



Organization Section

- Mission and Targets
- Schools and Centers
- Organization Charts
- The Planning Process
- Budget Calendar
- Budget Administration and Management
- Expenditure Control and Expenditures
- Budget Assumptions and Practices



The Virginia Board of Education: Mission

The mission of Virginia's public education system, first and foremost, is to educate students in the fundamental knowledge and academic subjects that students need to become capable, responsible, and self-reliant citizens. The mission of the Virginia Board of Education and Superintendent of Public Instruction, in cooperation with local school boards, is to increase student learning and academic achievement.

Fairfax County Public Schools: The School Board's Vision and Mission

In 1998, the Fairfax County School Board adopted a vision statement:

**The vision of Fairfax County Public Schools is
"to provide a gifted-quality education to every
child in an instructional setting appropriate for
his or her need."**

This vision is supported by a mission "to educate all students to meet high academic standards and to prepare all students to be responsible citizens in the 21st century."

Fairfax County Public Schools will provide a safe learning environment that stimulates intellectual curiosity, develops positive personal qualities and well-being, fosters respect for individual differences, encourages and welcomes parental involvement, and emphasizes high expectations for student achievement and behavior.

The foundation of the school system shall be a strong and rigorous general education program that emphasizes reading, writing, speaking, thinking, mathematics, social studies, science, foreign language, technology, and the arts. The program shall support a diversified curriculum that accommodates individual students, local communities, and state or national priorities. The school system's comprehensive education program shall be developed with parent and community participation.

Fairfax County Public Schools affirms its commitment to accomplishing its stated human relations goals and to developing all human resources to their fullest potential.

Strategic Targets

The School Board strategic targets form the basis of budget development. The targets, which are updated annually, project beyond the current year to provide guidance for long-range planning and budgeting. Targets are not ranked by the School Board, and the order in which they are listed does not relate to importance.

Listed below are the ten strategic targets approved by the School Board on April 13, 2000.

Targets:

1. All students will be reading at grade level by the end of second grade; individualized goals will be established for students with limited English proficiency and for students who have disabilities that affect reading achievement.
2. One hundred percent of schools will meet or exceed the Virginia Standards of Accreditation, as measured by the Standards of Learning (SOL) tests in mathematics, science, English, and history and social science.
3. The percent of juniors and seniors enrolled in Advanced Placement (AP) or International Baccalaureate (IB) courses will be maintained or increased, with at least two-thirds of students scoring a 3 or higher on an AP exam or 4 or higher on an IB exam. Enrollment for African-American and Hispanic students will increase by 10 percent.
4. All students will successfully complete Algebra 1 and pass the SOL Algebra 1 test by the end of ninth grade.



5. The percentage of students scoring above the national average on the verbal and on the mathematics sections of the Scholastic Assessment Tests will exceed the previous year's percentage, and the gap between minority and majority students' scores will narrow by 10 percent.
6. Through training and support, administrators, teachers, instructional assistants, and other school-based personnel will increase their capacity to successfully serve a broader range of students with disabilities at the base school. As a result, the percentage of students receiving special education services in nonbase-school programs will decrease by 5 percent.
7. FCPS will seek multiple funding sources that will bring all schools up to 50 percent of their technology profiles with a five-year replacement cycle. The school system will ensure that technology infrastructure upgrades for all renovations and new school construction meet current standards and that 100 percent of all instructional and administrative personnel, required to meet state licensure requirements by 2003, demonstrate proficiency in the use of technology for instruction.
8. Through researched-based alternatives to student suspension, staff training in methods of classroom management, and the provision of positive intervention measures that foster and promote civility within the classroom, student behavior will improve as measured by: a 10 percent reduction in the disparity of suspensions between minority and majority students, a 5 percent reduction in the rate of recidivism for suspensions due to acts of violence, and a 5 percent reduction in the rate of suspension for all students and offenses.
9. FCPS will identify and approve a coordinated and flexible plan for providing staff development that will minimize the impact on teacher planning and student instructional time while maximizing the quality of training.
10. FCPS will adopt a series of instructional accommodation plans that incorporate effective and innovative teaching methods while reducing by at least 15 percent the portion of students that otherwise would be receiving instruction in trailers.





Schools and Centers

Cluster I	Cluster II	Cluster III	Cluster IV
Elementary (15)	Elementary (18)	Elementary (18)	Elementary (14)
Aldrin	Camelot	Annandale Terrace SN, 15:1, E	Belle View Sx8, FFE
Armstrong	Cunningham Park	Baileys SN, 15:1, M, FFE	Bucknell SN, 15:1, E
Chesterbrook	Fairhill	Beech Tree SN, 15:1, Sx8, FFE	Fort Belvoir SN, 15:1, E
Churchill Road	Flint Hill	Belvedere SN, 15:1, Sx8	Fort Hunt 15:1
Clearview 15:1, Sx8	Freedom Hill SN, 15:1, FFE	Braddock SN, 15:1, FFE	Groveton SN, 15:1, E
Dranesville	Graham Road SN, 15:1, E, F	Bren Mar Park FFE, 15:1	Hollin Meadows SN, 15:1, F, E
Forestville	Lemon Road 15:1, Sx8, FFE	Canterbury Woods	Hybla Valley SN, 15:1, E
Franklin Sherman	Louise Archer	Columbia	Mt. Vernon Woods SN, 15:1, E
Great Falls	Marshall Road	Glen Forest SN, 15:1, E	Riverside SN, 15:1, E
Haycock	Pine Spring SN, 15:1, E	Little Run	Stratford Landing SN, 15:1
Herndon FFE	Shrevewood FFE	Mantua Sx8	Washington Mill SN, 15:1, FFE
Hutchison 15:1, E	Stenwood	North Springfield	Waynewood Sx8
Kent Gardens F	Vienna	Olde Creek	Woodlawn SN, 15:1, E,
Spring Hill	Westbriar Sx8	Parklawn SN, 15:1, Sx8	Woodley Hills SN, 15:1, E, F
Timber Lane SN, 15:1, Sx8, ESY	Westgate 15:1, FFE	Ravensthorpe	
	Westlawn SN, 15:1, E	Sleepy Hollow 15:1	
	Wolftrap	Wakefield Forest	
	Woodburn FFE	Weyanoke SN, FFE, 15:1	
Middle (3)	Middle (3)	Middle (4)	Middle (2)
Cooper F	Jackson SN	Frost	Sandburg SN
Herndon	Thoreau	Holmes (6th-8th) SN	Whitman SN, F2004, IB, F
Longfellow	Kilmer F	Glasgow (6th-8th) SN, IB, F	
		Poe (6th-8th) SN	
High (3)	High (3)	High (4)	High (2)
Herndon	Falls Church SN, F2004	Annandale SN, IB	Mount Vernon SN, F2004, IB
Langley	Madison	Thomas Jefferson	West Potomac SN
McLean	Marshall SN, IB	Stuart SN, F2004, IB	
		Woodson IB	
	Alternative HS (1)		Alternative HS (1)
	Pimmit		Bryant
Special Ed Centers (2)	Special Ed Centers (5)	Special Ed Centers (4)	Special Ed Centers (4)
Armstrong	Camelot	Mantua	Groveton
Herndon	Cedar Lane	North Springfield	Mount Vernon
	Davis	Olde Creek	Pulley
	Kilmer	Woodson	Quander Road
	Marshall Road		

KEY:
E = Excel (20)
ESY = Extended School Year (2)
FFE = Federally Funded Excel (25)
15:1 = First Grade Reduced Ratio (46)
F = Focus (11)
F2004 = Focus 2004 (5)
IB = International Baccalaureate (12)
M = Magnet (2)
SN = Special Needs Schools (49)
Sx8 = Success by Eight (17)



