State K-3 schools as noted below.	Divisionwide ratios of students in average daily membership to full-time equivalent teaching positions, excluding special education teachers, principals, assistant principals, school counselors, and librarians, that are not greater than the following ratios: (i) 24 to one in kindergarten with no class being larger than 29 students; if the average daily membership in any kindergarten class exceeds 24 pupils, a full-time teacher's aide shall be assigned to the class; (ii) 24 to one in grades one, two, and three with no class being larger than 30 students; (iii) 25 to one in grades four through six with no class being larger than 35 students; and (iv) 24 to one in English classes in grades six through 12.		
Grades 1-6	1.0	Projected enrollment divided by a factor based on the chart below. The factor is determined by FRM eligibility and 1st - 6th grade enrollment for each school.	194	1.0	Projected enrollment divided by a factor based on the chart below. The factor is determined by FRM eligibility and 1st - 6th grade enrollment for each school.			
Immersion	2.0-3.0	Schools (excluding two-way immersion) each receive 1.0 teacher for each immersion grade level beginning with 4th grade to help with attrition at the upper grade levels.	194	2.0-3.0	Schools (excluding two-way immersion) each receive 1.0 teacher for each immersion grade level beginning with 4th grade to help with attrition at the upper grade levels.			
Weighted Formulas	FRM	1-389	FRM	1-389	390-714	715+		
	<20%	24.0	<20%	24.0	25.0	26.0		
	20 - <30%	23.0	20 - <30%	23.0	24.0	25.0		
	30 - <40%	22.0	30 - <40%	22.0	23.0	24.0		
	40 - <50%	21.0	40 - <50%	21.0	22.0	23.0		
	50 - <60%	20.0	50 - <60%	20.0	21.0	22.0		
	60 - <70%	20.0	60 - <70%	20.0	20.0	21.0		
	70% +	20.0	70% +	20.0	20.0	20.0		
<b>Program Ratio</b> K-3 Initiative	49 schools are designated with a maximum class size of 19, 20, 21, 22, 23, or 24 to meet the state's K-3 Initiative.		49 schools are designated with a maximum class size of 19, 20, 21, 22, 23, or 24 to meet the state's K-3 Initiative.					
<b>Advanced Academic Center</b>	194	1.0	194	1.0	Per 26 students (Grades 3-6)			
Librarian <sup>1</sup>	194	1.0	194	1.0	Per school When an elementary school's enrollment reaches 1,050 students.			
<b>Psychologist and Social Worker</b>	Various	1.0	Various	1.0	Positions are allocated to schools based on an enrollment and student need point system adjusted by the offices of psychology and social work as needed.			

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# Elementary School Staffing Standards (K-6)

Position	FY 2022 Approved Budget		FY 2023 Proposed Budget		State Staffing Standards	
	Contract Length (Days)	Personnel	Contract Length (Days)	Personnel	Personnel	Criteria
<b>General Music / Physical Education/ Art/ World Languages</b>	194	1.0	194	1.0	1.0	Divisionwide, local school board shall employ five positions per 1,000 students in grades kindergarten through 5 to serve as elementary resource teachers in art, music, and physical education.
	<b>Changes From the Previous Year are Highlighted</b>					
	194	1.0	194	1.0	1.0	For an elementary school with an existing (FY 2015 or before) FLES program, one teacher is allocated for each 6.4 teachers assigned to general education K-6, advanced academic centers, and special education Category B plus the school receives a separate FLES allocation. One for each 5.7 for all other elementary schools.
<b>Office Personnel<sup>1</sup></b>	Various	3.0 to 7.0	Various	3.0 to 7.0	3.0 to 7.0	Minimum 3.0 clerical allocation with an additional half position per 100 points beyond 500. Points are determined by student enrollment and FRM eligibility. 0 to <20% - 0.8 * enrollment 20 to <40% - 1.0 * enrollment 40 to <60% - 1.2 * enrollment 60% or more - 1.4 * enrollment Allocation is 1.0 administrative assistant Allocation is 1.0 information assistant, and II, 1.0 student information assistant, and remainder as office assistant positions.
<b>School-Based Technology Specialist (SBTS)</b>	219	1.0	219	1.0	1.0	Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to serve as an instructional technology resource teacher.
<b>Technology Support Specialist (TSSpec)</b>	260	0.5 1.0 1.5	260	0.5 1.0 1.5	0.5 1.0 1.5	per school 750-1,249 students 1,250+ students
<b>Custodian</b>	260	3.5-11.0	260	3.5-11.0	3.5-11.0	The school plant and grounds shall be kept safe and clean. Custodial services shall be available as necessary for health and safety. Students and staff share in responsibility for care of buildings and grounds.
<b>School Counselor<sup>1</sup></b>	194	1.0 1.5 2.0 2.5 etc	194	1.0 1.5 2.0 2.5 etc	1.0 1.5 2.0 2.5 etc	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.
<b>English for Speakers of Other Languages (ESOL) Teacher</b>	194	0.5	194	1.0	1.0	20 full-time equivalent instructional positions per 1,000 students identified as limited English proficient divisionwide.
<b>Advanced Academic Resource Teacher</b>	194	0.5 1.0	194	0.5 1.0	0.5 1.0	Standards of Quality require that students identified as gifted have instructional programs taught by teachers with special training or experience in working with gifted students.

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

FY 2022 Approved Budget				FY 2023 Proposed Budget				State Staffing Standards	
Position	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Personnel	Criteria	
Instrumental Band Teacher	194	Assigned according to enrollment in the program.	Changes From the Previous Year are Highlighted	194	Assigned according to enrollment in the program.			Standards of Quality do not mandate a ratio.	
	194	Assigned according to enrollment in the program.		194	Assigned according to enrollment in the program.			Standards of Quality do not mandate a ratio.	
Reading Teacher	194	1.0 2.0	999 or fewer students per school 1,000 or more students	194	1.0 2.0	999 or fewer students per school 1,000 or more students		Standards of Quality require that students who are unable to read the materials necessary for instruction shall receive additional instruction in reading.	
Title I Teacher	194	Assigned to Title I schools that are selected according to the percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.		194	Assigned to Title I schools that are selected according to the percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.			No state standards. The Fairfax County School Board staffs this program in accordance with federal guidelines.	
Instructional Assistant	190	1.0	649 students or fewer per school	190	1.0	649 students or fewer per school		Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
		2.0	650-849 students		2.0	650-849 students			
		3.0	850 or more students		3.0	850 or more students			
Dining Room Assistant		Enrollment	Allocation	Hours	Enrollment	Allocation	Hours	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
		399 or less	\$4,954	2.0	399 or less	\$5,152	2.0		
		400-599	\$6,192	2.5	400-599	\$6,440	2.5		
		600-799	\$7,432	3.0	600-799	\$7,729	3.0		
		800-999	\$8,670	3.5	800-999	\$9,017	3.5		
1,000-1,199	\$9,908	4.0	1,000-1,199	\$10,304	4.0				
1,200-1,399	\$11,147	4.5	1,200-1,399	\$11,592	4.5				

\*State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# Middle School Staffing Standards (7-8)

Position	FY 2022 Approved Budget			FY 2023 Proposed Budget			State Staffing Standards		
	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Personnel	Criteria	
<b>Principal</b>	260	1.0	Per school	260	1.0	Per school	1.0	Per school (must be employed on a 12-month basis).	
<b>Assistant Principal<sup>1</sup></b>	219	2.0	Per school	219	Minimum allocation of 2.0, .3.0 at 1,200 points, 4.0 at 1,600 points. Points based on enrollment times one plus half the FRM percentage when it is greater than or equal to 20 percent (if FRM is less than 20 percent, points = enrollment).	1.0 600 – 1,199 students 2.0 1,200 – 1,799 students 3.0 1,800 – 2,399 students 4.0 2,400 – 2,999 students	1.0 2.0 3.0 4.0	Per school (must be employed on a 12-month basis).	
<b>Director of Student Services</b>	260	1.0	Per school	260	1.0	Per school	1.0	At least one position must be an 11-month contract.	
<b>School Counselor<sup>1</sup></b>	208 / 203	1.0	320 students (ceiling)	208 / 203	1.0	320 students (ceiling)	1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.	
<b>Student Services Assistant</b>			Includes students in special education Level 2. See Office Personnel Staffing			Includes students in special education Level 2. See Office Personnel Staffing		Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
<b>Librarian<sup>1</sup></b>	198 / 194	1.0 2.0	999 or fewer students 1,000 or more students	198 / 194	1.0 2.0	999 or fewer students 1,000 or more students	0.50 1.00 2.00	299 or fewer students 300 to 999 students 1,000 or more students	
<b>After-School Specialist</b>	260	1.0	per school	260	1.0	per school		A library administrative assistant position shall be provided when enrollment reaches 750 students. Staffing not specified.	
<b>Classroom Teacher / Career and Technical Education Teacher</b>	194 / Various	<b>Core and Noncore Classes</b> General education enrollment times 7 (class periods) divided by 139.5 (Maximum Teacher Load).		194 / Various	<b>Core and Noncore Classes</b> General education enrollment times 7 (class periods) divided by 139.5 (Maximum Teacher Load).			Middle level school teachers with a seven-period day may teach 30 class periods per week, provided all teachers with more than 25 class periods per week have one period per day unencumbered of any teaching and/or supervisory duties for instructional planning. Middle level school teachers shall teach no more than 750 student periods per week; however, physical education and music teachers may teach 1,000 student periods per week. Teachers of block programs with no more than 120 student periods per day may teach 30 class periods per week.	
		<b>Inclusive Practice Classes</b> Special Education Level 2 and ED center enrollment times 3 (approximate class periods) divided by 139.5 (Maximum Teacher Load).			<b>Inclusive Practice Classes</b> Special Education Level 2 and ED center enrollment times 3 (approximate class periods) divided by 139.5 (Maximum Teacher Load).				
		<b>Weighted Factors</b> <i>Free and Reduced-Price Meals</i> Weighted number of students based on the percentages below + 139.5			<b>Weighted Factors</b> <i>Free and Reduced-Price Meals</i> Weighted number of students based on the percentages below + 139.5			If a classroom teacher teaches 30 class periods per week with more than 75 student periods per day, an appropriate contractual arrangement and compensation must be provided. In English classes in grades 6-12, the number of students per teacher divisionwide shall not exceed the number required by the Standards of Quality, 24:1, or 120 students per day.	
		Percent of Eligible Students	Weight		Percent of Eligible Students	Weight			
		Less than 25%	0.00		Less than 25%	0.00			
		25% to less than 30%	0.40		25% to less than 30%	0.40			
		30% to less than 40%	0.80		30% to less than 40%	0.80			
		40% to less than 45%	1.20		40% to less than 45%	1.20			
		45% to less than 50%	1.40		45% to less than 50%	1.40			
		50% to less than 55%	1.60		50% to less than 55%	1.60			
		55% to less than 60%	1.80		55% to less than 60%	1.80			
		60% and above	2.00		60% and above	2.00			

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

FY 2022 Approved Budget				FY 2023 Proposed Budget				State Staffing Standards	
Position	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Personnel	Criteria	
<b>Office Personnel<sup>1</sup></b>	260	1.0	Middle school administrative assistant	260	1.0	Middle school administrative assistant	1.0	599 or fewer students	
	260	1.0	Student services assistant	260	1.0	Student services assistant	One full-time additional office assistant position shall be provided for each additional 600 students beyond 200 students and one full-time position for the library at 750 students.		
	260	1.0	Financial technician	260	1.0	Finance technician			
	199	1.0	Office assistant	199	1.5	Office Assistant			
			Schools are provided funding for 145 days of part-time office assistance. Additional office assistant positions are added when student enrollment meets the following requirements: +0.5 1,215 – 1,349 students +1.0 1,350 – 1,484 students +1.5 1,485 or more students			Schools are provided funding for 145 days of part-time office assistance. Additional office assistant positions are added when student enrollment meets the following requirements: +0.5 1,215 – 1,349 students +1.0 1,350 – 1,484 students +1.5 1,485 or more students			
<b>School-Based Technology Specialist (SBTS)</b>	219	1.0	Per school	219	1.0	Per school		Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to serve as an instructional technology resource teacher.	
<b>Technology Support Specialist (TSSpec)</b>	260	1.0 1.5	<1,250 students 1,250+ students	260	1.0 1.5	<1,250 students 1,250+ students		Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to provide technology support.	
<b>Custodian</b>	260	5.5 -11.0	Per school 0.028 * select teaching positions + 0.027 * sq footage / 1,000 + 0.0009 * projected enrollment + 0.4 comm use - 1.0 prior reduction. Allocation is 1.0 building supervisor II, 1.0 assistant building supervisor, 1.0 custodian II, remainder custodian I.	260	5.5 -11.0	Per school 0.028 * select teaching positions + 0.027 * sq footage / 1,000 + 0.0009 * projected enrollment + 0.4 comm use - 1.0 prior reduction. Allocation is 1.0 building supervisor II, 1.0 assistant building supervisor, 1.0 custodian II, remainder custodian I.		The school plant and grounds shall be kept safe and clean. Custodial services shall be available as necessary for health and safety.	
<b>English for Speakers of Other Languages (ESOL) Teacher</b>	194	2.0+	Students by level * periods per student / teacher load; minimum of 2.0	194	2.0+	Students by level * periods per student / teacher load; minimum of 2.0		20 full-time equivalent instructional positions per 1,000 students identified as limited English proficient divisionwide	
		Level	Periods	Teacher Load		Level	Periods	Teacher Load	
		L1	5	75		L1	5	75	
		L2	5	90		L2	5	90	
		L3	3	125		L3	3	125	
		L4	2	150		L4	2	150	
<b>Instrumental String Teacher</b>	194	Assigned according to enrollment in the program.		194	Assigned according to enrollment in the program.			Standards of Quality do not mandate a ratio.	
<b>Instrumental Band Teacher</b>	194	Band teachers are assigned from a school's regular ratio positions.		194	Band teachers are assigned from a school's regular ratio positions.			Standards of Quality do not mandate a ratio.	
<b>Reading Teacher</b>	194	1.0	Per school Glasgow and Sandburg Middle Schools receive 2.0 reading teachers.	194	1.0	Per school Glasgow and Sandburg Middle Schools receive 2.0 reading teachers.		Standards of Quality require that students who are unable to read the materials necessary for instruction shall receive additional instruction in reading.	
<b>Title I Teacher</b>	194	Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.		194	Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.			No state standards. The Fairfax County School Board staffs this program in accordance with federal guidelines.	

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# Middle School Staffing Standards (7-8)

FY 2022 Approved Budget				FY 2023 Proposed Budget				State Staffing Standards	
Position	Contract Length (Days)	Fairfax County School Board Staffing Standards Personnel	Criteria	Contract Length (Days)	Fairfax County School Board Staffing Standards Personnel	Criteria	Personnel	Criteria	
<b>Psychologist and Social Worker</b>	Various	1.0	Positions are allocated to schools based on an enrollment and student need point system adjusted by the offices of psychology and social work as needed.	Various	1.0	Positions are allocated to schools based on an enrollment and student need point system adjusted by the offices of psychology and social work as needed.	3 specialized student support positions per 1,000 students (social workers, psychologists, nurses, licensed behavior analysts, licensed assistant behavior analysts, and other licensed health and behavioral positions).		
<b>Changes From the Previous Year are Highlighted</b>									
<b>Advanced Academic Resource Teacher</b>	194	0.5	8 middle schools with the greatest FRM eligibility.	194	0.5	18 middle schools with the greatest FRM eligibility.	Standards of Quality require that students identified as gifted have instructional programs taught by teachers with special training or experience in working with gifted students.		
<b>Safety and Security Assistant</b>	187	1.0	Per school	187	1.0	Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.		

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

FY 2022 Approved Budget			FY 2023 Proposed Budget			State Staffing Standards			
Position	Contract Length (Days)	Fairfax County School Board Staffing Standards	Contract Length (Days)	Fairfax County School Board Staffing Standards	Criteria	Personnel	Criteria	Personnel	Criteria
<b>Changes From the Previous Year are Highlighted</b>									
Principal	260	1.0 Per school	260	1.0 Per school		1.0	Per school (must be employed on a 12-month basis).	1.0	Per school (must be employed on a 12-month basis).
Assistant Principal <sup>1</sup>	260 / 219	3.0 1,999 or fewer students 4.0 2,000 - 2,599 5.0 2,600 or more students Secondary schools also receive 1.0 associate principal. Beginning in FY 2015, when assistant principals are promoted from AP I to AP II, they will remain on a 219-day contract.	260	Minimum allocation of 4.0, 5.0 at 2,500 points. 6.0 at 3,000 points. Points based on enrollment times one plus one-half of the FRM percentage when it is greater than or equal to 20 percent (less than 20 percent FRM means points = enrollment). Secondary schools also receive 1.0 associate principal.		1.0	600 – 1,199 students 2.0 1,200 – 1,799 students 3.0 1,800 – 2,399 students 4.0 2,400 – 2,999 students	1.0	600 – 1,199 students 2.0 1,200 – 1,799 students 3.0 1,800 – 2,399 students 4.0 2,400 – 2,999 students
Academy Administrator	260	1.0 Academies with four or more nonratio vocational teaching positions.	260	1.0 Academies with four or more nonratio vocational teaching positions.		1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
Director of Student Activities	260	1.0 Per school	260	1.0 Per school		1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
Department Chairperson	194	Thomas Jefferson High School for Science and Technology receives 2.7 positions.	194	Thomas Jefferson High School for Science and Technology receives 2.7 positions.		1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
Director of Student Services	260	1.0 Per school	260	1.0 Per school		1.0	At least one position must be an 11-month contract.	1.0	At least one position must be an 11-month contract.
School Counselor <sup>1</sup>	203	1.0 290 students (ceiling) Includes students in special education Level 2	203	1.0 290 students (ceiling) Includes students in special education Level 2		1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.	1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.
College and Career Specialist	193	1.0 Per school	193	1.0 Per school		1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
Assistant Student Activities Director	194	0.50 Per school	194	1.0 Per school		1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
Head Librarian	203	1.0 Per School	203	1.0 Per School		1.0	299 or fewer students	0.5	299 or fewer students
Librarian <sup>1</sup>	194	1.0 Per School	194	1.0 Per School		1.0	300 – 999 students	1.0	300 – 999 students
Safety and Security Specialist	194	1.0 Per school In addition, one community liaison is provided to Fairfax High School.	194	1.0 Per school Principal assigns office support to the library from the school's clerical allocation. In addition, one community liaison is provided to Fairfax High School.		1.0	1,000 or more students	2.0	1,000 or more students

<sup>1</sup> State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# High School Staffing Standards (9-12)

FY 2022 Approved Budget		FY 2023 Proposed Budget		State Staffing Standards																																					
Position	Contract Length (Days)	Fairfax County School Board Staffing Standards Personnel	Fairfax County School Board Staffing Standards Criteria	Contract Length (Days)	Fairfax County School Board Staffing Standards Personnel	Fairfax County School Board Staffing Standards Criteria																																			
Classroom Teacher, Career and Technical Education (CTE) Teacher, Band Director	194/ Various	<p><b>Core Classes</b> General education enrollment times 6 (class periods) divided by 155.0 (Regular Maximum Teacher Load). Special needs staffing redirected to the high school needs-based funding pool.</p> <p><b>English Classes</b> General education enrollment divided by 120 (Regular Maximum Teacher Load).</p> <p><b>Inclusive Practice Classes</b> Special Education Level 2 and ED center enrollment times 4 (approximate class periods) divided by 155.0 (Regular Maximum Teacher Load).</p> <p><b>Thomas Jefferson</b> General education enrollment times 6 (class periods) divided by 145.9 (Regular Maximum Teacher Load).</p> <p><b>Weighted Factors</b> <i>Free and Reduced-Price Meals</i> Weighted number of students based on the percentages below + 155.0</p> <table border="1"> <thead> <tr> <th>Percent of Eligible Students</th> <th>Weight</th> </tr> </thead> <tbody> <tr><td>Less than 25%</td><td>0.00</td></tr> <tr><td>25% to less than 30%</td><td>0.40</td></tr> <tr><td>30% to less than 40%</td><td>0.80</td></tr> <tr><td>40% to less than 45%</td><td>1.20</td></tr> <tr><td>45% to less than 50%</td><td>1.40</td></tr> <tr><td>50% to less than 55%</td><td>1.60</td></tr> <tr><td>55% to less than 60%</td><td>1.80</td></tr> <tr><td>60% and above</td><td>2.00</td></tr> </tbody> </table> <p><b>Other</b> All high schools except Thomas Jefferson High School for Science and Technology receive an additional 1.0 teacher position to meet the core SOL classroom size of 28 excluding honors and AP courses.</p>	Percent of Eligible Students	Weight	Less than 25%	0.00	25% to less than 30%	0.40	30% to less than 40%	0.80	40% to less than 45%	1.20	45% to less than 50%	1.40	50% to less than 55%	1.60	55% to less than 60%	1.80	60% and above	2.00	<p><b>Core Classes</b> General education enrollment times 6 (class periods) divided by 155.0 (Regular Maximum Teacher Load). Special needs staffing redirected to the high school needs-based funding pool.</p> <p><b>English Classes</b> General education enrollment divided by 120 (Regular Maximum Teacher Load).</p> <p><b>Inclusive Practice Classes</b> Special Education Level 2 and ED center enrollment times 4 (approximate class periods) divided by 155.0 (Regular Maximum Teacher Load).</p> <p><b>Thomas Jefferson</b> General education enrollment times 6 (class periods) divided by 145.9 (Regular Maximum Teacher Load).</p> <p><b>Weighted Factors</b> <i>Free and Reduced-Price Meals</i> Weighted number of students based on the percentages below + 155.0</p> <table border="1"> <thead> <tr> <th>Percent of Eligible Students</th> <th>Weight</th> </tr> </thead> <tbody> <tr><td>Less than 25%</td><td>0.00</td></tr> <tr><td>25% to less than 30%</td><td>0.40</td></tr> <tr><td>30% to less than 40%</td><td>0.80</td></tr> <tr><td>40% to less than 45%</td><td>1.20</td></tr> <tr><td>45% to less than 50%</td><td>1.40</td></tr> <tr><td>50% to less than 55%</td><td>1.60</td></tr> <tr><td>55% to less than 60%</td><td>1.80</td></tr> <tr><td>60% and above</td><td>2.00</td></tr> </tbody> </table> <p><b>Other</b> All high schools except Thomas Jefferson High School for Science and Technology receive an additional 1.0 teacher position to meet the core SOL classroom size of 28 excluding honors and AP courses.</p>	Percent of Eligible Students	Weight	Less than 25%	0.00	25% to less than 30%	0.40	30% to less than 40%	0.80	40% to less than 45%	1.20	45% to less than 50%	1.40	50% to less than 55%	1.60	55% to less than 60%	1.80	60% and above	2.00	194/ Various	<p>Secondary school teachers shall teach no more than 750 students per week; however, physical education and music teachers may teach 1,000 students per week.</p> <p>The classroom teacher's standard load shall be no more than 25 class periods per week. One class period each day, unencumbered by supervisory or teaching duties, shall be provided for every full-time classroom teacher for instructional planning. Teachers of block programs with no more than 120 students per day may teach 30 class periods per week. Teachers who teach very small classes may teach 30 class periods per week, provided the teaching load does not exceed 75 student periods per day. If a classroom teacher teaches 30 class periods per week with more than 75 student periods per day (120 in block programs), an appropriate contractual arrangement and compensation must be provided. In English classes in grades 6-12, the number of students per teacher divisionwide shall not exceed the number required by the Standards of Quality, 24-1, or 120 students per day.</p>
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Academy Teacher	194/ Various	Academy courses are staffed on an average ratio of 20:1. A pool of 75.0 positions is available for distribution.	Academy courses are staffed on an average ratio of 20:1. A pool of 75.0 positions is available for distribution.	194/ Various	See classroom teacher.	See classroom teacher.																																			
Assessment Coach	218	1.0 Per school	1.0 Per school	218	1.0 Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.																																			
Certified Athletic Trainer	219	1.0 Per school	1.0 Per school	219	1.0 Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.																																			