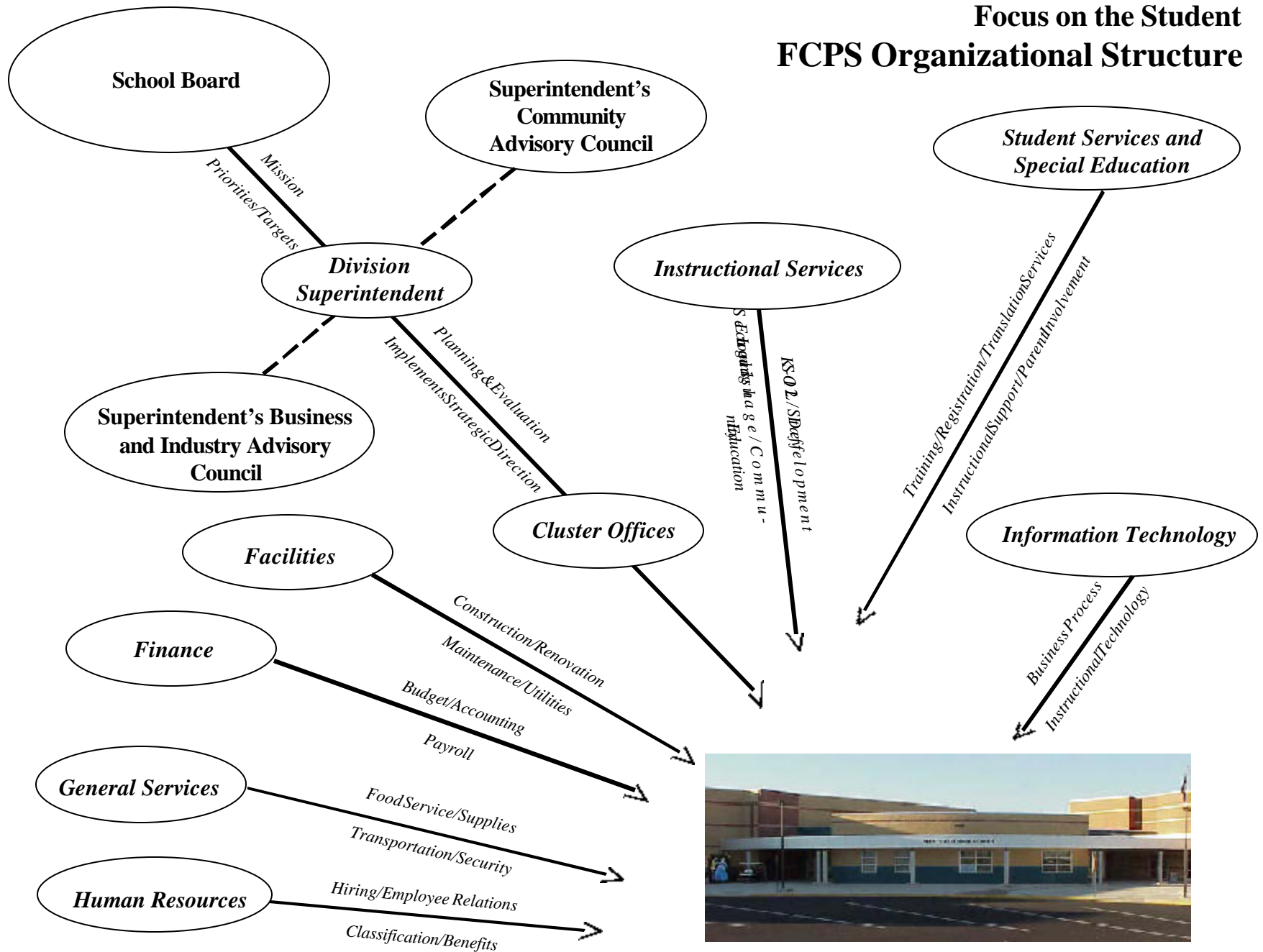
Schools and Centers

Cluster V	Cluster VI	Cluster VII	Cluster VIII
Elementary (18)	Elementary (17)	Elementary (14)	Elementary (18)
Bush Hill FFE	Bonnie Brae	Brookfield FFE	Crossfield
Cameron SN, 15:1, E	Cardinal Forest	Bull Run	Cub Run
Clermont	Cherry Run	Centre Ridge	Deer Park
Crestwood FFE	Clifton	Centreville FFE	Dogwood SN, 15:1, E, ESY
Forestdale 15:1, FFE	Fairview	Daniels Run 15:1, F	Floris
Franconia SN, 15:1, FFE	Hunt Valley	Fairfax Villa	Forest Edge SN, 15:1
Garfield SN, 15:1, FFE	Keene Mill	Greenbriar East	Fox Mill
Gunston 15:1, FFE	Kings Glen	Greenbriar West	Hunters Woods 15:1, Sx8, M
Halley E	Kings Park Sx8	Lees Corner	Lake Anne SN, 15:1, F, FFE
Hayfield	Laurel Ridge	Oak Hill	London Towne 15:1, E
Lane	Oak View	Providence 15:1, F, FFE	McNair Farms
Lynbrook SN, 15:1	Orange Hunt	Poplar Tree Sx8	Mosby Woods 15:1
Mount Eagle SN, 15:1, E	Rolling Valley	Union Mill	Navy
Newington Forest Sx8	Sangster	Willow Springs	Oakton
Rose Hill FFE	Terra Centre Sx8		Sunrise Valley
Saratoga	West Springfield Sx8		Terraset Sx8, FFE
Silverbrook	White Oaks		Virginia Run
Springfield Estates			Waples Mill
Middle (2)	Middle (1)	Middle (3)	Middle (3)
Key SN	Irving	Franklin	Carson
Twain SN		Lanier	Hughes SN, IB
		Rocky Run	Stone
High (2)/Secondary (1)	High (1)/ Secondary (2)	High (3)	High (3)
Edison SN, F2004, IB	Lake Braddock (Secondary)	Centreville	Oakton
Hayfield (Secondary)	Robinson (Secondary) IB	Chantilly	South Lakes SN, IB
Lee IB	West Springfield	Fairfax	Westfield
Special Ed Centers (5)	Special Ed Centers (2)	Special Ed Centers (2)	
Bush Hill	Burke	Brookfield	
Franconia	Laurel Ridge	Chantilly	
Key			
Saratoga			
Twain			

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Sx8 = Success by Eight (17)

Schools and Centers	
Elementary (K-6)	132
Middle (7-8)	18
Middle (6-8)	3
High (9-12)	21
Secondary (7-12)	3
Alternative High	3
Special Education	<u>24</u>
TOTAL	204

Focus on the Student FCPS Organizational Structure





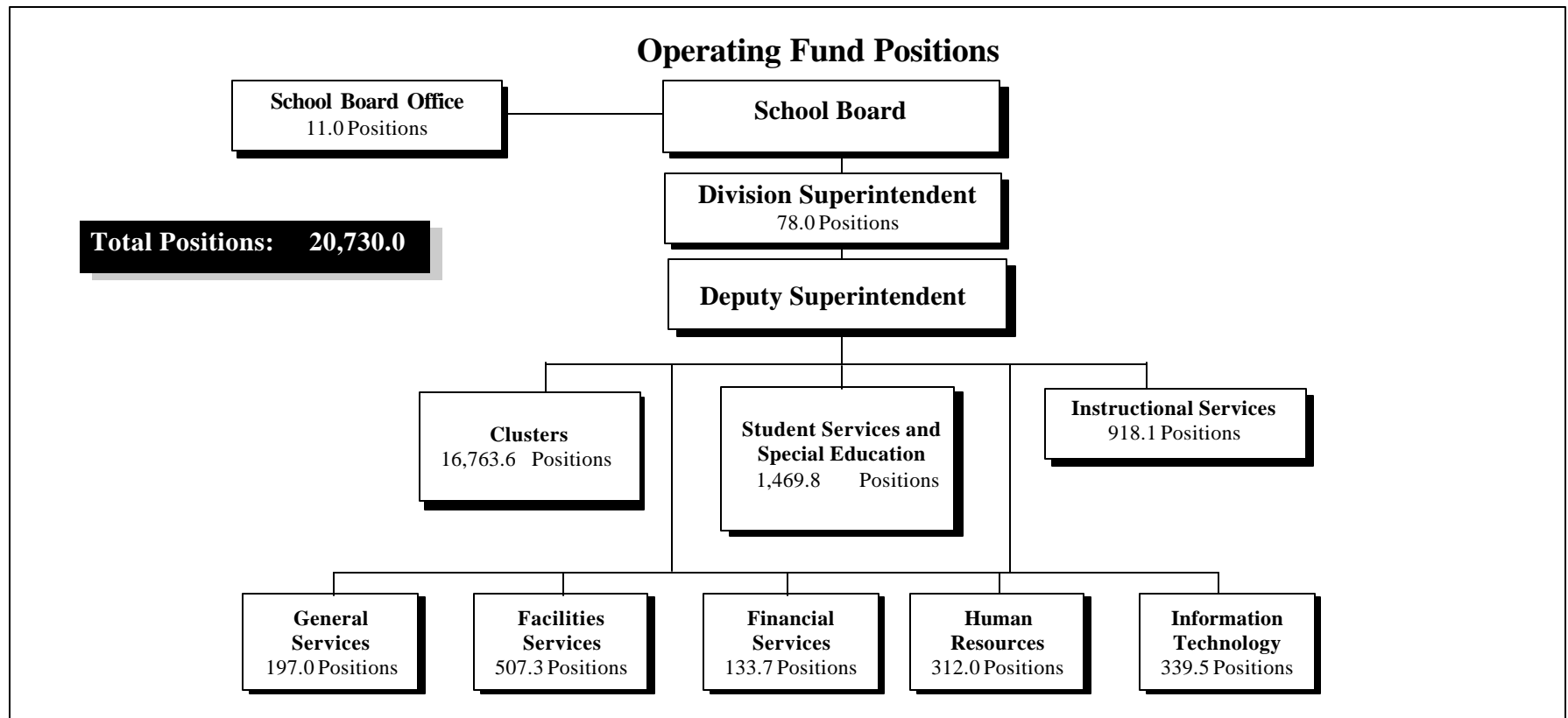
School Organization

Fairfax County Public Schools is the largest school division in Virginia and the 12th largest in the United States out of over 15,000 school divisions. The organizational structure of FCPS is focused on meeting the needs of 165,016 students while managing 204 schools and centers.

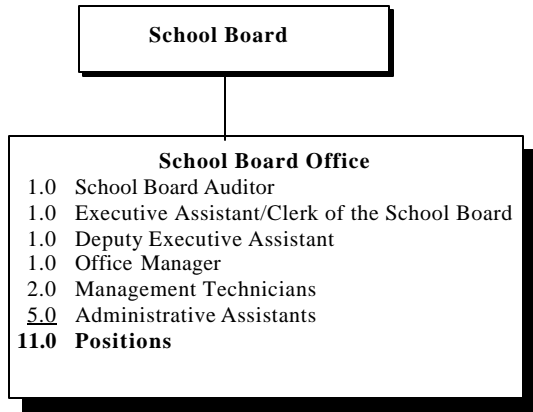
The Division Superintendent works closely with the Deputy Superintendent, the assistant superintendents, and the eight cluster directors who oversee the day-to-day operations of the schools.

“FCPS is the largest school division in Virginia and the 12th largest in the United States.”

The schools are supported by seven departments that provide a broad range of services including curriculum development; building maintenance; computer services; ordering and delivery of instructional materials; and recruitment, hiring, and payment of personnel.

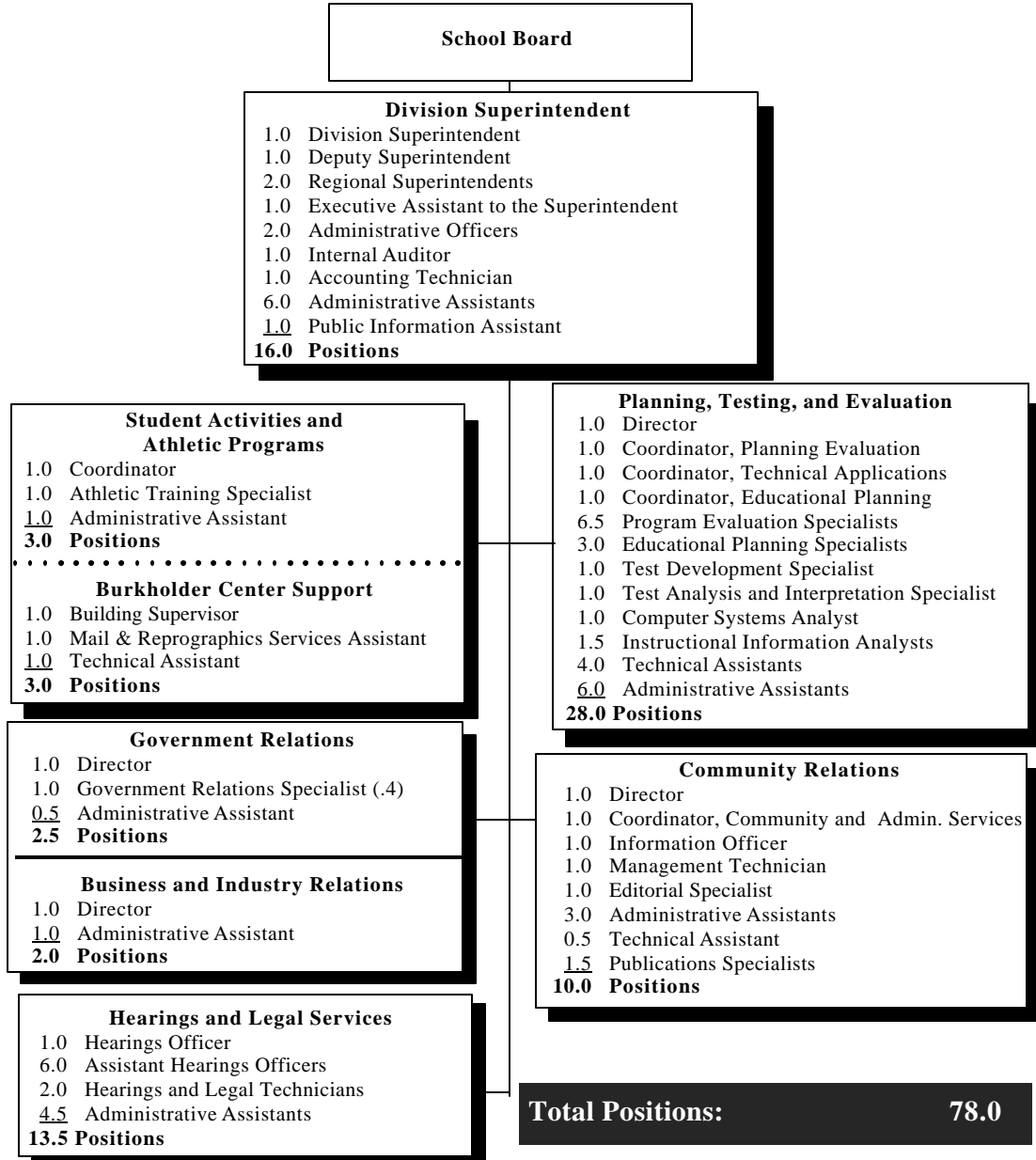


School Board Office



Total Positions: 11.0

Superintendent's Office

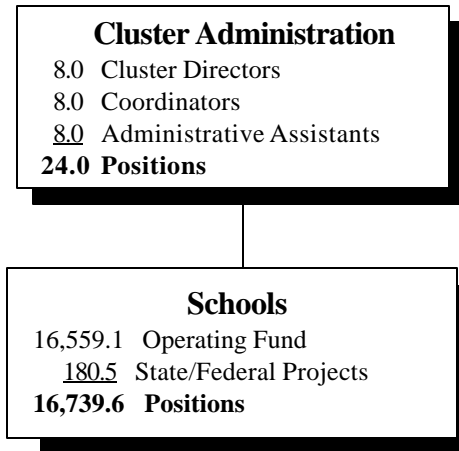


Total Positions: 78.0

() following a position denotes new resource and/or program expansion



Cluster Offices



Cluster I Office

2334 Gallows Road
Dunn Loring, VA 22027
703-204-3810
*Serves the Herndon, Langley, and McLean pyramids.
21 schools and 2 centers.*

Cluster II Office

2334 Gallows Road
Dunn Loring, VA 22027
703-204-3813
*Serves the Falls Church, Madison, and Marshall pyramids. 24 schools,
5 centers, and 1 alternative high school.*

Cluster III Office

3333 Sleepy Hollow Road
Falls Church, VA 22044
703-327-7032
*Serves the Annandale, Stuart, and Woodson pyramids and Thomas Jefferson High School for Science and Technology.
26 schools and 4 centers.*

Cluster IV Office

6520 Diana Lane
Alexandria, VA 22310
703-329-2525
Serves the Mount Vernon and West Potomac pyramids. 18 schools, 4 centers, and 1 alternative high school.

Cluster V Office

6520 Diana Lane
Alexandria, VA 22310
703-329-4309
*Serves the Edison, Hayfield, and Lee pyramids.
23 schools and 5 centers.*

Cluster VI Office

10515 School Street
Fairfax, VA 22030
703-246-8187
*Serves the Lake Braddock, Robinson, and West Springfield pyramids.
21 schools and 2 centers.*

Cluster VII Office

10515 School Street
Fairfax, VA 22030
703-246-8198
Serves the Centreville, Chantilly, and Fairfax pyramids. 20 schools, 2 centers, and 1 alternative high school.

Cluster VIII Office

4700 Stonecroft Boulevard
Chantilly, VA 20151
703-488-6598
Serves the Oakton, South Lakes, and Westfield pyramids. 24 schools.

Cluster Offices:	
Nonschool-Based	24.0
Schools:	
Operating Fund	16,559.1
State/Federal Projects:	<u>180.5</u>
Total Positions:	16,763.6



Department of Facilities Services

Department Administration
 1.0 Assistant Superintendent
1.0 Administrative Assistant
2.0 Positions

Maintenance Services
 1.0 Director
 1.0 Assistant Director
 1.0 Coordinator, Maintenance Administration
 0.5 Coordinator, School Maintenance Engineering
 1.0 Coordinator, Maintenance Satellite Center
 1.0 Coordinator, Mechanical/Electrical
 1.0 Coordinator, Grounds Maintenance/Carpentry
 1.0 Coordinator, Structural Maintenance
 1.0 Coordinator, Logistical Services
 4.0 Assistant Coordinators
 1.0 Maintenance Service Liaison
 1.0 Financial Analyst
 6.7 Engineers
 1.0 Supervisory Technical Assistant
 3.0 Technical Assistants
 2.0 Branch Managers, Logistical Services
 1.0 Management Technician
 7.0 Procurement Specialists
 1.0 Logistical Operations Supervisor
 9.0 Maintenance Parts Specialists
 1.0 Dispatcher
 6.0 Administrative Assistants
 1.0 Finance Assistant
 1.0 Hazard Abatement Specialist
 5.0 Hazard Abatement Technicians
 4.0 Heavy Equipment Operators
 1.0 Truck Driver
 1.0 Small Engine Mechanic Supervisor
 9.0 Small Engine Mechanics
 29.0 Carpenters
 8.0 Cabinet Makers
 23.0 Electricians
 9.0 Furniture Repairers/Refinishers
 10.0 Glaziers
 28.0 Heating Maintenance Mechanics
 22.0 Pipefitters
 17.0 Masons
 31.0 Painters
 38.0 Air Conditioning Repairers
 10.0 Roofers
 1.0 Electronic Light Mechanic
 4.0 Power Generator Mechanics
 2.0 Fire Extinguisher Mechanics
 11.0 Floor Finishers
 5.0 Locksmiths
 1.0 Machinist/Welder
 7.0 Refrigeration Equipment Repairers
 2.0 Upholsterers
 8.0 Welders
 6.0 Sheet Metal Mechanics
 13.0 HVAC Workers
 19.0 Appliance/Equipment Maintenance Mechanics
 34.0 Grounds Mechanics
 7.0 Groundskeepers
 1.0 Playground Equipment Maintenance Supervisor
2.0 Maintenance Mechanics
422.2 Positions

Energy Management Services
 1.0 Director
 2.0 Engineers
 3.0 Energy Management Technicians
 1.0 Technical Assistant
1.0 Administrative Assistant
8.0 Positions

Administrative and Operations Services
 1.0 Director
 1.0 Assistant Director
 1.0 Coordinator, School Custodial Operations
 1.0 Coordinator, Facilities FASTeam
 0.5 Coordinator, Budget Contracts
 1.0 Functional Applications Specialist
 4.0 Functional Applications Technicians
 0.5 Contracts Administrator
 1.5 Administrative Assistants
 0.2 Accounting Technician
 1.0 Technical Office Assistant
 1.0 Plant Operations Specialist
 1.0 Assistant Plant Operations Specialist
 5.0 Custodial Quality Control Specialists
 4.0 Custodial Service Monitors
 3.0 Building Supervisors
 15.0 Field Custodians
 5.0 Pest Controllers
3.0 Carpet Shampooers
49.7 Positions

Facilities Planning Services
 1.0 Director
 1.0 Coordinator, Planning Services
 1.0 Coordinator, Community Use
 4.0 Planners
 1.0 Community Use Specialist
3.0 Administrative Assistants
11.0 Positions

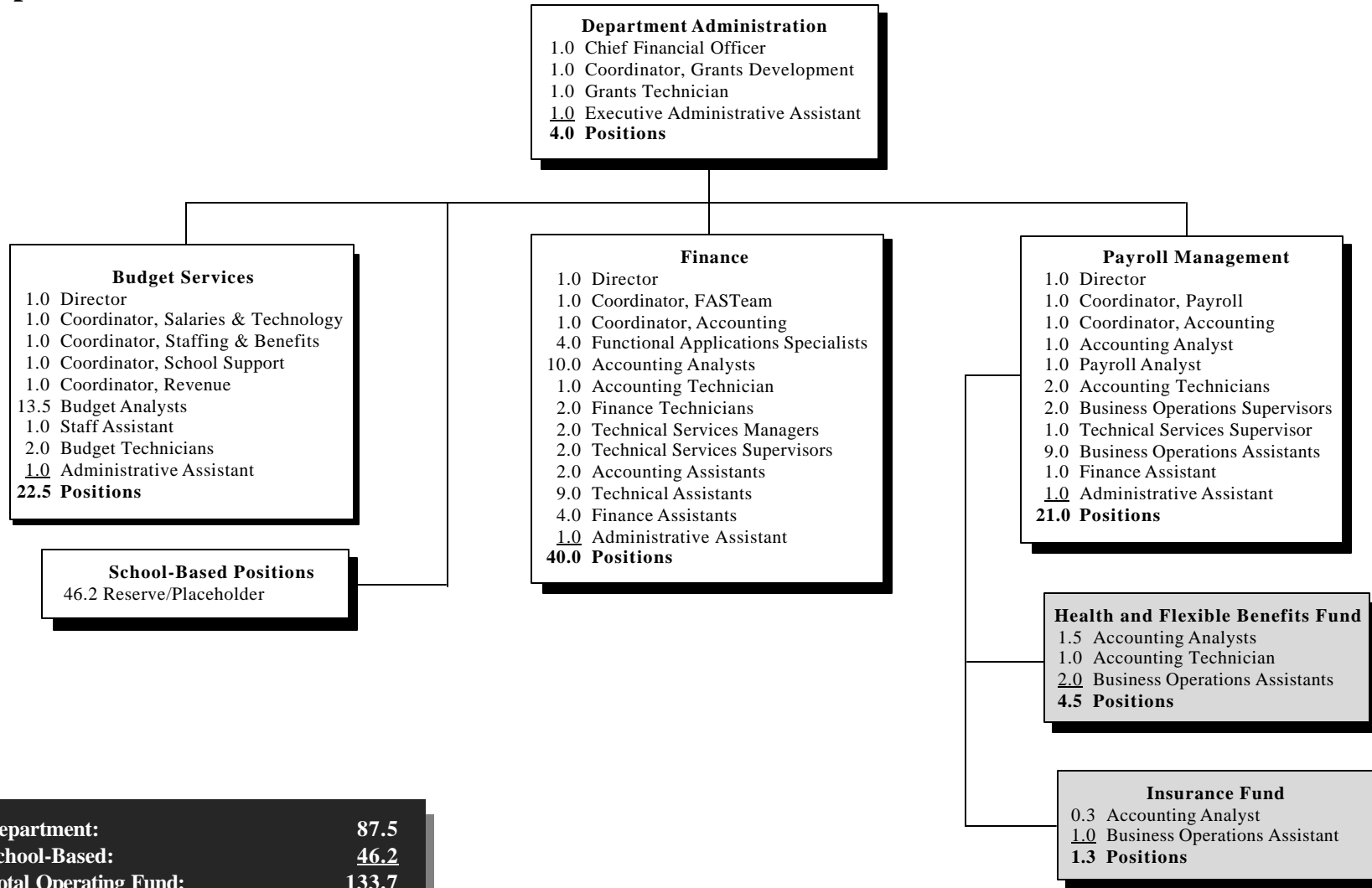
Design & Construction Services
 0.2 Director
 0.2 Assistant Director
 0.2 Coordinator, Design
 0.2 Coordinator, Construction
 0.6 Manager, Design Production
 5.2 Engineers
 0.9 Construction Project Manager
 1.2 School Electrical/Mechanical Inspectors
 0.2 Chief Inspector
 2.0 School Construction Inspectors
 0.5 Permit Expeditor
 2.5 Administrative Assistants
0.5 Office Assistant
14.4 Positions