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

FY 2022 Approved Budget				FY 2023 Proposed Budget				State Staffing Standards				
Fairfax County School Board Staffing Standards				Fairfax County School Board Staffing Standards				Fairfax County School Board Staffing Standards				
Position	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria
<b>Changes From the Previous Year are Highlighted</b>												
School-Based Technology Specialist (SBTS)	219	1.0	Per school	219	1.0	Per school						
Technology Support Specialist (TSSpec)	260	1.0 1.5 2.0	<1,250 students 1,250 to 2,499 students 2,500+ students	260	1.0 1.5 2.0	<1,250 students 1,250 to 2,499 students 2,500+ students						
Office Personnel <sup>1</sup>	260	1.0	Student services admin assistant	260	1.0	Student services admin assistant						
	260	1.0	Administrative assistant III	260	1.0	Administrative assistant III						
	260	1.0	Student information assistant	260	1.0	Student information assistant						
	219	1.0	Student activities administrative assistant	219	1.0	Student activities administrative assistant						
	260	1.0	Finance technician II/III/IV	260	1.0	Finance technician II/III/IV						
	199	3.0	Office assistant	199	3.0	Office assistant						
	199	0.5	Student services office assistant	199	0.5	Student services office assistant						
	199		Additional position(s) are added when student enrollment meets the following requirements: +0.5 1,951 – 2,250 students +1.0 2,251 – 2,550 students +1.5 2,551 – 2,810 students	199		Additional position(s) are added when student enrollment meets the following requirements: +0.5 1,951 – 2,250 students +1.0 2,251 – 2,550 students +1.5 2,551 – 2,810 students						
			Principal assigns office support to the library from the school's clerical allocation.			Principal assigns office support to the library from the school's clerical allocation.						
			Subschool configurations (Chantilly, Centreville, Edison, Mount Vernon, South County, South Lakes, and Westfield) and secondary schools (Hayfield, Lake Braddock, and Robinson) receive the following position allocations:			Subschool configurations (Chantilly, Centreville, Edison, Mount Vernon, South County, South Lakes, and Westfield) and secondary schools (Hayfield, Lake Braddock, and Robinson) receive the following position allocations:						
	260	1.0	High/Secondary AA	260	1.0	High/Secondary AA						
	260	1.0	Student services AA	260	1.0	Student services AA						
	260	1.0	Student information assistant	260	1.0	Student information assistant						
	260	1.0	Finance technician II/III/IV	260	1.0	Finance technician II/III/IV						
	219	4.0	Subschool administrative assistant I	219	4.0	Subschool administrative assistant I						
	219	1.0	Student activities AA	219	1.0	Student activities AA						
	199	1.0	Office assistant (includes 0.5 for student services)	199	1.0	Office assistant (includes 0.5 for student services)						
			Schools with subschool configurations also receive additional position(s) when student enrollment meets the following requirements: +0.5 2,200 – 2,499 students +1.0 2,500 – 2,799 students +1.5 2,800 – 3,099 students			Schools with subschool configurations also receive additional position(s) when student enrollment meets the following requirements: +0.5 2,200 – 2,499 students +1.0 2,500 – 2,799 students +1.5 2,800 – 3,099 students						

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# High School Staffing Standards (9-12)

Position	FY 2022 Approved Budget			FY 2023 Proposed Budget			State Staffing Standards		
	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Personnel	Criteria	
<b>Custodian</b>	260	14.5 – 24.0 Per school 0.028 * select teaching positions + 0.027 * sq footage / 1,000 + 0.0009 * projected enrollment + 2.4 comm use - 1.0 prior reduction. Allocation is 1.0 building supervisor III, 1.0 assistant building supervisor, 2.0 custodian II, remainder custodian I.	<b>Changes From the Previous Year are Highlighted</b>	260	14.5 – 24.0 Per school 0.028 * select teaching positions + 0.027 * sq footage / 1,000 + 0.0009 * projected enrollment + 2.4 comm use - 1.0 prior reduction. Allocation is 1.0 building supervisor III, 1.0 assistant building supervisor, 2.0 custodian II, remainder custodian I.			Students and staff share responsibility for care of buildings. The school plant shall be kept safe and clean. Custodial services shall be available as necessary for health and safety.	
<b>English for Speakers of Other Languages (ESOL) Teacher</b>	194	2.0+ Students by level * periods per student / teacher load; minimum of 2.0 excluding Thomas Jefferson High School.		194	2.0+ Students by level * periods per student / teacher load; minimum of 2.0 excluding Thomas Jefferson High School.			20 full-time equivalent instructional positions per 1,000 students identified as limited English proficient divisionwide	
<b>Instrumental String Music Teacher</b>	194	Assigned according to enrollment in the program.		194	Assigned according to enrollment in the program.			Standards of Quality do not mandate a ratio.	
<b>Instrumental Band Teacher</b>	194	Assigned according to enrollment in the program.		194	Assigned according to enrollment in the program.			Standards of Quality do not mandate a ratio.	
<b>Reading Teacher</b>	194	1.0 Thomas Jefferson High School for Science and Technology does not receive a position.		194	1.0 Per school Thomas Jefferson High School for Science and Technology does not receive a position.			Standards of Quality require that students who are unable to read the materials necessary for instruction shall receive additional instruction.	
<b>Systems of Support Teacher</b>	208	1.0 Thomas Jefferson High School for Science and Technology receives a 0.5 position.		208	1.0 Per school			Standards of Quality do not mandate a ratio.	
<b>Laboratory Teacher</b>	194	Thomas Jefferson High School for Science and Technology receives 15.0 positions.		194	Thomas Jefferson High School for Science and Technology receives 15.0 positions.			Standards of Quality do not mandate a ratio.	
<b>Title I Teacher</b>	194	Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.		194	Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.			No state standards. The Fairfax County Public School Board staffs this program in accordance with federal guidelines.	
<b>Psychologist and Social Worker</b>	Various	1.0 Positions are allocated to schools based on an enrollment and student need point system adjusted by the offices of psychology and social work as needed.		Various	1.0 Positions are allocated to schools based on an enrollment and student need point system adjusted by the offices of psychology and social work as needed.			3 specialized student support positions per 1,000 students (social workers, psychologists, nurses, licensed behavior analysts, licensed assistant behavior analysts, and other licensed health and behavioral positions).	
<b>Safety and Security Assistant</b>	187	3.0 Per school Thomas Jefferson High School for Science and Technology receives 2.0 positions. Chantilly, Woodson, and West Potomac High Schools receive 4.0 positions.		187	3.0 Per school Chantilly, Woodson, and West Potomac High Schools receive 4.0 positions.			Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

FY 2022 Approved Budget		FY 2023 Proposed Budget		State Staffing Standards	
Position	Contract Length (Days)	Fairfax County School Board Staffing Standards Personnel	Fairfax County School Board Staffing Standards Criteria	Personnel	Criteria
<b>Principal</b>	260	1.0	Per center for ID, IDS, emotionally disabled, Davis and Pulley Centers.	1.0	Per center for ID, IDS, emotionally disabled, Davis and Pulley Centers.
<b>Secondary Special Education Assistant Principal</b>	260	1.0	For Cedar Lane, Quander, Burke, Key and Kilmer Centers; for each secondary Comprehensive Emotional Disabilities Services Site (CEDSS); and for the Woodson Deaf/Hard-of-Hearing (DHOH) program.	1.0	For Cedar Lane, Quander, Burke, Key and Kilmer Centers; for each secondary Comprehensive Emotional Disabilities Services Site (CEDSS); and for the Woodson Deaf/Hard-of-Hearing (DHOH) program.
<b>Elementary Special Ed. Assistant Principal</b>	219	1.0	Per elementary CEDSS and Elementary DHOH program.	1.0	Per elementary CEDSS and Elementary DHOH program.
<b>Office Personnel</b>	Various			Various	
<b>ED Psychologists and Social Workers</b>	Various		Positions are distributed to schools based on a point system determined by the level and number of students projected for special education emotional disabilities services with adjustments by the respective offices as needed.	Various	Positions are distributed to schools based on a point system determined by the level and number of students projected for special education emotional disabilities services with adjustments by the respective offices as needed.
<b>Special Education Teachers and Assistants</b>			Category A has a minimum ratio of 11.5 students per teacher and Category B has a minimum ratio of 6.5 students per teacher. Schools at or below these ratios are not staffed with additional ratio-based positions in these categories except to meet the elementary ABA ratio.		Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
<b>Elementary Category A</b> (Emotionally Disabled and Learning Disabled)	194/190	Level 1 services generate 1.0 point while Level 2 services generate 2.6 points. One teacher for every 24.0 points. One assistant for every 24.0 Level 2 points.  Supplementary staffing of 4.0 FTE is provided to CSS.	Level (L) 1 services generate 1.0 point while L2 services generate 2.6 points. One teacher for every 24.0 points plus 1.0 non-ratio position to act as a special education case manager per traditional school. One assistant for every 24.0 L2 points.  Supplementary staffing of 4.0 FTE is provided to CSS.	Level 1 students generate 1.0 point while Level 2 students generate 2.0 points (with assistant). One teacher for every 20.0 points.  OR 1.0 24 Level 1 students 1.0 10 Level 2 students with assistant	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
<b>Secondary Category A</b> (Emotionally Disabled and Learning Disabled)	194/190	Level 1 services generate 1.0 point while Level 2 services generate 2.8 points. One teacher for every 24.0 points. One assistant for every 54.0 (middle), or 64.0 (high) Level 2 points.  Supplementary staffing for secondary ED centers and CSS is provided based on the total level 2 points for ED services. A base allocation of 5.0 FTE is provided for middle school level sites and 5.0 FTE for high school level sites. Each 56 points generates an additional elective teacher beyond the base allocation.	Level 1 services generate 1.0 point while Level 2 services generate 2.8 points. One teacher for every 24.0 points. One assistant for every 54.0 (middle), or 64.0 (high) Level 2 points.  Supplementary staffing for secondary ED centers and CSS is provided based on the total level 2 points for ED services. A base allocation of 5.0 FTE is provided for middle school level sites and 5.0 FTE for high school level sites. Each 56 points generates an additional elective teacher beyond the base allocation.	Level 1 students generate 1.0 point while Level 2 students generate 2.0 points (with assistant). One teacher for every 20.0 points.  OR 1.0 24 Level 1 students 1.0 10 Level 2 students with assistant	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.

\* State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# Special Education Staffing Standards

Position	FY 2022 Approved Budget			FY 2023 Proposed Budget			State Staffing Standards		
	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria
<b>Elementary Category B</b> (Autism, Intellectual Disabilities, Physical Disabilities, and Noncategorical)	194	Level 1 services generate 1.0 point while Level 2 services generate 3.8 points. One teacher for every 22.0 points.	<b>Changes From the Previous Year are Highlighted</b> Level 1 services generate 1.0 point while Level 2 services generate 3.8 points. One teacher for every 22.0 points.	194	Level 1 services generate 1.0 point while Level 2 services generate 3.8 points. One teacher for every 22.0 points.	Level 1 students generate 1.0 point while Level 2 students generate 2.0-2.5 points (dependent on disability, with assistant). One teacher for every 20.0 points.			
	190	Assistants are generated by adding all level 2 points and staffing for every 22.0 points. They are then split between IA and PHTA positions by allocating a PHTA for all PD, and 20 percent of NCE, and AUT points divided by 22. The remaining assistant positions are allocated as IA's.	Assistants are generated by adding all level 2 points and staffing for every 22.0 points. They are then split between IA and PHTA positions by allocating a PHTA for all PD, and 20 percent of NCE, and AUT points divided by 22. The remaining assistant positions are allocated as IA's.	190	Assistants are generated by adding all level 2 points and staffing for every 22.0 points. They are then split between IA and PHTA positions by allocating a PHTA for all PD, and 20 percent of NCE, and AUT points divided by 22. The remaining assistant positions are allocated as IA's.	OR 1.0 24 Level 1 students 1.0 8 Level 2 w/assistant (autism, multiple disabilities, intellectual disabilities severe) 1.0 10 Level 2 w/assistant (intellectual disabilities)			
<b>Applied Behavior Analysis Instructional Assistant</b>	185	1.0 PHA for every 22.8 Level 2 IDS and PD points	1.0 PHA for every 22.8 Level 2 IDS and PD points	185	1.0 PHA for every 22.8 Level 2 IDS and PD points	The Virginia staffing standards do not specify this service.			
<b>Applied Behavior Analysis Coach</b>	218	For every 13 ABA classrooms at the elementary school level. ABA classrooms include PAC and K-6. For staffing purposes, a classroom is defined as 6 students receiving Level 2 autism services.	For every 13 ABA classrooms at the elementary school level. ABA classrooms include PAC and K-6. For staffing purposes, a classroom is defined as 6 students receiving Level 2 autism services.	218	For every 13 ABA classrooms at the elementary school level. ABA classrooms include PAC and K-6. For staffing purposes, a classroom is defined as 6 students receiving Level 2 autism services.	The Virginia staffing standards do not specify this service.			
<b>Secondary Category B</b> (Autism, Intellectual Disabilities, Physical Disabilities, and Career Center)	194	Level 1 services generate 1.0 point while Level 2 services generate 3.8 points at middle or 3.5 points at high. One teacher for every 22.0 points.	Level 1 services generate 1.0 point while Level 2 services generate 3.8 points at middle or 3.5 points at high. One teacher for every 22.0 points.	194	Level 1 services generate 1.0 point while Level 2 services generate 3.8 points at middle or 3.5 points at high. One teacher for every 22.0 points.	Level 1 students generate 1.0 point while Level 2 students generate 2.0-2.5 points (dependent on disability, with assistant). One teacher for every 20.0 points.			
	190	Category B Secondary IAs and PHTAs are staffed the same as for elementary Category B.	Category B Secondary IAs and PHTAs are staffed the same as for elementary Category B.	190	Category B Secondary IAs and PHTAs are staffed the same as for elementary Category B.	OR 1.0 24 Level 1 students 1.0 8 Level 2 w/assistant (autism, multiple disabilities, intellectual disabilities severe) 1.0 10 Level 2 w/assistant (intellectual disabilities)			
	185	1.0 PHA for first Level 2 PD and/or IDS student. 2.0 PHAs for 2 or more Level 2 IDS and/or PD students up to 52.6 PD and IDS level 2 points. 1.0 PHA allocated for each additional 31.5 PD and IDS level 2 points.	1.0 PHA for first Level 2 PD and/or IDS student. 2.0 PHAs for 2 or more Level 2 IDS and/or PD students up to 52.6 PD and IDS level 2 points. 1.0 PHA allocated for each additional 31.5 PD and IDS level 2 points.	185	1.0 PHA for first Level 2 PD and/or IDS student. 2.0 PHAs for 2 or more Level 2 IDS and/or PD students up to 52.6 PD and IDS level 2 points. 1.0 PHA allocated for each additional 31.5 PD and IDS level 2 points.				
<b>Deaf / Hard-of-Hearing (DHOH)</b>	194/190	1.0 8.5 students with assistant	1.0 8.5 students with assistant	194/190	1.0 8.5 students with assistant	1.0 10 students with assistant			
Level 2 Teacher	194/190	1.0 8.5 students with assistant	Sites with a Level 2 teacher for DHOH students also serve their Level 1 populations. They are included in the Level 2 staffing calculation but weighted to reflect the lower level of service.	194/190	1.0 8.5 students with assistant	1.0 24 students			
Level 1 Itinerant Teacher	194	1.0 18.5 students	18.5 students	194	1.0 18.5 students	The Virginia staffing standards do not specify this service.			
		Teacher ratios are set to allow time for travel between schools.	Teacher ratios are set to allow time for travel between schools.		Teacher ratios are set to allow time for travel between schools.				

\*State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

FY 2022 Approved Budget			FY 2023 Proposed Budget			State Staffing Standards			
Position	Contract Length (Days)	Fairfax County School Board Staffing Standards	Contract Length (Days)	Fairfax County School Board Staffing Standards	Contract Length (Days)	Fairfax County School Board Staffing Standards	Personnel	Criteria	
<b>Changes From the Previous Year are Highlighted</b>									
<b>Preschool</b>									
School-Based Teacher	194	1.0	194	1.0	194	1.0	1.0	8 students with assistant allocated for every 10 students but may serve a morning and afternoon class. In most cases teachers serve either morning or afternoon and work with 2 itinerant students.	
Resource Teacher	194	1.0	194	1.0	194	1.0	1.0	12 students	
Preschool Autism Class (PAC) Teacher	218	1.0	218	1.0	218	1.0	The Virginia staffing standards do not specify this service.	6 students with 2.0 assistants	
<b>Speech and Language</b>									
Level 1 School-Based	194	0.5	194	0.5	194	0.5	1.0	25 services at sites with 40 or more students with Autism, ID, IDS, Hearing, and Preschool Level 2 services. 34 services elsewhere.	68 students
<b>Vision Impaired</b>									
Level 2	194/190	1.0	194/190	1.0	194/190	1.0	1.0	8 students with assistant	8 students with assistant
Level 1 Itinerant	194	1.0	194	1.0	194	1.0	The Virginia staffing standards do not specify this service.	13 students receiving either vision or orientation and mobility services.	The Virginia staffing standards do not specify this service.
Teacher ratios are set to allow time for travel between schools.									
<b>Related Services</b>									
<i>Adaptive Physical Education (APE)</i>									
Elementary	194	0.2	194	0.2	194	0.2	1.0	20 APE services at elementary sites with 20 or more APE services.	Staffing is centrally managed
Secondary	194	0.17	194	0.17	194	0.17	1.0	9 APE services at secondary sites with 9 or more APE services.	20 APE services at elementary sites with 20 or more APE services.
Center-Based	194	1.0	194	1.0	194	1.0	1.0	Assigned based on enrollment.	9 APE services at secondary sites with 9 or more APE services.
Itinerant	194	0.5	194	0.5	194	0.5	1.0	11.5 APE services	Assigned based on enrollment.
<i>Career and Transition</i>									
School-Based	Various	1.0	Various	1.0	Various	1.0	1.0	34 services	20 APE services at elementary sites with 20 or more APE services.
Career Academies	Various	1.0	Various	1.0	Various	1.0	1.0	57 services	9 APE services at secondary sites with 9 or more APE services.
Job Placement	Various	1.0	Various	1.0	Various	1.0	1.0	30 services, 2.0 PHTA	Assigned based on enrollment.
Office Technology	Various	1.0	Various	1.0	Various	1.0	1.0	30 services, 2.0 PHTA	11.5 APE services
<i>Work Awareness</i>									
Itinerant	194	0.17	194	0.17	194	0.17	1.0	9 student periods, one planning period built in for each full teacher position allocated to high schools only.	34 services
<i>Assistive Technology for Students with Disabilities</i>									
Itinerant	218	1.0	218	1.0	218	1.0	1.0	250 points; students with a Level 1 primary service or Level 2 Category A primary service generate 1.0 point, and any other Level 2 service generates 3.8 points.	57 services
Itinerant	194	1.0	194	1.0	194	1.0	1.0	59 services for the first 945 services and then every 28 services. Additionally, there are 17.0 assistants.	30 services, 2.0 PHTA

\*State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# Alternative High School Staffing Standards

FY 2022 Approved Budget			FY 2023 Proposed Budget			State Staffing Standards		
Position	Contract Length (Days)	Fairfax County School Board Staffing Standards	Contract Length (Days)	Fairfax County School Board Staffing Standards	Contract Length (Days)	Fairfax County School Board Staffing Standards	Personnel	Criteria
		Personnel		Personnel		Personnel		Criteria
Principal	260	1.0	260	1.0	260	1.0	1.0	Per school (must be employed on a 12-month basis).
Assistant Principal <sup>1</sup>	260 / 219	2.0	260 / 219	2.0	260 / 219	2.0	1.0	Per school; Beginning in FY 2015, when assistant principals are promoted from AP I to AP II, they will remain on a 219-day contract.
Director of Student Services	260	1.0	260	1.0	260	1.0	At least one position must be on an 11-month contract.	
School Counselor <sup>1</sup>	203	1.0	203	1.0	203	1.0	1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.
Librarian / Assistant <sup>1</sup>	203	1.0	203	1.0	203	1.0	0.5 1.0 2.0	299 or fewer students 300 – 999 students 1,000 or more students
Safety and Security Specialist	194	1.0	194	1.0	194	1.0	Virginia state standards require provision of support necessary for the efficient and cost-effective operation and maintenance of schools.	
Safety and Security Assistant	187	1.5	187	1.5	187	1.5	Virginia state standards require provision of support necessary for the efficient and cost-effective operation and maintenance of schools.	
Classroom Teacher	194	Maximum teacher load is 61 credit hours per teacher.	194	Maximum teacher load is 61 credit hours per teacher.	194	Maximum teacher load is 61 credit hours per teacher.	See high school standards.	
Assessment Coach	218	1.0	218	1.0	218	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
Office Personnel <sup>1</sup>	260 260 260 260 199	1.0 1.0 1.0 1.0 1.0	260 260 260 260 199	1.0 1.0 1.0 1.0 1.0	260 260 260 260 199	1.0 1.0 1.0 1.0 1.0	1.0	599 or fewer students  The equivalent of one full-time additional office position shall be provided for each additional 600 students beyond 200 students.
School-Based Technology Specialist (SBTS)	219	1.0	219	1.0	219	1.0	Divisionwide, local school boards shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to serve as an instructional technology resource teacher.	
Custodian	260	4.0-8.0	260	4.0-8.0	260	4.0-8.0	Per school	The school plant and grounds shall be kept safe and clean. Custodial services shall be available as necessary for health and safety.
English for Speakers of Other Languages (ESOL) Teacher	194	2.0+	194	2.0+	194	2.0+	20 full-time equivalent instructional positions per 1,000 students identified as limited English proficient divisionwide.	
Work and Transition (WAT) Teacher	218	Assigned according to need for cooperative work instruction.	218	Assigned according to need for cooperative work instruction.	218	Assigned according to need for cooperative work instruction.	Standards of Quality do not mandate a ratio.	

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# General Education Standard Allocations

Standard, or universal, funding allocations are made to schools and centers based on school level, programming, enrollment, and staffing levels. Although principals have the flexibility to utilize funding as needed for their school, the standard allocation rates are provided to give principals, teachers, and other school-based staff recommended guidelines for determining the allocation of their instructional materials and supply funds.

General Education Standard Allocations				
	ES	MS	HS	TJHSST
Per-Pupil Classroom Supply Allocation	\$31.37	\$31.37	\$31.37	\$51.62
Each Reading Teacher	\$339.97	\$339.97	\$339.97	-
Each Elementary School Counselor	\$349.23	-	-	-
Small School Allocation				
Enrollment less than 400	\$1,147.50	-	-	-
Enrollment 400 to 600	\$765.00	-	-	-
Per-Pupil Basal Material and Texts	\$74.95	\$96.78	\$112.39	\$123.51
FCPSOn Set-Aside	8.98	18.96	23.50	23.50
Developmental Reading Assessment Set-Aside	2.10	-	-	-
Social Studies Textbook Replacement Set-Aside	-	10.93	10.93	10.93
Math Textbook Replacement Set-Aside	<u>10.00</u>	<u>10.00</u>	<u>7.50</u>	<u>7.50</u>
Per-Pupil Basal Materials & Texts allocated to schools	\$53.87	\$56.89	\$70.46	\$81.58
Per-Pupil Noncapital Equipment	\$6.12	\$6.12	\$7.65	\$7.65

## Classroom Supply Allocation

Elementary, middle, and high schools are allocated \$31.37 per pupil while TJHSST is allocated \$51.62.

## Reading Teacher

Elementary, middle, and high schools are allocated \$339.97 for each reading teacher to help with the funding of teaching materials and supplies. These funds are included and budgeted with schools' general education instructional supply allocation.

## School Counselor

Elementary schools are allocated \$349.23 for each school counselor for instructional materials. These funds are budgeted within instructional supplies.

## Small School Allocation

Small schools with enrollments less than 400 and enrollments from 400 to 600 receive an allocation of \$1,147.50 and \$765, respectively to fund the purchase of teaching materials. These funds are budgeted within instructional supplies.

## Basal Materials and Texts

Allocations provide for consumable materials such as workbooks, laboratory materials, and replacement of worn-out materials. In FY 2023, elementary schools will receive \$53.87 per pupil, middle schools will receive \$56.89 per pupil, and high schools will receive \$70.46 per pupil, except for TJHSST which will receive \$81.58 per pupil. Prior to FY 2012, schools per-pupil allocations included the full funding for textbook replacement although \$2.10 from elementary schools was set-aside to fund developmental reading assessments. In FY 2012, FCPS reduced the per-pupil amount for middle schools and high schools by \$10.93 to reflect the centralized purchase of online and printed social studies textbooks. In FY 2013, FCPS further reduced the per-pupil amounts by \$10.00 at elementary and middle schools and \$7.50 at high schools to reflect the centralized purchase of online and printed math textbooks. In FY 2020, high schools began contributing \$23.50 toward the purchase of devices in support of FCPSOn. In FY 2021, middle schools began contributing \$18.96 toward purchases of devices in support of FCPSOn. In FY 2022, elementary schools began contributing \$8.98 toward purchases of devices in support of FCPSOn at the upper grades. The centralized purchase of textbooks provides cost-savings and more consistency of resources for all students.