School Construction Fund
 0.8 Director
 1.0 Facilities Planning/Project Manager
 0.8 Assistant Director
 0.5 Coordinator, School Maintenance Engineering
 0.5 Coordinator, Budget/Contracts
 0.8 Coordinator, Design
 0.8 Coordinator, Construction
 1.0 Coordinator, Site Acquisition/Development
 1.0 Coordinator, Project Management
 2.0 Financial Analysts
 10.0 Engineers
 1.4 Manager, Design Production
 0.8 Architectural Engineer
 3.0 Construction Project Managers
 6.8 School Electrical/Mechanical Inspectors
 0.8 Chief Inspector
 35.0 School Construction Inspectors
 0.5 Permit Expeditor
 1.5 Contracts Administrators
 4.0 Functional Application Specialists
 2.5 Administrative Assistants
 0.8 Accounting Technician
 1.0 Administrative Technician
 2.0 Engineering Technicians
 1.5 Finance Assistants
1.5 Office Assistants
82.3 Positions

Operating Fund: 507.3
Construction Fund: 82.3
Total Positions: 589.6



Department of Financial Services



Department:	87.5
School-Based:	46.2
Total Operating Fund:	133.7
Health & Flexible Benefits Fund:	4.5
Insurance Fund:	1.3
Total Positions:	139.5



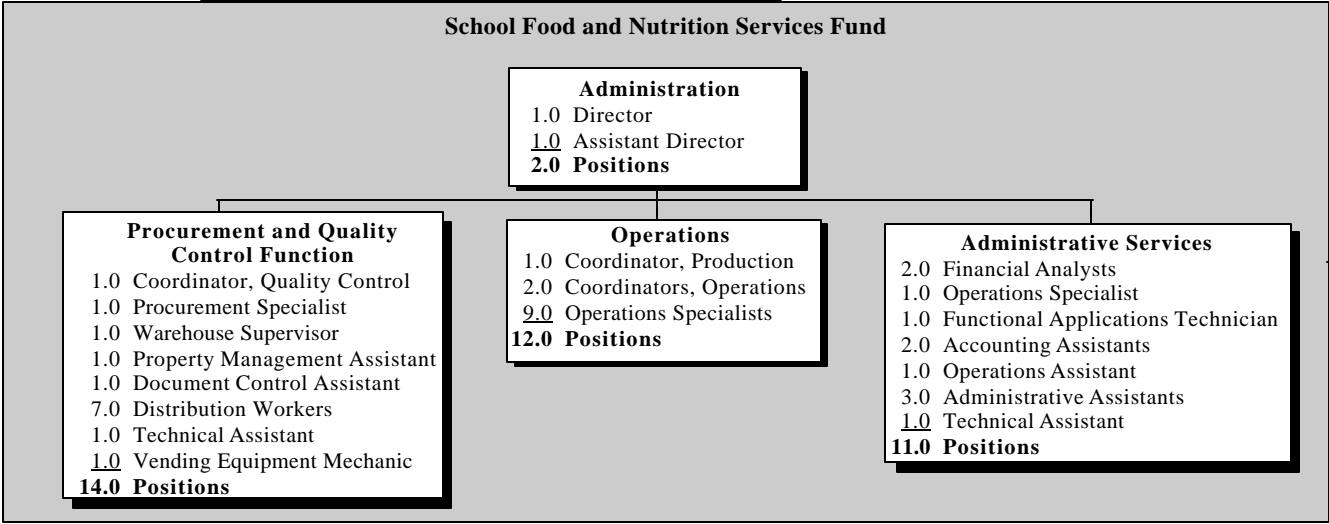
Department of General Services

Department Administration
 1.0 Assistant Superintendent
 1.0 Administrative Assistant
2.0 Positions

Security and Risk Management Services
 1.0 Director
 1.0 Coordinator, Environmental Health
 1.0 Coordinator, Insurance
 1.0 Coordinator, School Safety
 1.0 Coordinator, School Security
 1.0 Environmental Specialist
 1.0 Safety Specialist
 1.0 Management Technician
 3.0 Administrative Assistants
 1.0 Technical Assistant
 4.0 Security Supervisors
 4.0 Assistant Security Supervisors
 2.0 Security System Monitors
 21.0 Security Officers
43.0 Positions

Supply Operations
 1.0 Director
 1.0 Coordinator, Inventory Management & Warehousing
 1.0 Coordinator, Procurement Tech. FASTeam
 1.0 Coordinator, Procurement Services
 2.0 Inventory Management Assistants
 14.0 School Buyers
 1.0 Property Auditor
 2.0 Functional Applications Specialists
 1.0 Functional Applications Technician
 1.0 Technical Assistant
 1.0 Supervisory Procurement Assistant
 3.0 Procurement Assistants
 2.0 Administrative Assistants
 3.0 Expeditors
 6.0 Storekeepers
 6.0 Warehouse Specialists
 23.0 Warehouse Worker/Drivers
 3.0 Warehouse Receivers
 1.0 Building Supervisor
73.0 Positions

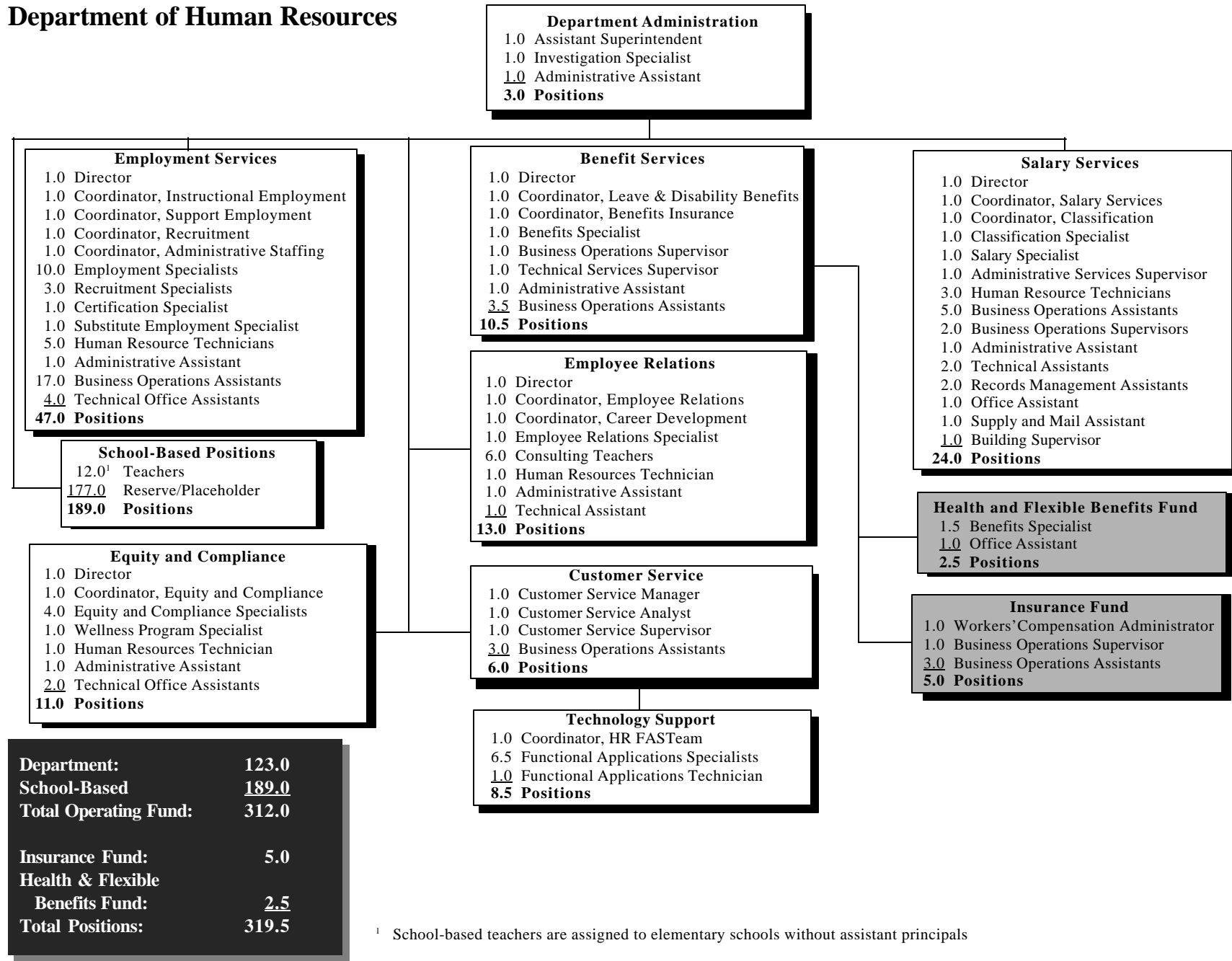
Transportation Services
 1.0 Director
 1.0 Assistant Director
 1.0 Coordinator, Transportation FASTeam
 1.0 Coordinator, Finance
 3.0 Coordinators, Area Transportation
 1.0 Coordinator, Special Ed. Transportation
 1.0 Coordinator, Transportation Training
 7.0 Functional Applications Specialists
 7.0 Administrative Assistants
 5.0 Dispatchers
 1.0 Technical Assistant
 1.0 Communications Assistant
 4.0 Office Assistants
 32.0 Route Supervisors
 8.0 Transportation Specialists
 1.0 Transportation Operations Specialist
 1.0 Finance Assistant
 2.0 Bus Driver Trainers
 1.0 Building Supervisor
79.0 Positions



Operating Fund: 197.0
School Food & Nutrition Services Fund: 39.0
Total Positions: 236.0



Department of Human Resources



¹ School-based teachers are assigned to elementary schools without assistant principals



Department of Information Technology

Department Administration
 1.0 Chief Information Officer
1.0 Administrative Assistant
2.0 Positions

Technology Integration
 1.0 Chief Information Technology Architect
 1.0 Coordinator, Technology Integration
 1.0 Coordinator, Web Technologies
 1.0 Coordinator, Management & Budget
 1.0 Coordinator, Technology Assessment
 1.0 Technology Planning Specialist
 1.0 Web Engineer
 2.0 Technology Assessment Specialists
 3.0 Financial Analysts
 2.0 Financial Assistants
 2.0 Accounting Technicians
 1.0 Management Technician
 1.0 Office Automation Specialist
 1.0 Administrative Assistant
 2.0 Technical Office Assistants
1.0 Building Supervisor
22.0 Positions