## Noncapital Equipment

Schools are allocated funds on a per-pupil basis for noncapital equipment replacement within instructional supplies.

# General Education Standard Allocations

## New Teacher Position Equipment Funding

New teacher position equipment funding will be automatically distributed to qualifying schools. The allocation will be based on the change in teacher positions from the FY 2022 Approved Budget to the FY 2023 Proposed Budget. Positions from the staffing contingency will not be eligible for new teacher position funding. The allocation per new teacher position is \$1,750.

## Library Materials

Library funding is centrally budgeted in Instructional Services and used to maintain up-to-date collections of print, non-print, and online materials that are resources for student learning. Funding of \$3.4 million is allocated to schools by the Library Information Services office on an as-needed basis.

## Live Materials

Each middle school is allocated funds for live materials based on grade 7 student enrollment (including advanced academics) and one-half the enrollment of special education level 2 students. These funds are budgeted within instructional supplies. The rate is \$2.11 per student.

## Music

Based on enrollment in the elementary band and string programs, funding is allocated to schools on a per-pupil basis to purchase band and orchestra instruction books. Funding for general music textbooks is also provided. These funds are budgeted within basal materials and texts. The rate is \$10.33 per student. The High School Marching Band program receives an additional \$0.5 million to be used for instructional supplies and transportation needs to participate in mandatory assessments. Each high school is allocated \$10,000 in instructional supplies and the remaining funds are distributed to each school based on the enrollment in the school's program. An additional \$0.3 million is budgeted for the other music programs: orchestra, guitar, chorus, and concert band. These funds are distributed to each of the middle and high schools.

## Programs for Advanced Academic Students

An additional allocation for advanced academic programs is provided to each school based on school enrollment. The rates are:

- School-based itinerant programs \$0.765 per student
- Regional center-based programs and school-based Level 4 programs \$16.07 per student

## School-Based Staff Development

All schools, alternative high schools, and special education centers receive per-school funding of \$305. In addition, each school and special education center is allocated funds based on a rate of \$38.55 per teacher. These funds are used to support initiatives to enhance the academic achievement of students.

## Student Information System Per Diem

This funding provides five additional days of per diem for Student Information Systems operators in elementary schools. This funding may be used at the principal's discretion to bring the employees in five days earlier or on an as needed basis.

## Department Chair Stipends

Middle and High school enrollment of:

- 1,500 or less 7 stipends @ \$1,000 each
- 1,501 to 1,999 8 stipends @ \$1,000 each
- 2,000 or more 10 stipends @ \$1,000 each

In addition to the stipends, each school receives per diem days equal to the number of stipends. Alternative high schools and special education centers receive five per diem days only.

## Computer Software

Funding for instructional computer software for schools is centrally budgeted in Instructional Services. These funds are calculated at a rate of \$2.10 per pupil for elementary and high school, \$6.70 per pupil for middle schools, and \$13.00 per pupil for Thomas Jefferson High School for Science and Technology to purchase divisionwide subscription services, software images for computers, and software upgrades to enhance the instructional program.

## Custodial Supplies

Funding is distributed based on a formula that takes into consideration each school's square footage, student population, staff population, School Age Child Care (SACC) enrollment, and enrollment at academies.

Custodial supplies for secondary and high schools (including alternative high schools) are provided under a Vendor Managed Inventory (VMI) program. The purpose of this system is to ensure schools have the supplies they need based on actual usage incurred. Funding for the program is centralized in the Office of Facilities Management.

## Student Desks and Chairs

Schools are allocated \$150 per student for one standard student desk and one standard chair per additional student as of September 30 compared to actual enrollment as of September 30 the prior year. These funds are budgeted within instructional supplies.

## Field Trips

The Office of Transportation provides elementary schools two student orientation field trips for kindergarten and/or for rising middle school students and provides middle schools two orientation field trips for rising high school students. Funds are budgeted in the Office of Transportation, Department of Facilities and Transportation.

## Other

Allocations to all schools will be made for the purpose listed on the following chart. Elementary, middle, and high schools receive 10 percent of the postage allocation to purchase stamps or utilize United Parcel Services. The remaining 90 percent is centralized to ensure savings from utilizing bulk mail rates.

Certain allocations are budgeted in various departments and regional office accounts. These include funds to:

- Provide equal opportunities for all students to participate in extracurricular activities.
- Award mini-grants to classroom teachers who request special materials or other support to improve instruction through creative teaching.
- Reallocate funds to schools for temporary office personnel to assist with unique requirements that cannot be supported by individual school budgets.

Funding in the amount of \$0.8 million is included in the Instructional Services budget for indigent students who want to participate in string and band music programs at the elementary, middle, and high school levels.

The region assistant superintendents and Department of Special Services are provided reserve accounts based on enrollment. These funds are allocated to schools and special education centers throughout the year to meet unanticipated requirements.

# General Education Standard Allocations

Other Allocations	Elementary	Middle	High	
<b>Per Pupil</b>				
Postage	\$2.07	\$5.41	\$9.37	
Office Personnel Overtime	\$3.17	\$3.17	\$3.17	
<b>Per School</b>				
Hourly Student Services Personnel		\$13,233	\$17,515	
Debate/Forensics/Newspaper			\$2,722	
"It's Academic"			\$109	
Police Security for Athletic Events			\$6,000	
Accounting Materials (based on school enrollment)				
Enrollment:	600 or less	\$150	\$175	\$300
	601 to 799	\$200	\$175	\$300
	800 to 1,599	\$200	\$225	\$300
	1,600 to 2,099			\$440
	2,100 to 3,499			\$490
	3,500 or more			\$530
School Testing*				
Elementary (based on school enrollment)				
Enrollment:	599 or less	\$3,500		
	600 to 1,199	\$5,000		
	1,200 to 1,799	\$6,500		
Middle			\$9,315	

\*Special education centers receive \$1,545, high schools receive a 1.0 assessment coach position.

## Flexibility Reserve

Elementary and middle schools receive additional funding based on a per-pupil allocation of \$2.40. This allocation is provided for equipment, technology support, librarian per diem, and hourly office personnel.

## Career and Technical Education (CTE) and High School Academies

Per-pupil instructional supply allocations reflect requirements of the Career and Technical Education Office. CTE classes offered at middle and high school are classified into tiers based on the instructional supply requirements for each class. Semester classes will receive half the tier amount listed.

Class Course Tier	Per-Pupil Allocation
Tier 1 Classes	\$40.00
Tier 2 Classes	\$25.00
Tier 3 Classes	\$15.00

Special cases not classified under the tier structure are listed below:

Instructional Supplies	Per-Pupil Allocation
<b>Health and Medical Sciences (Including Academy)</b>	
Eye Protection Devices	\$2.25
<b>Technology Education (Including Academy)</b>	
Eye Protection Devices	\$2.25
<b>Trade and Industrial Education (Including Academy)</b>	
Eye Protection Devices	\$2.25
<b>High School Academies</b>	
Field Trips	\$100 per teacher
Textbooks	\$630 per teacher
Staff Development	\$300 per teacher
Substitutes (1 day)	\$101 per teacher
Postage	\$2 per student

## Special Education Standard Allocations

Instructional supplies for special education are allocated to the schools and centers on a per-service basis, except for the alternative programs, therapy services, and vocational educational programs, which are allocated on a per-teacher basis. The allocations are used to provide classroom materials similar to those used in the general education program but specific to students receiving special education services.

Special Education Standard Allocations		
	FY 2023 Instructional Supplies Allocation	FY 2023 Textbook Allocation
<b>Elementary Programs</b>		
<b>Category A</b>		
Level 1	\$7.67	\$6.45
Level 2	\$11.72	\$9.86
Elementary Centers	\$137.92	\$115.98
Comprehensive ED Services Site, Level 2 students	\$62.96	\$52.94
<b>Category B</b>		
Level 1	\$10.64	\$8.94
Level 2	\$31.60	\$26.57
Elementary Centers	\$75.38	\$63.38
<b>Secondary Programs</b>		
<b>Category A</b>		
Level 1	\$9.47	\$7.96
Level 2	\$16.01	\$13.46
Secondary Centers	\$187.22	\$157.45
Comprehensive ED Services Site, Level 2 students	\$73.23	\$61.58
<b>Category B</b>		
Level 1	\$20.38	\$17.14
Level 2	\$36.47	\$30.68
Secondary Centers	\$95.63	\$53.62
<b>Preschool Programs</b>		
Preschool Resource Services	\$19.64	-
Preschool Class-Based Services	\$212.08	-
<b>Deaf/Hard-of-Hearing Program</b>		
Level 1 Elementary	\$16.75	-
Level 1 Secondary	\$18.21	-
Level 2 Elementary	\$27.34	-
Level 2 Secondary	\$26.67	-
Centers	\$82.42	\$46.21
<b>Per Teacher Allocations</b>		
Career and Transition Center Teachers	\$606.10	\$218.46
Work Awareness & Transition (WAT) Teachers	\$824.56	-

Schools and centers receive new teacher materials and equipment allocations when there is a net increase in special education teacher positions over the previous approved budget cycle. New preschool classrooms also generate additional start-up funding. All new teacher and new preschool classroom funds are combined with other special education equipment allocations made to the site.

Special Education New Teacher Materials Allocation	
Category A	\$262.50
Category B	\$690.00
All Other Service Areas	\$1,000.00
Preschool New Classroom Start Up Funds	\$7,000.00

# School Operating Fund Revenue Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed*
County Operating Funds Transfer	2,051,659,207	2,136,016,697	2,143,322,211	2,172,661,166	2,172,661,166	2,285,310,924
Cable Communications Franchise Fees	875,000	875,000	875,000	875,000	875,000	875,000
<b>Transfers In - County Total</b>	<b>2,052,534,207</b>	<b>2,136,891,697</b>	<b>2,144,197,211</b>	<b>2,173,536,166</b>	<b>2,173,536,166</b>	<b>2,286,185,924</b>
State Homebound Funds	326,430	330,714	237,289	239,663	239,663	240,286
<b>Categorical Programs Total</b>	<b>326,430</b>	<b>330,714</b>	<b>237,289</b>	<b>239,663</b>	<b>239,663</b>	<b>240,286</b>
State At Risk Incentive Funded	282,980	1,379,266	2,748,111	4,566,974	4,566,974	10,741,536
Limited Term Compensation	-	18,665,027	-	9,066,607	9,066,607	23,950,742
Limited Term Incentive	-	-	3,058,373	-	-	-
No Loss Funding Incentive	-	-	14,423,497	7,763,198	7,763,198	15,619,252
State Math/Reading Instructional Spec Incentive	-	-	-	56,665	56,665	-
State Early Reading Spec Initiative Incentive	-	-	-	194,094	194,094	146,771
State Governor's School Funds	3,147,244	3,295,205	3,574,901	3,862,367	3,862,367	4,210,489
State SPED Regional Tutition Incentive	2,157,314	4,325,550	-	-	-	-
Grocery Tax Hold Harmless	-	-	-	-	-	9,592,133
<b>Incentive Programs Total</b>	<b>5,587,538</b>	<b>27,665,048</b>	<b>23,804,882</b>	<b>25,509,905</b>	<b>25,509,905</b>	<b>64,260,922</b>
State At Risk Lottery Funded	2,698,448	1,868,172	2,739,572	2,624,772	2,624,772	3,410,410
State Reduced K-3 Incentive Funds	4,433,852	4,470,314	5,156,910	5,754,864	5,754,864	6,178,542
State Early Reading Intervention Funds	2,265,306	2,627,564	2,703,626	2,711,729	2,711,729	6,118,626
State Algebra Readiness Funds	722,917	742,222	905,820	908,576	908,576	961,203
Limited Term Support Lottery	21,206,825	21,426,645	24,812,505	24,185,768	24,185,768	23,978,989
State Foster Care Funds	155,011	271,421	389,761	266,230	266,230	369,398
State Occupational Preparation Funds	370,675	386,244	352,183	516,879	516,879	629,629
Learning Recovery Lottery	-	-	2,212,995	-	-	-
State SPED Regional Tuition Lottery	-	-	4,424,031	4,539,161	4,539,161	4,739,539
<b>Lottery Funded Total</b>	<b>31,853,034</b>	<b>31,792,582</b>	<b>43,697,403</b>	<b>41,507,979</b>	<b>41,507,979</b>	<b>46,386,336</b>
State Sales Tax Revenues	208,157,322	216,546,500	238,240,693	224,655,151	224,655,151	248,287,713
<b>Sales Tax Total</b>	<b>208,157,322</b>	<b>216,546,500</b>	<b>238,240,693</b>	<b>224,655,151</b>	<b>224,655,151</b>	<b>248,287,713</b>
SOQ Basic Aid	291,073,413	289,694,714	318,987,574	330,154,588	330,154,588	338,909,453
SOQ Textbooks	5,863,834	5,894,508	6,394,441	6,429,203	6,429,203	7,828,829
SOQ Gifted Education	3,144,771	3,161,222	3,450,987	3,469,747	3,469,747	3,607,483
SOQ Remediation	5,474,232	5,502,868	6,306,977	6,341,263	6,341,263	6,919,270
SOQ Special Education	48,918,667	49,467,268	52,657,306	52,943,560	52,943,560	56,122,966
SOQ Vocational	2,795,352	2,809,975	2,617,990	2,632,222	2,632,222	2,838,675
SOQ Social Security Instructional	18,169,791	18,323,379	19,694,427	19,921,136	19,921,136	20,994,366
SOQ Instructional Retirement	40,124,955	40,451,932	45,933,831	46,482,651	46,482,651	48,848,862
SOQ Instructional Life Insurance	1,222,967	1,229,364	1,368,495	1,435,758	1,435,758	1,478,476
SOQ English for Speakers of Other Languages	14,158,125	14,443,279	17,432,957	19,213,587	19,213,587	22,232,248
<b>SOQ Total</b>	<b>430,946,107</b>	<b>430,978,509</b>	<b>474,844,985</b>	<b>489,023,715</b>	<b>489,023,715</b>	<b>509,780,628</b>
State Grants	654,758	841,070	514,354	147,394	147,394	147,394
State Revenue	608,500	562,609	595,000	700,000	700,000	615,000
<b>State Grants Total</b>	<b>1,263,258</b>	<b>1,403,679</b>	<b>1,109,354</b>	<b>847,394</b>	<b>847,394</b>	<b>762,394</b>
<b>State Revenue Total</b>	<b>678,133,689</b>	<b>708,717,032</b>	<b>781,934,606</b>	<b>781,783,806</b>	<b>781,783,806</b>	<b>869,718,279</b>
E-Rate Funds	323,834	1,648,804	1,447,540	2,500,000	2,500,000	2,000,000
<b>E-Rate Total</b>	<b>323,834</b>	<b>1,648,804</b>	<b>1,447,540</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,000,000</b>
Preschool	803,357	810,735	827,482	836,008	1,583,125	842,851
Special Education Perkins	68,550	-	-	-	-	-
Professional Technical Education Perkins	2,358,890	1,726,943	2,110,825	2,023,737	2,608,892	2,176,991
Federal Grants	29,853	14,597	47,568,798	272,618,969	279,121,916	-
Federal Special Education Hearing Appeals	21,876	-	80,591	37,630	37,630	37,630
Federal Revenue	240,898	203	-	-	-	-
<b>Federal Grants Total</b>	<b>3,523,425</b>	<b>2,552,478</b>	<b>50,587,697</b>	<b>275,516,343</b>	<b>283,351,563</b>	<b>3,057,472</b>
Federal Impact Aid	5,033,185	3,945,516	3,990,428	2,998,131	2,998,131	2,998,131
Federal Impact Aid Severe Disabled DOD	344,731	956,785	796,324	250,000	250,000	750,000
<b>Impact Aid Total</b>	<b>5,377,916</b>	<b>4,902,301</b>	<b>4,786,752</b>	<b>3,248,131</b>	<b>3,248,131</b>	<b>3,748,131</b>
Junior ROTC Funds	568,887	551,613	574,535	518,200	518,200	518,200
<b>Junior ROTC Total</b>	<b>568,887</b>	<b>551,613</b>	<b>574,535</b>	<b>518,200</b>	<b>518,200</b>	<b>518,200</b>
IDEA (PL 94-142)	40,394,631	36,852,596	35,815,306	37,414,692	48,989,016	37,845,107

## School Operating Fund Revenue Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed*
<b>Special Education Total</b>	<b>40,394,631</b>	<b>36,852,596</b>	<b>35,815,306</b>	<b>37,414,692</b>	<b>48,989,016</b>	<b>37,845,107</b>
<b>Federal Revenue Total</b>	<b>50,188,693</b>	<b>46,507,792</b>	<b>93,211,831</b>	<b>319,197,366</b>	<b>338,606,910</b>	<b>47,168,910</b>
<b>Intergovernmental Total</b>	<b>728,322,382</b>	<b>755,224,825</b>	<b>875,146,437</b>	<b>1,100,981,172</b>	<b>1,120,390,716</b>	<b>916,887,188</b>
Alternative School Tuition	-	-	-	20,450	20,450	20,450
Adult Education Tuition	79,351	53,361	32,626	79,843	79,843	79,843
Adult Education Vocational Education LPN	55,651	22,775	-	52,347	52,347	52,347
<b>Adult Tuition Total</b>	<b>135,002</b>	<b>76,136</b>	<b>32,626</b>	<b>152,640</b>	<b>152,640</b>	<b>152,640</b>
K-12 Tuition for Nonresident Student	231,236	191,984	84,004	230,970	230,970	230,970
Tuition Thomas Jefferson for Science & Technology	5,636,128	5,963,192	6,167,854	5,668,302	5,668,302	5,668,302
Tuition Paid by Other Districts	633,293	394,796	56,132	640,000	640,000	640,000
<b>Day School Tuition Total</b>	<b>6,500,657</b>	<b>6,549,972</b>	<b>6,307,990</b>	<b>6,539,272</b>	<b>6,539,272</b>	<b>6,539,272</b>
Dues Deduction Fee	94,828	96,311	93,913	50,000	50,000	50,000
Monopole Fee	1,978,996	2,055,563	2,059,577	1,977,840	1,977,840	1,977,840
<b>Other Fees Total</b>	<b>2,073,824</b>	<b>2,151,874</b>	<b>2,153,491</b>	<b>2,027,840</b>	<b>2,027,840</b>	<b>2,027,840</b>
Musical Instrument Repair Fee	374,083	366,850	185,506	364,200	364,200	364,200
National Symphony Concert Fee	88,614	65,961	2,160	85,491	85,491	85,491
Field Trip Fee	109,819	114,755	165	52,820	52,820	52,820
Student Parking Fee	964,328	686,812	(15,720)	968,000	968,000	968,000
Student Examination Fee	454,573	328,979	681,536	454,044	454,044	454,044
Pupil Placement Fee	273,400	242,000	227,100	272,835	272,835	272,835
Extra-Curricular Activity Fee	200	-	-	-	-	-
Technology Support Fee	-	1,602,555	211,895	-	-	-
<b>School Fees Total</b>	<b>2,265,017</b>	<b>3,407,912</b>	<b>1,292,642</b>	<b>2,197,390</b>	<b>2,197,390</b>	<b>2,197,390</b>
<b>Charges for Services Total</b>	<b>10,974,500</b>	<b>12,185,894</b>	<b>9,786,748</b>	<b>10,917,142</b>	<b>10,917,142</b>	<b>10,917,142</b>
Facilities Use Building Rental Income	1,789,189	1,163,925	34,985	1,697,445	1,697,445	1,697,445
Facilities Use Labor Charges	1,885,561	1,186,666	67,951	1,785,115	1,785,115	1,785,115
Facilities Use Special Fees	281,383	194,579	36,290	28,899	28,899	28,899
Facilities Use Cumulative Deposits	(791)	659	-	-	-	-
<b>Facilities Use Total</b>	<b>3,955,341</b>	<b>2,545,828</b>	<b>139,226</b>	<b>3,511,459</b>	<b>3,511,459</b>	<b>3,511,459</b>
Sale of Equipment	185,169	266,450	1,057,562	78,000	78,000	78,000
Sale of Salvage	-	-	-	5,000	5,000	5,000
Sale of Vehicles	119,217	80,453	131,368	91,800	91,800	91,800
<b>Sale of Property Total</b>	<b>304,386</b>	<b>346,902</b>	<b>1,188,930</b>	<b>174,800</b>	<b>174,800</b>	<b>174,800</b>
Interest on Pooled Cash	586	407	265	-	-	-
<b>Use of Money Total</b>	<b>586</b>	<b>407</b>	<b>265</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenue from Use of Money/Property Total</b>	<b>4,260,314</b>	<b>2,893,138</b>	<b>1,328,421</b>	<b>3,686,259</b>	<b>3,686,259</b>	<b>3,686,259</b>
City of Fairfax Instructional Services	47,158,189	48,697,135	47,656,514	50,243,746	50,243,746	51,248,621
<b>City of Fairfax Total</b>	<b>47,158,189</b>	<b>48,697,135</b>	<b>47,656,514</b>	<b>50,243,746</b>	<b>50,243,746</b>	<b>51,248,621</b>
Rebates and Insurance Proceeds	1,723,627	1,792,424	1,247,562	1,778,254	1,778,254	1,778,254
Vandalism and Repair	1,096	892	2,149	16,320	16,320	16,320
<b>Claims, Restitution and Rebates Total</b>	<b>1,724,724</b>	<b>1,793,316</b>	<b>1,249,711</b>	<b>1,794,574</b>	<b>1,794,574</b>	<b>1,794,574</b>
<b>Recovered Cost Total</b>	<b>48,882,913</b>	<b>50,490,451</b>	<b>48,906,225</b>	<b>52,038,320</b>	<b>52,038,320</b>	<b>53,043,195</b>
Other Donations	400	-	321	-	-	-
<b>Donations Total</b>	<b>400</b>	<b>-</b>	<b>321</b>	<b>-</b>	<b>-</b>	<b>-</b>
School General Rev in Support of Appropriations	6,829,279	6,268,810	1,538,260	6,846,945	6,846,945	6,846,945
Miscellaneous Revenue	324,066	(22,067)	911,349	681,854	681,854	681,854
<b>Other Revenue Total</b>	<b>7,153,345</b>	<b>6,246,743</b>	<b>2,449,609</b>	<b>7,528,799</b>	<b>7,528,799</b>	<b>7,528,799</b>
Contributions from Fairfax Education Foundation	132,232	355,172	214,701	-	-	-
Corporate Grants	-	15,710	-	-	-	-
<b>Private Grants Total</b>	<b>132,232</b>	<b>370,882</b>	<b>214,701</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gifts Donations &amp; Contributions Total</b>	<b>7,285,977</b>	<b>6,617,626</b>	<b>2,664,631</b>	<b>7,528,799</b>	<b>7,528,799</b>	<b>7,528,799</b>
<b>Grand Total</b>	<b>2,852,260,292</b>	<b>2,964,303,629</b>	<b>3,082,029,673</b>	<b>3,348,687,858</b>	<b>3,368,097,402</b>	<b>3,278,248,507</b>

\*This chart has been reorganized to match the new budget reporting structure.

# School Operating Fund Expenditure Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed*
Division Superintendent	300,643	311,526	311,526	317,757	317,757	338,983
Deputy Superintendent	216,606	224,447	224,447	228,936	228,936	244,229
Division Chief	412,470	406,696	466,091	660,694	660,694	700,733
Assistant Superintendent	1,905,162	2,153,908	2,139,090	2,331,469	2,347,717	2,485,384
Division Counsel	196,542	202,478	215,446	219,755	219,755	234,435
Auditor General	192,688	198,508	198,508	202,478	202,478	214,749
<b>Leadership Team Total</b>	<b>3,224,111</b>	<b>3,497,563</b>	<b>3,555,108</b>	<b>3,961,088</b>	<b>3,977,337</b>	<b>4,218,513</b>
Principal Elementary School	19,474,633	19,885,105	19,852,338	20,790,168	21,127,554	22,267,192
Principal Middle School	3,333,958	3,372,338	3,291,795	3,434,464	3,466,908	3,647,780
Principal High School	4,063,065	4,082,267	4,322,819	4,365,895	4,323,871	4,555,506
Principal Special Education	955,215	1,035,085	1,006,117	1,025,993	1,025,993	1,082,142
Principal Alternative High School	425,399	233,760	-	-	-	-
<b>Principals Total</b>	<b>28,252,270</b>	<b>28,608,555</b>	<b>28,473,068</b>	<b>29,616,520</b>	<b>29,944,326</b>	<b>31,552,619</b>
Assistant Principal Elementary School	21,205,519	21,571,288	21,605,868	20,844,980	22,142,847	24,565,274
Assistant Principal Middle School	7,119,431	7,350,812	7,220,727	6,095,938	6,851,368	7,583,198
Assistant Principal High School	14,171,627	14,538,485	14,802,125	14,262,791	14,927,975	16,971,509
Assistant Principal Special Education	2,794,601	2,823,841	2,793,845	2,783,697	2,764,559	2,916,894
Assistant Principal Alternative High School	505,613	588,088	654,870	675,898	641,676	676,337
Assist Administrator Nontraditional	-	286,085	572,170	587,731	650,800	604,132
Student Activity Director	3,190,974	3,202,706	3,181,556	3,204,092	3,199,547	3,362,275
Student Services Director	6,136,430	6,357,112	6,483,136	6,628,207	6,703,515	6,968,499
<b>Assistant Principals Total</b>	<b>55,124,195</b>	<b>56,718,416</b>	<b>57,314,299</b>	<b>55,083,334</b>	<b>57,882,289</b>	<b>63,648,118</b>
Executive Principal	1,503,866	1,563,065	1,604,951	1,986,152	2,161,503	2,111,383
Director	5,264,773	5,658,493	5,556,750	6,182,109	6,210,942	6,679,688
Coordinator	13,596,257	13,771,163	14,009,703	14,616,901	15,072,355	16,012,510
Deputy Auditor General	143,532	147,867	149,578	152,570	136,846	142,320
<b>Supervisors Total</b>	<b>20,508,428</b>	<b>21,140,588</b>	<b>21,320,981</b>	<b>22,937,732</b>	<b>23,581,646</b>	<b>24,945,901</b>
Hearing Officer	693,232	688,597	458,208	678,940	696,970	733,105
Executive Assistant	280,620	293,434	287,975	333,060	315,770	331,347
Auditor	359,441	432,014	474,084	471,574	475,812	502,539
Attorney	302,533	369,592	424,535	1,006,398	952,987	1,002,332
Functional Supervisor	9,796,653	10,820,018	10,906,534	11,507,923	12,013,814	12,166,849
Certified Athletic Trainer	1,867,004	1,909,877	1,914,443	1,952,732	1,952,728	2,084,779
Psychologist	14,092,645	14,823,708	14,976,047	16,402,930	15,901,369	17,128,407
Social Worker	14,087,637	14,448,819	14,974,599	16,464,961	16,611,419	17,367,489
Instructional Specialist	16,044,961	16,711,399	17,009,599	17,999,470	19,793,336	20,030,828
Business Specialist	20,355,022	22,580,835	24,799,181	26,119,553	27,675,705	28,980,095
Technical Specialist	56,047,305	58,563,469	62,101,234	65,786,340	66,499,653	68,826,436
<b>Specialists Total</b>	<b>133,927,053</b>	<b>141,641,761</b>	<b>148,326,439</b>	<b>158,723,881</b>	<b>162,889,562</b>	<b>169,154,207</b>
Technician	19,686,501	20,059,381	20,107,506	21,934,619	22,900,764	22,825,872
Safety and Security Specialist	2,892,643	2,941,942	2,873,026	2,942,543	2,934,002	3,090,975
Career Center Specialist	1,523,709	1,579,672	1,542,039	1,537,054	1,599,708	1,645,558
Safety and Security Assistant	5,033,030	5,087,094	4,765,124	4,937,130	5,136,905	5,258,595
<b>Technical Personnel Total</b>	<b>29,135,883</b>	<b>29,668,089</b>	<b>29,287,695</b>	<b>31,351,346</b>	<b>32,571,379</b>	<b>32,821,000</b>
Teacher Kindergarten	40,497,628	42,079,713	39,833,181	40,043,240	39,771,420	41,540,901
Teacher General Education Elementary School	274,370,771	261,894,982	255,837,731	267,448,850	261,259,278	264,284,117
Teacher General Education Middle School	107,228,985	102,465,368	101,502,117	110,433,018	104,620,390	106,589,176
Teacher General Education High School	209,589,071	200,927,093	201,554,045	210,277,733	208,973,953	218,439,949
Teacher Music, Art and PE Elementary School	58,863,017	61,098,607	60,004,751	66,412,386	62,016,588	66,515,288
Teacher Reading	13,919,283	14,810,039	14,867,869	17,416,520	15,395,694	17,981,433
Teacher Art Elementary School	228,954	292,044	230,731	281,659	248,350	264,370
Teacher Instrumental Music	13,740,366	14,424,000	14,346,104	14,865,026	14,921,622	15,785,818
Teacher Gifted Talented Resource	8,862,743	10,015,536	10,033,375	10,443,180	11,485,499	12,942,890
Teacher FECEP	218,301	367,927	322,091	-	540,662	252
Teacher Laboratory	1,297,196	1,215,380	1,068,370	1,350,335	1,281,797	1,367,072
Teacher Instructional Support	40,923,072	45,141,013	45,392,493	27,168,533	46,707,136	30,345,932
Teacher English for Speakers of Other Languages	5,700,513	63,030,909	63,520,314	70,857,449	69,236,854	76,160,264
Teacher Special Education	230,222,376	244,676,189	245,282,571	257,428,598	271,141,236	273,286,745
Audiologist	1,522,927	1,575,517	1,569,344	1,493,761	1,565,366	1,534,096
Physical & Occupational Therapist	7,333,816	7,590,149	7,478,321	7,497,368	7,651,849	7,875,823
Teacher Vocational Education Program	24,105,547	25,318,403	24,669,877	26,823,860	25,872,671	28,150,591
Teacher Work Experience Program	93,367	100,425	-	-	-	-

# School Operating Fund Expenditure Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed*
Teacher Alternative Education	13,545,000	13,161,635	12,825,862	13,642,735	13,199,572	13,750,516
Teacher Professional Technical Academy	5,628,294	5,708,144	6,375,238	7,312,873	7,196,650	7,677,691
Teacher Technical Professional Projects	327,916	384,984	168,172	-	-	93
Guidance Counselor Middle School and High School	29,077,956	31,003,445	30,794,790	30,734,516	31,269,222	31,568,870
Guidance Counselor Elementary School	17,712,159	18,640,541	18,617,604	18,462,089	18,751,640	18,302,573
Librarian	19,646,492	21,050,884	20,862,911	21,602,325	21,639,555	22,316,092
Teacher Staffing Reserve	-	-	-	9,781,327	12,141,784	16,103,234
<b>Teachers Total</b>	<b>1,124,655,750</b>	<b>1,186,972,925</b>	<b>1,177,157,862</b>	<b>1,231,777,381</b>	<b>1,246,888,787</b>	<b>1,272,783,785</b>
Instructional Assistant Kindergarten	17,350,329	18,050,621	17,453,356	17,871,635	17,584,680	18,374,468
Instructional Assistant General Education	7,272,531	7,134,778	6,031,415	8,112,254	6,513,856	7,977,911
Instructional Assistant Special Education	54,283,091	57,087,310	59,661,504	63,289,909	63,250,360	64,413,695
Instructional Assistant Alternative High School	344,433	279,715	221,580	221,868	195,918	244,283
Instructional Assistant Special Programs	481,414	193,619	103,111	-	177,039	(15)
Instructional Assistant Staffing Reserve	-	-	-	2,550,298	2,550,352	2,652,366
<b>Instructional Assistants Total</b>	<b>79,731,797</b>	<b>82,746,043</b>	<b>83,470,966</b>	<b>92,045,963</b>	<b>90,272,205</b>	<b>93,662,709</b>
Public Health Training Assistant	9,849,878	10,019,106	9,986,387	10,658,055	10,599,436	10,559,086
Special Education Attendant	3,297,558	3,362,048	3,086,348	4,222,056	3,550,140	3,907,208
<b>Specialized Assistants Total</b>	<b>13,147,435</b>	<b>13,381,154</b>	<b>13,072,735</b>	<b>14,880,111</b>	<b>14,149,576</b>	<b>14,466,294</b>
Administrative Assistant	8,318,482	8,307,177	8,147,381	8,180,031	8,408,277	8,641,026
Office Assistant Elementary School	25,804,471	26,131,993	25,810,497	27,964,801	26,980,334	28,319,284
Office Assistant Middle School	4,492,131	4,784,928	4,605,790	4,445,332	5,034,317	5,045,131
Office Assistant High School and Secondary School	13,383,070	13,758,982	13,306,934	13,222,205	13,648,446	13,790,202
Office Assistant Special Education	1,464,083	1,480,846	1,429,728	1,670,593	1,585,468	1,737,945
Technical Assistant	3,995,603	3,722,038	3,532,338	3,943,980	3,649,791	4,103,582
<b>Office Assistant Personnel Total</b>	<b>57,457,841</b>	<b>58,185,964</b>	<b>56,832,667</b>	<b>59,426,942</b>	<b>59,306,632</b>	<b>61,637,169</b>
Tradesperson	23,970,551	25,380,158	25,317,645	27,188,710	26,939,427	28,431,749
Security Officer	1,872,759	1,939,063	1,939,382	1,915,075	2,640,303	2,799,272
<b>Trades Personnel Total</b>	<b>25,843,310</b>	<b>27,319,221</b>	<b>27,257,027</b>	<b>29,103,784</b>	<b>29,579,730</b>	<b>31,231,021</b>
Custodian	52,186,201	54,507,858	54,694,803	57,504,549	56,791,583	59,708,184
Field Custodian	1,241,561	1,367,105	1,483,934	1,575,629	1,570,964	1,667,430
Plant Operations Monitor	1,098,692	1,095,212	1,083,011	1,187,502	1,183,983	1,248,169
<b>Custodial Personnel Total</b>	<b>54,526,454</b>	<b>56,970,175</b>	<b>57,261,748</b>	<b>60,267,681</b>	<b>59,546,530</b>	<b>62,623,784</b>
Route Supervisor	2,221,030	2,175,373	2,246,791	2,171,612	2,062,912	2,197,610
<b>Transportation Personnel Total</b>	<b>2,221,030</b>	<b>2,175,373</b>	<b>2,246,791</b>	<b>2,171,612</b>	<b>2,062,912</b>	<b>2,197,610</b>
Turnover	-	-	-	(20,162,282)	-	(20,917,530)
Vacancy	-	-	-	(24,642,789)	(24,642,789)	(25,565,869)
<b>Salary Adjustments Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(44,805,070)</b>	<b>(24,642,789)</b>	<b>(46,483,399)</b>
<b>Regular Salaries Total</b>	<b>1,627,755,558</b>	<b>1,709,025,827</b>	<b>1,705,577,386</b>	<b>1,746,542,305</b>	<b>1,788,010,124</b>	<b>1,818,459,331</b>
Overtime	3,213,045	3,362,777	1,168,845	2,428,345	3,728,940	2,522,126
Overbase Salaries	6,687,414	7,485,969	2,755,513	6,213,299	6,243,724	6,454,811
<b>Hourly Overtime Total</b>	<b>9,900,458</b>	<b>10,848,746</b>	<b>3,924,358</b>	<b>8,641,644</b>	<b>9,972,664</b>	<b>8,976,937</b>
Bus Driver	46,079,604	47,262,457	44,133,954	52,324,497	52,331,059	54,414,597
Van Driver	2,091,657	2,222,593	1,881,034	2,267,045	2,267,045	2,443,552
Bus Attendant	12,359,714	13,867,319	12,118,630	14,142,242	14,142,242	15,127,732
Bus Driver Field Trip	1,789,410	1,203,623	3,785	1,962,905	1,994,629	1,996,524
Bus Driver Activities Field Trip	18,169	39,640	-	-	27,745	-
<b>Hourly Transportation Total</b>	<b>62,338,554</b>	<b>64,595,632</b>	<b>58,137,403</b>	<b>70,696,688</b>	<b>70,762,719</b>	<b>73,982,405</b>
Bus Driver VHSL Field Trip	1,998,992	1,435,872	911,323	2,199,484	1,761,946	2,287,464
Bus Driver VHSL Field Trip Mileage Only	12,282	8,832	1,518	-	(1,518)	-
<b>Hourly Field Trips Total</b>	<b>2,011,274</b>	<b>1,444,704</b>	<b>912,841</b>	<b>2,199,484</b>	<b>1,760,428</b>	<b>2,287,464</b>
Contracted Food Service Worker	-	1,170	-	-	-	-
<b>Hourly Food Services Total</b>	<b>-</b>	<b>1,170</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Hourly Teacher	10,024,208	11,890,879	8,962,648	31,144,862	38,397,594	10,239,501
Hourly Technical	5,370,209	5,513,026	3,995,612	4,338,486	5,146,484	3,971,461
Hourly Office Assistant	2,744,622	2,573,160	1,946,140	3,322,769	3,867,046	3,309,207
Hourly Custodian	494,941	1,027,980	830,397	744,276	847,929	694,902
Hourly Food Service Worker	-	106,606	-	-	-	-
Hourly Instructional Assistant	438,160	527,369	5,881,575	1,118,571	10,493,322	375,213
Hourly Dining Assistant	1,118,604	1,047,293	132,846	1,035,442	999,128	1,076,874
Hourly Professional	1,783,648	1,982,394	1,389,008	1,352,681	1,668,785	1,489,819
Hourly Tradesperson	320,197	458,907	475,703	238,513	193,970	248,053
Hourly Temporary Alternative Duty Worker	52,127	32,712	(25,041)	-	133,468	-

# School Operating Fund Expenditure Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed*
Hourly Parent Liaison	2,143,698	2,020,380	2,272,238	2,492,844	2,643,448	5,822,629
Hourly Public Health Attendant	-	-	-	288,915	290,915	-
Hourly After-School Program Staff	1,176,200	1,050,522	588,222	687,775	1,238,886	703,430
<b>Hourly Salaried Contracted Total</b>	<b>25,666,613</b>	<b>28,231,227</b>	<b>26,449,348</b>	<b>46,765,132</b>	<b>65,920,975</b>	<b>27,931,087</b>
Substitute due to Sick or Personal Leave	15,539,669	12,054,110	5,441,073	18,657,200	9,367,836	20,768,986
Substitute Due to Organizational Leave	36,783	10,744	2,035	28,370	28,370	28,370
Substitute Due to Staff Development	-	-	-	-	17,404	-
Substitute due to Short-term Disability	736,123	650,847	758,784	553,239	553,239	643,249
<b>Hourly Substitutes Leave Total</b>	<b>16,312,575</b>	<b>12,715,701</b>	<b>6,201,892</b>	<b>19,238,809</b>	<b>9,966,849</b>	<b>21,440,605</b>
Substitute due to Official or Annual Leave	3,125,620	2,892,164	1,867,653	2,918,702	2,917,737	3,393,570
Substitute Due to Student Activities	182,039	130,971	6,650	57,739	57,739	57,739
Substitute Due to Training	2,404,154	1,944,061	248,716	2,945,259	3,184,600	3,326,414
<b>Substitute Costs- Training Total</b>	<b>5,711,813</b>	<b>4,967,197</b>	<b>2,123,019</b>	<b>5,921,700</b>	<b>6,160,076</b>	<b>6,777,723</b>
Substitute Acting School-based Administrator	989,939	1,392,963	839,826	759,263	759,263	-
<b>Hourly Acting SB Admin Total</b>	<b>989,939</b>	<b>1,392,963</b>	<b>839,826</b>	<b>759,263</b>	<b>759,263</b>	<b>-</b>
School Board Member	386,008	386,050	386,007	391,508	391,508	395,423
Court Supplement	39,078	42,084	19,163	42,398	42,398	44,094
Extra Duty Supplement	3,134,902	3,170,669	3,103,836	3,358,901	3,451,042	3,516,709
Coaching Supplement	4,999,724	4,946,512	4,977,978	5,108,154	5,108,154	5,312,473
Summer Principal Assistant Principal Staff Develop	-	-	-	517,294	517,294	-
Recruitment Bonus	57,000	38,000	14,000	102,000	102,000	106,080
Salary Supplement	1,202,606	617,000	681,000	7,580,000	40,313,136	721,080
Department Chair Supplement	568,901	601,700	608,701	642,978	642,978	668,688
<b>Supplements Total</b>	<b>10,388,219</b>	<b>9,802,015</b>	<b>9,790,685</b>	<b>17,743,233</b>	<b>50,568,509</b>	<b>10,764,547</b>
Salary Placeholder	-	-	-	4,300,000	2,361,962	48,483,745
School Testing Requirements	-	-	-	910,691	891,429	947,114
<b>Salary Placeholders Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,210,691</b>	<b>3,253,391</b>	<b>49,430,859</b>
Annual Leave Payment	2,661,404	2,712,100	3,283,975	3,746,702	3,746,702	3,896,570
Sick Leave Payment	828	355	-	36,884	36,884	38,361
Extended Sick Leave	487,133	257,599	203,376	1,098,329	1,101,617	1,142,263
Severance Payment	28,899	-	-	-	-	-
Short-term Disability Payment	739,976	660,043	577,028	582,538	582,538	605,840
<b>Leave Payments Total</b>	<b>3,918,239</b>	<b>3,630,097</b>	<b>4,064,379</b>	<b>5,464,453</b>	<b>5,467,741</b>	<b>5,683,034</b>
<b>Salary Supplements Total</b>	<b>14,306,458</b>	<b>13,432,112</b>	<b>13,855,064</b>	<b>28,418,377</b>	<b>59,289,641</b>	<b>65,878,439</b>
Community Use	1,966,251	1,523,743	394,007	2,979,765	3,094,874	2,979,765
General Field Trip	1,305,971	899,310	299,738	953,811	953,811	953,811
School Activities	8,355	1,146	4,391	110,400	110,400	110,400
<b>Reimbursable Salaries Total</b>	<b>3,280,577</b>	<b>2,424,198</b>	<b>698,136</b>	<b>4,043,976</b>	<b>4,159,085</b>	<b>4,043,976</b>
Grant Indirect Cost Recovery	(889,282)	(886,040)	(863,081)	(960,821)	(960,821)	(960,821)
Work Performed For Others Contra Account	(9,393,111)	(8,989,119)	(27,144,500)	(9,406,325)	(9,406,140)	(9,396,865)
<b>Work Performed for Others Total</b>	<b>(10,282,393)</b>	<b>(9,875,158)</b>	<b>(28,007,581)</b>	<b>(10,367,146)</b>	<b>(10,366,961)</b>	<b>(10,357,686)</b>
VRS State Retirement	235,058,620	246,789,314	261,787,046	272,166,569	272,505,251	282,607,020
ERFC Retirement	93,857,986	101,412,466	101,421,545	110,254,291	110,406,524	114,675,896
County Retirement	49,837,853	53,532,237	50,398,756	61,174,371	61,173,367	64,844,665
VRS Health Employer	17,997,561	18,897,806	19,057,234	19,911,596	19,939,060	21,077,373
<b>Retirement Total</b>	<b>396,752,019</b>	<b>420,631,822</b>	<b>432,664,581</b>	<b>463,506,827</b>	<b>464,024,202</b>	<b>483,204,954</b>
Social Security	129,196,750	135,230,002	132,082,898	149,520,084	150,217,680	152,500,396
<b>Social Security Total</b>	<b>129,196,750</b>	<b>135,230,002</b>	<b>132,082,898</b>	<b>149,520,084</b>	<b>150,217,680</b>	<b>152,500,396</b>
State Life Insurance	14,301,551	15,019,375	15,493,874	16,126,748	16,148,895	17,003,564
County Life Insurance	1,833,148	2,135,529	2,180,569	2,308,865	2,308,858	1,889,511
<b>Life Insurance Total</b>	<b>16,134,699</b>	<b>17,154,904</b>	<b>17,674,443</b>	<b>18,435,613</b>	<b>18,457,753</b>	<b>18,893,075</b>
Blue Choice	98,524,604	104,520,039	113,224,250	124,055,041	124,381,273	120,875,007
Kaiser	36,691,499	37,908,682	39,723,885	41,694,424	41,704,402	42,860,832
Aetna Medical	93,781,879	92,923,359	92,728,790	96,202,787	96,214,692	101,096,206
Aetna Dental	13,472,472	13,999,843	14,442,758	15,062,034	15,062,080	15,263,787
Retiree Health Insurance	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>Health Insurance Total</b>	<b>247,470,453</b>	<b>254,351,923</b>	<b>265,119,682</b>	<b>282,014,286</b>	<b>282,362,447</b>	<b>285,095,832</b>
Long-term Disability	(2,771)	-	-	11,524	11,524	11,524
Workers' Compensation	9,238,928	10,461,829	10,738,928	10,738,928	10,738,928	10,738,927
Unemployment Compensation	155,302	1,232,204	(848,561)	515,000	515,000	514,999
Employee Benefits Placeholders	-	-	-	-	94,501	18,676
<b>Other Benefits Total</b>	<b>9,391,458</b>	<b>11,694,033</b>	<b>9,890,367</b>	<b>11,265,452</b>	<b>11,359,953</b>	<b>11,284,126</b>

# School Operating Fund Expenditure Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed*
Employee Benefits Vacancy	-	-	-	(7,849,495)	(7,849,495)	(8,143,525)
Employee Benefits Turnover	-	-	-	(6,422,315)	(6,422,315)	(6,662,885)
<b>EB Lapse Total</b>	-	-	-	<b>(14,271,810)</b>	<b>(14,271,810)</b>	<b>(14,806,410)</b>
<b>Employee Benefits Total</b>	<b>798,945,380</b>	<b>839,062,684</b>	<b>857,431,970</b>	<b>910,470,452</b>	<b>912,150,225</b>	<b>936,171,973</b>
General Office Supplies	950,769	817,094	9,920,865	1,887,231	1,732,980	1,833,778
Instructional Supplies	16,430,705	13,612,961	14,059,362	16,657,986	20,623,563	15,321,118
Technology Supplies	347,746	360,266	514,177	785,272	721,409	790,484
Cleaning Supplies FCPS	4,033,172	3,517,985	6,992,691	3,758,809	4,083,045	3,793,832
Audio Visual Supplies	233,984	133,099	237,881	69,796	49,622	70,022
Textbooks	15,436,987	12,468,163	12,898,545	14,720,240	41,496,695	30,948,393
Tests	8,810,722	4,732,520	7,979,530	9,137,579	15,655,790	10,004,035
Library Collections FCPS	-	40,926	-	300	579	300
Library Materials & Supplies	14,243	6,826	33,237	2,079,881	2,936,581	2,079,881
Periodicals	8,204	7,693	12,564	9,617	8,884	9,148
Reference Books	79,623	71,478	105,374	117,962	128,957	135,476
Bookbinding	16,365	23,906	3,308	50,000	50,000	50,000
Online Textbooks	1,999	5,576	-	-	-	-
Forms and Printing Services by FCPS or 3rd Party	170,617	1,479,124	494,971	348,014	461,145	347,209
Technological Equip Noncapitalized	13,826,740	8,283,453	27,868,033	2,039,440	16,655,280	2,114,749
Software Purchases Noncapitalized	3,089,026	3,072,652	5,513,978	5,151,935	5,757,793	5,534,349
Other Equipment Noncapitalized	9,951,884	6,257,197	21,596,841	13,561,799	18,187,539	12,825,933
Mailing and Shipping Costs	932,410	1,177,306	869,205	1,420,905	1,670,087	1,383,517
Special Functions	413,423	341,470	857,018	258,976	775,467	265,719
Cost of Goods Sold - Inventory	4,529,775	4,702,910	12,151,495	6,475,000	6,475,000	6,475,000
Scrap Inventory Expenses FCPS	2,103	1,213	504,402	-	-	-
Goods Receipts WO Purchase Order	(366,472)	(103,582)	(3,067,947)	-	-	-
Gain/Loss on Inventory Adjustment	(159,992)	(173,711)	(286,444)	-	-	-
Food Products	18	423	-	-	132	-
Food Service Supplies	-	-	-	-	241	-
Vending Products	(22)	4,565	68	-	-	-
Uniforms	262,040	226,438	289,778	224,296	315,540	224,296
Supply Reimbursements	1,370	-	-	-	-	-
<b>Materials &amp; Supplies Total</b>	<b>79,017,437</b>	<b>61,067,951</b>	<b>119,548,935</b>	<b>78,755,040</b>	<b>137,786,327</b>	<b>94,207,241</b>