Knowledge Asset Management
 1.0 Director
 1.0 Coordinator, Domain Development
 1.0 Coordinator, Enterprise Design
 1.0 Coordinator, Systems Integration & Support
 1.0 Coordinator, Document Management
 4.0 Database Engineers
 5.0 Domain Architects
 22.0 Software Engineers/Developers
 1.0 Management Technician
 1.0 Document Specialist
 1.0 Records Management Specialist
 2.0 Records Management Assistants
 1.0 Accounting Assistant
 1.0 Technical Assistant
 1.0 Administrative Assistant
1.0 Warehouse Specialist
45.0 Positions

Department: 273.5
School-Based: 66.0
Total Operating Fund: 339.5
Grants & Self-Supporting Fund: 27.0
Total Positions: 366.5

Customer Products and Services
 1.0 Director
 1.0 Coordinator, Customer Services Center
 1.0 Coordinator, Technology Services Support Center
 1.0 Coordinator, Student Applications FASTeam
 1.0 Coordinator, Learning Support Solutions
 1.0 Coordinator, Decision Support Solutions
 1.0 Coordinator, Resource Management Solutions
 1.0 Manager, Teleproductions Services
 1.0 Manager, Communications Design Services
 8.0 Functional Applications Specialists
 2.0 Functional Applications Technicians
 4.0 Communications Designers
 3.0 Productions/Directors
 1.0 Manager, Library Services Support
 3.0 Librarians
 5.0 Library Aides
 8.0 Library Assistants
 1.0 Media Resource Specialist
 3.5 Media Technicians
 1.0 Photographer
 1.0 Assistant Producer
 3.0 Technology Service Representatives
 3.0 Administrative Assistants
 4.0 Student Information Analysts
 1.0 Technology Support Specialist
 2.0 Technology Services Support Center Supervisors
 9.0 Customer Solutions Specialists
 1.0 Management Technician
 1.0 Supervisor, Communications Design
 1.0 Supervisor, Teacher Communications Services
 2.0 Technical Office Assistants
 1.0 Telecommunications Engineer
 1.0 Master Control Technician
 2.0 IT Training Specialists
1.0 Software Engineer
81.5 Positions

School-Based Positions
 65.0 Technology Support Specialists
1.0 Administrative Assistant
66.0 Positions

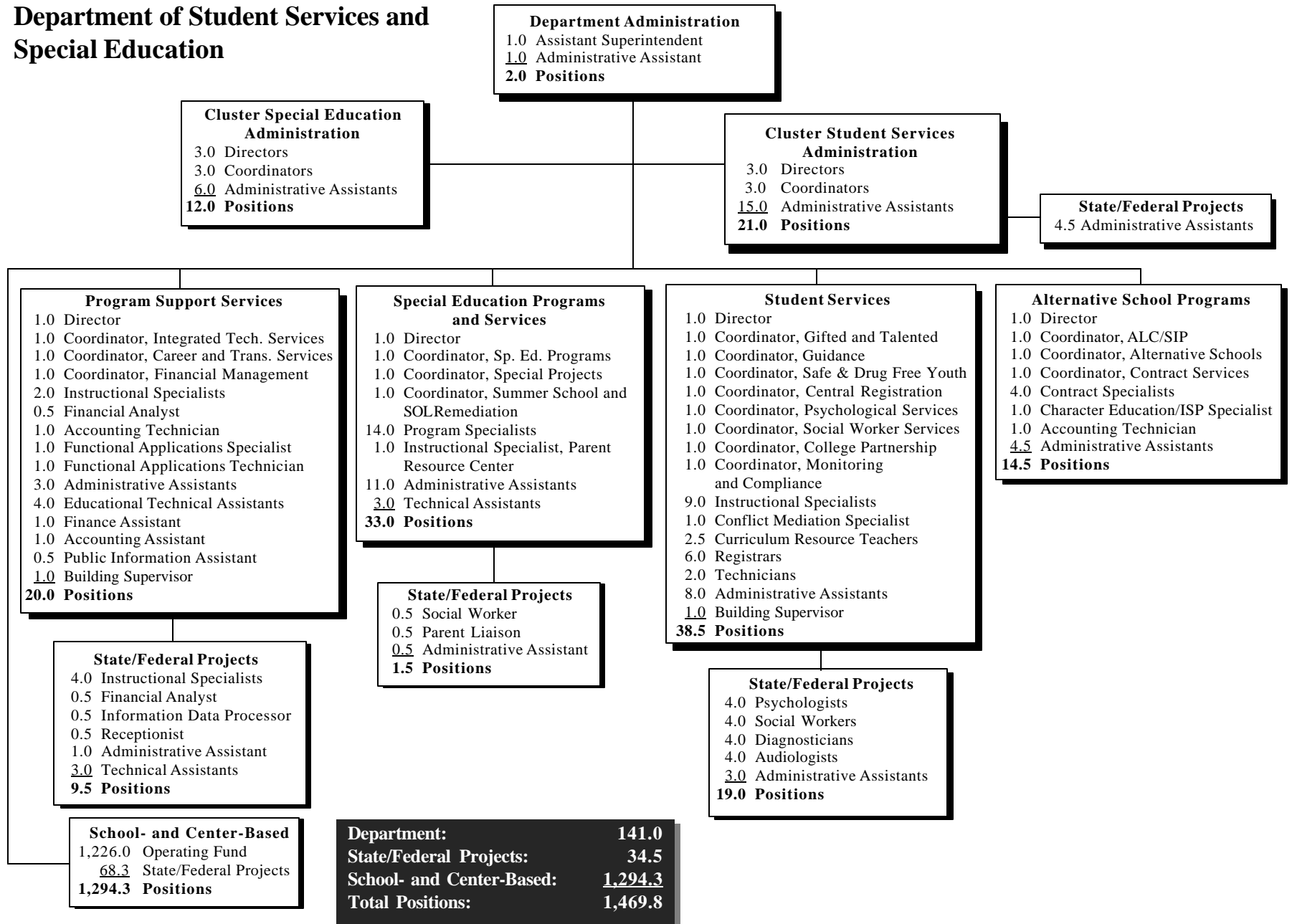
Information Technology Infrastructure
 1.0 Director
 1.0 Coordinator, Field Services
 1.0 Coordinator, Computer Operations
 1.0 Coordinator, Network and Systems Services
 6.0 Computer Network Engineers
 1.0 Network Management Supervisor
 1.0 WAN/LAN Telecommunications Supervisor
 1.0 Infrastructure Installation Supervisor
 1.0 Systems Software Supervisor
 3.0 Computer Operations Supervisors
 1.0 Desktop Computing Management Supervisor
 1.0 Configuration Control Manager
 14.0 Computer Operators
 1.0 Production Control Supervisor
 1.0 Computer Security Manager
 15.0 Computer Systems Programmers
 5.0 Field Services Supervisors
 55.0 Field Services Technicians
 1.0 Office Automation Specialist
 4.0 Computer Network Analysts
 1.0 Management Technician
 5.0 Administrative Assistants
 1.0 Technical Office Assistant
1.0 Warehouse Worker/Driver
123.0 Positions

Grants & Self-Supporting Fund
 1.0 Manager, Media & Training
 1.0 Manager, Telecom Engineering
 4.0 Assistant Producers
 1.0 Cable Utilization Specialist
 1.0 Instructional/Cable TV Specialist
 10.0 Producers/Directors
 2.0 Telecommunications Engineers
 1.0 Master Control Supervisor
 1.0 Master Control Technician
2.0 Media Technicians
24.0 Positions

VA Satellite Network
 1.0 Distance Learning Specialist
 1.0 High School Teacher
1.0 Administrative Assistant
3.0 Positions