# School Operating Fund Expenditure Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed*
Maintenance Supplies	9,927,688	9,519,205	10,198,690	7,504,081	7,860,470	7,875,544
Computer Repair Parts	786,567	465,568	103,595	354,065	1,256,005	354,065
Tools FCPS	182,493	209,974	246,841	154,079	174,975	154,079
Telephone Maintenance	4,229	3,880	386	82,000	82,000	82,000
<b>Repair &amp; Maintenance Total</b>	<b>10,900,977</b>	<b>10,198,627</b>	<b>10,549,513</b>	<b>8,094,225</b>	<b>9,373,450</b>	<b>8,465,688</b>
<b>Materials &amp; Supplies Total</b>	<b>89,918,413</b>	<b>71,266,578</b>	<b>130,098,447</b>	<b>86,849,265</b>	<b>147,159,778</b>	<b>102,672,929</b>
Communications Equipment Maintenance	-	21,118	16,597	-	-	-
Copier Maintenance Contracts	27,532	35,923	11,943	52,331	88,118	51,981
Musical Instrument Maintenance Contracts	647,901	668,039	201,106	745,966	1,286,098	745,966
Office Equipment Maintenance Contracts	22,355	15,509	13,193	21,603	26,582	21,603
Software Maintenance Contracts	1,564,696	3,201,307	12,199,748	6,070,490	13,248,234	8,111,752
Technology Equipment Maintenance Contracts	12,817,643	14,584,791	14,086,257	15,866,943	19,166,715	16,152,236
Other Maintenance Contracts	9,544,680	7,412,627	11,474,321	9,548,756	14,445,426	10,502,955
<b>Maintenance Contract Total</b>	<b>24,624,807</b>	<b>25,939,313</b>	<b>38,003,165</b>	<b>32,306,089</b>	<b>48,261,174</b>	<b>35,586,493</b>
Minor Improvements	4,260,072	6,304,170	2,341,381	1,983,289	7,475,495	1,953,489
<b>Modifications to Facilities Total</b>	<b>4,260,072</b>	<b>6,304,170</b>	<b>2,341,381</b>	<b>1,983,289</b>	<b>7,475,495</b>	<b>1,953,489</b>
<b>Maintenance Contract Total</b>	<b>28,884,879</b>	<b>32,243,483</b>	<b>40,344,546</b>	<b>34,289,378</b>	<b>55,736,669</b>	<b>37,539,982</b>
Architectural Services	9,534	-	-	-	-	-
Audit Services	304,086	284,181	308,912	308,775	302,863	319,602
Credit Card Discount Fee	130,643	35,517	1,491	80,801	571,203	70,467
Claims Management Services	800,942	798,740	760,337	959,662	959,662	959,662
Engineering Services	290,823	730,191	612,413	800,000	1,087,839	800,000
Janitorial Services	330,562	1,008	8,299	-	-	-
Legal Services FCPS	5,203,575	6,726,089	4,944,194	1,974,772	1,974,772	1,974,772
Legal Notice Advertising	187	775	548	650	650	650
Marketing and Promotions	4,877	3,937	546	2,500	2,500	2,500
Medical Services	135,375	82,864	105,634	432,268	444,699	432,268
Internal Professional Services	16,062	725	313,588	556,950	341,440	-
Other Professional Services	20,080,642	18,512,722	21,114,780	22,881,200	31,300,731	24,888,746
Recruiting Advertising	58,290	65,923	127,986	50,000	97,500	150,000
Capital Project Contractor Services	-	-	108,600	33,265,218	33,306,618	-
Technical Services	18,636	57,000	42,434	20,000	92,178	20,000
Other Technical Services	(3,981)	(20,521)	65,206	-	39,135	-
Payments for Student Placements Outside FCPS	716,676	428,036	562,927	793,913	1,020,779	793,913
Payments for External Homebound Service Providers	5,182	2,301	3,848	5,686	5,774	5,686
Payments for External Student Trans Providers	1,385,627	673,192	716,268	2,205,960	2,209,722	2,206,260
<b>Contracted Services Total</b>	<b>29,487,739</b>	<b>28,382,681</b>	<b>29,798,013</b>	<b>64,338,354</b>	<b>73,758,064</b>	<b>32,624,526</b>
Field and Site Improvements	54,536	166,786	393,197	-	5,031,221	-
<b>Land Improvements Total</b>	<b>54,536</b>	<b>166,786</b>	<b>393,197</b>	<b>-</b>	<b>5,031,221</b>	<b>-</b>
Trailer Work and Set-up Services	1,717,992	1,758,763	665,748	2,122,491	4,472,238	2,122,491
<b>Portable Buildings Total</b>	<b>1,717,992</b>	<b>1,758,763</b>	<b>665,748</b>	<b>2,122,491</b>	<b>4,472,238</b>	<b>2,122,491</b>
Storage/Facility Short Term Rental	-	-	10,320	8,000	9,419	8,000
<b>Rental Fee Expenses Total</b>	<b>-</b>	<b>-</b>	<b>10,320</b>	<b>8,000</b>	<b>9,419</b>	<b>8,000</b>
<b>Contracted Services Total</b>	<b>31,260,266</b>	<b>30,308,231</b>	<b>30,867,278</b>	<b>66,468,845</b>	<b>83,270,942</b>	<b>34,755,017</b>
Insurance Services RM	4,468,127	4,468,127	4,468,127	6,008,127	6,008,127	6,283,127
<b>Insurance Expenses Total</b>	<b>4,468,127</b>	<b>4,468,127</b>	<b>4,468,127</b>	<b>6,008,127</b>	<b>6,008,127</b>	<b>6,283,127</b>
Copier Rental	5,992,713	6,546,971	6,601,434	6,386,486	6,745,635	6,399,636
Equipment and Furniture Rental	30,154	80,613	346,792	301,265	321,175	301,265
Musical Instrument Rental	741,182	790,072	696,291	785,244	898,004	785,244
Pool Rental	430,940	445,737	316,324	330,824	330,824	330,824
Real Estate Rental	5,103,440	5,356,044	5,441,682	5,868,071	5,955,084	6,823,372
<b>Rental Fee Expenses Total</b>	<b>12,298,430</b>	<b>13,219,437</b>	<b>13,402,523</b>	<b>13,671,890</b>	<b>14,250,722</b>	<b>14,640,341</b>
Fuel Oil FCPS	82,817	50,316	60,000	50,000	50,000	50,000
Natural Gas FCPS	4,165,657	3,467,536	3,574,178	5,262,151	5,262,151	5,262,151
<b>Fuel Oil &amp; Natural Gas Total</b>	<b>4,248,474</b>	<b>3,517,852</b>	<b>3,634,178</b>	<b>5,312,151</b>	<b>5,312,151</b>	<b>5,312,151</b>
Electricity FCPS	28,219,157	25,074,410	21,584,221	28,563,480	28,563,480	30,012,199
<b>Electricity Total</b>	<b>28,219,157</b>	<b>25,074,410</b>	<b>21,584,221</b>	<b>28,563,480</b>	<b>28,563,480</b>	<b>30,012,199</b>
Water FCPS	1,027,795	1,406,181	791,876	1,165,000	1,165,000	1,165,000
Sewer FCPS	2,314,938	1,861,602	1,110,075	2,314,829	2,314,829	2,314,829
Refuse	1,931,098	2,434,799	1,082,689	2,280,032	2,280,032	2,280,032
<b>Water, Sewer &amp; Refuse Total</b>	<b>5,273,831</b>	<b>5,702,583</b>	<b>2,984,640</b>	<b>5,759,861</b>	<b>5,759,861</b>	<b>5,759,861</b>
Local Telephone	1,345,943	1,210,292	1,573,790	4,221,904	2,899,318	4,221,904

# School Operating Fund Expenditure Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed*
Long Distance Telephone	66,472	174,602	57,494	185,500	261,952	185,500
Wireless Devices	1,179,896	2,326,593	3,703,674	1,232,772	1,530,500	1,242,916
SMDS Lines	2,094,577	3,343,433	2,545,812	4,083,676	2,936,791	4,083,676
ISDN Lines	8,640	4,320	-	99,233	99,233	90,593
<b>Telephones Total</b>	<b>4,695,529</b>	<b>7,059,240</b>	<b>7,880,770</b>	<b>9,823,085</b>	<b>7,727,794</b>	<b>9,824,589</b>
<b>Utilities Total</b>	<b>42,436,990</b>	<b>41,354,085</b>	<b>36,083,809</b>	<b>49,458,577</b>	<b>47,363,286</b>	<b>50,908,800</b>
Local Travel-FCPS	1,656,062	1,223,737	300,575	2,076,348	2,078,348	2,078,157
Official Travel	14,742	8,877	7,231	18,398	18,408	18,398
Legislative Travel FCPS	11,523	15,928	329	12,697	12,697	12,697
Recruitment Travel	110,866	75,376	26,618	36,509	59,009	36,509
<b>Travel Total</b>	<b>1,793,193</b>	<b>1,323,919</b>	<b>334,753</b>	<b>2,143,952</b>	<b>2,168,462</b>	<b>2,145,761</b>
Employee Tuition Reimbursements	449,778	489,933	844,417	175,000	573,449	825,000
Professional Development	1,769,579	1,469,779	981,803	1,002,181	1,937,860	1,040,574
Non School-based Staff Development	2,404	717	-	1,000	5,160	2,510
Technical Training FCPS	143,784	112,545	72,917	132,613	147,613	117,712
<b>Staff Training Total</b>	<b>3,030,168</b>	<b>2,712,741</b>	<b>2,330,461</b>	<b>1,546,507</b>	<b>3,079,060</b>	<b>2,271,509</b>
Academic Awards	1,219	77	5,098	2,725	2,725	3,725
Awards Banquets	40,788	30,407	70,169	178,801	178,801	178,801
Employee Awards and Recognition	115,414	86,410	90,494	102,473	290,261	99,273
Diplomas	17,826	14,227	18,188	20,000	25,749	20,000
<b>Awards Total</b>	<b>175,247</b>	<b>131,121</b>	<b>183,949</b>	<b>303,999</b>	<b>497,535</b>	<b>301,799</b>
Equal Opportunity Grant	590,053	449,729	214,465	341,078	341,996	341,078
Official Fees	981,843	669,819	713,010	830,160	830,160	830,160
Post-Season Activities	166,930	86,244	134,558	259,250	259,250	259,250
School Initiatives	-	-	-	919,233	1,934,445	937,473
Strategic Funding	-	-	-	406,984	468,353	406,984
<b>School Initiatives Total</b>	<b>1,738,826</b>	<b>1,205,792</b>	<b>1,062,033</b>	<b>2,756,705</b>	<b>3,834,205</b>	<b>2,774,945</b>
Administrative Indirect Cost	528,067	401,163	476,893	941,920	1,098,916	390,020
<b>Admin Indirect Costs Total</b>	<b>528,067</b>	<b>401,163</b>	<b>476,893</b>	<b>941,920</b>	<b>1,098,916</b>	<b>390,020</b>
Admission Fee	292,590	161,315	41,712	277,400	277,224	277,400
Administrative Fee Health	122,740	130,000	135,343	145,000	145,000	145,000
Duplication Rights Fee	119,330	142,210	157,673	198,491	198,491	198,491
Membership Dues	295,611	376,542	402,990	424,893	429,522	430,438
Permits	143,976	145,330	160,293	146,725	158,175	146,725
Physical Exams	236,042	142,164	197,992	236,042	236,042	231,000
Reimbursements	232,700	335,276	580,225	916,111	1,348,512	115,111
Special Education Hearing Appeals	110,948	104,265	322,799	2,367,188	2,005,347	60,000
<b>Fees Total</b>	<b>1,725,681</b>	<b>1,709,267</b>	<b>2,171,574</b>	<b>4,933,124</b>	<b>5,019,588</b>	<b>1,825,439</b>
Work Performed For Others Materials	(1,782,945)	(1,188,212)	(854,231)	(7,788,003)	(7,788,003)	(7,788,003)
Work Performed For Others Indirect Cost	(2,561,045)	(2,561,045)	(2,561,045)	(2,561,045)	(2,561,045)	(2,561,045)
Work Performed for Others Warehouse Materials	(4,401,480)	(3,849,064)	(12,567,211)	-	-	-
<b>Work Performed for Others Materials Total</b>	<b>(8,745,469)</b>	<b>(7,598,322)</b>	<b>(15,982,486)</b>	<b>(10,349,048)</b>	<b>(10,349,048)</b>	<b>(10,349,048)</b>
County Vehicle Fuel Charges	6,038,324	4,295,105	2,412,234	6,725,449	6,725,449	6,725,449
County Vehicle Labor Charges	13,252,253	11,291,727	10,993,523	14,080,382	14,080,382	14,105,972
County Vehicle Parts Charges	8,376,770	7,214,503	5,516,912	8,282,544	8,282,544	8,282,544
<b>Department of Vehicle Services Total</b>	<b>27,667,347</b>	<b>22,801,336</b>	<b>18,922,668</b>	<b>29,088,375</b>	<b>29,088,375</b>	<b>29,113,965</b>
County Computer Center Charges	2,030,009	2,030,009	2,250,646	2,214,537	2,317,193	2,385,737
County Fire Marshal Inspection Fee	72,785	50,700	5,650	40,712	40,712	40,712
County Police Services Appropriated Funds	428,760	396,402	305,795	338,275	337,635	338,275
County Police Services Student Activity Funds	75,488	52,299	17,760	-	(49,135)	-
County Police Services District & Regional Events	40,443	49,960	-	-	-	-
County Police Services PTA Sponsored Events	11,973	5,212	-	-	(9,828)	-
County Print Shop Charges	605,298	276,544	524,015	284,225	286,815	242,507
<b>Computer, Fire Marshall, Police, and Printing Total</b>	<b>3,264,756</b>	<b>2,861,126</b>	<b>3,103,866</b>	<b>2,877,749</b>	<b>2,923,393</b>	<b>3,007,231</b>
<b>County Charges Total</b>	<b>30,932,103</b>	<b>25,662,461</b>	<b>22,026,535</b>	<b>31,966,124</b>	<b>32,011,768</b>	<b>32,121,196</b>
Construction-Permits	62,693	43,065	(7,924)	-	29,258	-
<b>Capital Outlay Total</b>	<b>62,693</b>	<b>43,065</b>	<b>(7,924)</b>	<b>-</b>	<b>29,258</b>	<b>-</b>
Post Construction-Relocation/Moving	-	-	-	-	3,809	-
Post Construction-Administrative	-	-	-	-	2,649	-
<b>Facilities Modifications Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,458</b>	<b>-</b>
Post Construction - Interior Work	-	-	9,040	-	202,836	-
<b>Other Land and Improvements Total</b>	<b>-</b>	<b>-</b>	<b>9,040</b>	<b>-</b>	<b>202,836</b>	<b>-</b>

# School Operating Fund Expenditure Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed*
Equipment Expense (Shopping Cart Only)	6,825,112	3,258,078	5,228,028	2,124,500	4,483,253	2,117,000
<b>Equipment Total</b>	<b>6,825,112</b>	<b>3,258,078</b>	<b>5,228,028</b>	<b>2,124,500</b>	<b>4,483,253</b>	<b>2,117,000</b>
Vehicles Expense (Shopping Cart Only)	1,048,268	1,431,959	818,396	1,001,509	1,873,335	1,001,509
School Buses Expense	670,409	212,618	1,047,584	5,569	5,569	352,472
<b>Buses/Vehicles Total</b>	<b>1,718,677</b>	<b>1,644,577</b>	<b>1,865,980</b>	<b>1,007,078</b>	<b>1,878,904</b>	<b>1,353,981</b>
Library Collections Expense (SC Only / No WBS Use)	2,048,160	2,058,474	2,284,302	-	-	-
<b>Library Collection Total</b>	<b>2,048,160</b>	<b>2,058,474</b>	<b>2,284,302</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay Total</b>	<b>10,654,642</b>	<b>7,004,194</b>	<b>9,379,425</b>	<b>3,131,578</b>	<b>6,600,708</b>	<b>3,470,981</b>
Computer Leases Principal	3,241,743	3,605,303	5,746,574	14,099,837	21,456,576	14,069,472
Computer Leases Interest	198,738	177,427	519,784	641,399	1,137,255	671,764
<b>Computer/Software Total</b>	<b>3,440,481</b>	<b>3,782,730</b>	<b>6,266,358</b>	<b>14,741,237</b>	<b>22,593,831</b>	<b>14,741,237</b>
Bus Leases Principal	9,534,565	10,199,826	10,323,560	10,477,627	10,624,110	10,483,196
Bus Leases Interest	434,001	411,015	407,683	432,449	457,216	432,449
Vehicle Leases Principal	134,258	135,795	136,661	140,408	140,408	140,408
Vehicle Leases Interest	4,665	3,128	2,262	3,934	3,934	3,934
<b>Buses/Vehicles Total</b>	<b>10,107,490</b>	<b>10,749,764</b>	<b>10,870,167</b>	<b>11,054,419</b>	<b>11,225,668</b>	<b>11,059,988</b>
<b>Equipment Leases Total</b>	<b>13,547,971</b>	<b>14,532,494</b>	<b>17,136,524</b>	<b>25,795,655</b>	<b>33,819,499</b>	<b>25,801,224</b>
Transfer to FCPS Food and Nutrition Services Fund	-	-	9,648,031	-	1,800,000	-
Transfer to FCPS Grants and Self-Supporting Fund	10,452,863	11,842,425	12,614,847	12,724,661	12,724,661	13,096,815
Transfer to FCPS Summer School Fund	7,756,398	7,756,398	7,756,398	7,756,398	7,756,398	7,756,398
Transfer to FCPS Adult & Community Education Fund	321,484	975,000	1,201,537	975,000	1,535,709	1,004,250
Transfer to FCPS Construction Fund	11,583,084	12,426,084	11,863,084	8,032,114	14,583,084	8,699,127
Transfer for FCPS Construction Equipment	562,988	263,278	1,215,360	1,421,113	1,421,113	592,000
Transfer to County Debt Service Fund from FCPS	3,471,100	3,470,500	3,473,375	3,467,125	3,467,125	3,466,625
<b>Transfer Out Total</b>	<b>34,147,917</b>	<b>36,733,685</b>	<b>47,772,632</b>	<b>34,376,411</b>	<b>43,288,090</b>	<b>34,615,215</b>
Flexibility Reserve	-	-	-	302,337	10,247,832	302,337
School Materials Reserve	-	-	-	2,062,949	2,510,976	2,059,449
Unallocated Grants	-	-	-	188,629,166	176,248,959	-
<b>Contingency Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190,994,452</b>	<b>189,007,767</b>	<b>2,361,786</b>
<b>Grand Total</b>	<b>2,855,732,261</b>	<b>2,954,945,459</b>	<b>2,990,300,685</b>	<b>3,378,618,144</b>	<b>3,582,411,162</b>	<b>3,300,123,278</b>

\*This chart has been reorganized to match the new budget reporting structure.

## School Operating Fund Position Detail by Position Type

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed
<b>Leadership Team</b>						
Division Supt	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Supt	1.0	1.0	1.0	1.0	1.0	1.0
Division Chief	2.0	2.0	2.0	3.0	3.0	3.0
Assist Supt	11.0	11.0	12.0	12.0	12.0	12.0
Division Counsel	1.0	1.0	1.0	1.0	1.0	1.0
Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
<b>Leadership Team Total</b>	<b>17.0</b>	<b>17.0</b>	<b>18.0</b>	<b>19.0</b>	<b>19.0</b>	<b>19.0</b>
<b>Principals</b>						
Principal ES	141.0	141.0	142.0	142.0	142.0	142.0
Principal MS	23.0	23.0	23.0	23.0	23.0	23.0
Principal HS	25.0	27.0	27.0	27.0	27.0	27.0
Principal Special Ed	7.0	7.0	7.0	7.0	7.0	7.0
Prin Alternative HS	3.0	0.0	0.0	0.0	0.0	0.0
<b>Principals Total</b>	<b>199.0</b>	<b>198.0</b>	<b>199.0</b>	<b>199.0</b>	<b>199.0</b>	<b>199.0</b>
<b>Assistant Principals</b>						
Assist Principal ES	186.0	181.0	186.0	182.0	182.0	203.0
Assist Principal MS	52.0	52.0	52.0	52.0	52.0	63.0
Assist Principal HS	116.0	116.0	118.0	116.0	116.0	128.0
Assist Prin Spec Edu	24.0	24.0	23.0	23.0	23.0	23.0
Admin Nontraditional	4.0	5.0	5.0	5.0	5.0	5.0
Asst Admin NT	0.0	5.0	5.0	5.0	5.0	5.0
Student Activity Dir	25.0	25.0	25.0	25.0	25.0	25.0
Student Svcs Dir	54.0	54.0	54.0	54.0	54.0	54.0
<b>Assistant Principals Total</b>	<b>461.0</b>	<b>462.0</b>	<b>468.0</b>	<b>462.0</b>	<b>462.0</b>	<b>506.0</b>
<b>Supervisors</b>						
Executive Principal	10.0	10.0	12.0	12.0	13.0	13.0
Director	38.5	40.5	39.9	41.9	39.9	43.9
Coordinator	107.5	110.5	112.5	113.5	117.5	120.5
Dep Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
<b>Supervisors Total</b>	<b>157.0</b>	<b>162.0</b>	<b>165.4</b>	<b>168.4</b>	<b>171.4</b>	<b>178.4</b>
<b>Specialists</b>						
Hearing Officer	5.0	5.0	5.0	5.0	5.0	5.0
Executive Assistant	3.0	3.0	3.0	3.0	3.0	3.0
Auditor	5.0	5.0	5.0	5.0	5.0	5.0
Attorney	3.0	3.0	4.0	7.0	7.0	7.0
Functional Supervisor	90.0	94.0	95.0	97.0	101.0	101.0
Cert Athletic Train	25.0	25.0	25.0	25.0	25.0	25.0
Psychologist	168.5	168.5	179.5	184.5	184.5	184.5
Social Worker	160.6	160.5	171.5	184.5	184.5	185.5
Instruct Specialist	130.5	132.5	147.0	153.0	164.5	166.5
Business Specialist	226.0	243.0	271.8	279.8	281.8	304.0
Technical Specialist	554.5	570.5	645.0	648.5	648.5	641.0
<b>Specialists Total</b>	<b>1,371.0</b>	<b>1,409.9</b>	<b>1,551.7</b>	<b>1,592.2</b>	<b>1,609.7</b>	<b>1,627.5</b>

## School Operating Fund Position Detail by Position Type

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed
<b>Technical Personnel</b>						
Technician	301.6	303.6	322.1	325.1	332.6	331.1
Safety & Security Spec	43.0	42.0	41.0	41.0	41.0	41.0
Career Center Spec	25.0	25.0	25.0	25.0	25.0	25.0
Safety & Secrt Assist	117.0	117.0	117.0	117.0	117.0	118.0
<b>Technical Personnel Total</b>	<b>486.6</b>	<b>487.6</b>	<b>505.1</b>	<b>508.1</b>	<b>515.6</b>	<b>515.1</b>
<b>Teachers</b>						
Teacher Kindergarten	551.0	543.0	536.0	530.0	530.0	515.0
Teacher ES	3,755.0	3,566.4	3,578.4	3,546.5	3,546.5	3,290.5
Teacher MS	1,513.2	1,399.2	1,431.5	1,421.6	1,421.6	1,276.8
Teacher HS	2,789.7	2,533.7	2,591.8	2,591.3	2,603.8	2,556.1
Teach Musc Art&PE ES	855.9	881.1	887.9	881.9	881.9	829.1
Teacher Reading	202.0	204.0	201.0	199.0	199.0	197.0
Teacher Art ES	3.3	3.3	3.3	3.3	2.8	2.8
Teach Instrmntl Music	192.0	192.0	192.0	192.0	192.0	192.0
Teacher GT Resource	77.0	93.5	94.0	116.0	116.0	141.0
Teacher Laboratory	15.0	15.0	15.0	15.0	15.0	15.0
Teach Instruct Spprt	224.5	237.5	257.5	264.5	273.5	285.0
Teacher ESOL	65.0	771.5	813.6	863.5	872.5	879.8
Teacher Special Educ	3,212.7	3,240.7	3,325.3	3,344.1	3,344.2	3,378.9
Audiologist	14.5	14.5	14.5	14.5	14.5	14.5
Phys & Occ Therapist	86.0	85.0	85.0	85.0	85.0	85.0
Teach Vocational Ed	341.2	341.2	335.2	335.2	335.2	335.2
Teach Work Exp Prog	4.0	4.0	0.0	0.0	0.0	0.0
Teach Alternative Ed	171.2	164.3	159.5	159.5	157.5	149.8
Teacher Tech Academy	65.5	75.0	89.0	89.0	89.0	89.0
Teach Tech Prof Proj	4.0	4.0	0.0	0.0	0.0	0.0
Guid Counsel MS & HS	355.0	356.0	357.0	358.0	359.0	346.0
Guidance Counsel ES	223.0	221.0	233.0	231.5	231.5	218.0
Librarian	246.0	247.0	245.0	245.0	245.0	237.0
Teach Staffing Rsrvc	350.5	211.0	67.1	144.0	177.0	227.0
<b>Teachers Total</b>	<b>15,317.3</b>	<b>15,404.0</b>	<b>15,512.7</b>	<b>15,630.5</b>	<b>15,692.6</b>	<b>15,260.6</b>
<b>Instructional Assistants</b>						
Instruct Asst Kinder	551.0	543.0	536.0	530.0	530.0	515.0
Instruct Asst Gen Ed	264.1	255.3	251.2	249.3	249.2	231.2
Instruct Asst Spc Ed	1,791.0	1,783.0	1,850.1	1,880.1	1,880.1	1,818.1
Instruct Asst Alt HS	11.0	10.0	7.0	7.0	7.0	7.0
Instruct Asst Spc Pg	12.0	0.0	0.0	0.0	0.0	0.0
Instruct Asst Resrvc	83.0	83.0	42.0	83.0	83.0	83.0
<b>Instructional Assistants Total</b>	<b>2,712.1</b>	<b>2,674.3</b>	<b>2,686.2</b>	<b>2,749.4</b>	<b>2,749.2</b>	<b>2,654.2</b>
<b>Specialized Assistants</b>						
Public Hlth Trn Asst	302.0	309.0	319.0	319.0	319.0	300.0
Special Ed Attendant	143.0	147.0	155.0	155.0	155.0	138.0
<b>Specialized Assistants Total</b>	<b>445.0</b>	<b>456.0</b>	<b>474.0</b>	<b>474.0</b>	<b>474.0</b>	<b>438.0</b>

## School Operating Fund Position Detail by Position Type

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed
<b>Office Assistant Personnel</b>						
Admin Assistant	133.5	133.5	129.5	130.5	131.5	132.5
Office Assistant ES	610.5	600.5	605.5	599.0	599.0	569.0
Office Assistant MS	86.0	86.0	87.0	87.5	87.5	96.0
Office Assistant HS	241.5	242.5	243.5	242.5	242.5	242.0
Office Assist Spc Ed	32.0	32.0	31.0	31.0	31.0	31.0
Technical Assistant	69.1	60.1	65.1	65.1	65.1	65.1
<b>Office Assistant Personnel Total</b>	<b>1,172.6</b>	<b>1,154.6</b>	<b>1,161.6</b>	<b>1,155.6</b>	<b>1,156.6</b>	<b>1,135.6</b>
<b>Trades Personnel</b>						
Tradesperson	410.0	412.0	415.0	415.0	415.0	415.0
Security Officer	25.0	25.0	27.0	31.0	31.0	31.0
<b>Trades Personnel Total</b>	<b>435.0</b>	<b>437.0</b>	<b>442.0</b>	<b>446.0</b>	<b>446.0</b>	<b>446.0</b>
<b>Custodial Personnel</b>						
Custodian	1,309.5	1,323.5	1,342.0	1,354.0	1,354.0	1,331.5
Field Custodian	33.0	35.0	35.0	35.0	35.0	35.0
Plant Operations Mtr	17.0	17.0	17.0	17.0	17.0	17.0
<b>Custodial Personnel Total</b>	<b>1,359.5</b>	<b>1,375.5</b>	<b>1,394.0</b>	<b>1,406.0</b>	<b>1,406.0</b>	<b>1,383.5</b>
<b>Transportation Personnel</b>						
Route Supervisor	29.0	29.0	29.0	29.0	29.0	29.0
<b>Transportation Personnel Total</b>	<b>29.0</b>	<b>29.0</b>	<b>29.0</b>	<b>29.0</b>	<b>29.0</b>	<b>29.0</b>
<b>Operating Fund Total*</b>	<b>24,162.1</b>	<b>24,266.9</b>	<b>24,606.7</b>	<b>24,839.2</b>	<b>24,930.2</b>	<b>24,391.9</b>

\*Does not add due to rounding.

## School Operating Fund Position Detail School-Based vs. Nonschool-Based

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed
<b>School-Based</b>						
<b>Principals</b>						
Principal ES	141.0	141.0	142.0	142.0	142.0	142.0
Principal MS	23.0	23.0	23.0	23.0	23.0	23.0
Principal HS	25.0	27.0	27.0	27.0	27.0	27.0
Principal Special Ed	7.0	7.0	7.0	7.0	7.0	7.0
Prin Alternative HS	3.0	0.0	0.0	0.0	0.0	0.0
<b>Principals Total</b>	<b>199.0</b>	<b>198.0</b>	<b>199.0</b>	<b>199.0</b>	<b>199.0</b>	<b>199.0</b>
<b>Assistant Principals</b>						
Assist Principal ES	186.0	181.0	186.0	182.0	182.0	203.0
Assist Principal MS	52.0	52.0	52.0	52.0	52.0	63.0
Assist Principal HS	116.0	116.0	118.0	116.0	116.0	128.0
Assist Prin Spec Edu	24.0	24.0	23.0	23.0	23.0	23.0
Admin Nontraditional	4.0	5.0	5.0	5.0	5.0	5.0
Asst Admin NT	0.0	5.0	5.0	5.0	5.0	5.0
Student Activity Dir	25.0	25.0	25.0	25.0	25.0	25.0
Student Svcs Dir	54.0	54.0	54.0	54.0	54.0	54.0
<b>Assistant Principals Total</b>	<b>461.0</b>	<b>462.0</b>	<b>468.0</b>	<b>462.0</b>	<b>462.0</b>	<b>506.0</b>
<b>Supervisors</b>						
Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
<b>Supervisors Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Specialists</b>						
Functional Supervisor	3.0	3.0	3.0	3.0	3.0	3.0
Cert Athletic Train	25.0	25.0	25.0	25.0	25.0	25.0
Psychologist	168.5	168.5	179.5	184.5	184.5	184.5
Social Worker	160.6	160.5	171.5	184.5	184.5	184.5
Instruct Specialist	43.0	38.0	38.0	39.0	39.0	39.0
Business Specialist	45.0	53.0	63.5	63.5	62.5	62.5
Technical Specialist	342.8	358.8	403.8	405.3	405.3	393.8
<b>Specialists Total</b>	<b>787.8</b>	<b>806.7</b>	<b>884.2</b>	<b>904.7</b>	<b>903.8</b>	<b>892.3</b>
<b>Technical Personnel</b>						
Technician	115.0	113.0	113.0	113.0	113.0	111.0
Safety & Security Spec	43.0	42.0	41.0	41.0	41.0	41.0
Career Center Spec	25.0	25.0	25.0	25.0	25.0	25.0
Safety & Security Assist	117.0	117.0	117.0	117.0	117.0	118.0
<b>Technical Personnel Total</b>	<b>300.0</b>	<b>297.0</b>	<b>296.0</b>	<b>296.0</b>	<b>296.0</b>	<b>295.0</b>

# School Operating Fund Position Detail School-Based vs. Nonschool-Based

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed
<b>Teachers</b>						
Teacher Kindergarten	551.0	543.0	536.0	530.0	530.0	515.0
Teacher ES	3,755.0	3,566.4	3,578.4	3,546.5	3,546.5	3,290.5
Teacher MS	1,513.2	1,399.2	1,431.5	1,421.6	1,421.6	1,276.8
Teacher HS	2,789.7	2,533.7	2,591.8	2,591.3	2,603.8	2,556.1
Teach Musc Art&PE ES	855.9	881.1	887.9	881.9	881.9	829.1
Teacher Reading	202.0	204.0	201.0	199.0	199.0	197.0
Teacher Art ES	3.3	3.3	3.3	3.3	2.8	2.8
Teach Instmntl Music	192.0	192.0	192.0	192.0	192.0	192.0
Teacher GT Resource	77.0	93.5	94.0	116.0	116.0	141.0
Teacher Laboratory	15.0	15.0	15.0	0.0	15.0	15.0
Teach Instruct Spprt	213.0	226.0	227.0	15.0	236.0	242.5
Teacher ESOL	65.0	771.5	813.6	234.0	872.5	879.8
Teacher Special Educ	3,212.7	3,240.7	3,325.3	863.5	3,344.2	3,378.9
Audiologist	14.5	14.5	14.5	3,344.1	14.5	14.5
Phys & Occ Therapist	86.0	85.0	85.0	14.5	85.0	85.0
Teach Vocational Ed	341.2	341.2	335.2	85.0	335.2	335.2
Teach Work Exp Prog	4.0	4.0	0.0	335.2	0.0	0.0
Teach Alternative Ed	171.2	164.3	159.5	159.5	157.5	149.8
Teacher Tech Academy	65.5	75.0	89.0	89.0	89.0	89.0
Teach Tech Prof Proj	4.0	4.0	0.0	0.0	0.0	0.0
Guid Counsel MS & HS	355.0	356.0	357.0	358.0	359.0	346.0
Guidance Counsel ES	223.0	221.0	221.0	231.5	231.5	218.0
Librarian	246.0	247.0	245.0	245.0	245.0	237.0
Teach Staffing Rsrve	350.5	211.0	67.1	144.0	177.0	227.0
<b>Teachers Total</b>	<b>15,305.8</b>	<b>15,392.5</b>	<b>15,470.2</b>	<b>15,600.0</b>	<b>15,655.1</b>	<b>15,218.1</b>
<b>Instructional Assistants</b>						
Instruct Asst Kinder	551.0	543.0	536.0	530.0	530.0	515.0
Instruct Asst Gen Ed	264.1	255.3	251.2	249.3	249.2	231.2
Instruct Asst Spc Ed	1,791.0	1,783.0	1,850.1	1,880.1	1,880.1	1,818.1
Instruct Asst Alt HS	11.0	10.0	7.0	7.0	7.0	7.0
Instruct Asst Spc Pg	12.0	0.0	0.0	0.0	0.0	0.0
Instruct Asst Resrve	83.0	83.0	42.0	83.0	83.0	83.0
<b>Instructional Assistants Total</b>	<b>2,712.1</b>	<b>2,674.3</b>	<b>2,686.2</b>	<b>2,749.4</b>	<b>2,749.2</b>	<b>2,654.2</b>
<b>Specialized Assistants</b>						
Public Hlth Trn Asst	302.0	309.0	319.0	319.0	319.0	300.0
Special Ed Attendant	143.0	147.0	155.0	155.0	155.0	138.0
<b>Specialized Assistants Total</b>	<b>445.0</b>	<b>456.0</b>	<b>474.0</b>	<b>474.0</b>	<b>474.0</b>	<b>438.0</b>
<b>Office Assistant Personnel</b>						
Admin Assistant	13.0	13.5	14.0	14.0	14.0	14.0
Office Assistant ES	610.5	600.5	605.5	599.0	599.0	569.0
Office Assistant MS	86.0	86.0	87.0	87.5	87.5	96.0
Office Assistant HS	241.5	242.5	243.5	242.5	242.5	242.0
Office Assist Spc Ed	32.0	32.0	31.0	31.0	31.0	31.0
<b>Office Assistant Personnel Total</b>	<b>983.0</b>	<b>974.5</b>	<b>981.0</b>	<b>974.0</b>	<b>974.0</b>	<b>952.0</b>
<b>Trades Personnel</b>						
Tradesperson	43.0	43.0	44.0	44.0	44.0	44.0
<b>Trades Personnel Total</b>	<b>43.0</b>	<b>43.0</b>	<b>44.0</b>	<b>44.0</b>	<b>44.0</b>	<b>44.0</b>
<b>Custodial Personnel</b>						
Custodian	1,299.5	1,312.5	1,325.0	1,337.0	1,337.0	1,314.5
Field Custodian	33.0	35.0	35.0	35.0	35.0	35.0
<b>Custodial Personnel Total</b>	<b>1,332.5</b>	<b>1,347.5</b>	<b>1,360.0</b>	<b>1,372.0</b>	<b>1,372.0</b>	<b>1,349.5</b>
<b>School-Based Total</b>	<b>22,570.2</b>	<b>22,652.5</b>	<b>22,863.6</b>	<b>23,076.1</b>	<b>23,130.1</b>	<b>22,549.1</b>

# School Operating Fund Position Detail School-Based vs. Nonschool-Based

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed
<b>Nonschool-Based</b>						
<b>Leadership Team</b>						
Division Supt	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Supt	1.0	1.0	1.0	1.0	1.0	1.0
Division Chief	2.0	2.0	2.0	3.0	3.0	3.0
Assist Supt	11.0	11.0	12.0	12.0	12.0	12.0
Division Counsel	1.0	1.0	1.0	1.0	1.0	1.0
Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
<b>Leadership Team Total</b>	<b>17.0</b>	<b>17.0</b>	<b>18.0</b>	<b>19.0</b>	<b>19.0</b>	<b>19.0</b>
<b>Supervisors</b>						
Executive Principal	10.0	10.0	12.0	12.0	13.0	13.0
Director	38.5	40.5	39.9	41.9	39.9	43.9
Coordinator	106.5	109.5	111.5	112.5	116.5	119.5
Dep Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
<b>Supervisors Total</b>	<b>156.0</b>	<b>161.0</b>	<b>164.4</b>	<b>167.4</b>	<b>170.4</b>	<b>177.4</b>
<b>Specialists</b>						
Hearing Officer	5.0	5.0	5.0	5.0	5.0	5.0
Executive Assistant	3.0	3.0	3.0	3.0	3.0	3.0
Auditor	5.0	5.0	5.0	5.0	5.0	5.0
Attorney	3.0	3.0	4.0	7.0	7.0	7.0
Functional Supervisor	87.0	91.0	92.0	94.0	98.0	98.0
Social Worker	0.0	0.0	0.0	0.0	0.0	1.0
Instruct Specialist	87.5	94.5	109.0	114.0	125.5	127.5
Business Specialist	181.0	190.0	208.3	216.3	219.3	241.5
Technical Specialist	211.7	211.7	241.2	243.2	243.2	247.2
<b>Specialists Total</b>	<b>583.2</b>	<b>603.2</b>	<b>667.5</b>	<b>687.5</b>	<b>706.0</b>	<b>735.2</b>
<b>Technical Personnel</b>						
Technician	186.6	190.6	209.1	212.1	219.6	220.1
<b>Technical Personnel Total</b>	<b>186.6</b>	<b>190.6</b>	<b>209.1</b>	<b>212.1</b>	<b>219.6</b>	<b>220.1</b>
<b>Teachers</b>						
Teach Instruct Spprt	11.5	11.5	30.5	30.5	37.5	42.5
Guidance Counsel ES	0.0	0.0	12.0	0.0	0.0	0.0
<b>Teachers Total</b>	<b>11.5</b>	<b>11.5</b>	<b>42.5</b>	<b>30.5</b>	<b>37.5</b>	<b>42.5</b>
<b>Office Assistant Personnel</b>						
Admin Assistant	120.5	120.0	115.5	116.5	117.5	118.5
Technical Assistant	69.1	60.1	65.1	65.1	65.1	65.1
<b>Office Assistant Personnel Total</b>	<b>189.6</b>	<b>180.1</b>	<b>180.6</b>	<b>181.6</b>	<b>182.6</b>	<b>183.6</b>
<b>Trades Personnel</b>						
Tradesperson	367.0	369.0	371.0	371.0	371.0	371.0
Security Officer	25.0	25.0	27.0	31.0	31.0	31.0
<b>Trades Personnel Total</b>	<b>392.0</b>	<b>394.0</b>	<b>398.0</b>	<b>402.0</b>	<b>402.0</b>	<b>402.0</b>
<b>Custodial Personnel</b>						
Custodian	10.0	11.0	17.0	17.0	17.0	17.0
Plant Operations Mtr	17.0	17.0	17.0	17.0	17.0	17.0
<b>Custodial Personnel Total</b>	<b>27.0</b>	<b>28.0</b>	<b>34.0</b>	<b>34.0</b>	<b>34.0</b>	<b>34.0</b>
<b>Transportation Personnel</b>						
Route Supervisor	29.0	29.0	29.0	29.0	29.0	29.0
<b>Transportation Personnel Total</b>	<b>29.0</b>	<b>29.0</b>	<b>29.0</b>	<b>29.0</b>	<b>29.0</b>	<b>29.0</b>
<b>Nonschool-Based Total</b>	<b>1,591.9</b>	<b>1,614.4</b>	<b>1,743.1</b>	<b>1,763.1</b>	<b>1,800.1</b>	<b>1,842.8</b>
<b>School Operating Fund Total*</b>	<b>24,162.1</b>	<b>24,266.9</b>	<b>24,606.7</b>	<b>24,839.2</b>	<b>24,930.2</b>	<b>24,391.9</b>

\*Does not add due to rounding.

## Position Detail Other Funds

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed
<b>Construction Fund</b>						
<b>Supervisors</b>						
Director	0.5	0.5	1.5	1.5	1.5	1.5
Coordinator	6.5	6.5	6.5	7.5	7.5	7.5
<b>Supervisors Total</b>	<b>7.0</b>	<b>7.0</b>	<b>8.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>
<b>Specialists</b>						
Functional Supervisor	4.0	5.0	5.0	5.0	5.0	5.0
Business Specialist	8.5	8.5	8.5	8.5	8.5	8.5
Technical Specialist	22.0	22.0	22.0	22.0	22.0	22.0
<b>Specialists Total</b>	<b>34.5</b>	<b>35.5</b>	<b>35.5</b>	<b>35.5</b>	<b>35.5</b>	<b>35.5</b>
<b>Technical Personnel</b>						
Technician	45.8	45.8	45.8	45.8	45.8	45.8
<b>Technical Personnel Total</b>	<b>45.8</b>	<b>45.8</b>	<b>45.8</b>	<b>45.8</b>	<b>45.8</b>	<b>45.8</b>
<b>Office Assistant Personnel</b>						
Admin Assistant	4.0	4.0	4.0	4.0	4.0	4.0
<b>Office Assistant Personnel Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Trades Personnel</b>						
Tradesperson	1.0	1.0	1.0	1.0	1.0	1.0
<b>Trades Personnel Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Construction Fund Total</b>	<b>92.3</b>	<b>93.3</b>	<b>94.3</b>	<b>95.3</b>	<b>95.3</b>	<b>95.3</b>
<b>Food &amp; Nutrition Fund</b>						
<b>Supervisors</b>						
Director	1.0	1.0	1.0	1.0	1.0	1.0
Coordinator	5.0	5.0	5.0	5.0	5.0	5.0
<b>Supervisors Total</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>Specialists</b>						
Business Specialist	16.0	17.0	17.0	17.0	17.0	17.0
Technical Specialist	1.0	1.0	1.0	1.0	1.0	1.0
<b>Specialists Total</b>	<b>17.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>
<b>Technical Personnel</b>						
Technician	7.5	7.5	7.5	8.5	8.5	8.5
<b>Technical Personnel Total</b>	<b>7.5</b>	<b>7.5</b>	<b>7.5</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>
<b>Office Assistant Personnel</b>						
Admin Assistant	7.0	7.0	7.0	7.0	7.0	7.0
Technical Assistant	3.0	3.0	3.0	2.0	2.0	2.0
<b>Office Assistant Personnel Total</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>
<b>Trades Personnel</b>						
Tradesperson	14.0	14.0	14.0	14.0	14.0	15.0
<b>Trades Personnel Total</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>15.0</b>
<b>Food &amp; Nutrition Fund Total</b>	<b>54.5</b>	<b>55.5</b>	<b>55.5</b>	<b>55.5</b>	<b>55.5</b>	<b>56.5</b>

## Position Detail Other Funds

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed
<b>Adult &amp; Community Education Fund</b>						
<b>Supervisors</b>						
Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
<b>Supervisors Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Specialists</b>						
Functional Supervisor	4.0	4.0	4.0	4.0	4.0	4.0
Instruct Specialist	2.0	2.0	2.0	2.0	2.0	2.0
Business Specialist	6.0	6.8	6.9	6.9	6.9	6.9
Technical Specialist	2.0	2.0	2.0	2.0	2.0	2.0
<b>Specialists Total</b>	<b>14.0</b>	<b>14.8</b>	<b>14.9</b>	<b>14.9</b>	<b>14.9</b>	<b>14.9</b>
<b>Technical Personnel</b>						
Technician	4.0	4.0	4.0	4.0	4.0	4.0
<b>Technical Personnel Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Teachers</b>						
Teach Tech Prof Proj	1.0	1.0	1.0	1.0	1.0	1.0
<b>Teachers Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Office Assistant Personnel</b>						
Admin Assistant	5.0	5.0	5.0	5.0	5.0	5.0
Technical Assistant	6.0	6.0	6.0	6.0	6.0	6.0
<b>Office Assistant Personnel Total</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>
<b>Trades Personnel</b>						
Tradesperson	1.0	1.0	1.0	1.0	1.0	1.0
<b>Trades Personnel Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Adult &amp; Community Education Fund</b>	<b>32.0</b>	<b>32.8</b>	<b>32.9</b>	<b>32.9</b>	<b>32.9</b>	<b>32.9</b>
<b>Grants &amp; Self Supporting Fund</b>						
<b>Assistant Principals</b>						
Assist Principal ES	0.0	0.0	0.0	0.0	1.0	0.0
Assist Principal HS	0.0	0.0	0.0	0.0	1.0	0.0
Admin Nontraditional	1.0	1.0	1.0	1.0	1.0	1.0
Student Svcs Dir	0.0	0.0	0.0	0.0	1.0	0.0
<b>Assistant Principals Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>4.0</b>	<b>1.0</b>
<b>Supervisors</b>						
Director	1.0	1.6	1.6	1.6	1.6	1.6
Coordinator	1.0	0.0	1.0	1.0	1.0	2.3
<b>Supervisors Total</b>	<b>2.0</b>	<b>1.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>3.9</b>
<b>Specialists</b>						
Functional Supervisor	10.0	9.0	9.0	8.0	8.0	7.0
Social Worker	7.9	10.6	9.5	8.2	8.2	8.5
Instruct Specialist	23.5	25.0	29.0	28.0	30.0	30.0
Business Specialist	36.5	38.0	39.0	40.0	40.0	41.0
Technical Specialist	20.0	21.0	21.5	20.5	21.5	20.5
<b>Specialists Total</b>	<b>97.9</b>	<b>103.6</b>	<b>108.0</b>	<b>104.7</b>	<b>107.7</b>	<b>107.0</b>
<b>Technical Personnel</b>						
Technician	15.0	16.0	16.0	17.0	18.0	19.0
Safety & Security Spec	0.0	0.0	1.0	0.0	0.0	0.0
<b>Technical Personnel Total</b>	<b>15.0</b>	<b>16.0</b>	<b>17.0</b>	<b>17.0</b>	<b>18.0</b>	<b>19.0</b>

## Position Detail Other Funds

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed
<b>Teachers</b>						
Teacher Title I	117.6	102.7	100.0	99.7	99.7	107.0
Teacher FECEP	103.0	103.0	103.0	103.0	103.0	103.0
Teach Instruct Spprt	52.0	45.5	48.9	53.7	61.1	52.7
Teacher ESOL	1.0	1.0	1.0	1.0	2.0	1.0
Teach Alternative Ed	16.2	16.2	16.2	17.2	17.2	17.2
Guid Counsel MS & HS	0.0	1.2	1.0	1.0	2.0	0.0
Guidance Counsel ES	0.0	3.6	4.1	3.0	3.0	0.0
Librarian	0.0	0.0	1.0	1.0	1.0	1.0
<b>Teachers Total</b>	<b>289.8</b>	<b>273.2</b>	<b>275.1</b>	<b>279.5</b>	<b>288.9</b>	<b>281.8</b>
<b>Instructional Assistants</b>						
Instruct Asst Spc Ed	0.5	0.5	0.5	0.5	0.5	0.5
Instruct Asst Spc Pg	108.0	107.0	108.0	108.0	108.0	108.0
<b>Instructional Assistants Total</b>	<b>108.5</b>	<b>107.5</b>	<b>108.5</b>	<b>108.5</b>	<b>108.5</b>	<b>108.5</b>
<b>Office Assistant Personnel</b>						
Admin Assistant	12.0	14.0	13.6	13.6	14.6	11.6
Office Assist Spc Ed	1.0	1.0	1.0	1.0	1.0	1.0
Technical Assistant	8.5	4.5	4.5	6.5	7.5	8.5
<b>Office Assistant Personnel Total</b>	<b>21.5</b>	<b>19.5</b>	<b>19.1</b>	<b>21.1</b>	<b>23.1</b>	<b>21.1</b>
<b>Grants &amp; Self Supporting Fund Total</b>	<b>535.7</b>	<b>522.3</b>	<b>531.3</b>	<b>534.5</b>	<b>552.8</b>	<b>542.3</b>
<b>Insurance Fund</b>						
<b>Supervisors</b>						
Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
<b>Supervisors Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Specialists</b>						
Business Specialist	4.3	4.3	4.3	5.3	5.3	7.3
<b>Specialists Total</b>	<b>4.3</b>	<b>4.3</b>	<b>4.3</b>	<b>5.3</b>	<b>5.3</b>	<b>7.3</b>
<b>Technical Personnel</b>						
Technician	1.0	1.0	1.0	1.0	1.0	1.5
<b>Technical Personnel Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.5</b>
<b>Office Assistant Personnel</b>						
Technical Assistant	3.0	3.0	3.0	2.0	2.0	2.0
<b>Office Assistant Personnel Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Insurance Fund Total</b>	<b>9.3</b>	<b>9.3</b>	<b>9.3</b>	<b>9.3</b>	<b>9.3</b>	<b>11.8</b>