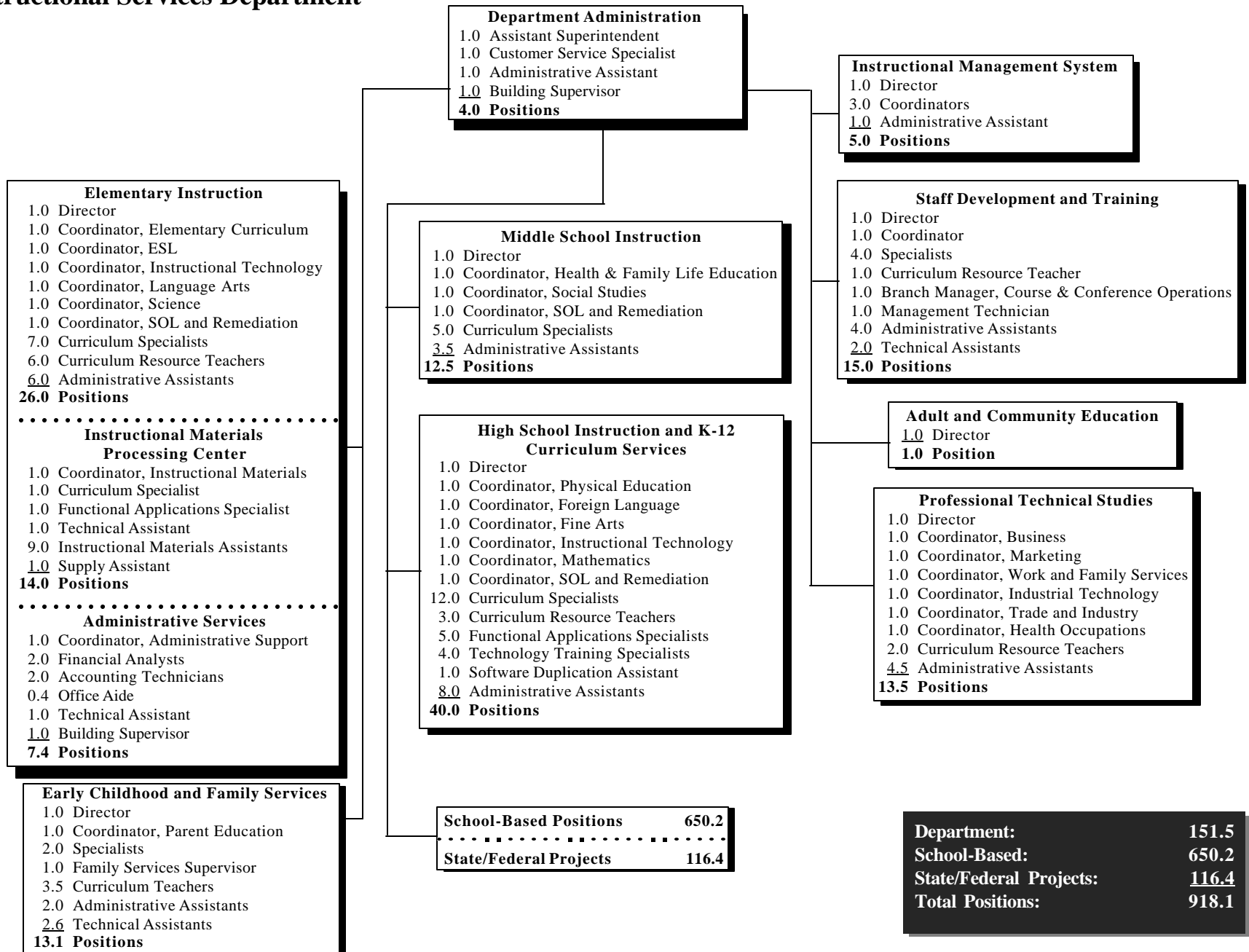


Department of Student Services and Special Education



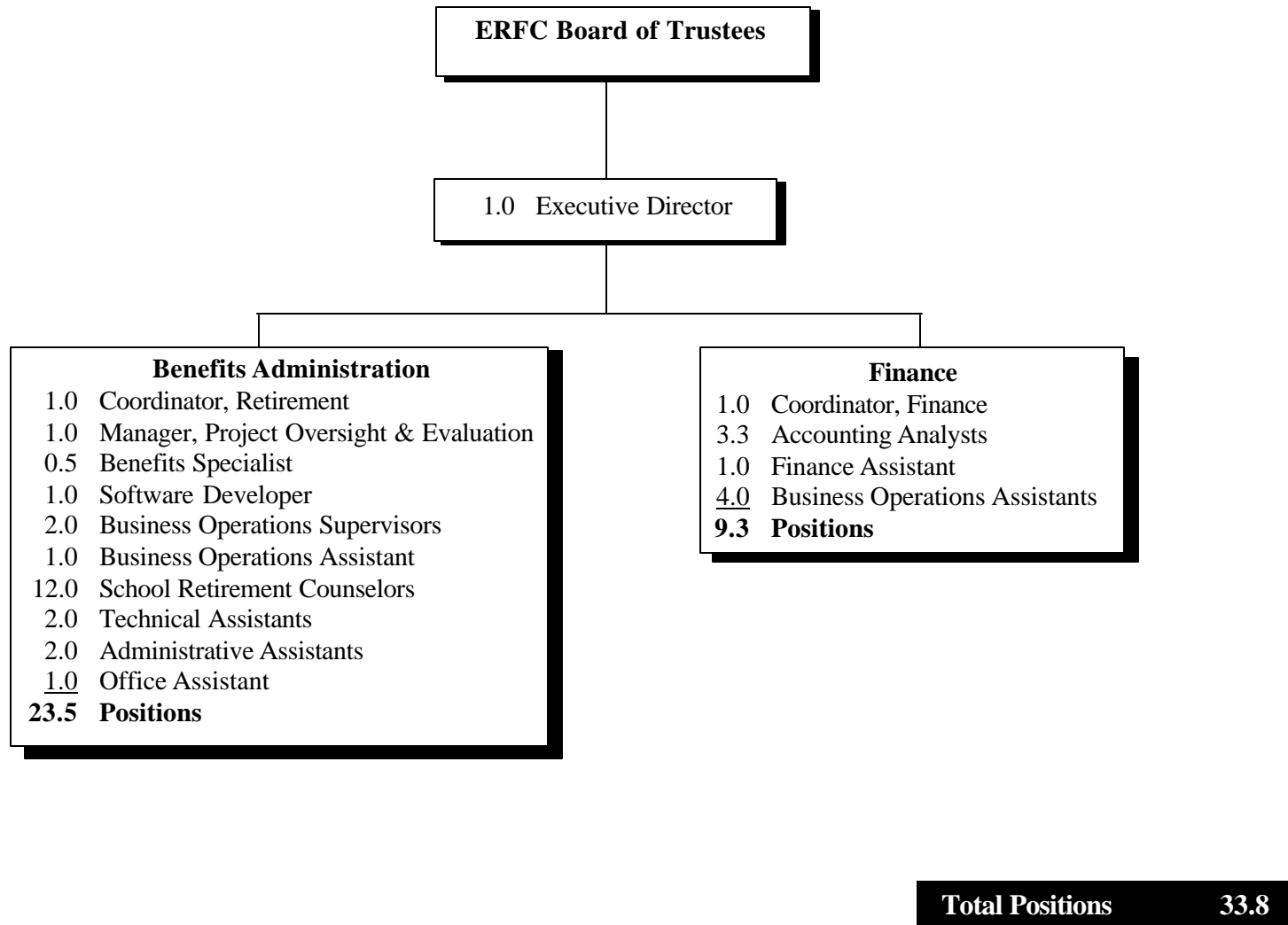


Instructional Services Department





Educational Employees' Supplementary Retirement Fund (ERFC)



The Planning Process

The budget planning and formulation process is just one of many division-wide, short- and long-range planning processes. At the center of all FCPS' planning activities is the School Board's Statement of Mission and Priorities which is adopted annually to provide guidance for all the school system's plans. The annual budget reflects FCPS' varied plans by allocating resources to carry out the goals defined through the divisionwide planning process.

The major planning activities are as follows:

- School Board Mission and Priorities are reviewed and adopted annually by the School Board
- Divisionwide Six-Year Improvement Plan is mandated under the Standards of Quality and is based primarily on the School Board's priorities
- School Board's Approved Budget is adopted annually by the School Board and reflects ongoing programs as well as initiatives for the next fiscal year
- Environmental scans are conducted periodically to identify local, state, and national factors that influence planning
- Annual Facilities and Student Accommodation Plan is adopted by the School Board and contains the five-year Capital Improvement Program, boundary adjustments, school consolidation studies, and student membership projections
- Integrated Technology Plan ensures that instructional and administrative technology in FCPS schools and offices is consistent with the mission of the school division
- School plans are required by FCPS and the Virginia Department of Education. Aligned within the school plan are Schoolwide Achievement Index (SAI) goals, Standards of Accreditation (SOA) requirements, and

FCPS strategic targets. The school plan focuses on the four SOL content areas and includes objectives for division targets. Schools are required to collaboratively review their progress related to division targets, and describe how the school will accomplish its objectives.

- In addition to divisionwide plans, there are a number of plans that focus on a segment of the student population or FCPS operations, such as the Special Education Operating Plan. The results of these plans are evaluated regularly. End-of-year reports indicate progress made in meeting each objective in the Division Plan.
- The Annual Report on Student Achievement provides information on student progress based on a number of performance indicators

Key Elements of the Planning Process

School Board Mission & Priorities

- **Strategic Targets**
- **Divisionwide Six-Year Improvement Plan**
- **School Board's Approved Budget**
- **Environmental Scans**
- **Annual Facilities and Student Accommodation Plan**
- **Integrated Technology Plan**
- **School Plans containing Schoolwide Achievement Index (SAI) Goals**
- **Special Education Operating Plan**
- **Annual School Report on Student Achievement**



Submission of Budget to the School Board

The Code of Virginia requires the appointed Superintendent of Fairfax County Public Schools (FCPS) to submit a budget to the county Board of Supervisors, with the approval of the School Board. In January the Superintendent submits a budget plan to the School Board and the community. The budget plan is discussed in a series of work sessions and public hearings. In February the School Board adopts the advertised budget and forwards it to the county for inclusion in the County Executive's advertised budget plan. In April, after public hearings, the county Board of Supervisors determines the level of funding for FCPS. Based on the approved funding level, the School Board makes changes to its advertised budget and adopts the approved budget in May. The approved budget is the basis for operating FCPS in the next fiscal year.

Why Publish a Budget?

The annual budget process meets a variety of needs and requirements. A budget allocates funds to reflect FCPS' fundamental goals and provides a framework that reflects the planning process. Following are some of the reasons why the budget is published each year and why it is revised often before final adoption:

- The most important objective of the budget is to reflect the mission and priorities established by the School Board each spring. The budget is part of a larger planning process; it is developed to mirror FCPS goals and strategic targets by allocating funds to programs that support these goals and targets.
- The Code of Virginia requires that each superintendent prepare a budget that estimates the amount of money needed during the next year to support the public schools.

- The budget process enables a broad spectrum of individuals and organizations to bring their ideas to the School Board and influence how money will be spent. In many cases, changes are made in how programs will be implemented based on input brought to the Board during budget development.
- When implemented, the budget provides a framework for monitoring expenditures. Throughout the year, actual spending is compared to the funds budgeted for each program. This comparison can provide a measurement of a program manager's effectiveness in managing funds and also helps to ensure that funds are used for their intended purpose.

The Budget Process

The Code of Virginia requires that the Division Superintendent submit to the governing body, with the approval of the School Board, an estimate of the funds deemed to be needed during the next fiscal year for support of the public schools.

In the spring, principals and other program managers at the school and office level review achievement of objectives and identified needs with the assistance of staff, community members, and students, as appropriate. These objectives reflect the School Board's systemwide mission, priorities, and targets. The result of these reviews serve as the basis for development of budget requests for each school or office.

The baseline budgets for schools and special education centers are determined primarily by application of standards which meet or exceed state requirements, and have been approved by the School Board. Baseline budgets for offices and departments are determined by assigned missions, objectives, and responsibilities. These resources must be justified every year.

The following “calendar” of events more fully explains the activities that contribute to the budget development and approval process.

June:

The budget manual is distributed to the departments and offices to provide guidance for the future year budget requests. The budget is approached from the standpoint of what expenses are necessary for a continuation of the current program level. The budgets for the schools are based on per-pupil allocation figures multiplied by the number of students. These formulas address staffing, materials, and supplies. The departments and schools submit requests for carryover of encumbrances, and funding for items in activities intended for the current fiscal year.

July:

The beginning of the new fiscal year starts with close out of the previous fiscal year and development of the carryover and year-end agenda for School Board consideration. At this time departments identify any special needs that cannot wait until the midyear review for the current budget cycle.

September:

Departments and clusters submit baseline budget requests, new program requests, and program expansion requests. The Office of Budget Services reviews and analyzes the budget requests.

The chief financial officer, Department of Financial Services, conducts baseline budget meetings with the assistant superintendents before making final baseline budget recommendations to the Superintendent.

The Office of Budget Services begins the process of assessing the current year salary and employee benefit budgets. (The compensation budget represents over 85 percent of the total budget.) The September payroll is analyzed along with most recent turnover and vacancy estimates. The

- **The Budget Volume**
- **School and Department Detail Sheets**
 - **Brochure**
 - **Overview**





analysis of current year costs is then used as a basis for estimating the budget year compensation costs.

The per-pupil staffing budgets are prepared so that the calculations can be made for the costs to operate the schools. The formulas, or per-pupil rates, are multiplied by the number of students to determine the budgets for the schools.

October:

The initial analysis of the current year compensation budget is completed with the availability of the October payrolls.

The midyear budget review of the current year budget is conducted with input from the departments.

November:

The Superintendent and the Leadership Team make the future budget year decisions in light of current year adjustments.