## Position Detail Other Funds

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Approved	FY 2022 Revised	FY 2023 Proposed
<b>Health and Flexible Benefits Fund</b>						
<b>Supervisors</b>						
Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
<b>Supervisors Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Specialists</b>						
Business Specialist	6.0	14.0	14.0	14.0	14.0	14.0
Technical Specialist	2.0	2.0	2.0	2.0	2.0	1.5
<b>Specialists Total</b>	<b>8.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>15.5</b>
<b>Technical Personnel</b>						
Technician	5.5	5.5	5.5	6.5	6.5	6.5
<b>Technical Personnel Total</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>
<b>Office Assistant Personnel</b>						
Technical Assistant	5.5	7.5	7.5	8.5	8.5	10.0
<b>Office Assistant Personnel Total</b>	<b>5.5</b>	<b>7.5</b>	<b>7.5</b>	<b>8.5</b>	<b>8.5</b>	<b>10.0</b>
<b>Health and Flexible Benefits Fund Total</b>	<b>20.0</b>	<b>30.0</b>	<b>30.0</b>	<b>32.0</b>	<b>32.0</b>	<b>33.0</b>
<b>ERFC Fund</b>						
<b>Supervisors</b>						
Director	2.0	2.0	2.0	2.0	2.0	3.0
Coordinator	2.0	2.0	2.0	2.0	2.0	2.0
<b>Supervisors Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>
<b>Specialists</b>						
Auditor	0.0	1.0	1.0	1.0	1.0	1.0
Business Specialist	7.3	7.3	8.0	8.0	8.0	9.0
Technical Specialist	2.0	3.0	3.0	3.0	3.0	5.0
<b>Specialists Total</b>	<b>9.3</b>	<b>11.3</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>15.0</b>
<b>Technical Personnel</b>						
Technician	8.0	7.0	6.0	6.0	6.0	5.0
<b>Technical Personnel Total</b>	<b>8.0</b>	<b>7.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>5.0</b>
<b>Office Assistant Personnel</b>						
Admin Assistant	1.0	1.0	1.0	2.0	2.0	2.0
Technical Assistant	8.0	8.0	6.0	5.0	5.0	5.0
<b>Office Assistant Personnel Total</b>	<b>9.0</b>	<b>9.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>
<b>ERFC Fund Total</b>	<b>30.3</b>	<b>31.3</b>	<b>29.0</b>	<b>29.0</b>	<b>29.0</b>	<b>32.0</b>

### A

AAP - Advanced Academic Program  
AART - Advanced Academic Resource Teacher  
ABA - Applied Behavioral Analysis  
ACA - Affordable Care Act  
ACE - Adult and Community Education  
ACP - Academic and Career Plan  
ACT - American College Testing Exam  
ADA - Americans with Disabilities Act  
ADAAA - Americans with Disabilities Act Amended Act  
ADC - Actuarially Determined Contribution  
ADM - Average Daily Membership  
AED - Automatic External Defibrillator  
AEFLA - Adult Education and Family Literacy Act  
AEP - Achievement of Excellence in Procurement  
AHS - Alternative High School  
AHSC - Adult High School Completion  
AIM - Achievement, Integrity, and Maturity  
ALC - Alternative Learning Centers  
AMO - Annual Measurable Objective  
AP - Advanced Placement  
APE - Adapted Physical Education  
ARC - Annual Required Contribution  
ARP - American Rescue Plan Act  
ARRA - American Recovery and Reinvestment Act  
ASBO - Association of School Business Officials  
AT - Assistive Technology  
ATC - Athletic Trainer, Certified  
ATF - Alcohol, Tobacco, and Firearms  
ATS - Assistive Technology Services  
AVID - Advancement via Individual Determination  
AVL - Automated Vehicle Location System

### B

B2K - Bridge to Kindergarten  
BA - Bachelor of Arts  
BIT - Behavior Intervention Teacher  
BOS - Board of Supervisors  
BPREP - Budget Preparation System  
BPS - Position Budgeting Subsystem of BPREP  
BS - Bachelor of Science  
BYOD - Bring Your Own Device

## Acronym Index

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### C

CACFP - USDA's Child and Adult Care Food Program  
CAD - Computer Assisted Drawing  
CAFR - Comprehensive Annual Financial Report  
CAO - Chief Academic Officer  
CAP - Colleague Assistance Program  
CARES - Coronavirus Aid, Relief, and Economic Security  
CASPS - County and Schools Procurement System  
CATV - Cable Television  
CCCR - Office of Counseling and College and Career Readiness  
CCMS - Central Control and Monitoring System  
CCTV - Closed Circuit Television  
CEO - Chief Equity Officer  
CEDSS - Comprehensive Emotional Disabilities Services Site  
CEIS - Coordinated Early Intervening Services  
CETA - Changing Education Through the Arts  
CF - Construction Fund  
CIO – Chief Information Officer  
CIO - Chief Investment Officer  
CIP - Capital Improvement Program  
CIS - Classroom Instructional Support  
COBRA - Consolidated Omnibus Budget Reconciliation Act  
COLA - Cost-of-Living Adjustment  
COO - Chief Operating Officer  
CoSN - Consortium for School Networking  
COVID-19 - Coronavirus Disease 2019  
CPI – Consumer Price Index  
CPM - Cost Per Mile  
CPP - College Partnership Program  
CPP - Cost Per Pupil  
CPR - Cardiopulmonary Resuscitation  
CRA - Credit Recovery Academy  
CRRSA - Coronavirus Response and Relief Supplemental Appropriations Act  
CSA - Children's Services Act  
CSA - Comprehensive Services Act  
CSP - College Success Program  
CUA - Contribution and Use Agreement  
CTE - Career and Technical Education  
CTS - Career and Transition Services  
CWA - Clean Water Act

### D

DCCO - Department of Communications and Community Outreach

DEA - Drug Enforcement Agency

DECA - Deveraux Early Childhood Assessment

DEQ - Department of Environmental Quality

DEV - Dominion Energy Virginia

DHH - Deaf or Hard-of-Hearing

DMV - Department of Motor Vehicles

DNO - Dental Network Organization

DoDEA - Department of Defense Education Activity

DOLI - Virginia Department of Labor and Industry

DPPO - Dental Preferred Provider Organization

DRA - Developmental Reading Assessment

DSIS - Department of School Improvement and Supports

DSS - Department of Special Services

DVS - Fairfax County Department of Vehicle Services

### E

eCART - Electronic Curriculum Assessment Resource Tool

EAP - Employee Assistance Program

ECAT - Early Childhood Assessment Team

ED - Emotional Disabilities

EDA - Economic Development Authority

Ed.D - Doctor of Education

EDP - External Diploma Program

EDSL - Education Decision Support Library

EER - Office of Equity and Employee Relations

EGWP - Employer Group Waiver Plan

EHS - Early Head Start

EIP - Early Identification Program

EIRI - Early Intervention Reading Initiative

EISA - Office of Enterprise Information Services and Assessment

EL - English Learner

ELL - English Language Learners

EP - Educational Planning

EPA - Environmental Protection Agency

ERFC - Educational Employees' Supplementary Retirement System of Fairfax County

ERSEA - Family Services and Eligibility, Recruitment, Selection, Enrollment, and Attendance

ES - Elementary School

ESEA - Elementary and Secondary Education Act

ESL - English as a Second Language

ESOL - English for Speakers of Other Languages

## Acronym Index

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ESSA - Every Student Succeeds Act  
ESSER - Elementary and Secondary School Emergency Relief  
EST - Estimate  
ESY - Extended School Year

### F

FAPE - Free and Appropriate Public Education  
FASTeam - Functional Applications Support Team  
FBI - Federal Bureau of Investigation  
FCAHS - Fairfax County Adult High School  
FCC - Federal Communications Commission  
FCERS - Fairfax County Employees' Retirement System  
FCHD - Fairfax County Health Department  
FCPS - Fairfax County Public Schools  
FCPSon - Divisonwide Strategic Initiative for One-to-One Technology Devices for Students  
FCPSnet - FCPS Intranet Site  
FCSB - Fairfax County School Board  
FDK - Full-Day Kindergarten  
FECEP - Family and Early Childhood Education Program  
FEMA - Federal Emergency Management Agency  
FFCRA -Families First COVID-19 Response Act  
FICA - Federal Insurance Contribution Act (Social Security)  
FLE - Family Life Education  
FLES - Foreign Language in Elementary Schools  
FLSA - Fair Labor Standards Act  
FM - Facilities Management  
FMLA - Family and Medical Leave Act  
FNS - Food and Nutrition Services  
FOCUS - Fairfax County's Unified System  
FOIA - Freedom of Information Act  
FPAC - Facilities Planning Advisory Council  
FRM - Free and Reduced-Price Meals  
FS - Financial Services  
FSA - Flexible Spending Accounts  
FSP - Family Service Partners  
FSS - Family Service Specialist  
FT - Full Time  
FTE - Full-Time Equivalent  
FTS - Department of Facilities and Transportation Services  
FY - Fiscal Year

### G

GA - Virginia General Assembly  
GAAHSD - General Achievement Adult High School Diploma Program  
GAAP - Generally Accepted Accounting Principles  
GASB - Governmental Accounting Standards Board  
GATP - Global Awareness Technology Project  
GCI - Graduation and Completion Index  
GED® - General Education Development  
GET-IEP - General Education Teacher - Individualized Education Program  
GFOA - Government Finance Officers Association  
GMU - George Mason University  
GRANTS - GED® Readiness and New Technology Skills Program  
G&SSP - Grants and Self-Supporting Programs

### H

HB - House Bill  
HCM - Human Capital Management  
HIPAA - Health Insurance Portability and Accountability Act  
HIPPPY - Home Instruction for Parents of Preschool Youngsters  
HMO - Health Maintenance Organization  
HR - Human Resources  
HRBS - Office of Human Resources Business Services  
HRIS - Human Resources Information System  
HS - High School  
HSE - High School Equivalency  
HVAC - Heating, Ventilation, and Air Conditioning

### I

IA - Instructional Assistant  
IABS - Intensive Alternative Behavior Supports  
IAS - Interagency Alternative Schools  
IB - International Baccalaureate  
IBCP - International Baccalaureate Career-Related Program  
IBDP - International Baccalaureate Diploma Program  
IBMYP - International Baccalaureate Middle Years Program  
IBNR - Incurred But Not Reported  
ID - Intellectual Disabilities  
IDEA - Individuals with Disabilities Education Act  
IDM - Integrated Disability Management  
IDS - Intellectual Disability Severe  
IEP - Individualized Education Program  
IFC - Infrastructure Financing Committee  
iLMS - Integrated Learning Management System

## Acronym Index

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INS - Insurance Fund  
IoT - Internet of Things  
IPLS - Integrated Parcel Life Cycle System  
IRS - Internal Revenue Service  
ISD - Instructional Services Department  
IT - Information Technology  
ITI - Instructional Technology Integration  
ITIL - Information Technology Infrastructure Library  
ITO - Incurred Turnover Offset  
ITO - Information Technology Operations  
ITSS - Office of Information Technology Support Services

### J

JBDC - Joint Budget Development Committee  
JD - Juris Doctor (Doctor of Law)  
JDC - Juvenile Detention Center  
JET - Joint Environmental Task Force  
JLARC - Joint Legislative Audit and Review Commission  
JROTC - Junior Reserve Officers Training Corps

### K

K - Kindergarten

### L

LAN - Local Area Network  
LCI - Local Composite Index  
LD - Learning Disabilities  
LEA - Local Educational Agency  
LIEP - Language Instruction Educational Program  
LIS - Library Information Services  
LT - FCPS Leadership Team  
LTC - Language Through Content  
LTD - Long Term Disability

### M

MA - Master of Arts  
MAT - Master of Arts in Teaching  
M.Ed. - Master of Education  
MS - Middle School  
MS4 - Municipal Separate Storm Sewer System  
MSA - Market Scale Adjustment  
MSAOC - Minority Student Achievement Oversight Committee  
MTA - Microsoft Technology Associate  
MTSS - Multi-Tiered Systems of Support

### N

NAEP - National Assessment of Educational Progress  
NBCT - National Board Certified Teachers  
NASP - National Association of School Psychologists  
NCE - Noncategorical Elementary  
NCLB - No Child Left Behind  
NCRA - Nontraditional Career Readiness Academy  
NJROTC - Navy Junior Reserve Officers Training Corps  
NMSC - National Merit Scholarship Corporation  
NMSQT - National Merit Scholarship Qualifying Test  
NOC - Network Operations Center  
NOVA - Northern Virginia Community College  
NSB - Nonschool-Based  
NVMHI - Northern Virginia Mental Health Institute  
NVTC - Northern Virginia Technology Council  
NYMEX - New York Mercantile Exchange

### O

OAR - Office of Assessment and Reporting  
OBS - Office of Benefit Services  
OCCR - Office of Communication and Community Relations  
OCR - Office of Civil Rights  
OECD - Organization for Economic Cooperation and Development  
OFM - Office of Facilities Management  
OPEB - Other Post-Employment Benefits  
OPFLE - Office of Professional Learning and Family Engagement  
ORBCOMM - Orbital Systems  
ORBIT - FCPS Data Management System  
OSEPS - Office of Special Education Procedural Support  
OSHA - Occupational Safety and Health Administration  
OSP - Office of Operations and Strategic Planning  
OSS - Office of School Support  
OSS - Out of School Academic Support Services  
OST - Office of Student Testing  
OTS - Office of Transportation Services

### P

PAC - Preschool Autism Class  
PBA - Performance-Based Assessment  
PBA - Positive Behavior Approach  
PBIS - Positive Behavior Intervention and Support  
PBS - Positive Behavior Support  
PBL - Project-Based Learning

## Acronym Index

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PCORI - Patient-Centered Outcomes Research Institute  
PD - Physical Disability  
PD - Professional Development  
PEG - Public/Educational/Governmental Access  
PEP - Parents as Educational Partners  
PHA - Public Health Attendant  
PHTA - Public Health Training Assistant  
PISA - Programme for International Student Assessment  
PLA - Department of Professional Learning and Accountability  
PLC - Professional Learning Community  
PMOC - Project Management Oversight Committee  
POG - Portrait of a Graduate  
POS - Program of Studies  
PPA - Per Pupil Allocation  
PPA - Solar Power Purchase Agreement  
PPE - Personal Protective Equipment  
PPO - Preferred Provider Organization  
PRC - Parent Resource Centers  
PSAT - Preliminary Scholastic Aptitude Test  
PSL - Procedural Support Liaisons  
PSR - Premium Stabilization Reserve  
PT - Part-Time  
PTA - Parent Teacher Association  
PTO - Parent Teacher Organization  
PTSA - Parent Teacher Student Association

### R

RBI/AOD - Restorative Behavior Intervention/Alcohol and Other Drugs  
RC - Responsive Classroom  
Rec-PAC - Recreation - Pretty Awesome Children  
REOC - Replacement Equipment Oversight Committee  
RFI - Request for Information  
RFP - Request for Proposal  
RHCC Virginia Retirement System Retiree Health Care Credit  
RI - Responsive Instruction  
ROI - Return on Investment  
RS - Restraint and Seclusion  
RSF - Revenue Stabilization Fund

### S

SAC - Student Advisory Council  
SACC - School Age Child Care  
SACS - Southern Association of Colleges and Schools  
SAG - Student Achievement Goal  
SAP - Substance Abuse Prevention  
SASI - Schools Administrative Student Information System  
SAT - Scholastic Aptitude Test  
SB - School-Based  
SB - Senate Bill  
SBB - Student -ased Budgeting  
SBTS - School-Based Technology Specialist  
SCYPT - Successful Children and Youth Policy Team  
SDMC - Strategic Decision-Making Cycle for Resource Allocation  
SEA-STARs - Special Education Administrative System for Targeting and Reporting Success  
SEMS - Substitute Employee Management System  
Serv-Safe - Food Handler Certification  
SHAC - School Health Advisory Committee  
SHOCAP - Serious Habitual Offenders Comprehensive Action Program  
SIEM - Security Information and Event Management  
SIIP - School Improvement and Innovation Plan  
SIS - Student Information System  
SLP - Student Learning Plan  
SMARTR - Strategic and Specific, Measurable, Attainable, Results-Oriented, Time-Bound, Rigorous  
SOA - Standards of Accreditation  
SOF - School Operating Fund  
SOL - Standards of Learning  
SOQ - Standards of Quality  
SR&R - Student Rights and Responsibilities  
SS - Secondary School  
SSAW - Student Safety and Wellness  
STD - Short-Term Disability  
STEAM - Science, Technology, Engineering, Arts, and Mathematics  
STEM - Science, Technology, Engineering, and Mathematics  
STPC - Strategic Technology Planning Council  
SY - School Year  
SYA - Southwestern Youth Association

### T

TAM - Office of Talent Acquisition and Management  
TBD - To Be Determined  
TJHSST - Thomas Jefferson High School for Science and Technology

## Acronym Index

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TSRC - Transitional Support Resource Center

TSSpec - Technology Support Specialist

TTT - Time to Teach (elementary physical education, music, and art teachers)

### U

UPS - Uninterrupted Power Supply

US - United States

USDA - United States Department of Agriculture

USED - United States Department of Education

USAID - United States Agency for International Development

### V

VA - Virginia

VAAP - Virginia Alternative Assessment Program

VA LEAP - Virginia Learner Equitable Access Platform

VBOE - Virginia Board of Education

VCCS - Virginia Community College System

VDOE - Virginia Department of Education

VEPGA - Virginia Energy Governmental Purchasing Association

VGLA - Virginia Grade Level Assessment

VHSL - Virginia High School League

VIP - Virginia Index of Performance

VKRP - Virginia Kindergarten Readiness Program

VMI - Vendor Managed Inventory

VPI - Virginia Preschool Initiative

VPI+ - Virginia Preschool Initiative Plus

VRS - Virginia Retirement System

VSL - Virginia State Life Insurance

### W

WABE - Washington Area Boards of Education

WAN - Wide Area Network

WAT - Work Awareness and Transition

WGES - Washington Gas Energy Services

WIDA - World-Class Instructional Design and Assessment

WPFO - Work Performed for Others

### Y

YS - Young Scholar Summer Camp

**A**

**Accreditation** - An annual certification based on measures performance on multiple school quality indicators that the Virginia Board of Education (VBOE) gives to individual schools that meet all VBOE official requirements.

**Accrual Basis of Accounting** - Revenues are recognized when earned, and expenses are recognized when incurred.

**Adult and Community Education Fund** - This fund accounts for the Adult and Community Education program that provides lifelong literacy programs and educational opportunities for all Fairfax County residents.

**Advanced Placement (AP) Program** - An intensive program of college-level courses and examinations that provides high school students with an opportunity to earn advanced placement, college credit, or both, at participating universities and colleges across the country. The AP program bridges the transition from secondary school to college by offering students an opportunity to develop their academic strengths through rigorous curricula and challenging national examinations and by exposing them to academic experiences usually reserved for college students.

**Advancement via Individual Determination (AVID)** - A program that meets the educational needs of underachieving students in middle and high school. Students are prepared to meet college entrance requirements and are taught academic strategies to use in their learning. AVID was combined with other college preparatory programs in FY 2010 to form the College Success program.

**Advertised Budget** - This is the second phase of the budget process and reflects the School Board's changes to the proposed budget. This budget is submitted by the School Board to the Fairfax County Board of Supervisors detailing proposed revenues, expenditures, and transfers for the coming fiscal year.

**Achievement, Integrity, and Maturity (AIM) Program** - The AIM program serves expelled and excluded students. Students attending this program would not be served by any other education program and would be at greater risk for engaging in destructive behavior in the community.

**Alternative Programs** - A variety of intervention and support programs for students at risk for expulsion for inappropriate behavior, students conditionally expelled, and students whose adjustment to traditional education interferes with successful participation in general education. See also Nontraditional Programs.

**American College Testing Exam (ACT)** - The ACT is a national college admissions examination whose results are accepted by all 4-year colleges and universities in the U.S.

**American Rescue Plan (ARP)** - A \$1.9 trillion economic stimulus bill signed into law in March 2021, to accelerate the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. First proposed on January 14, 2021, the package builds upon many of the measures in the CARES Act from March 2020 and in the Consolidated Appropriations Act.

**Americans with Disabilities Act (ADA)** - A federal law that prohibits discrimination against individuals with disabilities and requires employers to provide reasonable accommodations to help those with disabilities in performing their jobs. An individual with a disability is defined by the ADA as a person with a serious physical or mental impairment that substantially limits a major life activity.

**Appropriation** - An expenditure level granted by the Board of Supervisors to the School Board to make expenditures and to incur obligations for specific purposes. Appropriation authorizations expire at the end of the fiscal year.

**Approved Budget** - The third and final phase of the budget process. The approved budget reflects all adjustments approved by the School Board in May resulting from revised revenue, expenditures, enrollment, and other projections and is the budget implemented on the following July 1.

## Glossary

**Average Daily Membership (ADM)** - The aggregate membership of a school division divided by the number of days school is in session. ADM is a factor in the state funding formula.

### B

**Balanced Budget** - A budget for which expenditures are equal to income. Sometimes a budget for which expenditures are less than income is also considered balanced.

**Base Savings** - Base savings represents the recurring savings due to turnover from the prior fiscal year. Position turnover represents the savings realized when experienced employees retire or leave the system and are replaced by workers with less experience who earn a lower salary.

**Baseline** - The baseline budget includes funding to continue current educational and support programs.

**Beginning Balance** - Unexpended funds from a prior fiscal year that may be used to finance expenditures during the current or upcoming fiscal year.

**Bond** - A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. Bonds are a form of long-term borrowing used for capital improvements and new construction.

**Budget Reviews** - Three times during the fiscal year (midyear, third quarter, and end of fiscal year) the current year budget is re-evaluated based on current projections. Recommendations are made for School Board approval of funding adjustments on an exception basis to the current year budget and for consideration of emergency items.

**Building Modifications** - Facility improvements to include safety items and handicapped access improvements, as well as, changes to existing facilities such as electrical updates, walls, or other functional improvements.

### C

**Capital Equipment** - Fixed assets valued above \$5,000, such as automobiles, furniture, or instruments.

**Capital Expenditures** - Repair or maintenance of facilities and grounds, including boiler repair, air conditioning units, carpet replacement, and the resurfacing of roads, parking lots, and play areas.

**Capital Improvement Program (CIP)** - The CIP is used as a basis for determining the timing and size of proposed bond referenda to be placed before the voters of Fairfax County. The primary source of funding for school construction projects is the sale of bonds authorized by the voters in these referenda.

**Capital Projects Fund** - Used to account for financial resources to be used in the acquisition or construction of school sites and buildings and other major capital facilities.

**Carryover** - The process by which certain funds for previously approved School Board commitments to pay for goods and services at the end of one fiscal year are reappropriated in the next fiscal year.

**Categorical Aid** - Funding targeted toward a specific student population or that fulfills a particular state or federal regulation.

**Category A Special Education Programs** - This includes Level 1 and Level 2 services for emotional disabilities and learning disabilities.

**Category B Special Education Programs** - This includes Level 1 and Level 2 services for autism, intellectual disabilities, physical disabilities, and noncategorical.