Recommendations for the midyear budget review are finalized and sent to the School Board for action in December.

The Office of Budget Services prepares the proposed budget, which is the Superintendent's recommendation to the School Board, for the future budget year.

December:

Preliminary proposed budget information is released in early December.

The proposed budget is finalized and sent to the printer.

January:

The Superintendent releases the proposed budget. The School Board reviews the Superintendent's proposed budget by holding public hearings and work sessions on the budget.

February:

The School Board adopts the advertised budget. The Office of Budget Services and the departments develop the third-quarter review for the current budget year.

March:

The advertised budget is released and forwarded to the county Board of Supervisors for funding consideration. The School Board takes action on the third-quarter review for the current year budget.

April:

The School Board presents its budget request to the county Board of Supervisors. The county adopts its budget and determines the funding level to be transferred to FCPS, as FCPS is fiscally dependent upon the county.

The Office of Budget Services reviews other revenue and expenditure estimates to adjust in the future budget year.

May:

The School Board holds public hearings and makes final funding decisions based on the most current information. Potential funding adjustments are reviewed in light of the impact on the five-year financial forecast. The School Board adopts its approved budget for the future budget year.



FY 2002 Budget Development Calendar

Key Dates

July 2000

July 1, 2000: Implementation of FY 2001 approved budget

September

Offices and departments submit budget requests

Begin compensation file analysis

Per-pupil staffing budgets prepared

October

Complete compensation file analysis

November

Final budget decisions made by the Superintendent and Leadership Team

Proposed budget prepared

December

FY 2002 preliminary budget information released

FY 2002 proposed budget finalized

January

January 3, 2001: Superintendent releases FY 2002 proposed budget at School Board special meeting

January 18, 2001: School Board budget work session

January 22, 2001: School Board public hearing

February

February 1, 2001: School Board holds work session on proposed budget

February 6, 2001: School Board adopts advertised budget

March

Advertised budget distributed to public

April

April 9-11, 2001: Board of Supervisors holds public hearings on budget

April 23, 2001: Board of Supervisors adopts county budget and School Board transfer

May

May 7, 2001: School Board budget work session

May 14, 2001: School Board holds public hearings on approved budget

May 17, 2001: School Board work session on approved budget

May 24, 2001: School Board approves FY 2002 budget

June

June 30, 2001: FY 2001 ends; all accounts are closed

July 2001

July 1, 2001: School Board releases approved budget. **FY 2002 begins**

(Dates are subject to change by the School Board and the Fairfax County Board of Supervisors.)



Expenditure Control and Approvals

The budget is controlled at certain legal as well as administrative levels. The legal level is placed at the individual fund level and the administrative controls are placed at the object level for each office and school within a fund. For management control purposes, the FCPS School Operating Fund is classified into ten major program functions and further subdivided within seven departments, eight cluster offices, and 204 schools and special education centers. Each department is directed by an assistant superintendent with the exception of the Superintendent's and School Board offices. The Division Superintendent and School Board direct these offices. A principal administers every school and center. In addition, there is a finance technician or administrative assistant who monitors the day-to-day school financial activities.

The FCPS budget document serves as a means to formulate planning and resource allocation alternatives by the Leadership Team and School Board. It also serves as the primary vehicle to inform the county citizens and business community about the mission, priorities, and objectives of the school division. After the budget is adopted in May and the appropriations made to the multiple accounts, it becomes the primary financial management tool for administering and monitoring expenditures.

Certain portions of the budget are administered centrally. All full-time salary accounts, and employee benefits are the responsibility of the Office of Budget Services (OBS) to budget and monitor. Contractual services, supply, and equipment accounts are managed at the local office and school level within guidelines established by the chief financial officer, Department of Financial Services.

Program managers are authorized to approve expenditure of funds within their respective department, office, or school, provided the funds are used in accordance with FCPS' purchasing procedures and legal requirements. Administrative regulations require that, prior to processing, all purchase orders be verified for the availability of funds and proper account coding. The Office of Supply Operations ensures that all orders are in compliance with legal purchasing regulations and approves all bid awards and contracts.

The OBS and program managers also carefully monitor comparisons between budget and actual expenditures to maintain cost control and to ensure against overspending.

Fund Management

The system's other funds have the same expenditure and approval controls as the Operating Fund. The other funds and the department with oversight responsibility are listed below.

School Construction	Facilities Services
Debt Service	Facilities Services and Financial Services
Educational Employees' Supplementary Retirement	Financial Services and Human Resources
Health and Flexible Benefits	Financial Services and Human Resources
Food and Nutrition Services	General Services
Central Procurement	General Services
Insurance	General Services, Human Resources, and Financial Services
Grants and Self-Supporting Programs	Financial Services, Instructional Services, Student Services and Special Education, and Information Technology
Adult and Community Education	Instructional Services

Encumbrance Control

Another important component in the FCPS' financial control and reporting system is the encumbrance of funds. All expenditures require that an appropriation of funds be made prior to authorization. Once an obligation is made to expend funds, the amount of the obligation is encumbered. Encumbrances are an obligation in the form of purchase orders, contracts, or salary commitments chargeable to appropriations. The purpose of encumbering funds



is to ensure that funds remain available and obligations are recognized as soon as the financial commitment is made. The encumbrance process is an important control measure to prevent the inadvertent over-expenditure of budget appropriations due to the lack of information about future commitments. For budgetary purposes, appropriations lapse at fiscal year-end and outstanding encumbrances at year-end are carried into the next fiscal year with an equal appropriation.

Transfers Between Budget Accounts

The budget is a spending plan based on a series of assumptions and estimates. Typically, during the course of the year, adjustments are made between various budget accounts to cover higher than expected costs or to provide for unanticipated expenses. School principals and program managers have flexibility to reallocate funds to support specific needs. However, system controls on the transfer of funds ensure that expenditures do not exceed available financial resources.

Transfers between functions within a responsible department, cluster of office, or school must have the prior approval of the Department of Financial Services. Amendments, changes, or transfers at the legal level or individual fund level require the specific approval of the School Board.

Financial Information and Reporting

The Office of Budget Services prepares quarterly reports (midyear, third-quarter, and end of fiscal year) for the School Board on the status of all revenue and expenditure accounts. These accounts are reevaluated based on current projections and amended accordingly by the School Board and the county Board of Supervisors.

FCPS operates the following financial information and reporting systems:

BPREP – budget preparation system that provides reports on historical and current budget data in a variety of formats.

BPS – position budgeting subsystem of BPREP that enables the production of detailed forecasts of the number and cost of personnel resources.

FAMIS – a general ledger system that provides reports to assist the School Board, Leadership Team, and program managers for administering and monitoring the budget. This system provides appropriation controls to ensure expenditures do not exceed budgeted amounts. Accounts are established and maintained by organization, fund, program, grants, projects, characters, and objects to accomplish a wide variety of reporting requirements. Program managers receive a monthly financial report that provides a detailed explanation of each expenditure transaction. FAMIS also provides online account inquiries.

FCPS prepares a Comprehensive Annual Financial Report (CAFR) to report the results of the school operations and another on the operations of the Educational Employees' Supplementary Retirement System (ERFC) in accordance with Generally Accepted Accounting Principles (GAAP).

The combined financial statements of FCPS are prepared in conformity with generally accepted accounting principles applicable to governmental units. FCPS is considered to be a component unit of the county because the county Board of Supervisors provides significant funding to FCPS.

Pension Fund

The authority to establish pension funds is set forth in Section 51.1-800 of the Code of Virginia (Code). Section 51.1-803 of the Code authorizes FCPS to purchase the following investments for its pension fund:

Obligations of the Commonwealth of Virginia and its instrumentalities; U.S. Treasury and agency securities; obligations of counties, cities, towns, and other public bodies located within the Commonwealth of Virginia; obligations of state and local governmental units within other states; obligations of the International Bank for Reconstruction and Development; obligations of the Asian Development Bank; and obligations of the African Development Bank.



In addition, Section 51.1-803 of the Code provides that FCPS may purchase other investments for pension funds (including common and preferred stocks and corporate bonds) that meet the standard of judgment and care set forth in Section 51.1-124.30 of the Code.

As permitted by the Code described above, the Educational Employees' Supplementary Retirement Fund of Fairfax County (ERFC) invests in derivative instruments on a limited basis in accordance with Board of Trustees' policy. These investments must meet certain requirements regarding collateral, margin limits, quality of underlying securities, and reporting. Investment managers are specifically prohibited from purchasing securities on margin or leverage.

Accounting Policies

The following is a summary of FCPS' significant accounting policies:

- **Basis of Presentation – Fund Accounting**

FCPS accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

- **Basis of Accounting**

All governmental and agency funds follow the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available. FCPS' primary sources of funding are funds appropriated by other governmental units; accordingly, most revenues are considered to be available at the time they are appropriated or otherwise become measurable. Governmental fund expenditures generally are

recognized under the modified accrual basis of accounting when the liability is incurred. FCPS uses the modified accrual basis when budgeting for governmental funds.

All proprietary and trust funds follow the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recognized when incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

FCPS has adopted paragraph 7 of Statement No. 20 of the Governmental Accounting Standards Board (GASB) titled Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting under which the FCPS has applied all Financial Accounting Standards Board Statements and Interpretations, except for those that conflict with or contradict GASB pronouncements.

- **Budgetary Basis**

Annual budgets are adopted for all funds except the capital projects fund and the agency funds. The capital projects fund is budgeted on a project-by-project basis. FCPS uses the modified accrual basis in budgeting for governmental funds. The budgets are on a basis consistent with Generally



Accepted Accounting Principles (GAAP) except that capital lease transactions, when initiated, are not budgeted as expenditures.

The budget period is the same as the accounting reporting period. The budget and the accounting reports both follow GAAP. The budget document contains the same financial entities and funds as the financial report except the financial reports include the School Activity Fund and the Gift Fund.

- **Cash**

Cash on deposit with the County of Fairfax, Virginia, represents the majority of FCPS' available cash within the county's cash and investment pool. To optimize investment returns, FCPS' funds are invested together with all other county-pooled funds, all of which are fully insured or collateralized. The county allocates, on a daily basis, any investment earnings, less an administrative charge, based on FCPS' average balance in pooled cash and investments. The county allocates interest to the Food and Nutrition Services Fund, Health and Flexible Benefits Fund, Adult and Community Education Fund, and the Educational Employees' Supplementary Retirement Fund.

- **Investments**

Investments in school accounts are stated at cost adjusting for amortization of premiums and accretion of discounts.

- **Inventories**

Inventories are valued and carried on an average unit cost basis. Inventory in the Special Revenue Fund consists of expendable operating supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. At year-end, a portion of the fund balance is reserved for the ending inventory balance. This reserve is maintained to indicate that a portion of the fund balance is not available for future expenditures. The consumption method of accounting for inventory is used for the proprietary funds. Under this method, inventory items are expensed as operating supplies and spare parts are consumed.

- **Encumbrances**

FCPS uses encumbrance accounting, wherein purchase orders, contracts, and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation. Encumbrances at year-end represent the estimated amount of expenditures ultimately to result if unperformed contracts and open purchase orders in process are completed. Funding for all encumbrances expires at year-end and may require reappropriation by the county Board of Supervisors except for Capital Projects Fund encumbrances.

- **Recovered Costs**

A reimbursement from the City of Fairfax for operating city-owned schools and providing educational services to city students is recorded as a recovered cost.

- **Grant Revenue**

Revenue from federal, state, and other grants for funding specific program expenditures, is recognized at the time that the specific expenditures are incurred. Revenue from general purpose grants is recognized in the period to which the grant applies.

- **Compensated Absences**

FCPS employees earn vacation pay based on a prescribed formula which allows employees with less than ten years of service to accumulate a maximum of 240 hours and employees with ten years or more of service to accumulate a maximum of 320 hours of vacation benefits as of the end of each fiscal year. For governmental funds, the portion of the liability which is not currently due and payable is recorded in the general long-term obligations account group, and will be liquidated with future resources. The current portion of accrued unpaid vacation for FCPS employees is included as a liability in the general and special revenue fund under accrued salaries and withholdings.



Effective January 1, 1995, FCPS employees vested in the Educational Employees' Supplementary Retirement System will have their accrued sick leave converted to retirement service credit with ERFC upon termination of employment. Employees not vested are paid for their accrued sick leave upon termination based on formulas using length of employment and a specified rate per day. As a result of these changes, accumulated unpaid sick leave is no longer reflected in the general long-term obligations account group.

- **Debt Service**

The Board of Supervisors is obligated to repay all principal and interest on any debt incurred on FCPS' behalf. General obligation bonds of the County of Fairfax, Virginia, fund school construction and other operations. Information on general obligation school bonds can be found in the county's Comprehensive Annual Financial Report and the School Construction Fund section of this budget.

- **Retirement Plans**

FCPS employees participate in public employee retirement systems administered by FCPS, the county, and the state. The Educational Employees' Supplementary Retirement System (ERFC) is administered by FCPS and the Fairfax County Supplemental Retirement System is administered by the county. Employees who participate in ERFC also participate in a plan sponsored and administered by the Virginia Retirement System.



Budget Assumptions and Practices

All budgets are developed using a variety of assumptions based on expectations for the future. In addition, funding decisions reflect the policies of the governing body. The following section includes both School Board policies and state policies that highlight significant assumptions used to develop this budget. The School Board policies and practices are further divided into four broad categories: reserves, salary increases, positions, and other budget issues. The state policies are divided into three categories. These categories are accounting and financial reporting policies, selected student population policies, and support services policies.

School Board Policies and Practices:

Reserve Policies

Flexibility Reserve: The School Board budgets \$8.0 million to meet unbudgeted needs. Any unused portion of the \$8.0 million is carried forward to the next fiscal year with School Board approval and replenished as appropriate.

Staffing Reserve: Annually, the budget includes teacher and instructional assistant positions (plus related funding amount) as a contingency for staffing requirements identified after the start of the school year that exceed existing allocations. This requirement has fluctuated over the years. The FY 2002 budget includes 160.0 positions.

Position Reserve for Program Implementation: There are a small number of school-based positions (generally 10.0 to 20.0) budgeted in the Department of Financial Services' oversight accounts that are used to provide authority for formula-driven position increases that are unrelated to the program being implemented. Typically, these are elementary school-based positions for assistant principals, time-to-teach teachers, or school office personnel.

Strategic Targets Reserve: A total of \$240,000 is budgeted in the Superintendent's Office to be used for unanticipated target requirements. In FY 2002, \$92,000 is earmarked to provide PSAT funding for all 10th grade students.

Superintendent's Reserve: This reserve of \$255,000 is for conference fees, travel, and other unanticipated expenses.

School Materials Reserve: Funding for unanticipated school requirements is budgeted in two accounts. The Department of Student Services and Special Education (DSSSE) and cluster offices have a formula-driven reserve based on the total amount budgeted in textbooks and supplies for the schools and centers in their cluster. A second reserve account is included in central management and is used primarily for school needs that arise due to student membership growth.

Grants Reserve: A \$6.0 million grants reserve is maintained to provide funding for grant awards received between quarterly reviews.

Salary Increase Policies

All salary adjustments are subject to School Board approval and are generally part of the normal budget development process for the succeeding fiscal year.

Increases in salaries result primarily from step increases for eligible employees, cost-of-living increases, salary scale adjustments, and bonus programs.

Fairfax County Public Schools (FCPS) has four salary scales. They include the teacher scale, the instructional assistant scale, the unified scale (for bus drivers and bus attendants, school-based and nonschool-based administrators, and other support personnel), and the food service employee scale. If funding for step increases is approved by the School Board, eligible employees advance to the next appropriate step.



Cost-of-living increases, salary scale adjustments, and bonus programs are also subject to funding availability and adjustments as approved by the School Board to address equity and/or competitive salary issues.

Position Policies

Position Growth Policy: All position adjustments are subject to School Board approval and are either part of the normal budget development cycle for the succeeding fiscal year or the quarterly budget review cycle. Membership growth is given the highest priority. For each budget year, schools are staffed based on formulas approved by the School Board. Teachers, instructional assistants, school-based administrators, and other school-based support staff are added to or deducted from each school's position allocation based on changes in projected student enrollment.

Positions can also be adjusted due to expansions or modifications to established programs or for new requirements. Requests for additional positions most often originate with the program manager, are reviewed by the Leadership Team, and as appropriate, are forwarded to the School Board for approval.

Position Reallocation Policy: Regulation 5135.1 establishes procedures and guidelines for principals and other program managers for the reallocation of funds regarding positions. Provided they maintain certain standards and with proper justification, program managers are allowed the flexibility to reallocate position-related funds to meet an unanticipated need for one year only. Requests must be renewed annually.

Assumptions and Costing Guidelines for Other Budget Issues

Technology Plan and Funding: The Technology Plan receives new 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.

Carryover Funding: FCPS has established a policy to allow schools and centers to automatically carry over end-of-year balances for materials and supplies, additional equipment, staff training, field trips, and police security. Balances in other accounts are reviewed and approved on a case-by-case basis by the Office of Budget Services. Balances in capital projects and grants also carry forward because they are budgeted on a multiyear basis. Carryover policies are reviewed and revised annually as needed.

Department of Vehicle Services (DVS): The county's Department of Vehicle Services (DVS) repairs and maintains all FCPS vehicles. The school system is billed by DVS for fuel, parts, and labor for 1,460 school buses and approximately 600 nonbus vehicles including patrol cars for security purposes, cars, vans, pickups, dump trucks, and maintenance vehicles.

Vehicle and Bus Replacement: FCPS has a policy in place that establishes a goal for the replacement of vehicles and school buses. Consideration will be given to replacing sedans between four and six years, trucks between eight and eleven years, and buses between nine and twelve years. For further information, please refer to Regulation 7130 and Policy 7130.2.

Building Renewal: Goals for building renewal and infrastructure maintenance were established by the school system to meet the needs of the educational programs and to extend the useful life of a facility by 20 or more years. School renewals are anticipated on a 20 to 25 year cycle. Procedures are outlined in Regulation and Policy 8258.

Building Maintenance: The same policy that provides for building renewal also provides for infrastructure maintenance. A transfer is made from the Operating Fund to the Construction Fund each year to provide maintenance of building systems and components based on the life cycle of the systems. Mechanical, electrical, and structural systems are monitored and maintained to support the effective and efficient operation of buildings.

Utilities: Electricity, fuel oil, natural gas, water, and sewer are all monitored by the Energy Management Office for the entire school division. Programs and incentives to conserve energy are in place and have produced

excellent results. The telephone budget for the division provides funding for telephones, cellular phones, faxes, and modems, and is monitored by the Department of Information Technology. The federal E-rate program provides discounts on eligible telecommunication services.

Equipment Funds Transfer: A transfer from the Operating Fund to the Construction Fund is made to provide funding for equipment for new schools. Approved bond sales are also used to purchase equipment for newly-constructed or renewed schools. The Operating Fund transfer provides one-third of the cost of the equipment requirement.

State Governing Policies:

Accounting and Financial Reporting Policies

- *Code of Virginia, Section 22.1-115*
Each school division must have a modern system of accounting for all school funds, and establishes seven major classifications for expenditures.
- *Code of Virginia, Section 15.2-2511*
All financial records must be subjected to an annual audit by an independent certified public accountant.
- *Code of Virginia, Section 15.1-167*
Comprehensive annual financial reports must be issued.
- *Code of Virginia, Section 22.1-91*
School Boards must not expend or contract in excess of the funds available. Persons violating this provision shall be guilty of malfeasance in office.
- *Code of Virginia, Section 22.1-122*
A School Board must examine all claims against it and, when approved, authorize payment. Payment must be authorized by a warrant, signed by the chairman or vice chairman of the School Board. A school board may (as is the case with FCPS) appoint agents and

deputy agents to examine, approve, and authorize the payment of claims against the School Board. Any School Board member, agent, or deputy agent who violates these provisions shall be guilty of both a class 3 misdemeanor and malfeasance in office.

Records of the approval and authorization of all payments must be kept with the records of the School Board.

- *Virginia Board of Education, Regulation VR-270-01-0023*
The Virginia Board of Education (VBOE) requires local school boards to be responsible for the application and administration of state regulations regarding school activity funds. The VBOE requires these funds to be audited at least once a year.
- *Comptroller General of the United States and the Virginia Auditor of Public Accounts*
An annual financial and compliance audit (single audit) of major state and federal grants is required.

Selected Student Population Policies

- *Virginia Board of Education, Regulation VR-270-01-0007, Special Education Program Standards*
Requires the Virginia Department of Education (VDOE) to ensure that all persons with disabilities from age 2 to 21 be identified, evaluated, and have a free and appropriate education available to them, pursuant to Sections 22.1-214 and 22.1-215 of the Code of Virginia.
- *Virginia Standards and Regulations for Public Schools*
Requires that instruction be designed to accommodate students with limited English proficiency.
- *Virginia Board of Education, Regulation VR-270-01-0002*
Establishes requirements regarding identification and provision of services to gifted and talented (GT) students. Defines minimum required expectations for local school divisions.



- *Code of Virginia, Section 22.1-206*
Requires that public schools provide instruction concerning drugs and drug abuse as prescribed by the VBOE.

Support Services Policies

- *Code of Virginia, Section 22.1-253.13:2 (C)*
Each local school board shall provide those support services that are necessary for the efficient and cost-effective operation and maintenance of its public support, pupil personnel services, student attendance and health, operation and maintenance of the buildings, and management information services.
- *Code of Virginia, Section 22.1-221*
Requires that school divisions provide transportation at no cost to each disabled child enrolled in a special education program.
- *Virginia Public Procurement Act*
Establishes public policies pertaining to governmental procurement from nongovernmental resources.