**Centralized Instructional Resources Reserve** - FCPS methodology to plan for and fund future textbook replacement requirements. Since FY 2012, newly adopted textbooks have been purchased centrally with the provision that schools

will pay for these textbooks over a six-year period through a reduction in textbook per-pupil allocations. At the end of the six-year period, the accumulated funds are then available for a new textbook adoption cycle.

**College Success** - Assists students in the academic preparation and skill development necessary for successful college admission and the completion of a college degree.

**Community Use Funds** - Funds collected from outside entities for use of FCPS' facilities during nonschool hours.

**Construction Fund** - The fund used to account for new schools, school additions, and other major capital improvements to school buildings.

**Coronavirus Aid, Relief, and Economic Security (CARES) Act** - A \$2.2 trillion economic stimulus bill passed in March 2020, in response to the economic fallout of the COVID-19 pandemic in the United States.

**Coronavirus Disease (COVID-19)** - An infectious disease caused by a novel coronavirus that caused a worldwide pandemic beginning in 2020.

**Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act** - A \$10 billion economic stimulus signed into law in December 2020 to provide supplemental funding to prevent, prepare for, and respond to the coronavirus pandemic.

**Cost-of-Living Adjustment (COLA)** - An annual adjustment in wages to offset a change (usually a loss) in purchasing power (also known as a market scale adjustment or MSA).

**Cost per Pupil** - The cost-per-pupil allocation provides an overall view of the cost of instructional programs that can be used to compare how school systems spend their funds. Identifying all direct and indirect costs associated with an instructional program and dividing by the unduplicated count of students enrolled in the program determine the cost-per-pupil allocation.

**Cost per Service** - The cost per service is calculated to show the cost of providing a specific type of educational service to a student.

**County General Fund Transfer** - The primary source of funds for FCPS.

## D

**Division Plan** - The school system's written commitment to the School Board's mission and priorities for FCPS. The plan includes School Board priorities, measures for evaluating the progress in meeting the priorities, and work plans for accomplishing the priorities. The Division Plan and progress reports are required by the State.

## E

**eCART** - A source for curriculum, resources, and assessments through a single web-based point of entry via FCPS 24-7 Learning.

**E-Rate** - Federal program sponsored by the Federal Communications Commission (FCC) to provide discounts for telecommunication services.

**Educational Employees' Supplementary Retirement System of Fairfax County (ERFC)** - The fund used to account for employees' retirement activities.

**English for Speakers of Other Languages (ESOL)** - The ESOL program helps limited English proficient students learn literacy and content concepts in order to function successfully in the general education program.

**English Learners (EL)** - Students with limited English proficiency who are enrolled in the ESOL program to learn literacy and content concepts in English in order to function successfully in the general education program.

## Glossary

**ESSER I Fund** - Congress set aside approximately \$13.2 billion to the Education Stabilization Fund through the Coronavirus Aid Relief, and Economic Security (CARES) Act for the Elementary and Secondary School Emergency Relief (ESSER) Fund in March 2021. The U.S. Department of Education awarded ESSER funds to state educational agencies (SEAs) to provide local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.

**ESSER II Fund** - Congress passed the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act in December 2020 which provides an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief (ESSER II) Fund.

**ESSER III Fund** - Congress passed the American Rescue Plan (ARP) Act in March 2021. The Act includes \$122 billion for the ARP Elementary and Secondary School Emergency Relief (ESSER III) Fund. ESSER III funds are provided to state educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students.

**Every Student Succeeds Act of 2015 (ESSA)** - On December 10, 2015, the Every Student Succeeds Act (ESSA) was signed into law, and it replaced the No Child Left Behind (NCLB) Act of 2001. The act requires state accountability systems to address academic achievement, academic progress, graduation rates, progress in English Language Learners gaining proficiency, and school quality. This act was a major expansion of federal authority over state and local educational programs which placed significant administrative and fiscal burdens on local school divisions.

**Explicit Subsidy** - The portion of the financial liability for Other Post-Employment Benefits resulting from the subsidy provided by FCPS to retirees and/or spouses who are age 55 or older and participate in an FCPS administered health insurance plan. The explicit subsidy ranges from \$15 to \$175 per month, based on years of service and the retirement plan under which the retiree is covered.

## F

**Fairfax County Board of Supervisors (BOS)** - The governing body of Fairfax County is the Board of Supervisors. One supervisor is elected to represent each of nine magisterial voting districts. The chairperson is elected at large. Each district is roughly equal in population.

**Fairfax County Employees' Retirement System (FCERS)** - The Fairfax County Employees' Retirement System is a mandatory retirement program, required by county ordinance, for full-time maintenance, custodial, food service, and transportation employees and less-than-full-time educational administrative/support employees.

**Fairfax Framework** - Addresses content standards that identify what all students should know and be able to do when they graduate from a Fairfax County Public School. These standards are knowledge-based and designed to prepare students fully for life in the workplace of the 21st century.

**Family and Early Childhood Education Program (FECEP)** - FECEP is a local, state, and federal funded program administered by the County Office for Children but staffed by FCPS employees. This program includes Head Start and the Virginia Preschool Initiative.

**Family Life Education (FLE)** - Program for students that includes education on human sexuality and reproduction; alcohol, tobacco, and other drug prevention; abuse prevention; and HIV/AIDS prevention education.

**FCPSOn** - In FCPSOn schools, each student receives an FCPS-issued laptop to access dynamic resources and participate in learning tailored to the student's individual needs. Students will have access to the device at school, and in some schools and grade levels, they will also be able to take their device home.

**Federal Aid** - Federal aid is budgeted by the federal government for federal programs a year in advance of actual use by the localities.

**Fiscal Forecast** - A five-year projection framing the underlying assumptions on expected costs, revenue, position turnover, inflation, and enrollment that the School Board uses for budget development.

**Fiscal Year (FY)** - A 12-month period used for accounting and reporting purposes and preparing financial statements in an organization. FCPS' financial year encompasses the 12 months beginning July 1 and ending the following June 30.

**Flexibility Reserve** - The School Board flexibility reserve is committed to meet unforeseen circumstances. Any unused portion is carried forward to the next fiscal year with School Board approval. The flexibility reserve is only reflected in the current year revised budget and is not included in the approved budget totals.

**FOCUS** - Fairfax County's Unified System, a joint initiative between Fairfax County Government and Fairfax County Public Schools that replaced major business systems including FAMIS (Finance), and CASPS (Procurement).

**Food and Nutrition Services Fund** - The self-supporting fund used to account for all activities of the school food and nutrition services program.

**Foreign Language in the Elementary School (FLES)** - FLES is an approach to language learning that allows students to develop basic communication skills in a language while reinforcing and enriching content in other disciplines. FLES instruction is proficiency-oriented. This means that there is a greater focus on meaningful and purposeful communication than on grammatical mastery. Students are encouraged first to understand and then to produce in the language. The target language is used by both teachers and students.

**Foreign Language Immersion Program** - Selected elementary and middle schools offer partial immersion programs in French, Spanish, Japanese, and German. Students acquire the foreign language while mastering the content curriculum.

**Free and Reduced-Price Meals (FRM)** - This program is required for participation in the federally-funded school lunch program under the National School Lunch and Child Nutrition Acts. This program provides free or reduced-price meals to children determined to be eligible under the program and supports the belief of the Fairfax County School Board that every school-age child should have an adequate lunch.

**Full-Day Mondays** - Prior to school year 2014 - 2015 FCPS elementary schools had a half day schedule on Mondays. The School Board voted to lengthen the shortened Monday schedule for elementary schools to a full instructional day beginning in September 2014.

**Full-Time Equivalent (FTE)** - Method of calculating hourly or part-time employees on a full-time position basis.

**Fund** - As defined by the State auditor of public accounts, a group of accounts that are similar in nature (have similar activities, objectives, or funding sources).

**Fund Balance** - The excess of assets of a fund over its liabilities and reserves.

**Fund Balance Reserve** - The School Board may establish fund balance reserves to address future requirements. Fund balance reserves represent funds available for appropriation by the School Board.

**Fund Statements** - Financial statements that display revenue, expenditures, transfers in, transfers out, and changes in fund balance for each of the ten School Board funds.

## G

**General Education Program** - The major educational programs that serve students in the core instructional areas, namely elementary, middle, and high school instruction.

**Get2Green Program** - An interdepartmental environmental stewardship program in FCPS supported by staff in Instructional Services, Facilities and Transportation Services, and Food and Nutrition Services, who collaborate to expand access to environmental education in sustainable learning environments.

## Glossary

**Governmental Funds** - FCPS Governmental Funds are comprised of Special Revenue Funds, Capital Projects Funds, and the School Operating Fund.

**Grandfathered** - Employees who are exempted from certain FCPS financial rules because their employment began prior to the implementation of those rules. Those exempt from the new rule are said to have grandfather rights or acquired rights, or to have been grandfathered in. The exemption may be limited; it may extend for a set time; or it may be lost under certain circumstances.

**Grants and Self-Supporting Programs Fund** - This fund accounts for federal grants, state grants, private grants, and summer school.

**Grants Reserve** - A grants reserve is maintained in the grants fund to provide appropriation authority funding for grant awards received between quarterly reviews.

### H

**Head Start** - A federal grant that provides a comprehensive child development program to children ages three to five years old from income-eligible families living in Fairfax County.

**Health and Flexible Benefits Fund** - The fund used to account for the administration of all health and dental care costs for employees. In addition, the fund provides for the payment of eligible health and dependent care expenses for employees enrolled in the flexible spending account program.

**High School Academies** - A center within an existing high school that offers advanced technical and specialized courses that successfully integrate career and academic preparation. Each academy emphasizes instruction in one or more career fields: communications arts, engineering and scientific technology, health and human services, or international studies and business.

### I

**Implicit Subsidy** - The Governmental Accounting Standards Board (GASB) defines implicit subsidy as the rate difference between the group premium rates for active employees only and the blended group premium rates for the entire universe of health plan participants consisting of both active and retired employees. This subsidy occurs because, on an actuarial basis, the current and future claims of the retiree participants are expected to result in higher per person costs to the insurance plans than will be the experience for active employees. The subsidy creates a financial liability for Other Post-Employment Benefits.

**Individualized Education Program (IEP)** - A written statement indicating the primary special education placement and related services a student with disabilities will receive. The IEP is developed mutually by the child's parents and by a team of FCPS specialists.

**Individuals with Disabilities Education Act (IDEA)** - Federal law that determines how states and local education agencies provide early intervention, special education, and related services to children with disabilities for all states and school districts that accept IDEA funding.

**Insurance** - The School Board provides insurance policies or self-insurance plans to cover specific liability risks of the Board, individual Board members, and employees. Certain coverages also are extended to volunteers, student teachers, and exchange teachers. School Board property is covered by an insurance policy with a large deductible.

**Internal Service Funds** - FCPS Internal Service Funds are comprised of the School Insurance Fund, the Health and Flexible Benefits Fund, and the Central Procurement Fund.

**International Baccalaureate (IB)** - The IB program is an internationally recognized advanced academic program for grades 11 and 12. This program provides college level course work in six academic areas and provides high school students with an opportunity to earn advanced placement, college credit, or both, at participating universities and colleges across the country.

**International Baccalaureate Middle Years Program (IBMYP)** - The IBMYP consists of a five-year program designed for grades 6 through 10. Through schoolwide curricular focus on the five areas of interaction, the program promotes communication and vertical articulation within the pyramid of schools to increase student achievement and increase the number of juniors and seniors enrolled in the International Baccalaureate courses.

## J

**Junior Reserve Officers Training Corps (JROTC)** - Program supported by the Navy, Army, Air Force, or Marines that provides a four-year, sequential program of instruction that emphasizes academic preparation, citizenship, leadership, character development, and the scope of the particular military branch. Currently seven schools offer this program, which is available to all students in grades 9 through 12 at their specific school sites and to students who want to take advantage of pupil placement to enroll in the program.

## L

**Language Immersion Program** - Selected elementary and middle schools offer partial immersion programs in French, Spanish, Japanese, and German. Students acquire the foreign language while mastering the content curriculum.

**Lapse** - Lapse consists of savings from turnover and vacancy. Lapse is budgeted as a percentage of the compensation base and takes into account the prior year's lapse savings to more accurately reflect the actual current salaries of active employees each year when the budget is developed.

**Leadership Team and Staff** - Leadership Team and Staff are comprised of the Superintendent, Deputy Superintendent, all Assistant Superintendents, and the following staff members: Chief of Staff, Division Council, Executive Assistant and Clerk to the School Board, Executive Staff Assistant, and an Administrative Assistant.

**Level 1 Services** - Level 1 services refer to the provision of special education and related services to children with disabilities for less than 50 percent of their instructional school day (excluding intermission for meals). The time that a child receives special education services is calculated on the basis of special education services described in the Individualized Education Program rather than the location of services.

**Level 2 Services** - Level 2 services refer to the provision of special education and related services to children with disabilities for 50 percent or more of the instructional school day (excluding intermission for meals). The time that a child receives special education services is calculated on the basis of special education services described in the Individualized Education Program rather than the location of services.

**Local Composite Index (LCI)** - The relative wealth index used by the State to equalize state aid to localities.

## M

**Market Scale Adjustment (MSA)** - An annual adjustment in wages (also known as a cost-of-living adjustment or COLA) to offset a change (usually a loss) in purchasing power.

**Modified Accrual Basis of Accounting** - Revenues are recognized when they become measurable and available, and expenditures are generally recognized when the liability is incurred.

**Multiple Disabilities** - Students with multiple disabilities are served through special education programs that meet the students' individual needs.

## Glossary

### N

**National Merit Scholarship Program** - The National Merit Scholarship Program is a privately financed academic competition for recognition and scholarships that began in 1955. High school students enter the Merit Program by taking the PSAT/NMSQT™, a test that serves as an initial screen of the more than one million entrants each year, and by meeting published entry and participation requirements.

**Needs-Based Staffing** - A staffing formula that provides varying levels of additional staffing to schools at the elementary, middle, and high school levels based on the percentage of students eligible for free or reduced-price meals (FRM). The level of additional staffing increases with the level of FRM eligibility, and the mechanism for allocating the staffing differs between elementary and secondary. However, the end result is generally smaller class sizes at schools with higher rates of FRM regardless of the school level.

**New Resources** - A term used to identify budget requests requiring additional resources above the baseline budget funding. These requests support the development of new programs to meet identified School Board goals.

**No Child Left Behind (NCLB)** - A 2001 federal law designed to improve student achievement and change the culture of America's schools.

**Noncapital Equipment** - Equipment with a useful life greater than one year and an acquisition value equal to \$500 but less than \$5,000.

**Nontraditional Programs** - A variety of intervention and support programs for students at risk for expulsion for inappropriate behavior, students conditionally expelled, and students whose adjustment to traditional education interferes with successful participation in general education. See also Alternative Programs.

### O

**Other Operating Expenditures** - A category of recurring expenses other than salaries and capital equipment costs that covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out departmental goals. Typical line items in this category are printing, travel, vehicle maintenance, and self-insurance.

**Operational Expectations** - While the Mission and Student Achievement Goals are the major drivers of what happens in the school system, the Board also has concerns about how the system operates. These Operational Expectations express those concerns to the Superintendent and staff. Continuous monitoring by the Board will provide the means for judging whether compliance with the Operational Expectations has been achieved.

### P

*Portrait of a Graduate* - The School Board adopted FCPS' *Portrait of a Graduate* during the 2014-15 school year as the center of the FCPS Long-Range Strategic Plan. It is an outline for what the FCPS community believes is important for graduates to know and be able to do when they leave FCPS. The *Portrait of a Graduate* focuses on academic content areas and the development of the skills that students will need when they enter the workforce. The four strategic goal areas are: Student Success, Caring Culture, Premier Workforce, and Resource Stewardship.

**Preliminary Scholastic Assessment Test/National Merit Scholarship Qualifying Test(PSAT/NMSQT™)**-The PSAT/NMSQT™ is a cosponsored program by the College Board and National Merit Scholarship Corporation. The PSAT/NMSQT™ assesses knowledge and skills developed through study in a wide range of courses, as well as, through experiences outside the classroom. Although the PSAT/NMSQT™ is not directly related to a specific high school curriculum, it is developed to reflect the kinds of academic experiences that teachers consider important. Schools administer the PSAT/NMSQT™ once a year in October.

**Program Budget** - A companion document to the approved budget, the program budget presents expenditure and revenue details by program. The program budget includes activities that occur in all Governmental Funds.

**Proposed Budget** - A plan of financial operations submitted by the Superintendent to the School Board detailing proposed revenues, appropriations, expenditures, and transfers for the coming fiscal year. The proposed budget is the initial phase of the budget cycle.

## R

**Ratio Positions** - Personnel positions are established by applying each school's student population to staffing standards approved by the School Board.

**Region** - Prior to FY 2015, FCPS was divided into eight clusters to provide necessary support for schools and the community within the cluster. Each cluster included three pyramids that consisted of high schools and their feeder schools. Alternative schools and centers were aligned geographically within their appropriate cluster. The eight clusters were realigned into five region offices on July 1, 2014.

**Restricted Reserve** - These funds are required for Incurred But Not Reported (IBNR) claims for workers' compensation and health as well as general liability.

**Revised Budget** - The revised budget is the most recently adjusted budget. The revised budget is higher than the proposed budget because it includes the carryover of undelivered orders, school balance carryover, identified needs, and reserve funding.

## S

**Salary Lapse** - Annual salary and benefit savings from position turnover and vacancy.

**SAT and SAT II** - The SAT is a widely used college admission test. The SAT measures critical reading, writing, and mathematical reasoning abilities that students develop over time, both in and out of school, which are related to successful performance in college. The SAT II Subject Tests are designed to measure knowledge and the ability to apply that knowledge in specific subject areas.

**School Materials Reserve** - Funding for unanticipated school requirements is budgeted in two accounts. The Department of Special Services and region offices have a formula-driven reserve based on the total amount budgeted in textbooks and supplies for the schools and centers in each region. A second reserve account is included in central management and is used primarily for school needs that arise due to student membership adjustments.

**School Operating Fund** - This fund provides for the day-to-day operations and maintenance of the schools and is funded primarily by county and state funds.

**School Other Post-Employment Benefits Trust Fund** - This fund was established to implement the Governmental Accounting Standards Board (GASB) Statement No. 45. This standard addresses how the school system should account for and report costs related to post-employment health care and other non-pension benefits.

**School Age Child Care (SACC)** - Sponsored by Fairfax County government's Office for Children, SACC provides school-based daycare facilities for elementary school children before and after school.

**Schoology** - Schoology is the learning management system used by the Division to provide online learning and access. Schoology provides a learning space that supports instructional practices aligned to FCPS' learning model and helps students reach the *Portrait of a Graduate* goals.

**Special Education Programs** - Services provided for eligible students in preschool through grade 12 countywide. Specific programs include autism, deaf/hard-of-hearing, emotional disabilities, learning disabilities, moderately retarded and severe disabilities, physical and occupational therapy, physical disabilities, speech and language, and visual impairment.

**Special Revenue Funds** - FCPS Special Revenue Funds are comprised of the Food and Nutrition Services Fund, Grants and Self-Supporting Programs Fund, and Adult and Community Education Fund.

## Glossary

**Staffing Contingency** - Each year the budget includes teacher and instructional assistant positions and related funding amounts as a contingency for staffing requirements that exceed existing allocations and are identified after the budget is finalized. This requirement fluctuates over the years.

**Staffing Standards** - Per-student ratios used to allocate teachers, administrators, and other instructional staff to schools and centers.

**Standard Allocations** - Per-student ratios used to allocate textbooks, supplies, and other materials funds to schools.

**Standards of Learning (SOL)** - Objectives that are designated by the Virginia Board of Education as the student outcomes that are to result from the programs in the school. These standards are designated for all K-12 students.

**Standards of Quality (SOQ)** - The General Assembly and the Board of Education determine the SOQ for public schools in Virginia, as prescribed by the Code of Virginia. These standards are periodically revised and specify that each school division shall maintain schools that meet those requirements for accreditation prescribed by the Board of Education.

**State Aid** - Funding provided to FCPS from the Commonwealth of Virginia through education funding accounts and sales tax revenues. State aid is divided into five types of accounts: SOQ, Incentive, Lottery, Categorical, and Other. State Aid is the second largest source of revenue to FCPS after the County transfer.

**State School Efficiency Review** - In FY 2014, FCPS participated in the Virginia Department of Education's Efficiency Review program. The goal of an efficiency review is to ensure that non-instructional functions are running efficiently so that as much of this funding as possible goes directly into the classroom. The review identifies savings that can be gained in the school division through best practices in divisional administration, human resources, finance, purchasing, educational service delivery costs, special education, facilities, transportation, technology, management, and food service.

**Step** - A step increase is a merit increase employees receive each year based upon qualifications and experience/length of service. On FCPS' teacher salary scale, the experience factor is listed in the rows (shown by step) and the educational qualification is in columns. Together, the columns and rows constitute the "salary scale." In the columns, teachers earn different salaries depending on the degree held: bachelor's, master's, or doctorate with intermediate columns, such as "masters + 30," which denotes a master's degree plus thirty credit hours of additional graduate work. In the rows, teachers earn a higher salary for each year of teaching experience.

**Strategic Plan** - The School Board approved a new long-term Strategic Plan on July 9, 2015. The Strategic Plan provides a framework for decision making that builds upon a common mission, vision, and guiding principles held by the community.

**Strategic Reserve** - This reserve is budgeted in the Superintendent's Office and used to support the student achievement goals and the School Board's strategic governance initiative.

**Student Information System (SIS)** - SIS is FCPS' student information system that supports all aspects of a student's educational experience and includes demographic data and information related to scheduling, attendance, discipline, health, grades, test results, and academic programs.

**Student Registration Services** - Registration services are offered to foreign students, language-minority students, exchange students, and tuition-paying students. Student registration also provides information to newcomers regarding FCPS procedures, requirements, and programs.

**T**

**Technology Plan** - The Technology Plan receives funding each year to support new initiatives or to provide continued funding for multiyear projects. Requests for technology funding are submitted to the Strategic Technology Planning Council (STPC) for review. The STPC presents recommendations to the Leadership Team, and after discussion a technology plan is developed and submitted to the School Board for approval.

**Therapy Services** - Physical and occupational therapy services for special education students with physical and sensory disabilities who require additional support to benefit from their academic programs.

**Title I** - Provides flexible funding that may be used to provide additional instructional staff, professional development, extended-time programs, and other strategies for raising student achievement in high-poverty schools. FCPS uses Title I funding for assistance in language arts and math for low-achieving elementary students.

**Title II A** - Increases student achievement by elevating teacher and principal quality through recruitment, hiring, and retention strategies. The program uses scientifically based professional development interventions and holds districts and schools accountable for improvements in student academic performance.

**Title II D** - Improves student academic achievement through the use of technology in elementary and secondary schools. It is also designed to assist every student in becoming technologically literate by the end of eighth grade and to encourage the effective integration of technology resources and systems with teacher training and professional development.

**Title III** - Provides language instruction assistance for limited English proficient and immigrant students so they may meet the State Standards of Learning required of all students.

**Title IV** - Supports programs to prevent violence in and around schools; prevents the illegal use of alcohol, drugs, and tobacco by young people; and fosters a safe and drug-free learning environment that supports academic achievement.

**Trust Funds** - FCPS Trust Funds are comprised of the Educational Employees' Supplementary Retirement System of Fairfax County Fund and the School Other Post-Employment Benefits Trust Fund.

**Turnover** - Rate at which an employer gains and loses employees.

**V**

**Vacancy** - Savings generated in the employee compensation accounts due to positions being unfilled for some period of time.

**Vehicle Services (DVS)** - The Fairfax County Department of Vehicle Services (formerly EMTA) is the county agency responsible for maintaining all FCPS buses and other vehicles. FCPS pays for these services via interfund transfers.

**Virginia Preschool Initiative (VPI)** - A State grant that extends classroom time for children ages three to five years old who participate in the FECEP program.

**Virginia Retirement System Reserve** - In FY 2011, the General Assembly adopted a lower Virginia Retirement System (VRS) employer contribution rate and deferred employer contributions. Local jurisdictions are required to repay the deferred amounts with interest over a ten-year period beginning in FY 2013. The School Board committed a reserve to address future VRS requirements and it was exhausted during FY 2014.

**W**

**Washington Area Boards of Education (WABE) Guide** - An annual statistical report comparing area school districts' salaries, budget, cost per pupil, and class sizes.

**WIDA** - A consortium of states dedicated to the design and implementation of high standards and equitable educational opportunities for English language learners.

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